



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**THURSDAY, FEBRUARY 16, 2023**

**9:30 A.M.**

The Landing at MIA  
5 Star Conference Center (Everglades 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/webinar/register/WN\\_wjgmIoTtSEu4r3ERRDichg](https://us02web.zoom.us/webinar/register/WN_wjgmIoTtSEu4r3ERRDichg)

### **AGENDA**

1. Call to Order and Introductions
2. Approval of Meeting Minutes
  - A. December 15, 2022
3. Public Comment
4. Chairman's Report
5. Executive Director's Report
  - A. Executive Director Update
  - B. Take Stock in Children Presentation
  - C. Performance Monitoring Tool Presentation
6. Executive Committee
  - A. Information - South Florida Workforce Investment Board Vacancies
  - B. Information - SFWIB Public Relations - Social Media RFQ Update
  - C. Recommendation as to Approval for the Rapid Response Layoff Aversion Update

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."

7. Finance and Efficiency Council
  - A. Information – Financial Report – December 2022
  - B. Information - SFWIB Audit RFQ Update
  - C. Recommendation to Accept Workforce System Funding
  - D. Recommendation as to Approval to Accept Fiscal Year 2021-2022 Audit Reports
8. Global Talent and Competitiveness Council
  - A. Information – Florida Memorial University Drone Pilot Training Program
  - B. Recommendation as to Approval of a New Training Provider and Program
  - C. Recommendation as to Approval to Allocate Funds to Miami-Dade College for the Future Banker’s Training Program
  - D. Recommendation as to Approval to Allocate Funds for On-the-Job Training Apprenticeship Programs Reimbursements
  - E. Recommendation as to Approval of a Workforce Innovation and Opportunity Act One-Stop Operator Procurement Policy
9. Performance Council
  - A. Information – Balance Score Card Report
  - B. Information - Consumer Report Card Update
  - C. Information - Youth Balanced Score Card Update

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**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM:** 2A

**AGENDA TOPIC:** MEETING MINUTES

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD MEETING MINUTES**

**DATE/TIME:** December 15, 2022, 9:30am

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

**Zoom:** [https://us02web.zoom.us/webinar/register/WN\\_wjgmIoTtSEu4r3ERRDichg](https://us02web.zoom.us/webinar/register/WN_wjgmIoTtSEu4r3ERRDichg)

- CALL TO ORDER:** Chairman Gibson called to order the regular meeting of the South Florida Workforce Investment Board at 9:36AM on October 20, 2022.

**ROLL CALL:** 27 members; 14 required; 16 present: Quorum

<b>SFWIB Members Present</b>	<b>SFWIB Members Absent</b>	<b>SFWIB Staff</b>
1. Brecheisen, Bruce 2. Bridges, Jeff 3. Brown, Clarence 4. Canales, Dequasia 5. Chi, Joe 6. Clayton, Lovey 7. Datorre, Roberto 8. del Valle, Juan-Carlos, Vice Chair 9. Ferradaz, Gilda 10. Gibson, Charles, Chair (Zoom) 11. Glean-Jones, Camela (Zoom) 12. Lincoln, Michelle (Zoom) 13. Loynaz, Oscar, MD 14. Piedra, Obdulio 15. Perez, Andy (Zoom) 16. Rod, Denis	20. Androver, Bernado 21. Diggs, Bill 22. Garza, Maria 23. Gazitua, Luis 24. Huston, Albert 25. Lampon, Brenda 26. Maxwell, Michelle 27. Reguerio, Maria  <b>SFWIB Members Excused</b>	1. Beasley, Rick 2. Bennett, Renee 3. Gilbert, David 4. Kelly, Travis 5. Morgan, Ebony 6. Perrin, Yian 7. Petro, Basil  <b>SFWIB Administration</b>  8. Almonte, Ivan 9. Francis, Anderson 10. McFarland, Casandra  <b>Miami-Dade County Attorney's Office</b> Gallo, Melissa, MDC Attorney's Office



17. Roth, Tom		
18. Scott, Kenneth		
19. West, “Al” Alvin		
<b>Guest Attendees</b>		
<ol style="list-style-type: none"> <li>1. Armstrong, Darien, CSSF</li> <li>2. Augustin, Cadeau, CSSF</li> <li>3. Baugh, Tweena, CSSF/DEO</li> <li>4. Blanco, Aleida, Community Coalition, Inc.</li> <li>5. Bonilla, Josue, CSSF</li> <li>6. Cooper, Jamie, Community Coalition, Inc.</li> <li>7. Cordovi, Mayelin, Community Coalition, Inc.</li> <li>8. Gallon, Ulisse, EconoVue</li> <li>9. Gold, James, CSSF/DEO</li> <li>10. Guerra, Yoslan, Rescare</li> <li>11. Hylton-Mickens, Karen, CSSF</li> <li>12. Johnson, Armond, CSSF/DEO</li> <li>13. Nash, Georgia, CSSF</li> <li>14. Rogers, Chip, Dunn and BradStreet</li> <li>15. Silvera, Marcia, CSSF</li> <li>16. Smith-James, Edna, CSSF</li> <li>17. Thompson, Alicia, CSSF</li> <li>18. Washington, Jarvis, CSSF/DEO</li> <li>19. Williams, Jessica, CSSF/DEO</li> <li>20. Young, Natasha, EconoVue</li> </ol>		

Agenda items are displayed in the order they are discussed.

**SFWIB Member Retirement**

Vice Chairman del Valle announced Mr. Al West's retirement from the Greater Miami Convention & Visitors Bureau and the South Florida Workforce Investment Board, where he had served for many years. He will be invited back to the February 2023 meeting for an award ceremony in recognition of his tenure on the Board.

**2A. Approval of SFWIB Meeting Minutes – October 20, 2022**

Chairman Gibson presented agenda item 2A SFWIB Meeting Minutes – October 20, 2022, for review and discussion.

No questions, comments, or changes were presented.



**Motion:** Ms. Ferradaz presented a motion to approve the South Florida Workforce Investment Board meeting minutes – October 20, 2022.

Seconded by: Chairman Gibson and **passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

### **3. Chairman's Report**

Vice-Chair del Valle reviewed the **Executive Committee** Summary, which provided an overview of items discussed during Executive Committee meetings held on Thursday, November 17, 2022 and Thursday, December 8, 2022.

#### **a. 2020-2024 Strategic Goals Operational Plan Update**

The 2020-2024 Strategic Goals Operational Plan is expected to influence future policy discussions and funding decisions. The following are the approved strategic goals:

- Goal 1: Build a Demand-Driven System with Employer Engagement
- Goal 2: Strengthen the One-Stop Delivery System and Increase Integrated Service Delivery
- Goal 3: Improve Services for Individuals with Barriers
- Goal 4: Dedicated Commitment to Youth Participation
- Goal 5: High ROI through Continuous Improvements
- Goal 6: Strong Workforce System Leadership

As part of the implementation efforts, SFWIB staff developed a tracking tool for the six strategic objectives. The Strategic Goal Operational Plan Monitoring Tool aids staff in monitoring which strategies have been implemented, identifies initiatives and strategies that have yet to be implemented, and assesses the overall progress made toward achieving the goals.

The Executive Director presented the 2020-2024 Strategic Goals Operational Plan Monitoring Instrument to the members. The members were informed that the monitoring tool, which is intended to keep the Board up-to-date on approved funding and/or policy items, would be sent to them monthly. For reference purposes, changes that have occurred throughout the month will be highlighted.

#### **b. The Mayor's Career and Job Fair Series**

Since February 2022, the Office of Mayor Daniella Levine Cava, the Miami-Dade County Human Resources Department and CareerSource South Florida (CSSF) has hosted monthly Career & Job Fairs throughout Miami-Dade County.



Over 26 County departments were in attendance, which attracted over 3,114 job seekers and resulted in 547 subsequent job offers.

In addition to monthly Career & Job Fairs for all departments, Miami-Dade County and CSSF facilitated the Department of Corrections & Rehabilitation's exclusive recruitment in July 2022 on the North Campus of Miami Dade College. There were 380 attendees, of which 164 received conditional job offers.

Three additional events were held on November 16, 2022 at Florida Memorial University; December 1, 2022 at Miami Dade College's Homestead Campus (for Corrections & Rehabilitation); and concluded on December 14, 2022 at the Pichol Williams Community Center.

**c. Fiscal Audit Update**

On October 20, 2022, the South Florida Workforce Investment Board (SFWIB) approved the execution of a one-year 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 2021-2022.

Anthony Brunson P.A. anticipates that the final audit report will be completed timely with no need for an extension. SFWIB staff will recommend to the Finance and Efficiency Council to recommend to the Board that the Executive Committee review and authorize the submission of the final audit report to the Federal Audit Clearing House.

**d. The EconoVue™ Platform Policy**

In program year 2019-2020, the SFWIB through its Strategic Goal 2 - Strengthen the One-Stop Delivery System and Increase Integrated Service Delivery, created Business Service Teams which consists of SFWIB staff and Business Intermediaries from chamber partners.

In an effort to provide additional structure to the teams, SFWIB staff developed the EconoVue™ Policy. The policy provides guidance to staff as it relates to rapid response activities and introduced the EconoVue™ tool. EconoVue™ is a licensed intuitive data visualization platform that offers multi-dimensional views of a region's business, workforce, and sector data for targeted business outreach.

The EconoVue™ platform utilizes Bureau of Labor Statistics and Dun & Bradstreet data to help establish an early warning system to identify businesses, regardless of size, that may be at risk of closing.

The EconoVue™ Policy will provide specific guidance to the Outreach Team, consisting of Business Services staff, American Job Centers (AJC's) and Business Intermediaries, on the



utilization of the platform to ensure compliance by both staff and non-staff who utilize the platform under the SFWIB contracted licenses.

No further comments or suggestions were submitted from the members. Item closed.

#### **4A. Executive Director Update**

Mr. Beasley began his report by providing a brief summary of former Chairman Mr. Al West's tenure on the South Florida Workforce Investment Board. In addition, he acknowledged the retirement of Mr. Carlos Manrique, who left Miami-Dade County Public Schools in June of this year.

Mr. Beasley further reviewed a presentation articulating changes in local, state, and federal regulations.

##### **1. Federal – Update on Appropriations**

Congress has not passed a spending bill, which could have an impact on CSSF funding. Currently, we do not believe there will be a problem because the State of Florida has already drawn down the necessary funds, and we will be able to do the same for any of our programs. The U.S. Department of Labor has not yet received its budget for the upcoming fiscal year; ideally, the situation will be rectified within a week.

##### **2. Federal – Youth Systems Building Academy**

The USDOL is launching a Youth Systems Building Academy which is designed to provide local workforce systems and their community partners with targeted and individualized training and technical assistance (ITA) to explore, design, test, implement, or scale system-level approaches to engage and support young people in the workforce.

##### **3. State – CareerSource Florida: WIOA Local Plan Approval**

CareerSource Florida is meeting today to review and approval all WIOA Local Plans. CareerSource Florida issued local plan modification instructions to Florida's local workforce development boards on May 25, 2022. Local plan modifications were due to CareerSource Florida and the Florida Department of Economic Opportunity on Oct. 13, 2022.

The Executive Director's Report, which has been added to today's SFWIB agenda packet, provides a more comprehensive overview of the aforementioned topics.



4. CSSF Employee Recognition for Hurricane Ian Relief Efforts

Mr. Beasley introduced and acknowledged CSSF/DEO staff who volunteered in relief efforts for families affected by Hurricane Ian's devastation. The recognized staff members either stayed in the area for an extended period or traveled 3- 4 hours each day to South West Florida to provide services. He also shared the difficulties that staff faced to ensure families received the assistance needed.

The following CSSF/DEO employees were honored:

	NAME	NUMBER OF DAYS WORKED
1	James Gold	26*
2	Karen Hylton-Mickens	19*
3	Armond Johnson	21
4	Tweena Baugh	10*
5	Jarvis Washington	8
6	Jessica Williams	8
7	Marcia Silvera	6
8	Edna James-Smith	6
9	Alicia Thompson	4
10	Yoslan Guerra	4
11	Darien Armstrong	4
12	Georgia Nash	4
13	Cadeau Augustin	4
14	Josue Bonilla	4

\* *Stayed in Southwest Florida throughout the duration of the project.*

Photographs with the Vice-Chair and Executive Director followed the presentation of awards. In addition, Mr. Beasley acknowledged the leadership of Mr. Gilbert and Mr. Perrin, who served as the project's primary management leads.

Mr. Piedra asked if there were any lessons learned during the debriefing that we can use to prepare for future weather emergencies. Mr. Beasley explained that, since we are not immediately impacted, the Management Team met continuously throughout the event to strategize and determine next steps. CSSF provides disaster unemployment benefits and access to emergency food stamps via mobile units. This aids in the economic recovery of those immediately impacted. After the hurricane passed, CSSF contacted the state to assess the situation and deploy mobile units as necessary. This year, according to Mr. Beasley, there has been little preparation for hurricanes, whereas normally the State and local workforce boards would meet in advance of hurricane season to adequately prepare.



There was continued discussion around hurricane preparedness.

Mr. Piedra inquired as to whether Mr. Beasley has met the new County Commissioners. Mr. Beasley explained that he has not yet had the opportunity to meet with them, but welcome letters introducing them to CSSF services will be sent out the following week. The objective is for them to become acquainted with our services and visit a CareerSource Center.

Mr. Brown suggested that this story be shared with the community, perhaps via the Miami Herald. It will help the public understand that CSSF's role in the community extends beyond job placement and has a genuine impact on the lives of others – even those who are not its direct constituents.

No additional questions or comments were presented from the members. Item closed.

#### **Invite for Public Commentary**

Vice-Chairman del Valle opened the floor for comments from the public. None presented.

#### **4B. Approval – 2023 SFWIB Meeting Calendar**

Vice-Chairman del Valle introduced the item and directed the Board to review the attached 2023 SFWIB Schedule of Meetings.

**Motion** by Mr. Brecheisen to approve the 2023 SFWIB Schedule of Meetings.

Mr. Chi seconded the motion; item is **passed without dissent.**

No additional questions or comments were presented from the members. Item closed.

#### **5. SFWIB Executive Committee**

##### **5C. Bean Automotive Apprenticeship**

Vice-Chairman del Valle introduced the item; Mr. Beasley further presented.

At the Board meeting on 18 August 2022, a second cohort for the Bean Automotive Technician Specialist Apprenticeship Program was approved. In response to the success of the program, an increase in the starting wage was negotiated, transitioning participants from a \$14.00 per hour starting wage to \$16.00 per hour, with a further increase to \$16.50 per hour after the first 1,000 hours. Additional funding of \$28,500 is requested to reimburse Bean Automotive Group, LP for the wage increase for gross wages.



Vice-Chairman del Valle shared his experiences and observations from the Bean Automotive Graduation.

**Motion** by Mr. Scott to approve the allocation of \$28,500 in WIOA funds for OTJ Training reimbursement to Bean Automotive for the Automotive Technician Specialist Apprenticeship Program.

Mr. Brecheisen seconded the motion; item is **passed without dissent.**

No additional questions or comments were presented from the members. Item closed.

#### **5D. South Florida Workforce Investment Board Membership Nominations**

Vice-Chairman del Valle introduced the item; Mr. Beasley further presented.

Several members of the SFWIB have retired from their respective organizations, consequently resigning from the Board. The following four (4) prospective members have been selected for review and recommendation to the Mayor for approval:

- Mr. Rene' Mantilla, Assistant Superintendent, Post-Secondary, Career and Technical
- Ms. Sonia Grice, Executive Director, CASHD
- Mr. Eddie Garza, President & CEO, Mexican-American Council
- Mr. Andrei Rolle, Secretary/Treasurer

**Motion** by Mr. Brown to approve the nominations of new (replacement) members for PY2022-2024.

Dr. Loynaz seconded the motion; item is **passed without dissent.**

Vice-Chairman del Valle disclosed that the Executive Committee discussed recommendations for filling any future vacancies on the Board. The SFWIB will be notified of openings prior to CSSF staff presenting potential candidates, giving them the opportunity to submit prospective nominees for consideration prior to voting.

No additional questions or comments were presented from the members. Item closed.

#### **5E. Approval – EconoVue Data Platform License Purchase**

Vice-Chairman del Valle introduced the item, and Mr. Beasley reviewed the Executive Committee's recommendation to allocate up to \$143,009.35 in Workforce Innovation and Opportunity Act (WIOA) funds for a one-year, eighteen-user contract with Dun & Bradstreet



for the EconoVue platform. Mr. Chip Rogers of Dun & Bradstreet and Mr. Ulisse Gallo of EconoVue were introduced to complete the demonstration of the platform.

Mr. Bridges expressed his concern regarding the determination of high/low financial risk when dealing with smaller businesses.

Mr. Rogers explained that D&B has information on every business and is regularly consulted to determine a company's financial stability. Dunn and Bradstreet reports on how a company honors its financial obligations and whether it has any liens, judgments, or previous bankruptcies. Trade information is also provided on a monthly/quarterly basis. It is that same information that allows them to determine an organization's financial risk.

Mr. Piedra questioned whether or not the CSSF staff has developed a client profile. Mr. Beasley explained that we must provide services to all organizations, regardless of their size. The EconoVue tool enables CSSF staff to delve deeper into the data associated with local organizations in order to determine the type of services required. The client profile of each Career Center varies by location. The EconoVue tool will assist CSSF staff in targeting organizations and services in their respective regions.

Additionally, the REACH Act mandates that local workforce boards increase the number of businesses that we connect and offer Level 1 services to annually. The Policy and Procedures, which were on the agenda for today, have been drafted to ensure compliance with state requirements and proper utilization the EconoVue tool.

Mr. Beasley also reported that the EconoVue tool has been made available to training providers who have expressed an interest in utilizing it to better comprehend the needs of employers. This will allow them to design programs that are more in line with market demand.

Ms. Canales queried about the number of small IT businesses in the MDC with fewer than 50 employees, as well as how CSSF staff would typically communicate with them. Mr. Gilbert explained that CSSF staff frequently utilize job boards (e.g., Monster, Indeed, etc.) to identify organizations that may be hiring in the area. If there is no publicly available information, staff may cold contact the company or show up unannounced to speak with the owner or HR about how CSSF may be able to assist them with their hiring needs. Ms. Canales summed up the benefit of the EconoVue platform by reiterating that CSSF staff utilizing the platform will save "soft dollars" by reducing the number of staff hours/time spent on activities that may or may not be beneficial, and redirecting those efforts toward more effective client-serving measures.



Ms. Canales wanted to know how long it would take for the staff to become efficient with the platform. Mr. Beasley added that EcoVue staff would offer training directly shortly after the purchase is finalized.

Mr. Roth informed the Board that the Executive Committee has established parameters for platform renewal, which include usage and performance metrics; such that we know the platform is being employed and is worth the investment. Additionally, if the state renews its contract, Dun & Bradstreet would be open to discussing a possible cost reduction (or credit) due to the duplicative nature of certain program offerings.

We will be amending the motion to increase the cost to \$141,000 for 30 passwords. Our training vendors that have already expressed interest in using the platform will offset the additional cost. The initial cost to SFWIB will be \$84,000 - training vendors will pay \$57,000, which will reduce our liability and help to increase usage. Mr. Beasley also said that he would seek for methods to minimize the cost of the platform over time by establishing connections between Dun & Bradstreet and other firms that could profit from it.

Mr. Scott testified that they have been using the EconoVue platform for quite some time and it works well.

In prior conversations with the Executive Committee, Mr. Gallo agreed to the following conditions:

- 18 passwords, 1 year contract with the ability to cancel if requested without penalty; and
- If the contract is renewed, the same pricing structure will be honored; and
- A 20% increase in cost will not occur upon renewal; and
- If the state renews its contract, Dun and Bradstreet would be open to discussing a possible reduction (or credit) in cost due to the duplicative nature of some of the program offerings.

The following modifications and/or conditions have been applied in light of today's presentation:

- **Change:** 30 passwords, at a cost of \$141,000, for a 1 year contract with the ability to cancel if requested without penalty; and
- **Addition:** Performance and usage measures will be evaluated by the SFWIB prior to renewal considerations; and
- **Addition:** Training vendors will offset the cost by \$57,000; and
- **Addition:** Quarterly updates to the SFWIB.



Ms. Gallo of the Miami-Dade County Attorney's Office has accepted the combining of items 5E: EconoVue Data Platform License Purchase and 7D: EconoVue Policy, as they are interrelated. A motion to do so is recommended.

**Motion** by Mr. Brecheisen to join Item 5E: EconoVue Data Platform License Purchase and item 7D: EconoVue Policy.

Mr. Scott seconded the motion; item is **passed without dissent.**

**Motion** by Mr. Chi to allocate an amount not to exceed \$141,000.00 in Workforce Innovation and Opportunity Act (WIOA) funds for a one-year, thirty (30)-user contract with Dun and Bradstreet for the EconoVue platform **AND** the associated EconoVue Policy.

Mr. Scott seconded the motion; item is **passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

## 6. SFWIB Finance and Efficiency Council (FEC)

The **SFWIB Finance and Efficiency Council (FEC)** Vice-Chair, Mr. Roth, reviewed the FEC Summary, which provided an overview of items discussed during the December 15, 2022 meeting.

### 6B. Fiscal Audit Update

The audit is proceeding well; however, we are awaiting a Compensated Absences Report from Miami-Dade County Payroll. The County has made the switch to a new enterprise resource management (ERM) system. As with any transition, there have been a few operational glitches that have made it a bit challenging to quickly extract data from the system. Even though SFWIB employees have escalated the matter through the right County channels, we are still unable to obtain the report, although they are working on it.

Mr. Beasley advised that the audit report is slated for completion by December 31, 2022. Normally, the Board reviews and approves the submission of audit results at the December board meeting. Due to the previously mentioned delay, SFWIB staff is recommending that results be presented to the Executive Committee in January 2023 for review and authorization to submit. Once the report has been received and the audit is finalized, the report will be presented to the full board at the meeting in February 2023 meeting.

**Motion** by Mr. Roth to approve the SFWIB Executive Committee to review and authorize the submission of the final report to the Clearinghouse before the January deadline.

Dr. Loynaz seconded the motion; **item is passed without dissent.**



No further comments or suggestions were submitted from the members. Item closed.

### **6C: Authorization to Release a Request for Proposal (RFP) for External Auditing Services**

The contract with Brunson and Associates, P.A. for auditing services was competitively procured in 2017 and expired on June 30, 2020. The SFWIB approved an additional one year contract with Brunson and Associates on August 20, 2020 for auditing services for program year (PY) 2019-2020. SFWIB staff did not release a Request for Proposal (RFP) in PY 2021-2022 for external auditing services as originally planned due to the external hacking of the SFWIB IT infrastructure.

As a result, the Executive Committee approved a one-year extension with Brunson and Associates to complete the PY 2021-2022 external audit. SFWIB staff will now release an RFP to competitively procure external auditing services for the next three years.

**Motion** by Mr. Roth to approve the release of a RFP for external auditing services. Mr. Bridges seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

## **7. SFWIB Global Talent and Competiveness Council (GTCC)**

The **Global Talent and Competiveness Council (GTCC)** Chair, Ms. Ferradaz, reviewed the GTCC Summary, which provided an overview of items discussed during the December 15, 2022 meeting.

### **7A. Information – Sole Source Request to Procure Youth Services for Monroe County**

At the September 8, 2022, Executive Board Meeting, the Executive Committee authorized SFWIB staff to submit a Sole Source procurement request to CareerSource Florida (CSF) and the Florida Department of Economic Opportunity (DEO). The SFWIB will be submitting to CSF and the DEO the attached request to contract In-School Youth Service with the Monroe County Public School System and Out of school Youth Services with the College of the Florida Keys.

Once approved, SFWIB staff will contract with the new providers for a period of three years, the same as the other contracted youth providers.



### **7B. Approval – Recommendation as to Approval to Add an Occupation to the WDA 23 Targeted Occupation List (TOL)**

On May 17, 2022, the Department of Economic Opportunity (DEO) released the 2022-2023 Demand Occupation List for the 24 Workforce Development Areas (WDA) in the State of Florida. In accordance with CareerSource Florida's Administrative Policy #82, local areas may revise the list, as needed, based on local demand in support the occupation's addition.

The new list did not contact a number of previously approved Standard Occupational Classification (SOC) codes. As a result, Miami Dade County Public Schools, who initially made the request, submitted supporting documentation to have the occupation added to the current TOL.

SFWIB staff completed the review process and the request is being presented to add the SOC code 49-9031 - Home Appliance Repairers to the TOL for currently approved programs.

### **7C. Approval – Recommendation as to Approval to Extend the Contract of Youth Service Providers in Monroe County**

On June 6, 2022, the South Florida Workforce Investment (SFWIB) released a Youth Services Request for Proposal (RFP) to solicit organizations capable of providing in-school and out-of-school services to youth.

Due to a lack of respondents to provide the services in Monroe County, SFWIB staff is requesting authorization to extend the current Youth Services contract with Youth Co-Op, Inc., in order to continue providing the requisite youth services in Monroe County, for a period not to exceed three months from the current contract expiration date of December 31, 2022. The contract extension will allow staff the opportunity to complete the sole source procurement process to designate a Monroe County Youth Services Contractor for program years 2022-2025 and propose a recommendation for a Youth Services Contractor at the April, 2023 SFWIB meeting.

**Motion** by Ms. Ferradaz to approve agenda items 7B and 7C.

Mr. Scott seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

## **8. SFWIB Performance Council**

The **Performance Council Chair**, Ms. Canales, provided a summary of items discussed during the December 15, 2022 meeting.



### **8A. Informational - Balanced ScoreCard Report**

Due to the epidemic, many of our Career Center Service Providers were not reaching performance standards. One of the nine (9) has reached the target, but all are on track to hit the 65% benchmark by the conclusion of the program year. As a result of the CSSF staff's collaboration with them on Corrective Action plans and field operations, their efforts are beginning to bear fruit. There has been a growth in the use of nontraditional means for job placement, such as working directly with businesses and social media. EconoVue will presumably provide them with a further resource for pursuing additional placements.

### **8B. Informational – Consumer Report Card Update**

The CRC performance for program year 2022-2023, dated July 1, 2022 through November 30, 2022, indicates the follows:

- The SFWIB generated \$ 1,022,451.56 of wages into the South Florida regional economy.
- For every dollar spent on training, SFWIB obtained a return of \$4.41.
- Ninety-three percent of the training participants completed classroom training.
- Of those completing training, 96 percent have obtained employment with an average wage of \$23.19.
- Ninety-two percent of the participants were placed in a training-related occupation.
- The net economic benefit per placement is \$39,325.06.

### **8C – Informational – Youth Balanced Score Card Update**

Mr. Gilbert shared that the SFWIB/CSSF staff has modified Youth Balanced Scorecards to incorporate enrollments and work experience. In addition, Federal performance measures are available the second and fourth quarters after exit; therefore, we have added a tracker for the first and third quarters to ensure we are on track prior to the availability of state performance measures. Finally, we are finalizing an Indicators of Performance Follow-up Tool that will review wage data daily and/or weekly and will automatically update to indicate when/if youth have been employed, allowing Career Advisors to concentrate on those who still need employment assistance. The Equifax Pilot project, which was recently approved by the Board, will be a pivotal part of this process.

No further comments or suggestions were submitted from the members. Item closed.

Being as there were no further questions or concerns, the SFWIB Meeting adjourned at 11:15am.



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 3

**AGENDA ITEM SUBJECT:** PUBLIC COMMENT

**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:** 2/16/2023

**AGENDA ITEM NUMBER:** 4

**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:** 2/16/2023

**AGENDA ITEM NUMBER:** 5A

**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:** 2/16/2023

**AGENDA ITEM NUMBER:** 5B

**AGENDA ITEM SUBJECT:** TAKE STOCK IN CHILDREN PRESENTATION

**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:** 2/16/2023

**AGENDA ITEM NUMBER:** 5C

**AGENDA ITEM SUBJECT:** CAREERSOURCE SOUTH FLORIDA AUTOMATED MONITORING TOOL

**AGENDA ITEM TYPE:** **INFORMATIONAL**

**RECOMMENDATION:** N/A.

**STRATEGIC GOAL:** **STRENGTHEN THE ONE-STOP DELIVERY SYSTEM**

**STRATEGIC PROJECT:** **Enhance CSSF performance system**

### **BACKGROUND:**

The CareerSource South Florida Automated Monitoring Tool (AMT) was developed to meet the SFWIB Strategic Goal of Strengthen the One-Stop Delivery System. The tool is based on the Department of Economic Opportunity's (DEO) programmatic monitoring tool for each workforce program. Federal law requires the state to monitor all workforce programs receiving federal funds. The purpose of the monitoring review is to periodically assess and evaluate whether the Local Workforce Development Board (LWDB) is complying with federal and state laws, regulations, and DEO administrative policies and guidance in administering statewide workforce programs. DEO All monitoring is conducted in accordance with 2 CFR §§ 200.331 - 200.333, Subrecipient Monitoring and Management.

The monitoring tool allows the user to see a snapshot of each program's caseload and corresponding error rates. Furthermore, the tool allows the user to review existing errors in specific cases and correct them, thus lowering the error rate. Finally, the tool provides a variety of reports to assist the users in determining trends and evaluating performance.

CareerSource South Florida (CSSF) shall implement a multi-level quality assurance process in accordance with DEO Policy Number 121 utilizing the AMT. The process will be implemented as follows:

1. CareerSource South Florida American Job Centers (AJC's) and WIOA Youth Service Providers will receive regular email communications from CSSF directing them to the AMT. Emails will instruct the designated AJC and Youth staff to review cases in each program displaying errors and make corrections.
2. Service Providers will report their corrections to CSSF on a monthly basis. This will replace the current monthly Quality Assurance supervisory reviews required by the executed contract(s).

3. Information obtained from the AMT shall be used by the service providers to train staff and measure their performance. It will also be utilized to study trends and engage in continuous quality improvement across all programs.
4. OCI will utilize the AMT to conduct quality assurance reviews of each program and each service provider. Cases will be sampled, thoroughly reviewed, and findings communicated via an exit conference, monitoring report, and request for Plan of Corrective Actions (POCA). The POCA will be reviewed and accepted or rejected. Service providers that fail to produce an acceptable POCA or demonstrate a pattern of unacceptable error rates may be placed on a Performance Improvement Plan (PIP).

**FUNDING:** N/A

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 6A

**AGENDA ITEM SUBJECT:** SOUTH FLORIDA WORKFORCE INVESTMENT BOARD MEMBERSHIP VACANCIES

**AGENDA ITEM TYPE:** **INFORMATIONAL**

**RECOMMENDATION:** N/A.

**STRATEGIC GOAL:** **STRONG WORKFORCE SYSTEM LEADERSHIP**

**STRATEGIC PROJECT:** **Strengthen workforce system accountability**

### **BACKGROUND:**

The Workforce Innovation and Opportunity Act requires each local area of the State to establish a regional workforce investment board to set policy for the local workforce investment system within said region. The board is responsible for aligning workforce policies and services with regional economies and support service delivery strategies tailored to those needs. The composition of the local board must include the following:

1. Business
2. Labor/Apprenticeships
3. Education
4. Government/Economic/Community Development
5. Other Entity Representation

The qualifications of LWDB members must be documented, align with the requirements of WIOA, and be compliant with all federal and state laws, rules and regulations, and applicable state policies. In addition to criteria outlined above, the members of the board shall represent diverse geographic areas within the local area. The importance of minority and gender representation must be considered when making appointments to the local board. The Chief Elected Official, must develop and implement written processes and procedures for recruiting, vetting and nominating LWDB members. South Florida Workforce Investment Board's (SFWIB) procedures are such that when there is a vacancy on the Board, Board members will review and approve candidates to recommend to Mayor Daniella Levin-Cava for appointment.

The list below announces the current vacancies of the SFWIB:

<b>Membership Category</b>	<b>SFWIB Member (Resigned)</b>	<b>Organization</b>	<b>Nominated Member</b>	<b>Organization</b>
Education	Mrs. Maria Regueiro	Florida National University	TBD	TBD
Business	Mr. Al West	Greater Miami Convention and Visitors Bureau	TBD	TBD

1. Each local board must include representatives of entities administering education and training activities in the local area who:
  - a. Include a representative of eligible providers administering adult education and literacy activities under Title II of WIOA.
  - b. Include a representative of institutions of higher education providing workforce investment activities (including community colleges).
  - c. Include a private education provider, if a public education or training provider is represented on the LWDB.
  - d. May include representatives of local educational agencies and of community- based organizations with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to employment.
  
2. A majority of the local board members must represent businesses in the local area as individuals who:
  - a. Are owners of a business, chief executives or operating officers of businesses, or other business executives or employers with optimum policymaking or hiring authority;
  - b. Represent businesses, including small businesses, or organizations representing businesses that provide employment opportunities that, at a minimum, include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the local area (at least two representatives of small businesses must be included); and
  - c. Are appointed from individuals nominated by local business organizations and business trade associations..

**FUNDING:** N/A

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 6B

**AGENDA ITEM SUBJECT:** PUBLIC RELATIONS - SOCIAL MEDIA UPDATE

**AGENDA ITEM TYPE:** **INFORMATIONAL**

**RECOMMENDATION:** N/A

**STRATEGIC GOAL:** **STRONG WORKFORCE SYSTEM LEADERSHIP**

**STRATEGIC PROJECT:** **Strengthen workforce system accountability**

### **BACKGROUND:**

On January 20, 2022, the South Florida Workforce Investment Board (SFWIB) released a Request for Proposal (RFP) to solicit a single agency capable of providing the Local Workforce Development Board (LWDB) with public relations and social media services.

The SFWIB is seeking to improve its outreach to the community in the areas of media relations strategies, project management, creative services, website usage/visitation generation, branding, analytics and reporting, crisis communications, and social media management. On February 1, 2023, SFWIB staff hosted an Offerors' Conference to answer questions from potential respondents with regards to the RFP. The conference was attended by 12 different potential respondents that asked a myriad of questions hoping to gain a better understanding of the needs and desires of the agency in its search for the perfect candidate.

The deadline to submit proposals is at 3:00 p.m. EST on February 22, 2023. Upon receipt, proposals will be evaluated by a panel of staff members. The top candidates' scores will be announced at the Public Review Forum in March 2023.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 6C

**AGENDA ITEM SUBJECT:** RAPID RESPONSE AND LAYOFF AVERSION UPDATE

**AGENDA ITEM TYPE:** **APPROVAL**

**RECOMMENDATION:** The Executive Committee recommends to the Board the approval to rescind the current Professional Service Agreement for the South Florida Progress Foundation serving as a business intermediary and re-allocate the funds to the Greater Miami Chamber of Commerce, Inc., as set forth below.

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

**STRATEGIC PROJECT:** **Develop integrated Business Service teams**

### **BACKGROUND:**

On June 16, 2022, the South Florida Workforce Investment Board (SFWIB) approved an amount not to exceed \$500,000 in Workforce Innovation Opportunity Act (WIOA) Dislocated Worker funding to continue the Rapid Response and Layoff Aversion projects with The Miami-Dade Chamber of Commerce, Inc. (M-DCC), Cámara de Comercio Latina de los Estados Unidos (CAMACOL), Inc. (CAMACOL), Florida Minority Supplier Development Council, Inc. (FMSDC), South Florida Progress Foundation, Inc., South Florida Hispanic Chamber of Commerce, Inc., and The Beacon Council Economic Development Foundation, Inc.

Subsequently, SFWIB staff issued Letters of Intent to each of the aforementioned agencies and began the contract execution phase. After careful evaluation of the services to be provided under the agreement, it was determined that the services would be provided by the Greater Miami Chamber of Commerce, Inc. instead of the South Florida Progress Foundation, Inc. Therefore, SFWIB staff recommends rescinding the current award of \$125,000 in WIOA Dislocated Worker funding and awarding the same \$125,000 in WIOA Dislocated Worker funding to the Greater Miami Chamber of Commerce, Inc.

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 SFWIB. A two-thirds (2/3) vote of the quorum present is required to waive the competitive procurement process and award the Greater Miami Chamber of Commerce, Inc. an allocation not to exceed \$125,000 in Workforce Innovation and Opportunity Act Dislocated Worker Funds to provide business intermediary services in Workforce Development Area 23.

**FUNDING:** Workforce Innovation and Opportunity Act Dislocated Worker

**PERFORMANCE:** N/A

*NO ATTACHMENT*



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 7A

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

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

# FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2022 THRU DECEMBER 31, 2022  
(UNAUDITED)

**Accompanying Notes to the Financial Report (unaudited)  
For the Period of July 1, 2022 through December 31, 2022**

During the month of December, expenses are running a bit below across the board.

**Budget Variance Explanations**

- The Headquarters expenditure rate is 38.6%
- The Adult Services Program expenditure rate is 29.8%
- The Youth Services Program expenditure rate is 37.8%
- The expenditure rate for Facilities cost is at 32.7%
- The expenditure rate for Other Programs & Projects is 22.1%

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
AGENCY SUMMARY  
FISCAL YEAR 2022/2023  
YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 50.00%							
<b>Revenues:</b>							
WIOA	\$ 19,306,307	\$ -	\$ -	\$ 19,306,307	\$ 127,762	\$ 19,178,545	0.7%
TANF	\$ 6,998,494	\$ -	\$ -	\$ 6,998,494	\$ 3,735,213	\$ 3,263,281	53.4%
DEO	\$ 1,987,360	\$ -	\$ 69,444	\$ 2,055,804	\$ 735,779	\$ 1,320,025	35.8%
Second Year Allocation from FY 21-22	\$ 16,490,225	\$ -	\$ -	\$ 16,490,225	\$ 8,717,009	\$ 7,773,216	52.9%
Other	\$ 2,305,047	\$ -	\$ 865,992	\$ 3,171,029	\$ 159,790	\$ 3,011,250	5.0%
<b>Total Revenue</b>	<b>\$ 47,087,432</b>	<b>\$ -</b>	<b>\$ 934,426</b>	<b>\$ 48,021,859</b>	<b>\$ 13,475,542</b>	<b>\$ 34,546,317</b>	<b>28.1%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 8,889,701	\$ -	\$ 8,282	\$ 8,897,983	\$ 3,434,010	\$ 5,463,973	38.6%
Adult Services	\$ 13,747,991	\$ -	\$ (825,000)	\$ 12,922,991	\$ 3,848,173	\$ 9,074,818	29.8%
Youth Services	\$ 6,445,283	\$ (2,712,794)	\$ -	\$ 3,732,489	\$ 1,410,085	\$ 2,322,404	37.8%
Set Aside	\$ 1,082,000	\$ (139,100)	\$ (1,616,435)	\$ (673,535)	\$ -	\$ (673,535)	
Facilities Costs	\$ 5,769,915	\$ -	\$ 510,162	\$ 6,280,077	\$ 2,054,293	\$ 4,225,784	32.7%
Training & Support Services	\$ 11,152,541	\$ 4,849,667	\$ (1,165,565)	\$ 14,836,644	\$ 2,281,398	\$ 12,555,246	20.5%
Allocated Funds	\$ 6,582,541	\$ 6,028,388	\$ -	\$ 12,610,930	\$ 2,281,398	\$ 10,329,532	34.7%
Set Asides	\$ 4,570,000	\$ (1,178,721)	\$ (1,165,565)	\$ 2,225,714	\$ -	\$ 2,225,714	
Other Programs & Projects	\$ -	\$ (1,997,773)	\$ 4,022,982	\$ 2,025,209	\$ 447,582	\$ 1,577,627	22.1%
Big Brothers Big Sisters	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 125,000	\$ 125,000	50.0%
Youth Co-Op Summer (City of Opa-Locka)	\$ -	\$ (3,683)	\$ 50,000	\$ 46,317	\$ 5,290	\$ 41,026	11.4%
MDC WORKS	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ 800	\$ 749,200	0.1%
YWCA, FMU, St. Thomas	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 6,036	\$ 68,964	8.0%
Adult Mankind Summer Youth Employment (City of Miami Gardens)	\$ -	\$ (172,021)	\$ 237,431	\$ 65,410	\$ 55,911	\$ 9,499	85.5%
MIDCPS Summer Youth Internship - 2022	\$ -	\$ (1,230,000)	\$ 1,500,000	\$ 270,000	\$ 207,784	\$ 62,216	77.0%
Miami-Dade Charter Schools Summer Youth Employment Program	\$ -	\$ (592,069)	\$ 944,986	\$ 352,917	\$ 46,761	\$ 306,156	13.2%
TechHire Overtown	\$ -	\$ -	\$ 215,565	\$ 215,565	\$ -	\$ 215,565	0.0%
<b>Total Expenditures</b>	<b>\$ 47,087,432</b>	<b>\$ 0</b>	<b>\$ 934,426</b>	<b>\$ 48,021,859</b>	<b>\$ 13,475,542</b>	<b>\$ 34,546,317</b>	<b>28.1%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
 WIOA ADULT  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 6,842,544			\$ 6,842,544		\$ 6,842,544	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 5,305,118			\$ 5,305,118	\$ 2,702,240	\$ 2,602,878	50.9%
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 12,147,662</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,147,662</b>	<b>\$ 2,702,240</b>	<b>\$ 9,445,422</b>	<b>22.2%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 2,186,579</b>			<b>\$ 2,186,579</b>	<b>\$ 682,013</b>	<b>\$ 1,504,566</b>	<b>31.2%</b>
<b>Adult Services</b>	<b>\$ 3,565,775</b>	<b>\$ -</b>	<b>\$ (254,953)</b>	<b>\$ 3,310,822</b>	<b>\$ 1,159,895</b>	<b>\$ 2,150,928</b>	<b>35.0%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 1,336,243</b>			<b>\$ 1,336,243</b>	<b>\$ 473,018</b>	<b>\$ 863,225</b>	<b>35.4%</b>
<b>Training &amp; Support Services</b>	<b>\$ 5,059,065</b>	<b>\$ -</b>	<b>\$ (85,190)</b>	<b>\$ 4,973,875</b>	<b>\$ 385,677</b>	<b>\$ 4,588,197</b>	<b>7.8%</b>
<i>Allocated Funds</i>	\$ 3,250,929	\$ 861,198		\$ 4,112,127	\$ 385,677	\$ 3,726,450	9.4%
<i>Set Asides</i>	\$ 1,808,136	\$ (861,198)	\$ (85,190)	\$ 861,748		\$ 861,748	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,143</b>	<b>\$ 340,143</b>	<b>\$ 1,637</b>	<b>\$ 338,506</b>	<b>0.5%</b>
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>				\$ 230,675		\$ 230,675	<b>0.0%</b>
<i>YWCA, FMU, St. Thomas</i>				\$ 24,278	\$ 1,637	\$ 22,641	<b>6.7%</b>
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>TechHire Overtown</i>			\$ 85,190	\$ 85,190		\$ 85,190	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$ 12,147,662</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,147,662</b>	<b>\$ 2,702,240</b>	<b>\$ 9,445,422</b>	<b>22.2%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA DISLOCATED WORKER  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 4,397,858			\$ 4,397,858		\$ 4,397,858	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 4,122,334			\$ 4,122,334	\$ 1,771,734	\$ 2,350,600	43.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 8,520,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,520,192</b>	<b>\$ 1,771,734</b>	<b>\$ 6,748,458</b>	<b>20.8%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,533,635</b>			<b>\$ 1,533,635</b>	<b>\$ 437,366</b>	<b>\$ 1,096,269</b>	<b>28.5%</b>
<b>Adult Services</b>	<b>\$ 2,491,259</b>	<b>\$ -</b>	<b>\$ (178,844)</b>	<b>\$ 2,312,415</b>	<b>\$ 816,913</b>	<b>\$ 1,495,502</b>	<b>35.3%</b>
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 937,221</b>		<b>\$ 450,000</b>	<b>\$ 1,387,221</b>	<b>\$ 408,350</b>	<b>\$ 978,871</b>	<b>29.4%</b>
<b>Training &amp; Support Services</b>	<b>\$ 3,558,077</b>	<b>\$ -</b>	<b>\$ (509,756)</b>	<b>\$ 3,048,321</b>	<b>\$ 108,523</b>	<b>\$ 2,939,798</b>	<b>3.6%</b>
Allocated Funds	\$ 2,289,294	\$ 145,532		\$ 2,434,826	\$ 108,523	\$ 2,326,303	4.5%
Set Asides	\$ 1,268,783	\$ (145,532)	\$ (509,756)	\$ 613,495		\$ 613,495	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 238,600</b>	<b>\$ 238,600</b>	<b>\$ 582</b>	<b>\$ 238,018</b>	<b>0.2%</b>
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS			\$ 161,813	\$ 161,813		\$ 161,813	0.0%
YWCA, FMU, St. Thomas			\$ 17,031	\$ 17,031	\$ 582	\$ 16,449	3.4%
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
TechHire Overtown			\$ 59,756	\$ 59,756		\$ 59,756	0.0%
<b>Total Expenditures</b>	<b>\$ 8,520,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,520,192</b>	<b>\$ 1,771,734</b>	<b>\$ 6,748,458</b>	<b>20.8%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA RAPID RESPONSE  
FISCAL YEAR 2022/2023  
YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 1,361,746			\$ 1,361,746		\$ 1,361,746	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 601,753			\$ 601,753	\$ 336,686	\$ 265,067	56.0%
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 1,963,499</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,963,499</b>	<b>\$ 336,686</b>	<b>\$ 1,626,814</b>	<b>17.1%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 353,430</b>			<b>\$ 353,430</b>	<b>\$ 99,656</b>	<b>\$ 253,774</b>	<b>28.2%</b>
<b>Adult Services</b>	<b>\$ 558,685</b>	<b>\$ -</b>	<b>\$ (41,196)</b>	<b>\$ 517,489</b>	<b>\$ 174,286</b>	<b>\$ 343,203</b>	<b>33.7%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 215,985</b>			<b>\$ 215,985</b>	<b>\$ 62,261</b>	<b>\$ 153,724</b>	<b>28.8%</b>
<b>Training &amp; Support Services</b>	<b>\$ 835,400</b>	<b>\$ -</b>	<b>\$ (13,767)</b>	<b>\$ 821,633</b>	<b>\$ -</b>	<b>\$ 821,633</b>	<b>0.0%</b>
<i>Allocated Funds</i>	\$ 542,318	\$ 33,529		\$ 575,847		\$ 575,847	0.0%
<i>Set Asides</i>	\$ 293,082	\$ (33,529)	\$ (13,767)	\$ 245,786		\$ 245,786	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,963</b>	<b>\$ 54,963</b>	<b>\$ 482</b>	<b>\$ 54,481</b>	<b>0.9%</b>
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>				\$ 37,273		\$ 37,273	
<i>YWCA, FMU, St. Thomas</i>				\$ 3,923	\$ 482	\$ 3,441	12.3%
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>TechHire Overtown</i>			\$ 13,767	\$ 13,767		\$ 13,767	0.0%
<b>Total Expenditures</b>	<b>\$ 1,963,499</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,963,499</b>	<b>\$ 336,686</b>	<b>\$ 1,626,814</b>	<b>17.1%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA YOUTH  
FISCAL YEAR 2022/2023  
YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 50.00%							
<b>Revenues:</b>							
WIOA	\$ 6,199,325			\$ 6,199,325		\$ 6,199,325	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 4,402,483			\$ 4,402,483	\$ 2,257,140	\$ 2,145,343	51.3%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 10,601,808</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,601,808</b>	<b>\$ 2,257,140</b>	<b>\$ 8,344,668</b>	<b>21.3%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,908,325</b>			<b>\$ 1,908,325</b>	<b>\$ 388,412</b>	<b>\$ 1,519,914</b>	<b>20.4%</b>
<b>Adult Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Youth Services</b>	<b>\$ 6,445,283</b>	<b>\$ (2,712,794)</b>	<b>\$ -</b>	<b>\$ 3,732,489</b>	<b>\$ 1,410,085</b>	<b>\$ 2,322,404</b>	<b>37.8%</b>
<i>Set Aside</i>	\$ 1,082,000	\$ (139,100)	\$ -	\$ 942,900		\$ 942,900	0.0%
<b>Facilities Costs</b>	<b>\$ 1,166,199</b>			<b>\$ 1,166,199</b>	<b>\$ 152,728</b>	<b>\$ 1,013,471</b>	<b>13.1%</b>
<b>Training &amp; Support Services</b>	<b>\$ -</b>	<b>\$ 2,851,894</b>	<b>\$ -</b>	<b>\$ 2,851,894</b>	<b>\$ 305,915</b>	<b>\$ 2,545,979</b>	<b>10.7%</b>
<i>Allocated Funds</i>		\$ 2,851,894		\$ 2,851,894	\$ 305,915	\$ 2,545,979	10.7%
<i>Set Asides</i>				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>TechHire Overtown</i>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 10,601,808</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,601,808</b>	<b>\$ 2,257,140</b>	<b>\$ 8,344,668</b>	<b>21.3%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET

TANF  
FISCAL YEAR 2022/2023  
YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 50.00%							
<b>Revenues:</b>							
WIOA				\$ -			
TANF	\$ 6,998,494			\$ 6,998,494	\$ 3,735,213	\$ 3,263,281	53.4%
DEO				\$ -			
Second Year Allocation from FY 21-22	\$ 1,335,916			\$ 1,335,916	\$ 1,335,916	\$ -	100.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 8,334,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,334,410</b>	<b>\$ 5,071,129</b>	<b>\$ 3,263,281</b>	<b>60.8%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,500,194</b>			<b>\$ 1,500,194</b>	<b>\$ 1,342,680</b>	<b>\$ 157,514</b>	<b>89.5%</b>
<b>Adult Services</b>	<b>\$ 4,217,431</b>	<b>\$ -</b>	<b>\$ (284,350)</b>	<b>\$ 3,933,081</b>	<b>\$ 1,389,928</b>	<b>\$ 2,543,153</b>	<b>35.3%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>			\$ (1,616,435)	\$ (1,616,435)		\$ (1,616,435)	
<b>Facilities Costs</b>	<b>\$ 916,785</b>			<b>\$ 916,785</b>	<b>\$ 564,178</b>	<b>\$ 352,607</b>	<b>61.5%</b>
<b>Training &amp; Support Services</b>	<b>\$ 1,700,000</b>	<b>\$ 1,321,739</b>	<b>\$ (556,852)</b>	<b>\$ 2,464,887</b>	<b>\$ 1,377,179</b>	<b>\$ 1,087,708</b>	<b>55.9%</b>
<i>Allocated Funds</i>	\$ 500,000	\$ 1,460,201		\$ 1,960,201	\$ 1,377,179	\$ 583,022	70.3%
<i>Set Asides</i>	\$ 1,200,000	\$ (138,462)	\$ (556,852)	\$ 504,686		\$ 504,686	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ (1,321,739)</b>	<b>\$ 2,457,637</b>	<b>\$ 1,135,898</b>	<b>\$ 397,163</b>	<b>\$ 738,735</b>	<b>35.0%</b>
<i>Big Brothers Big Sisters</i>			\$ 250,000	\$ 250,000	\$ 125,000	\$ 125,000	50.0%
<i>Youth Co-Op Summer (City of Opa-Locka)</i>		\$ (3,683)	\$ 50,000	\$ 46,317	\$ 5,290	\$ 41,026	11.4%
<i>MDC WORKS</i>			\$ 257,272	\$ 257,272		\$ 257,272	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 27,078	\$ 27,078	\$ 3,013	\$ 24,065	11.1%
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>		\$ (88,056)	\$ 116,435	\$ 28,379	\$ 27,980	\$ 419	98.5%
<i>MDCPS Summer Youth Internship - 2022</i>		\$ (1,230,000)	\$ 1,500,000	\$ 270,000	\$ 207,784	\$ 62,216	77.0%
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>			\$ 200,000	\$ 200,000	\$ 28,115	\$ 171,885	14.1%
<i>TechHire Overtown</i>			\$ 56,852	\$ 56,852		\$ 56,852	0.0%
<b>Total Expenditures</b>	<b>\$ 8,334,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,334,410</b>	<b>\$ 5,071,129</b>	<b>\$ 3,263,281</b>	<b>60.8%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
*Layoff Aversion*  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 504,834			\$ 504,834	\$ 127,762	\$ 377,072	25.3%
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 504,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 504,834</b>	<b>\$ 127,762</b>	<b>\$ 377,072</b>	<b>25.3%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 504,834</b>			<b>\$ 504,834</b>	<b>\$ 127,762</b>	<b>\$ 377,072</b>	<b>25.3%</b>
<b>Adult Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
<b>Facilities Costs</b>				\$ -		\$ -	
<b>Training &amp; Support Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 504,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 504,834</b>	<b>\$ 127,762</b>	<b>\$ 377,072</b>	<b>25.3%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
SUMMER YOUTH EMPLOYMENT PROGRAM  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)  
 (City of Miami Gardens/City of Opa-Locka)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other				\$ 120,996	\$ 120,996	\$ 0	100.0%
<b>Total Revenue</b>	\$ -	\$ -	\$ 120,996	\$ 120,996	\$ 120,996	\$ 0	100.0%
<b>Expenditures:</b>							
<b>Headquarter Costs</b>				\$ -	\$ 9,080	\$ (9,080)	
<b>Adult Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
<b>Facilities Costs</b>				\$ -		\$ -	
<b>Training &amp; Support Services</b>	\$ -	\$ 83,965	\$ -	\$ 83,965	\$ 83,965	\$ -	100.0%
Allocated Funds		\$ 83,965		\$ 83,965	\$ 83,965	\$ -	100.0%
Set Asides				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ (83,965)	\$ 120,996	\$ 37,031	\$ 27,951	\$ 9,080	75.5%
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)		\$ (83,965)	\$ 120,996	\$ 37,031	\$ 27,951	\$ 9,080	75.5%
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
<b>Total Expenditures</b>	\$ -	\$ -	\$ 120,996	\$ 120,996	\$ 120,996	\$ 0	100.0%
<b>Balance of Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
CHARTER SCHOOLS SUMMER YOUTH EMPLOYMENT PROGRAM  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)  
 (Miami Dade County General Revenue Fund)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other			\$ 248,329	\$ 248,329	\$ -	\$ 248,329	0.0%
<b>Total Revenue</b>	\$ -	\$ -	\$ 248,329	\$ 248,329	\$ -	\$ 248,329	0.0%
<b>Expenditures:</b>							
<b>Headquarter Costs</b>				\$ -		\$ -	
<b>Adult Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
<b>Facilities Costs</b>				\$ -		\$ -	
<b>Training &amp; Support Services</b>	\$ -	\$ 199,921	\$ -	\$ 199,921	\$ -	\$ 199,921	0.0%
Allocated Funds		\$ 199,921		\$ 199,921		\$ 199,921	0.0%
Set Asides				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ (199,921)	\$ 248,329	\$ 48,408	\$ -	\$ 48,408	0.0%
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program		\$ (199,921)	\$ 248,329	\$ 48,408		\$ 48,408	0.0%
TechHire Overtown				\$ -		\$ -	
<b>Total Expenditures</b>	\$ -	\$ -	\$ 248,329	\$ 248,329	\$ -	\$ 248,329	0.0%
<b>Balance of Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
CHARTER SCHOOLS SUMMER YOUTH EMPLOYMENT PROGRAM  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)  
 (The Children's Trust)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other			\$ 496,657	\$ 496,657	\$ 38,783	\$ 457,874	7.8%
<b>Total Revenue</b>	\$ -	\$ -	\$ 496,657	\$ 496,657	\$ 38,783	\$ 457,874	7.8%
<b>Expenditures:</b>							
<b>Headquarter Costs</b>				\$ -		\$ -	
<b>Adult Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
<b>Facilities Costs</b>				\$ -		\$ -	
<b>Training &amp; Support Services</b>	\$ -	\$ 392,148	\$ -	\$ 392,148	\$ 20,138	\$ 372,010	5.1%
<i>Allocated Funds</i>		\$ 392,148		\$ 392,148	\$ 20,138	\$ 372,010	5.1%
<i>Set Asides</i>				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ (392,148)	\$ 496,657	\$ 104,509	\$ 18,646	\$ 85,864	17.8%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>		\$ (392,148)	\$ 496,657	\$ 104,509	\$ 18,646	\$ 85,864	17.8%
<i>TechHire Overtown</i>				\$ -		\$ -	
<b>Total Expenditures</b>	\$ -	\$ -	\$ 496,657	\$ 496,657	\$ 38,783	\$ 457,874	7.8%
<b>Balance of Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
 Miami Dade Public Housing  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other	\$ 1,282,597			\$ 1,282,597	\$ -	\$ 1,282,597	
<b>Total Revenue</b>	<b>\$ 1,282,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,282,597</b>	<b>\$ -</b>	<b>\$ 1,282,597</b>	<b>0.0%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 230,867</b>			<b>\$ 230,867</b>		<b>\$ 230,867</b>	<b>0.0%</b>
<b>Adult Services</b>	<b>\$ 1,051,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,051,730</b>	<b>\$ -</b>	<b>\$ 1,051,730</b>	<b>0.0%</b>
Youth Services	-	-	-	-	-	-	
Set Aside				-		-	
<b>Facilities Costs</b>				-		-	
<b>Training &amp; Support Services</b>	-	-	-	-	-	-	
Allocated Funds				-		-	
Set Asides				-		-	
<b>Other Programs &amp; Projects</b>	-	-	-	-	-	-	
Big Brothers Big Sisters				-		-	
Youth Co-Op Summer (City of Opa-Locka)				-		-	
MDC WORKS				-		-	
YWCA, FMU, St. Thomas				-		-	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				-		-	
MDCPS Summer Youth Internship - 2022				-		-	
Miami-Dade Charter Schools Summer Youth Employment Program				-		-	
TechHire Overtown				-		-	
<b>Total Expenditures</b>	<b>\$ 1,282,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,282,597</b>	<b>\$ -</b>	<b>\$ 1,282,597</b>	<b>0.0%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA - Get There Faster At-Risk Floridians  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -		\$ -	
Other	\$ 1,022,450			\$ 1,022,450	\$ -	\$ 1,022,450	
<b>Total Revenue</b>	<b>\$ 1,022,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,022,450</b>	<b>\$ -</b>	<b>\$ 1,022,450</b>	<b>0.0%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 184,041</b>			<b>\$ 184,041</b>		<b>\$ 184,041</b>	<b>0.0%</b>
<b>Adult Services</b>	<b>\$ 838,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 838,409</b>	<b>\$ -</b>	<b>\$ 838,409</b>	<b>0.0%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Set Aside				\$ -		\$ -	
<b>Facilities Costs</b>				\$ -		\$ -	
<b>Training &amp; Support Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 1,022,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,022,450</b>	<b>\$ -</b>	<b>\$ 1,022,450</b>	<b>0.0%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD							
REVENUE AND EXPENDITURES COMPARED TO BUDGET							
RESEA							
FISCAL YEAR 2022/2023							
YTD Operations (07/01/22-12/31/22)							
	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22	\$ 580,911			\$ 580,911	\$ 176,478	\$ 404,432	30.4%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 580,911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 580,911</b>	<b>\$ 176,478</b>	<b>\$ 404,432</b>	<b>30.4%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 104,564			\$ 104,564	\$ 61,781	\$ 42,783	59.1%
Adult Services	\$ 412,447	\$ -	\$ (28,253)	\$ 384,194	\$ 86,537	\$ 297,656	22.5%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Facilities Costs	\$ 63,900			\$ 63,900	\$ 27,839	\$ 36,061	43.6%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 28,253	\$ 28,253	\$ 321	\$ 27,932	1.1%
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS			\$ 25,563	\$ 25,563		\$ 25,563	0.0%
YWCA, FMU, St. Thomas			\$ 2,690	\$ 2,690	\$ 321	\$ 2,369	11.9%
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 580,911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 580,911</b>	<b>\$ 176,478</b>	<b>\$ 404,432</b>	<b>30.4%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET

FSET  
FISCAL YEAR 2022/2023  
YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 50.00%							
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 850,000			\$ 850,000	\$ 485,864	\$ 364,136	57.2%
Second Year Allocation from FY 21-22				\$ -			
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 850,000</b>	<b>\$ 485,864</b>	<b>\$ 364,136</b>	<b>57.2%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 153,000</b>			<b>\$ 153,000</b>	<b>\$ 168,416</b>	<b>\$ (15,416)</b>	<b>110.1%</b>
Adult Services	\$ 603,500	\$ -	\$ (37,404)	\$ 566,096	\$ 220,614	\$ 345,482	39.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 93,500</b>			<b>\$ 93,500</b>	<b>\$ 96,033</b>	<b>\$ (2,533)</b>	<b>102.7%</b>
<b>Training &amp; Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,404</b>	<b>\$ 37,404</b>	<b>\$ 800</b>	<b>\$ 36,604</b>	<b>2.1%</b>
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS			\$ 37,404	\$ 37,404	\$ 800	\$ 36,604	2.1%
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Pogram				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 850,000</b>	<b>\$ 485,864</b>	<b>\$ 364,136</b>	<b>57.2%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD							
REVENUE AND EXPENDITURES COMPARED TO BUDGET							
DISABLED VETERANS							
FISCAL YEAR 2022/2023							
YTD Operations (07/01/22-12/31/22)							
	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO			\$ 68,444	\$ 68,444	\$ 41,037	\$ 27,407	60.0%
Second Year Allocation from FY 21-22				\$ -	\$ -	\$ -	
Other				\$ -			
<b>Total Revenue</b>	\$ -	\$ -	\$ 68,444	\$ 68,444	\$ 41,037	\$ 27,407	60.0%
<b>Expenditures:</b>							
Headquarter Costs			\$ 8,282	\$ 8,282	\$ 4,967	\$ 3,315	60.0%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -	\$ -	\$ -	
Facilities Costs			\$ 60,162	\$ 60,162	\$ 36,070	\$ 24,092	60.0%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -	\$ -	\$ -	
<i>Set Asides</i>				\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -	\$ -	\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -	\$ -	\$ -	
<i>MDC WORKS</i>				\$ -	\$ -	\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -	\$ -	\$ -	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -	\$ -	\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -	\$ -	\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -	\$ -	\$ -	
<i>TechHire Overtown</i>				\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	\$ -	\$ -	\$ 68,444	\$ 68,444	\$ 41,037	\$ 27,407	60.0%
<b>Balance of Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD							
REVENUE AND EXPENDITURES COMPARED TO BUDGET							
WAGNER PEYSER							
FISCAL YEAR 2022/2023							
YTD Operations (07/01/22-12/31/22)							
	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 1,137,360			\$ 1,137,360	\$ 208,877	\$ 928,483	18.4%
Second Year Allocation from FY 21-22	\$ 129,378			\$ 129,378	\$ 129,378	\$ -	100.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 1,266,738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,266,738</b>	<b>\$ 338,255</b>	<b>\$ 928,483</b>	<b>26.7%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 228,013			\$ 228,013	\$ 111,562	\$ 116,451	48.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 1,038,725			\$ 1,038,725	\$ 226,694	\$ 812,032	21.8%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>TechHire Overtown</i>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 1,266,738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,266,738</b>	<b>\$ 338,255</b>	<b>\$ 928,483</b>	<b>26.7%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

**TAC  
FISCAL YEAR 2022/2023  
YTD Operations (07/01/22-12/31/22)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							<b>Std 50.00%</b>
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22	\$ 12,332			\$ 12,332	\$ 7,437	\$ 4,895	60.3%
Other				\$ -	\$ -		
<b>Total Revenue</b>	<b>\$ 12,332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,332</b>	<b>\$ 7,437</b>	<b>\$ 4,895</b>	<b>60.3%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	\$ 2,220			\$ 2,220	\$ 316	\$ 1,904	14.2%
<b>Adult Services</b>	\$ 8,756	\$ -	\$ -	\$ 8,756	\$ -	\$ 8,756	0.0%
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -			
<b>Facilities Costs</b>	\$ 1,357			\$ 1,357	\$ 7,121	\$ (5,764)	524.9%
<b>Training &amp; Support Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -			
Set Asides				\$ -			
<b>Other Programs &amp; Projects</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -			
Youth Co-Op Summer (City of Opa-Locka)				\$ -			
MDC WORKS				\$ -			
YWCA, FMU, St. Thomas				\$ -			
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -			
MDCPS Summer Youth Internship - 2022				\$ -			
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -			
TechHire Overtown				\$ -			
<b>Total Expenditures</b>	<b>\$ 12,332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,332</b>	<b>\$ 7,437</b>	<b>\$ 4,895</b>	<b>60.3%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
 DEO\*\*  
 FISCAL YEAR 2022/2023  
 YTD Operations (07/01/22-12/31/22)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 12/31/22)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rates 50%		
<b>Revenues:</b>							
WIOA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEO	\$ 1,987,360	\$ -	\$ 68,444	\$ 2,055,804	\$ 735,779	\$ 1,320,025	35.8%
Second Year Allocation from FY 21-22	\$ 722,621	\$ -	\$ -	\$ 722,621	\$ 313,293	\$ 409,328	43.4%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 2,709,981</b>	<b>\$ -</b>	<b>\$ 68,444</b>	<b>\$ 2,778,425</b>	<b>\$ 1,049,072</b>	<b>\$ 1,729,353</b>	<b>37.8%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 487,797</b>	<b>\$ -</b>	<b>\$ 8,282</b>	<b>\$ 496,078</b>	<b>\$ 347,041</b>	<b>\$ 149,037</b>	<b>70.0%</b>
<b>Adult Services</b>	<b>\$ 1,024,702</b>	<b>\$ -</b>	<b>\$ (65,657)</b>	<b>\$ 959,045</b>	<b>\$ 307,152</b>	<b>\$ 651,894</b>	<b>32.0%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Facilities Costs</b>	<b>\$ 1,197,482</b>	<b>\$ -</b>	<b>\$ 60,162</b>	<b>\$ 1,257,644</b>	<b>\$ 393,757</b>	<b>\$ 863,887</b>	<b>31.3%</b>
<b>Training &amp; Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Allocated Funds</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Asides</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,022,982</b>	<b>\$ 65,657</b>	<b>\$ 1,122</b>	<b>\$ 64,535</b>	<b>1.7%</b>
<i>Big Brothers Big Sisters</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>MDC WORKS</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,967</b>	<b>\$ 62,967</b>	<b>\$ 800</b>	<b>\$ 62,167</b>	<b>1.3%</b>
<i>YWCA, FMU, St. Thomas</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 321</b>	<b>\$ 2,369</b>	<b>11.9%</b>
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>MDCPS Summer Youth Internship - 2022</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>TechHire Overtown</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Expenditures</b>	<b>\$ 2,709,981</b>	<b>\$ -</b>	<b>\$ 4,025,769</b>	<b>\$ 2,778,425</b>	<b>\$ 1,049,072</b>	<b>\$ 1,729,353</b>	<b>37.8%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,957,325)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 7B

**AGENDA ITEM SUBJECT:** FISCAL AUDITOR RFQ UPDATE

**AGENDA ITEM TYPE:** **INFORMATIONAL**

**RECOMMENDATION:** N/A

**STRATEGIC GOAL:** **STRONG WORKFORCE SYSTEM LEADERSHIP**

**STRATEGIC PROJECT:** **Strengthen workforce system accountability**

### **BACKGROUND:**

On October 20, 2022, the South Florida Workforce Investment Board (SFWIB) approved the execution of a one year 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 2021-2022. Upon completion of this contract the SFWIB will begin the procurement process for selecting a new external independent auditor.

In preparation for the procurement process, SFWIB staff released a Request for Quote (RFQ) to solicit potential contractors to perform external auditing services. The RFQ was released on February 7, 2023. The Offeror's Conference is slated for February 17, 2023 and the deadline for the submission of bids is on March 17, 2023. The Technical Proposal Response Review will be conducted by the Finance and Efficiency Council at the April 20, 2023 board meeting.

Respondents will give formal presentations to the Finance and Efficiency Council during their meeting on June 15, 2023. At which time, a recommendation will be made to the Full Board for final approval of the Council's selection for a new auditing agency.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*NO ATTACHMENT*



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 7C

**AGENDA ITEM SUBJECT:** ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

**AGENDA ITEM TYPE:** **APPROVAL**

**RECOMMENDATION:** The Finance and Efficiency Council recommends to the Board the approval to accept an additional \$740,251.00 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 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
January 11, 2023	041062	Disabled Veterans	\$ 110,530.00	\$ 7,997.00	\$ 118,527.00
January 12, 2023	042200	Local Veterans	\$ -	\$ 2,188.00	\$ 2,188.00
January 13, 2023	041977	SNAP	\$ 297,248.00	\$ 730,066.00	\$ 1,027,314.00
<b>TOTAL</b>			<b>\$ 407,778.00</b>	<b>\$ 740,251.00</b>	<b>\$ 1,148,029.00</b>

**FUNDING:** Workforce System Funding

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 7D

**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 2021-22 Agency-wide Audit Reports, as set forth below.

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

**STRATEGIC PROJECT:** **Strengthen workforce system accountability**

### **BACKGROUND:**

On October 20, 2022, the South Florida Workforce Investment Board (SFWIB) approved the execution of a one year 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 (FY) 2021-2022.

The SFWIB FY 2021-2022 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. The audit 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 Council.

In accordance with the Final Guidance (AWI FG 05-019) issued by the Florida Department of Economic Opportunity (DEO) 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 Local Elected Official for Workforce Development Area 23.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*



# **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

## **D/B/A CAREERSOURCE SOUTH FLORIDA**

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### **AUDIT RESULTS & FINANCIAL OVERVIEW**

**June 30, 2022**



**ANTHONY BRUNSON P.A.**

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

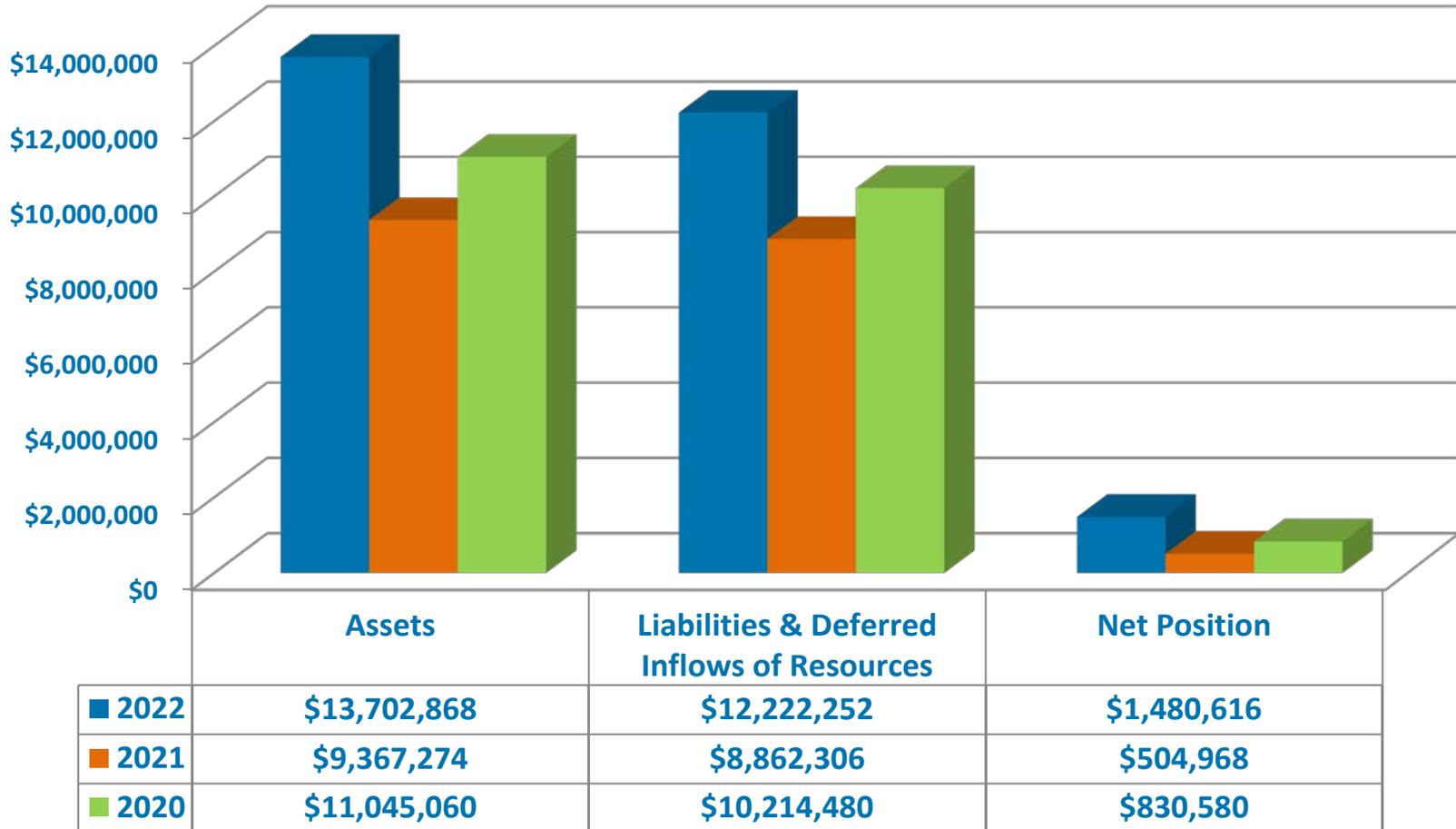
## Scope of Examination

- **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 other Contract Agreements**
- **Test of Compliance with Rules of Florida's Auditor General and Florida Department of Economic Opportunity**
- **Data Collection Form Certification**

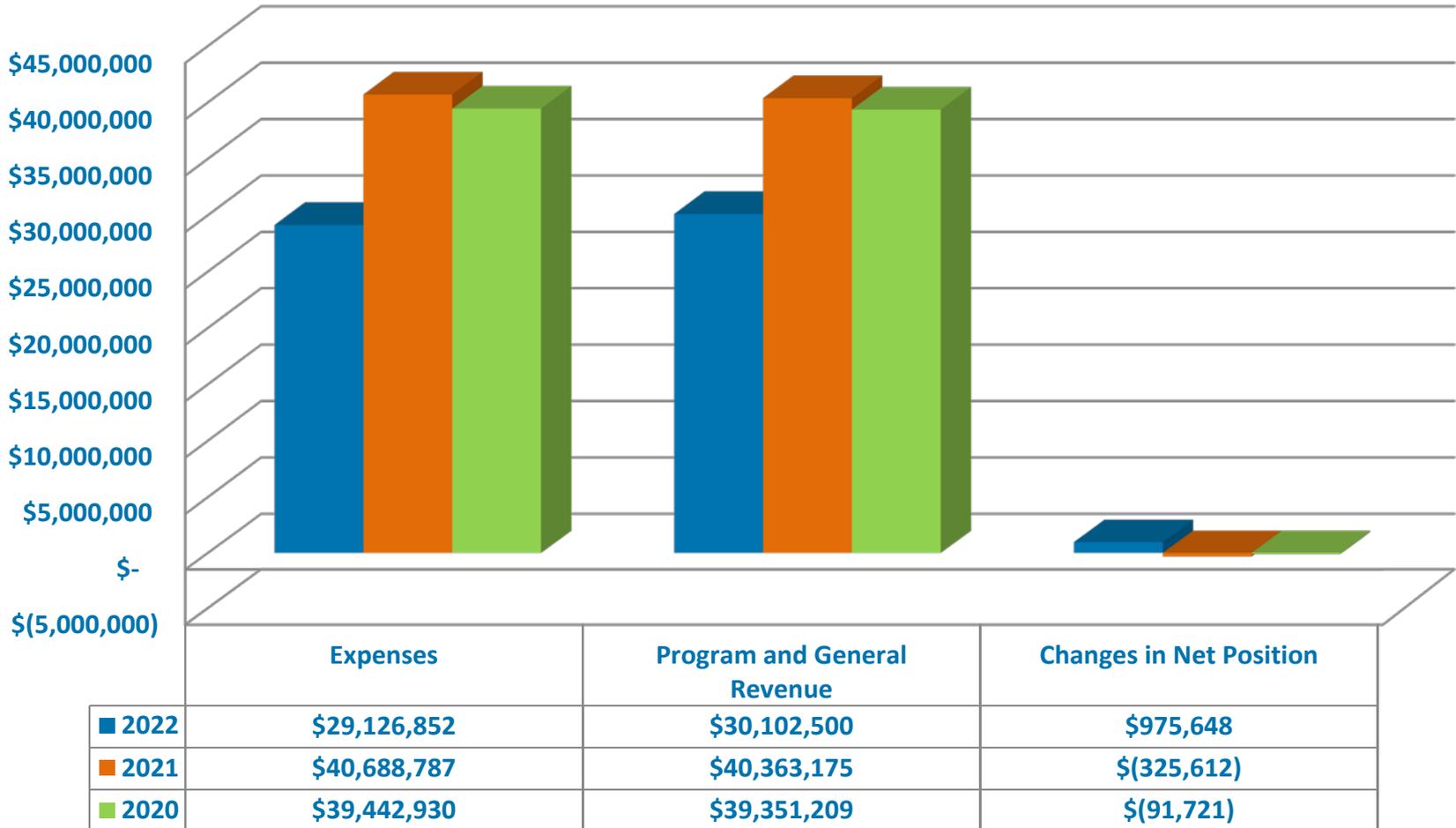
## Significant Audit Results

- **Unmodified Audit Opinion on Financial Statements and the Uniform Guidance Audit**
- **No Findings on Financial Reporting**
- **No Findings on Compliance with the Uniform Guidance**

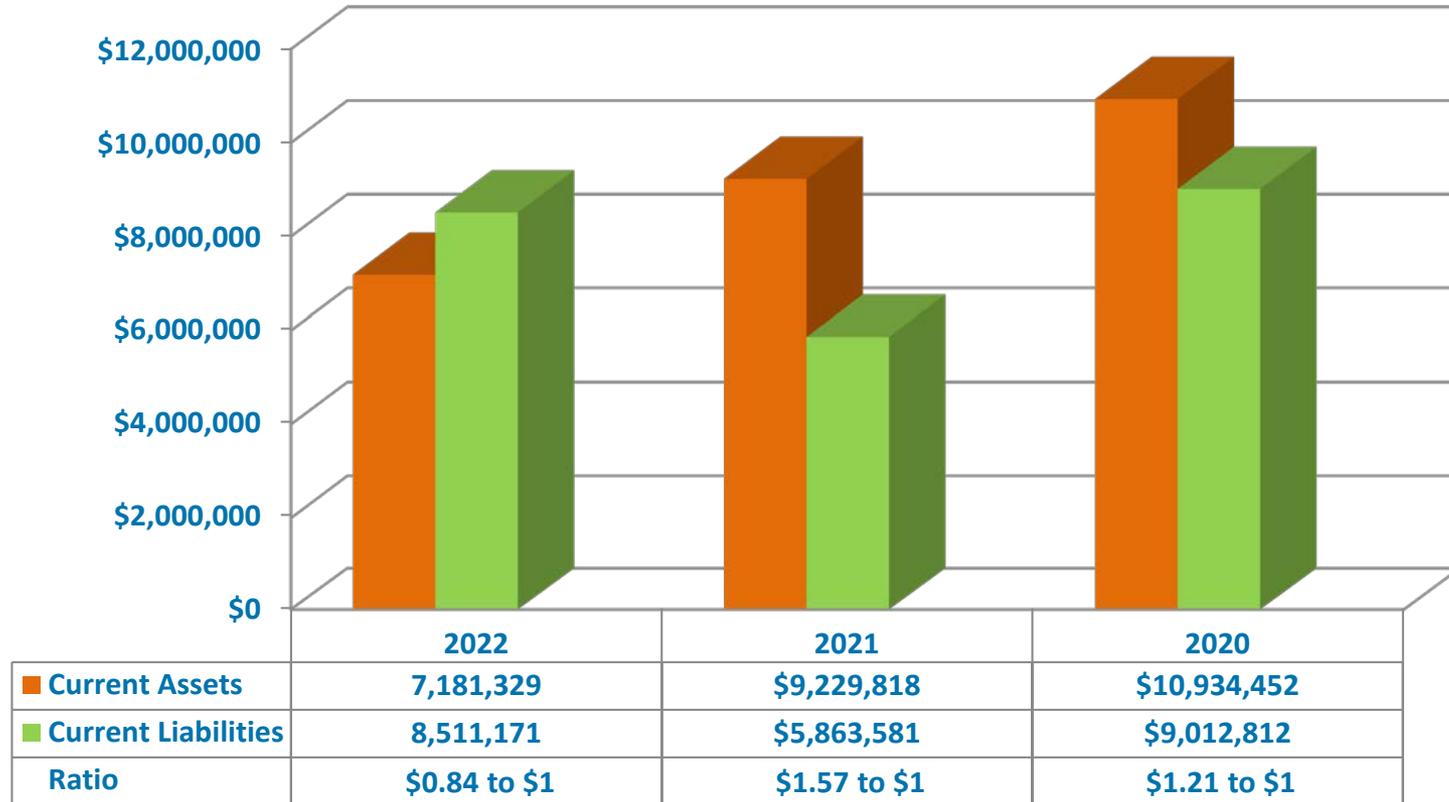
# Statements of Net Position



# Statements of Activities

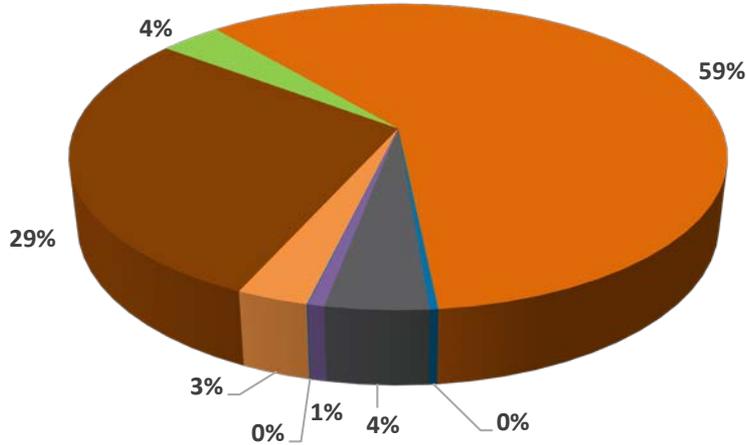


# Current Ratios



# Schedules of Expenditures of Federal Awards

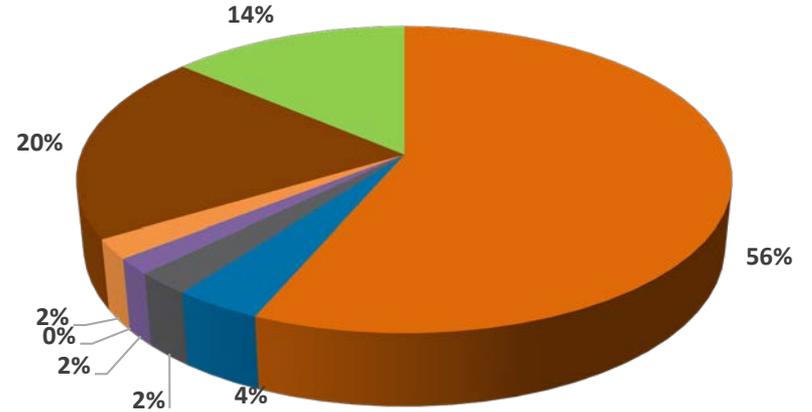
2022



- Workforce Investment Opportunity Act (WIOA) Cluster - \$17,751,058 - 59%
- Workforce Investment Opportunity Act (WIOA) National Emergency Grant - \$102,086 - 0%
- Employment Services (ES) Cluster - \$1,272,298 - 4%
- Unemployment Insurance - \$203,500 - 1%
- Trade Adjustment Assistance - \$12,405 - 0%
- Supplemental Nutrition Assistance Program - \$888,280 - 3%
- Temporary Assistance for Needy Families (TANF) - \$8,534,780 - 29%
- Refugee and Entrant Assistance Program - \$1,070,932 - 4%

**\$ 29,835,339**

2021



- Workforce Investment Opportunity Act (WIOA) Cluster - \$22,773,634 - 56%
- Workforce Investment Opportunity Act (WIOA) National Emergency Grant - \$1,518,810 - 4%
- Employment Services (ES) Cluster - \$964,908 - 2%
- Unemployment Insurance - \$666,433 - 2%
- Trade Adjustment Assistance - \$6,820 - 0%
- Supplemental Nutrition Assistance Program - \$852,198 - 2%
- Temporary Assistance for Needy Families (TANF) - \$8,055,519 - 20%
- Refugee and Entrant Assistance Program - \$5,524,011 - 14%

**\$ 40,362,333**



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
MIAMI, FLORIDA**

**FINANCIAL STATEMENTS AND  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
JUNE 30, 2022**

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**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
JUNE 30, 2022**

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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 Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, and each major fund, of South Florida Workforce Investment Board as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the South Florida Workforce Investment Board , basic financial statements as listed in the table of contents.

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, 2022, 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.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the South Florida Workforce Investment Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about South Florida Workforce Investment Board 's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 South Florida Workforce Investment Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the South Florida Workforce Investment Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

**Required Supplementary Information (cont'd)**

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, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2023, 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 solely 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 the effectiveness of South Florida Workforce Investment Board's 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.

Miami, Florida  
February 10, 2023

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

---

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, 2022. 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 \$1,480,616.

- During fiscal year 2022, SFWIB's expenses in the government-wide financial statements totaled \$29,126,852 for direct program services and administrative expenses. Revenues totaled \$30,102,500.

### **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, 2022**

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**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, 2022**

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**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, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
<b>Assets:</b>		
Current and other assets	\$ 13,610,474	\$ 9,229,818
Capital assets, net	<u>92,394</u>	<u>137,456</u>
Total assets	<u>13,702,868</u>	<u>9,367,274</u>
<b>Liabilities and deferred inflows:</b>		
Current liabilities	8,511,171	5,863,581
Non-current liabilities	<u>2,857,294</u>	<u>878,405</u>
Total liabilities	11,368,465	6,741,986
Deferred Inflow of resources	<u>853,787</u>	<u>2,120,320</u>
Total liabilities and deferred inflows	<u>12,222,252</u>	<u>8,862,306</u>
<b>Net position:</b>		
Net investment in capital assets	92,394	137,456
Unrestricted net position	<u>1,388,222</u>	<u>367,512</u>
Total net position	<u>\$ 1,480,616</u>	<u>\$ 504,968</u>

As of June 30, 2022, current assets totaled \$13,610,474. This is a net increase of \$4,380,656 from June 30, 2021, principally attributable to the implementation of GASB 87 that resulted in the recognition of a right to use assets related to leases in the amount of \$6,429,145 (see Note 12). Additionally, there was a decrease in the cash, and a decrease in receivables as of June 30, 2022. The net effect of this is due to timing differences between when cash is requested and received from grantor agencies, and when invoices are presented for payment.

Current liabilities of \$8,511,171 increased by \$2,647,590 when compared to 2021. This increase was primarily attributable to the implementation of GASB 87 that resulted in an increase of \$2,917,101 as of June 30, 2022.

The non-current liabilities increase of \$1,978,889 is primarily attributable to the net effect of the implementation of GASB 87 that resulted in a lease liability totaling \$2,429,649 as of June 30, 2022 and a decrease of \$1,266,533 in deferred inflows due to funding decisions related to various grants.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

---

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

**Government-wide Financial Analysis (cont'd)**

**Change in Net Position - Governmental Activities**

	<u>2022</u>	<u>2021</u>
Total revenue	\$ 30,102,500	\$ 40,363,175
Total expenses	<u>29,126,852</u>	<u>40,688,787</u>
Change in net position	<u>\$ 975,648</u>	<u>\$ (325,612)</u>

Total revenue and expenses decreased approximately \$10.261 million and \$11.562 million respectively, during fiscal year 2022. The decrease in revenue and expenses was primarily due to decrease in the Department of Economic Opportunities and the Department of Children and Families funding.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of June 30, 2022, SFWIB had invested approximately \$1,185,816 in a wide range of capital assets for its Career Centers, and administrative operations including computer equipment, five mobile vehicles, office equipment and furniture and fixtures. At June 30, 2022 capital assets net of accumulated depreciation of approximately \$1,093,422 totaled \$92,394. See Note 5 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, 2022, and \$5,346,750 in lease liability. The long-term portion of compensated absences payable as of June 30, 2022, was approximately \$427,645. See Note 7 to the accompanying financial statements for further analysis.

SFWIB implemented GASB 87 during fiscal year 2022, the implementation of GASB 87 resulted in lease a liability of \$5,346,750 as of June 30, 2022. More detailed information about SFWIB's long-term debt is presented in the notes to the financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

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**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 2022; therefore, the actual funding awarded to SFWIB is not measurable as of the date of this report.

**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 19<sup>th</sup> Street  
Suite 500  
Miami, Florida 33126

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
STATEMENT OF NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Primary Government</b>
	<b>Total</b>
	<b>Governmental Activities</b>
<b>ASSETS</b>	
<b>Current assets:</b>	
Cash	\$ 1,296,859
Grants receivable	5,195,596
Prepaid costs	<u>688,874</u>
Total current assets	<u>7,181,329</u>
<b>Non-current assets:</b>	
Right of use asset – lease	6,429,145
Capital assets, net	<u>92,394</u>
Total non-current assets	<u>6,521,539</u>
Total Assets	<u>\$ 13,702,868</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	
<b>Current liabilities:</b>	
Accounts payable and accrued expenditures	\$ 5,103,628
Current portion of compensated absences	490,442
Current portion of lease liability	<u>2,917,101</u>
Total current liabilities	<u>8,511,171</u>
<b>Non-current liabilities:</b>	
Lease liability	2,429,649
Non-current portion of compensated absences	<u>427,645</u>
Total non-current liabilities	<u>2,857,294</u>
Total liabilities	<u>11,368,465</u>
<b>Deferred inflows of resources:</b>	
Unearned revenue & advances	<u>853,787</u>
Total deferred inflows of resources	<u>853,787</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,222,252</u>
<b>Net position:</b>	
Invested in capital assets, net of related debt	92,394
Unrestricted	<u>1,388,222</u>
Total Net Position	<u>\$ 1,480,616</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, 2022**

<b><u>FUNCTIONS/PROGRAMS</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenue</u></b>	<b><u>Net (Expense) Revenue &amp; Changes in Net position</u></b>
		<b><u>Operating Grants and Contributions</u></b>	<b><u>Governmental Activities</u></b>
<b>Governmental Activities</b>			
<b>Government grants:</b>			
WIOA - Adult Services	\$ 6,304,084	\$ 6,559,687	\$ 255,603
WIOA - Dislocated Workers Services	4,403,980	4,574,190	170,210
WIOA Supplemental State Level	71,998	71,998	-
Supplemental Nutritional Program	889,157	888,280	(877)
Reemployment Eligibility Assessment	204,092	203,501	(591)
Refugee and Entrant Program	1,033,737	1,070,933	37,196
Trade Adjustment Assistance TAA/TAC/TAT	12,405	12,405	-
Vet - Consolidated LVR	25,825	25,825	-
Disabled Veterans' Outreach Program	113,262	113,206	(56)
Local Veterans' Outreach Program	39,733	39,679	(54)
Wagner Peyser	1,050,677	1,049,758	(919)
Wagner Peyser 7B - Military Spouse	43,830	43,830	-
Temporary Assistance to Needy Families/ Welfare Transition Program	8,199,674	8,534,780	335,106
WIOA - Youth Services	5,903,626	6,143,285	239,659
WIOA - National Emergency	100,027	102,085	2,058
WIOA - Rapid Response State Level	401,899	401,899	-
Non-federal expenses	<u>328,846</u>	<u>-</u>	<u>(328,846)</u>
Total Governmental Activities	<u>\$ 29,126,852</u>	<u>\$ 29,835,341</u>	708,489
General revenue - contribution income		267,159	<u>267,159</u>
Change in net position			975,648
Net position - beginning			<u>504,968</u>
Net position - ending			<u>\$ 1,480,616</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, 2022**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash	\$ 1,223,547	\$ 73,312	\$ 1,296,859
Grants receivable	371	5,195,225	5,195,596
Due from other funds	-	688,874	688,874
Prepaid expenses	<u>688,874</u>	<u>-</u>	<u>688,874</u>
Total Assets	<u>1,912,792</u>	<u>5,957,411</u>	<u>7,870,203</u>
<b>LIABILITIES</b>			
Accounts payable & accrued expenditures	-	5,103,630	5,103,630
Due to other funds	<u>688,874</u>	<u>-</u>	<u>688,874</u>
Total liabilities	<u>688,874</u>	<u>5,103,630</u>	<u>5,792,504</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	<u>6</u>	<u>853,781</u>	<u>853,787</u>
Total liabilities and deferred inflows of resources	<u>688,880</u>	<u>5,957,411</u>	<u>6,646,291</u>
<b>FUND BALANCE</b>			
Non-spendable	688,874	-	688,874
Restricted	-	-	-
Unassigned	<u>535,038</u>	<u>-</u>	<u>535,038</u>
Total Fund Balance	<u>1,223,912</u>	<u>-</u>	<u>1,223,912</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 1,912,792</u>	<u>\$ 5,957,411</u>	<u>\$ 7,870,203</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, 2022**

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**Total Fund Balance - Governmental Funds** \$ 1,223,912

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. 92,394

Lease right to use assets net of accumulated amortization used in governmental activities are not financial resources and therefore are not reported in the governmental fund. 6,429,147

Long-term liabilities are not due and payable in the current period and therefore not reported in the funds.

Compensated absences (918,087)

Lease liability (5,346,750)

**Net position of Governmental Activities** \$ 1,480,616

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, 2022**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUE</b>			
Government grants and contracts	\$ 267,107	\$ 29,835,340	\$ 30,102,447
Other income & interest	<u>52</u>	<u>-</u>	<u>52</u>
Total Revenue	<u>267,159</u>	<u>29,835,340</u>	<u>30,102,499</u>
<b>EXPENDITURES</b>			
Program costs	301,093	22,702,405	23,003,498
Administration costs	104,731	3,962,855	4,067,586
Principal payment-lease	-	2,759,563	2,759,563
Interest expense-lease	-	410,517	410,517
Capital outlay-lease	<u>-</u>	<u>8,106,313</u>	<u>8,106,313</u>
Total Expenditures	<u>405,824</u>	<u>37,941,653</u>	<u>38,347,477</u>
Excess of revenue over expenditures	(138,665)	(8,106,313)	(8,244,978)
<b>OTHER FINANCING SOURCES</b>			
Other financing source-lease	-	8,106,313	8,106,313
Net change in fund balance	<u>(138,665)</u>	<u>-</u>	<u>(138,665)</u>
Fund balance at beginning of year	<u>1,362,577</u>	<u>-</u>	<u>1,362,577</u>
Fund balance at end of year	<u>\$ 1,223,912</u>	<u>\$ -</u>	<u>\$ 1,223,912</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, 2022**

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Net change in fund balance governmental fund \$ (138,665)

**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 (45,062)

Provision for amortization expense on governmental lease right to use assets is included in the governmental activities in the Statement of Activities. (1,677,167)

Principal payments on long-term leases are reported as expenditures in governmental funds, but as a reduction of long-term liabilities in the Statement of Net Position 2,759,563

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. 76,979

**Change in net position of Governmental Activities** \$ 975,648

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, 2022**

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**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. On May 5, 2020, 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, 2024. 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, 2022**

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**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 South Florida Workforce Investment Board 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, 2022**

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**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, 2022**

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

**Prepaid costs**

Other assets are comprised primarily of prepaid rent and insurance 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 and 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

**Leases**

SWIB is a lessee of office space for its career centers and administrative building. SWIB recognizes a lease liability and a right -to -use lease asset in the government- wide financial statements. SWIB initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability. Subsequently, the leased asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how SWIB determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREER SOURCE SOUTH FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

**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.

**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, 2022**

**Note 4 - Grant Receivables**

As of June 30, 2022, grant receivables generally represent amounts due from grantor agencies for reimbursement of expenditures incurred by SFWIB, and consisted of the following:

Temporary Assistance to Needy Families (TANF)/Welfare Transition	\$ 832,609
WIOA - Adult Services	1,458,923
WIOA - Dislocated Worker	371,880
WIOA - Youth Services	1,516,639
Supplemental Nutrition Assistance Program	435,323
Wagner Peyser	71,708
WIOA - National Emergency	83,382
WIOA - National Emergency (COVID-19)	21,367
Disabled Veterans	1,495
WIOA - State Level Rapid Response	401,899
Other	<u>371</u>
Total Grants Receivable	<u>\$ 5,195,596</u>

**Note 5 - Capital Assets**

Capital asset balances and activity for the fiscal year ended June 30, 2022 were as follows:

	<b>Balance</b>			<b>Balance</b>
	<b><u>June 30, 2021</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>June 30, 2022</u></b>
<b>Depreciable Capital Assets:</b>				
Computer equipment	\$ 755,817	\$ -	\$ -	\$ 755,817
Office equipment	214,552	-	-	214,552
Other equipment	<u>215,447</u>	<u>-</u>	<u>-</u>	<u>215,447</u>
<b>Total Depreciable Capital Assets</b>	<u>1,185,816</u>	<u>-</u>	<u>-</u>	<u>1,185,816</u>

**DEPRECIATION**

**Less: Accumulated Depreciation for:**

Computer equipment	660,548	27,605	-	688,153
Office equipment	188,222	6,399	-	194,621
Other equipment	<u>199,589</u>	<u>11,058</u>	<u>-</u>	<u>210,647</u>
<b>Total Accumulated Depreciation</b>	<u>1,048,360</u>	<u>45,062</u>	<u>-</u>	<u>1,093,422</u>
<b>Net Capital Assets</b>	<u>\$ 137,456</u>	<u>\$ (45,062)</u>	<u>\$ -</u>	<u>\$ 92,394</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREER SOURCE SOUTH FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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**Note 5 - Capital Assets (cont'd)**

Depreciation expense was charged to functions as follows:

**Governmental Activities**

WIOA - Adult Services	\$ 7,395
Temporary Assistance to Needy Families/ Welfare Transition	6,974
WIOA - Dislocated Worker Services	13,518
WIOA - Youth Services	6,633
Wagner Peyser	919
RESEA	591
Supplemental Nutrition Assistance Program	877
Wagner Peyser 7B Military Family	-
Refugee	5,930
National Emergency	2,115
Other	<u>110</u>
Total	<u>\$ 45,062</u>

**Note 6 - Unearned Revenue**

As of June 30, 2022, deferred inflows of resources consist of the following:

Wagner Peyser	\$ 425
WIOA – Youth	158
City of Homestead	55,308
Wagner Peyser Performance Incentive	177
Supplemental Nutrition Assistance Program (SNAP)	126,163
Refugee Services	396,013
TAA Case Management	524
Reemployment Services and Eligibility Assessment (RESEA)	25,311
WIOA - Adult Program	364
WIOA - Dislocated Worker Formula Grant	247,237
Other	<u>2,107</u>
Total	<u>\$ 853,787</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREER SOURCE SOUTH FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**Note 7 - 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 right 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 750 hours and unused sick leave up to 1,000 hours upon termination depending on years of service as per Miami-Dade County leave manual.

Changes in compensated absences for the fiscal year ended June 30, 2022 were as follows:

Beginning balance	\$ 995,065
Additions	1,046,649
Reductions	<u>(1,123,627)</u>
Ending balance	918,087
Estimated current portion	<u>490,442</u>
Long-term portion	<u>\$ 427,645</u>

**Note 8 - Lease Payable**

During the current fiscal year, SFWIB had 13 building leases. The building leases are comprised of career centers and administrative office spaces. These leases have variable renewal periods through 2026. An initial lease liability in the amount of \$8,106,313 was recorded during the current fiscal year. As of June 30, 2022, the value of the lease liability totaled \$5,346,750. SFWIB is required to make monthly lease (principal and interest) payments of approximately \$263,643. The leases have an interest rate of 6%. The value of the right-to-use asset as of the end of the current fiscal year totaled \$6,429,145 and had accumulated amortization totaling \$1,677,167.

The future principal and interest payments as of June 30, 2022 were as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,917,101	\$ 241,189	\$ 3,158,290
2024	1,595,678	94,940	1,690,618
2025	626,482	28,958	655,440
2026	<u>207,489</u>	<u>3,941</u>	<u>211,430</u>
Total	<u>\$ 5,346,750</u>	<u>\$ 369,028</u>	<u>\$ 5,715,778</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREER SOURCE SOUTH FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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**Note 9 - Related Party Transactions**

**Contract awards**

Miami-Dade County Public Schools, The District Board of Trustees of Miami Dade College, Opa-locka Community Development Corporation and CAMACOL 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 2022 as follow:

Miami-Dade County Public Schools	\$ 2,012,233
The District Board of Trustees of Miami Dade College	602,469
The Academy of South Florida	719,363
Opa-Locka Community Development Corporation, Inc.	719,363
CAMACOL	882,138

**Services**

Miami-Dade County, Florida (County) provides payroll processing, procurement, legal, and other services, and goods for SFWIB. The County was reimbursed approximately \$85,988 for these services during the fiscal year ended June 30, 2022.

**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, 2022**

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**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 8.47% of the covered payroll for the fiscal year ended June 30, 2022. 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, 2022, 2020, and 2019, were approximately \$527,425, \$542,189, and \$444,113, 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 - 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.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREER SOURCE SOUTH FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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**Note 12 - Implementation of GASB No. 87**

SWIB implemented GASB Statement No. 87, Leases, effective for the 2021-2022 fiscal year. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governmental entities leasing activities.

The implementation of GASB 87 resulted in lease liability of \$5,346,750 and a right to use lease asset of \$6,429,147 as of June 30, 2022.

**Note 13 - Subsequent Events**

The SFWIB management evaluated subsequent events through February 10, 2023, the date the financial statements were available to be issued. There were no events which required disclosure in the financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Identifier	Total Expenditures	Sub-recipient Expenditures
<b>U.S. Department of Labor</b>				
Passed-through:				
<b>Florida Department of Economic Opportunity (DEO)</b>				
<b>Workforce Investment Act (WIA) Cluster:</b>				
WIOA - Adult Program	17.258	039258	\$ 4,228,567	\$ 2,482,175
WIOA - Adult Program	17.258	040158	2,331,120	932,060
WIOA – Combined Performance Incentive	17.258	039319	71,998	-
WIOA – State Level Rapid Response	17.258	040363	401,899	-
WIOA - Youth Activities	17.259	039077	4,264,774	3,482,722
WIOA - Youth Activities	17.259	040072	1,878,510	1,365,505
WIOA Dislocated Worker Formula Grants	17.278	039234	4,202,439	2,303,016
WIOA Dislocated Worker Formula Grants	17.278	040207	<u>371,751</u>	<u>16,160</u>
<b>Total Workforce Investment Act (WIA) Cluster</b>			<u>17,751,058</u>	<u>10,581,638</u>
<b>Workforce Investment Opportunity Act (WIOA) National Emergency Grant:</b>				
WIOA National Dislocated Worker- National Emergency Hurricane Irma	17.277	34188	39,920	-
WIOA National Emergency COVID-19	17.277	038902	<u>62,166</u>	<u>-</u>
<b>Total Workforce Investment Act (WIOA) National Emergency Grant</b>			<u>102,086</u>	<u>-</u>
<b>Employment Services (ES) Cluster</b>				
Disabled Veterans' Outreach Program (DVOP)	17.801	039550	63,124	-
Disabled Veterans' Outreach Program (DVOP)	17.801	041062	50,083	-
Local Veterans' Employment Representative (Lver) Program	17.801	039703	27,759	-
Local Veterans' Employment Representative (Lver) Program	17.801	041082	11,919	-
Consolidated LVER Program	17.801	040853	25,825	-
Employment Service/Wagner-Peyser Funded Activities	17.207	039210	209,348	-
Employment Service/Wagner-Peyser Funded Activities	17.207	040704	135,000	-
Employment Service/Wagner-Peyser Funded Activities	17.207	040446	705,410	-
Employment Service/Wagner-Peyser Funded Activities	17.207	040456	<u>43,830</u>	<u>-</u>
<b>Total Employment Services (ES) Cluster</b>			<u>1,272,298</u>	<u>-</u>
<b>Unemployment Insurance</b>				
Reemployment Services and Eligibility Assessment	17.225	038969	123,139	37,194
Reemployment Services and Eligibility Assessment	17.225	040016	<u>80,361</u>	<u>28,936</u>
<b>Total Unemployment Insurance</b>			<u>203,500</u>	<u>66,130</u>
<b>Trade Adjustment Assistance</b>				
Trade Adjustment Assistance	17.245	039367	2,909	-
Trade Adjustment Assistance	17.245	040810	<u>9,496</u>	<u>-</u>
<b>Total Trade Adjustment Assistance</b>			<u>12,405</u>	<u>-</u>
<b>Total U.S. Department of Labor</b>			<u>19,341,347</u>	<u>10,544,768</u>
<b>U.S. Department of Agriculture</b>				
Passed-through:				
<b>Florida Department of Economic Opportunity (DEO)</b>				
Supplemental Nutrition Assistance Program	10.561	039485	104,486	25,336
Supplemental Nutrition Assistance Program	10.561	040556	490,751	314,125
Supplemental Nutrition Assistance Program	10.561	041843	<u>293,043</u>	<u>64,743</u>
<b>Total U.S. Department of Agriculture</b>			<u>888,280</u>	<u>404,204</u>
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
<b>Florida Department of Economic Opportunity (DEO)</b>				
<b>Temporary Assistance for Needy Families (TANF)</b>				
Temporary Assistance for Needy Families	93.558	039414	870,646	416,440
Temporary Assistance for Needy Families	93.558	040133	3,054,162	1,949,313
Temporary Assistance for Needy Families	93.558	040745	<u>4,609,972</u>	<u>3,467,423</u>
<b>Total Temporary Assistance for Needy Families (TANF)</b>			<u>8,534,780</u>	<u>5,833,176</u>
Passed-through:				
<b>Florida Department of Children and Families</b>				
Refugee and Entrant Assistance - State Administered Programs	93.566	XK050	<u>1,070,932</u>	<u>960,858</u>
<b>Total Refugee and Entrant Assistance Program</b>			<u>1,070,932</u>	<u>960,858</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>9,605,712</u>	<u>6,794,034</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 29,835,339</u>	<u>\$ 17,846,006</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**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**

**REPORTS REQUIRED BY  
THE OFFICE OF MANAGEMENT AND BUDGET  
(OMB) UNIFORM GUIDANCE**

**FOR THE YEAR ENDED JUNE 30, 2022**

**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, 2022, and the related notes to the financial statements, which collectively comprise the SFWIB's basic financial statements, and have issued our report thereon dated February 10, 2023.

**Report on 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.

### **Report on 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.

Miami, Florida  
February 10, 2023

**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**

***Opinion on 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 the SFWIB's major federal programs for the fiscal year ended June 30, 2022. SFWIB's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of SFWIB and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of SFWIB's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to SFWIB's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on SFWIB's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about SFWIB's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding SFWIB's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of SFWIB's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 SFWIB's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Miami, Florida  
February 10, 2023

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREER SOURCE SOUTH FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2022**

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**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:**

**Assistance Listing Number    Name of Federal Program or Cluster**

17.258, 17.259, 17.278    WIOA Cluster

Dollar threshold used to distinguish between

**Type A and Type B programs:** \$895,060

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, 2022

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**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

**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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 basic financial statements of South Florida Workforce Investment Board (“SFWIB”) as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated February 10, 2023.

**Auditor’s Responsibility**

We conducted our audit 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; 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); and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated February 10, 2023 should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings and recommendations made in the preceding financial audit report.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name or official title and legal authority of South Florida Workforce Investment Board are disclosed in the notes to the financial statements.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal, and other granting agencies, as applicable, management, and the Board of Elected Officials of South Florida Workforce Investment Board and is not intended to be and should not be used by anyone other than these specified parties.

Miami, Florida  
February 10, 2023

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**ADDITIONAL INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2022**

**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, 2022**

<b>Program</b>	<b>Amount per GL</b>	<b>Program Income</b>	<b>Subtotal</b>	<b>Amount per SERA</b>	<b>Difference</b>
Combined WIOA Performance Incentive	\$ 71,998	\$ -	\$ 71,998	\$ 71,998	\$ -
WIOA -Adult Program	4,228,567	-	4,228,567	4,228,567	-
WIOA -Adult Program	2,331,120	-	2,331,120	2,331,120	-
WIOA-Youth Activities	4,264,775	-	4,264,775	4,264,775	-
WIOA-Youth Activities	1,878,510	-	1,878,510	1,878,510	-
WIOA Dislocated Worker Formula Grants	4,202,439	-	4,202,439	4,202,439	-
WIOA Dislocated Worker Formula Grants	371,751	-	371,751	371,751	-
WIOA - State Level Rapid Response	401,899	-	401,899	401,899	-
WIOA National Dislocated Worker- National Emergency Hurricane Irma	39,920	-	39,920	39,920	-
WIOA National Emergency – COVID-19	62,166	-	62,166	62,166	-
Disabled Veteran's Outreach Program (DVOP)	63,124	-	63,124	63,124	-
Disabled Veteran's Outreach Program (DVOP)	50,083	-	50,083	50,083	-
Consolidated LVER Program	25,825	-	25,825	25,825	-
Local Veterans' Employment Representative (Lver) Program	27,760	-	27,760	27,760	-
Local Veterans' Employment Representative (Lver) Program	11,919	-	11,919	11,919	-
Wagner Peyser	209,348	-	209,348	209,348	-
Wagner Peyser One Stop Security	135,000	-	135,000	135,000	-
Wagner Peyser	705,411	-	705,441	704,441	-
Wagner Peyser Military Family Employ Advocacy Program	43,830	-	43,830	43,830	-
Reemployment Services and Eligibility Assessment (RESEA)	123,139	-	123,139	123,139	-
Reemployment Services and Eligibility Assessment (RESEA)	80,362	-	80,362	80,362	-
Trade Adjustment Assistance	2,909	-	2,909	2,909	-
Trade Adjustment Assistance	9,496	-	9,496	9,496	-
Supplemental Nutrition Assistance Program	104,486	-	104,486	104,486	-
Supplemental Nutrition Assistance Program	490,751	-	490,751	490,751	-
Supplemental Nutrition Assistance Program	293,043	-	293,043	293,043	-
Temporary Assistance for Needy Families	870,646	-	870,646	870,646	-
Temporary Assistance for Needy Families	3,054,162	-	3,054,162	3,054,162	-
Temporary Assistance for Needy Families	4,609,972	-	4,609,972	4,609,972	-

**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, 2022**

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**Note 1 - Basis of Presentation**

The Schedule is a reconciliation of certain general ledger expenditure accounts to the State of Florida Sub-recipient Enterprise Resource Application (SERA) for the fiscal year ended June 30, 2022. 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.

DRAFT



**ANTHONY BRUNSON P.A.**

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

**2022 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, 2022.

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 (786)888-4534.

ANTHONY BRUNSON P.A.

Miami, Florida  
February 10, 2023

**Miramar Office**  
3350 SW 148<sup>th</sup> Ave. | Suite 110  
Miramar, FL 33027  
(954) 874-1721



CLIENT FOCUSED: SOLUTION DRIVEN

[info@abcpasolutions.com](mailto:info@abcpasolutions.com)

**Miami Office**  
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Miami, FL 33138  
(786) 888-4534

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
2022 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  
2022 AUDIT RESULTS AND REQUIRED COMMUNICATIONS  
REPORT TO THOSE CHARGED WITH GOVERNANCE**

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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.

<b>Matter To Be Communicated</b>	<b>Auditor's Response</b>
<p><b>Auditor's Responsibility Under Professional Standards</b></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><b>Accounting Practices</b></p>	<p><b>Significant or Unusual Transactions</b></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><b>Alternative Treatments Discussed with Management</b></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><b>Management's Judgments and Accounting Estimates</b></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, 2022, management's judgement was called upon to establish the present value of lease payments, useful lives of fixed assets and the collectability of receivables as well as cost allocations. We have determined that such estimates are reasonable.</p>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
D/B/A CAREERSOURCE SOUTH FLORIDA  
2022 AUDIT RESULTS AND REQUIRED COMMUNICATIONS  
REPORT TO THOSE CHARGED WITH GOVERNANCE**

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Matter To Be Communicated	Auditor's Response
<b>Financial Statement Disclosures</b>	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.
<b>Audit Adjustments</b>	See attachment.
<b>Disagreements with Management</b>	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.
<b>Consultations with Other Accountants</b>	We are not aware of consultations management had with other accountants about significant accounting or auditing matters.
<b>Significant Issues Discussed with Management</b>	<ul style="list-style-type: none"> <li>• GASB 87 – Leases, effective for fiscal year 2022</li> <li>• The effect of the change in Miami Dade County accounting system</li> </ul>
<b>Difficulties Encountered in Performing the Audit</b>	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.
<b>Certain Written Communications Between Management and Our Firm</b>	<ul style="list-style-type: none"> <li>• Engagement letter</li> <li>• Management representation letter</li> </ul>
<b>Other Matters</b>	There were no relationships that we believe impair our independence, and we confirm that we are independent of the Agency.
<b>Material Uncertainties Related to Events and Conditions that May Cast Doubt on the Ability to Continue as a Going Concern</b>	We are not aware of any material uncertainties that cast doubt on the Agency's ability to continue as a going concern.
<b>Deficiencies in Internal Control</b>	No current year deficiencies noted.

**ATTACHMENT**

**CareerSource South Florida**

Year End: June 30, 2022

Adjusting journal entries

Date: 7/1/2021 To 6/30/2022

Prepared by	Reviewed by	Reviewed by	Reviewed by
AR 1/20/2023		AB 1/23/2023	

GEN-32

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2022	Investment in Fixed Assets	2901 FA		45,062.00			
1	6/30/2022	Furniture&Equipment	1405 FA			45,062.00		
		Client Entry To Record Depreciation Expense						
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		1,495.38			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		293,042.96			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		1,458,922.52			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		326,465.83			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		45,285.35			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		401,898.61			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		1,516,638.62			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		33,892.47			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		71,707.73			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF		832,608.75			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		59,260.70			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		772.54			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		388,173.82			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		735,350.11			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		272,219.23			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		3,341.00			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		21,116.00			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		126,163.15			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		8,001.46			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		2,100.87			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		39,165.98			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		201.98			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		47,232.56			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		22,379.87			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		272,219.23			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		235,004.44			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		1,457,923.01			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		405,000.00			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		420,000.00			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		20,833.00			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		1,492,422.42			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		43,699.97			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		93,525.48			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		32,502.60			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		1,018,452.18			
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			3,341.00		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			21,116.00		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			8,001.46		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			918.59		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			47,230.77		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			272,219.23		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			235,004.44		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			1,457,923.01		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			405,000.00		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			420,000.00		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			20,833.00		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			1,492,422.42		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			43,699.97		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			93,517.96		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			32,502.56		
2	6/30/2022	Accounts Receivable	1201 GEN-SRF			1,018,452.18		
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		126,163.15			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		2,100.87			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		38,247.39			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		201.98			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		1.79			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		22,379.87			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		7.52			
2	6/30/2022	Deferred Revenue	2301 GEN-SRF		0.04			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		59,260.70			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		1,495.38			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		293,042.96			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		772.54			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		388,173.82			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		1,458,922.52			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		735,350.11			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		326,465.83			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		272,219.23			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		45,285.35			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		401,898.61			
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF		1,516,638.62			

**CareerSource South Florida**

Year End: June 30, 2022

Adjusting journal entries

Date: 7/1/2021 To 6/30/2022

Prepared by	Reviewed by	Reviewed by	Reviewed by
AR 1/20/2023		AB 1/23/2023	

GEN-32-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF				33,892.47		
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF				71,707.73		
2	6/30/2022	Revenue Federal Grants	4000 GEN-SRF				832,608.75		
CAJE - TO RECONCILE AR & DEF REV FOR JUNE 2022									
3	6/30/2022	Compensated Absences	2207 GEN-SRF			76,978.25			
3	6/30/2022	Compensated Absences	5014 GEN-SRF				76,978.25		
Client entry to record FY 2022 compensated absences									
4	6/30/2022	Program Income inc Interest	4900 GEN-SRF			141.38			
4	6/30/2022	Deferred Revenue	2301 GEN-SRF				141.38		
Client entry to reclass program interest to deferred revenue									
5	6/30/2022	Capital Outlay - Lease	5980 GEN-SRF			8,106,313.27			
5	6/30/2022	Interest Expense - Lease	5260 GEN-SRF			410,516.45			
5	6/30/2022	Principal Payment - Lease	5261 GEN-SRF			2,759,563.36			
5	6/30/2022	Other Financing Sources - Lease	5981 GEN-SRF				8,106,313.27		
5	6/30/2022	Building Rental	5211 GEN-SRF				2,711,961.57		
5	6/30/2022	Common Maint Area-O/S & HQ	5613 GEN-SRF				458,118.24		
Entry to record GASB 87 transactions									
6	6/30/2022	Right To Use Asset - Lease	1408 LTD			8,106,313.27			
6	6/30/2022	Lease Liability	2350 LTD			2,759,563.36			
6	6/30/2022	Amortization Expense - Lease	5982 LTD			1,677,168.26			
6	6/30/2022	Lease Liability	2350 LTD				8,106,313.27		
6	6/30/2022	Right To Use Asset - Lease	1408 LTD				1,677,168.26		
6	6/30/2022	Lease Principal - Expense	5983 LTD				2,759,563.36		
Entry To Record GASB 87 Transactions									
						<b>36,140,639.42</b>	<b>36,140,639.42</b>		

**Net Income (Loss) 1,020,708.59**

February 10, 2023

Mr. Anthony Brunson, PA  
3350 SW 148<sup>th</sup> Avenue, Suite 110  
Miramar, FL 33027

Dear Mr. Brunson,

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, 2022, 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 February 10, 2023, 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 November 3, 2022, 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.

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Miami, Florida 33126

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- 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.

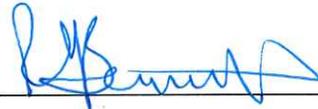
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered 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: \_\_\_\_\_



Title: Executive Director

Signature: \_\_\_\_\_



Title: Assistant Director, Finance



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 8A

**AGENDA ITEM SUBJECT:** FLORIDA MEMORIAL UNIVERSITY DRONE PILOT TRAINING PROGRAM

**AGENDA ITEM TYPE:** **INFORMATIONAL**

**RECOMMENDATION:** N/A

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

**STRATEGIC PROJECT:** **Emphasize work-based learning and training**

### **BACKGROUND:**

The South Florida Workforce Investment Board (SFWIB) has been presented with an opportunity to partner with Florida Memorial University (FMU) and Miami-Dade County to support the FMU Drone Pilot Training Program. This exciting training opportunity will allow students interested in a career in aviation to enroll and train for a career in an aviation career pathway.

The Drone Pilot Training Program is a continuing education, non-credit course designed to prepare students to pass the Federal Aviation Administration (FAA) Part 107 Remote Pilot license exam to operate drones or small unmanned aircraft system (UAS) for commercial and personal use. Although offered through the Continuing Education and Professional Studies department, students who successfully pass the license exam will have the opportunity to receive experiential credit toward electives in any of FMU's aviation programs.

Classes will be offered in succession for two-weekends from 9:30 a.m. to 4:00 p.m. on Saturday and Sunday. The first weekend the course will cover material associated with the safe operation of an unmanned aerial vehicle, FAA regulations, communications, weather, aeronautical sectional charts, aerodynamics, and airspace restrictions.

During the second weekend, students will learn how to operate a drone safely as well as develop flight plans, emergency and contingency procedures. Students will operate a small unmanned aerial vehicle (UAV) or (SUAV) within the confines of the FMU Wellness Center (gymnasium).

The SFWIB, FMU and Miami-Dade County will explore the possibility of creating a new innovative entry point into this first of its kind Aviation Career Pathway in Miami-Dade County.

**FUNDING:** Workforce Innovation Opportunity Act Youth

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 8B

**AGENDA ITEM SUBJECT:** NEW AND EXISTING TRAINING PROVIDERS AND PROGRAMS

**AGENDA ITEM TYPE:** **APPROVAL**

**RECOMMENDATION:** The Global Talent and Competitiveness Council recommends to the Board the approval of a New Training Provider and Program and New Programs for an Existing Training Provider, as set forth below.

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

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

### **BACKGROUND:**

In accordance with Section 122 of the Workforce Innovation and Opportunity Act, regional workforce boards are permitted to independently develop criteria for the selection and subsequent eligibility of Training Providers and programs. The South Florida Workforce Investment Board (SFWIB) developed processes to evaluate an applicant's programmatic capabilities.

SFWIB staff completed the review process and documentation is being presented to the Global Talent and Competitiveness Council for a recommendation to the Board for approval.

Below are the requests to add a new training provider and program and new programs for an existing training provider for the review and approval of the Council.

New Request to be added as a New Apprenticeship Provider and Program:

1. Urban Construction Craft Academy Apprenticeship Program, GNJ (2022-FL-114228)

New Registered Apprenticeship Program:

- Project Manager (CB) – Registered Apprenticeship Certificate

New Request(s) from Existing Training Provider to add New Program(s):

1. District Board of Trustees of Miami Dade College dba Miami Dade College. Apprenticeship Program, GNJ (2018-FL-71114)

Request to add a new program(s) to an existing location(s):

- Accounting Technician (Alternate Title: Financial Specialist) - Registered Apprenticeship Certificate
- Building Automation Technician - Registered Apprenticeship Certificate
- Dental Assistant (Alternative Title: Dental Specialist - Registered Apprenticeship Certificate
- Hotel Associate - Registered Apprenticeship Certificate
- Nurse Assistant Certified– Registered Apprenticeship Certificate

**FUNDING:** N/A

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 8C

**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 up to 50 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 up to 50 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 July 3, 2023 through July 28, 2023.

The Future Bankers Camp received matching program dollars from various banking institutions for Program Year (PY) 2021-2022 and provided opportunities to students as follows:

<b>PY 21-22 Future Bankers Training Program Outcomes</b>	
# Of Participants	40
# of who completed 150 hours of classroom training	35
# of who participated in an internship	35
# of participants who received the ABA Banker's Teller's Certification	35
# of financial institutes that provided internships	38
# of high schools who participated in the program	15

The Future Bankers Camp is supported by more than 38 local banks and is aligned with the Miami-Dade County Public Schools district's partnership and involvement in the Opportunity Miami formerly known as the One Community One Goal Targeted Industries Implementation Plan.

The track for PY 2022-2023 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:** 2/16/2023

**AGENDA ITEM NUMBER:** 8D

**AGENDA ITEM SUBJECT:** APPRENTICESHIP PROGRAMS ON-THE-JOB TRAINING EMPLOYER REIMBURSEMENTS

**AGENDA ITEM TYPE:** **APPROVAL**

**RECOMMENDATION:** The Global Talent and Competitiveness Council recommends to the Board the approval to allocate an amount not to exceed \$233,412 in Workforce Innovation and Opportunity Act funding for On-the-Job Training reimbursements for Apprenticeship Programs in Dental Assistant, Nurse Assistant Certified, and Building Automation Technician, as set forth below.

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

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

**BACKGROUND:**

The South Florida Workforce Investment Board (SFWIB) in collaboration with Miami Dade College offers employer-driven apprenticeship programs. The partnership recently developed three additional apprenticeship programs with four participating employers. The new apprenticeship programs are Dental Assistant, Nurse Assistant Certified, and Building Automation. The apprenticeship programs will lead to a career pathway that combines coursework, mentoring, on-the-job training (OJT), and paid wages that increase as the apprentice learns new skills and take on more responsibilities. Apprentices will learn key responsibilities and skills required to become proficient in the occupation. Upon program completion, apprentices will receive a Florida Department of Education Registered Apprenticeship Certificate of Completion, recognized by the United States Department of Labor.

The Dental Assistant (Alternate Title: Dental Specialist) apprenticeship prepares participants to perform limited clinical duties, under the direction of a dentist, such as equipment preparation and sterilization, preparing patients for treatment, assisting the dentist during treatment, and providing patients with instructions for oral healthcare procedures. The Jessie Trice Community Health System, Inc. will hire four apprentices with a starting wage at \$15.00 per hour. The SFWIB will provide a 40 percent reimbursement to the Jessie Trice Community Health System, Inc., for gross wages, which includes 2,000 hours of OJT. The total amount of reimbursement is \$48,000. The Carol City American Job Center (AJC) will assist with recruitment and administration.

Jessie Trice Dental Assistant Apprenticeship Program				
Project Wage	OJT Hours	40 percent Wage Reimbursement	Training Cost Per Apprentice	Total Project Cost @ 4 Apprentice
\$15.00	2000	\$6.00	\$12,000.00	\$48,000.00

The Nurse Assistant Certified (Alternate Title: Nurse Assistant) Apprenticeship with Larkin Community Hospital Palm Springs Campus, LLC (Larkin Community Hospital Palm Springs Campus) in Hialeah is designed to prepare apprentices to provide or assist with basic care or support under the direction of onsite licensed nursing staff. The Nurse Assistant apprentice will perform duties such as monitoring health status, feeding, bathing, dressing, grooming, toileting, or ambulating patients in a health or nursing facility. The duties may also include medication administration and other health-related tasks.

Larkin Community Hospital Palm Springs Campus will employ a cohort of 10 apprentices with a starting wage of \$15.00 per hour, which will be increased to \$15.50 per hour at the mid-point of the program. The SFWIB will provide a 40 percent reimbursement to Larkin Community Hospital Palm Springs Campus for the gross wages, which includes 2,000 hours of OJT. The total amount of reimbursement is \$122,000. The Hialeah AJC will assist with recruitment and administration.

Larkin Hospital CNA Apprenticeship Program				
Project Wage	OJT Hours	40 percent Wage Reimbursement	Training Cost Per Apprentice	Total Project Cost @ 10 Apprentice
\$15.00	1000	\$6.00	\$6,000.00	\$60,000.00
\$15.50	1000	\$6.20	\$6,200.00	\$62,000.00
			<b>Total Project Cost</b>	<b>\$122,000.00</b>

The Building Automation Technician apprenticeship is a collaboration between Miami-Dade College and the University of Miami’s College of Engineering. The program is designed to train apprentices to assist with building automation systems startup and assuring that all systems and components of a building are designed, installed, tested, operated, and maintained according to the owner(s) or final client's operational requirements. The two-year apprenticeship program requires 4,000 hours of OJT. Starting wages will be \$15.60 per hour; thereafter, increased to \$16.75 per hour as competencies are achieved. Upon completion of the program apprentices will receive a wage increase to \$18.00 per hour.

Johnson Controls, Inc. will hire three apprentices and Siemens Industry, Inc. will hire two apprentices. The SFWIB will provide a 40 percent reimbursement for gross wages for 2,000 hours. The total amount of reimbursement is \$63,412. The Little Havana AJC will assist with recruitment and administration.

Siemens and Johnson Controls Building Automation Technician Apprenticeship Program				
Project Wage	OJT Hours	40 percent Wage Reimbursement	Training Cost Per Apprentice	Total Project Cost @ 5 Apprentice
\$15.60	1560	\$6.24	\$9,734.40	\$48,672.00
\$16.75	440	\$6.70	\$2,948.00	\$14,740.00
			<b>Total Project Cost</b>	<b>\$63,412.00</b>

Miami Dade College will serve as the Apprenticeship Sponsor for all programs, deliver the related technical instruction, and provide support for other relevant training tools and services to program participants.

**FUNDING:** Workforce Innovation and Opportunity Act

**PERFORMANCE:** Performance Chart Attached

*ATTACHMENT*

## Jessie Trice Dental Asistant Apprenticeship Program Performance

Local Workforce Development Area (LWDA) Performance	SFWIB Funded Apprentice	Non SFWIB Funded Apprentice	Total Apprentice
Number of Participants Served	4	0	4
Number of Participants to Complete Training	4	0	4
Training Completion Rate	100.00%	#DIV/0!	100.00%
Number of Participants to be Placed into Jobs	4	0	3
Employment Rate	100.00%	#DIV/0!	75.00%
Average Wage	\$15.00	\$0.00	\$15.00
Avg Net Economic Benefit	\$19,200.00	\$0.00	\$27,285.17
Return-On-Investment	\$1.60	N/A	\$1.60
Economic Impact	\$76,800.00	\$0.00	\$76,800.00

### State and Federal Performance (Achieved and Projected)

Indicators of Performance WIOA Adult (AD) & Wagner-Peyser (WP)	Performance Goal	Actual Performance	Projected Performance
Employment Rate 2nd Quarter After Exit-AD	64.50%	N/A	155.04%
Employment Rate 4th Quarter After Exit-AD	66.10%	N/A	151.29%
Median Earnings 2nd Quarter After Exit-AD	\$5,034.00	N/A	\$7,800.00
Credential Attainment-AD	50.60%	N/A	197.63%
Measurable Skill Gains-AD	24.90%	N/A	401.61%
Employment Rate 2nd Quarter After Exit-WP	61.70%	N/A	162.07%
Employment Rate 4th Quarter After Exit-WP	59.40%	N/A	168.35%
Median Earnings 2nd Quarter After Exit -WP	\$5,173.00	N/A	\$7,800.00

**Not Met (less than 90% of negotiated)**

**Met (90-100% of negotiated)**

**Exceeded (greater than 100% of negotiated)**

## Larkin Hospital CNA Apprenticeship Program Performance

Local Workforce Development Area (LWDA) Performance	SFWIB Funded Apprentice	Non SFWIB Funded Apprentice	Total Apprentice
Number of Participants Served	10	0	10
Number of Participants to Complete Training	10	0	10
Training Completion Rate	100.00%	#DIV/0!	100.00%
Number of Participants to be Placed into Jobs	10	0	10
Employment Rate	100.00%	#DIV/0!	100.00%
Average Wage	\$15.25	\$0.00	\$15.25
Avg Net Economic Benefit	\$19,520.00	\$0.00	\$19,520.00
Return-On-Investment	\$1.60	N/A	\$1.60
Economic Impact	\$195,200.00	\$0.00	\$195,200.00

## State and Federal Performance (Achieved and Projected)

Indicators of Performance WIOA Adult (AD) & Wagner-Peyser (WP)	Performance Goal	Actual Performance	Projected Performance
Employment Rate 2nd Quarter After Exit-AD	64.50%	N/A	155.04%
Employment Rate 4th Quarter After Exit-AD	66.10%	N/A	151.29%
Median Earnings 2nd Quarter After Exit-AD	\$5,034.00	N/A	\$7,930.00
Credential Attainment-AD	50.60%	N/A	197.63%
Measurable Skill Gains-AD	24.90%	N/A	401.61%
Employment Rate 2nd Quarter After Exit-WP	61.70%	N/A	162.07%
Employment Rate 4th Quarter After Exit-WP	59.40%	N/A	168.35%
Median Earnings 2nd Quarter After Exit -WP	\$5,173.00	N/A	\$7,930.00

**Not Met (less than 90% of negotiated)**

**Met (90-100% of negotiated)**

**Exceeded (greater than 100% of negotiated)**

## Siemens and Johnson Controls Building Automation Apprenticeship Program Performance

Local Workforce Development Area (LWDA) Performance	SFWIB Funded Apprentice	Non SFWIB Funded Apprentice	Total Apprentice
Number of Participants Served	5	0	5
Number of Participants to Complete Training	5	0	5
Training Completion Rate	100.00%	#DIV/0!	100.00%
Number of Participants to be Placed into Jobs	5	0	5
Employment Rate	100.00%	#DIV/0!	80.00%
Average Wage	\$16.18	\$0.00	\$16.18
Avg Net Economic Benefit	\$20,972.00	\$0.00	\$20,972.00
Return-On-Investment	\$1.65	N/A	\$1.65
Economic Impact	\$104,860.00	\$0.00	\$104,860.00

### State and Federal Performance (Achieved and Projected)

Indicators of Performance WIOA Adult (AD) & Wagner-Peyser (WP)	Performance Goal	Actual Performance	Projected Performance
Employment Rate 2nd Quarter After Exit-AD	64.50%	N/A	155.04%
Employment Rate 4th Quarter After Exit-AD	66.10%	N/A	151.29%
Median Earnings 2nd Quarter After Exit-AD	\$5,034.00	N/A	\$8,413.60
Credential Attainment-AD	50.60%	N/A	197.63%
Measurable Skill Gains-AD	24.90%	N/A	401.61%
Employment Rate 2nd Quarter After Exit-WP	61.70%	N/A	162.07%
Employment Rate 4th Quarter After Exit-WP	59.40%	N/A	168.35%
Median Earnings 2nd Quarter After Exit -WP	\$5,173.00	N/A	\$8,413.60

**Not Met (less than 90% of negotiated)**

**Met (90-100% of negotiated)**

**Exceeded (greater than 100% of negotiated)**



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 8E

**AGENDA ITEM SUBJECT:** WORKFORCE INNOVATION AND OPPORTUNITY ACT POLICY

**AGENDA ITEM TYPE:** **APPROVAL**

**RECOMMENDATION:** The Global Talent and Competitiveness Council recommends to the Board the approval of a Workforce Innovation and Opportunity Act policy, as set forth below.

**STRATEGIC GOAL:** **STRENGTHEN THE ONE-STOP DELIVERY SYSTEM**

**STRATEGIC PROJECT:** **Develop specific programs and initiatives**

### **BACKGROUND:**

On January 14, 2021, South Florida Workforce Investment Board (SFWIB) staff received a copy of the compliance report for a review conducted by the U.S. Department of Labor (USDOL) on November 16-20, 2020. The USDOL recommended that the Florida Department of Economic Opportunity (DEO) and the SFWIB establish and/or update programmatic policies in several areas to ensure compliance with the Workforce Innovation and Opportunity Act (WIOA).

SFWIB staff completed the WIOA review process and is presenting the One-Stop Operator Procurement Policy to the Global Talent and Competitiveness Council for a recommendation to the Board for approval.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*



**POLICY**

<b>SUBJECT:</b>	One Stop Operator Procurement	<b>Policy/Guidance No.:1 PY2022-25</b>
<b>PROGRAM:</b>	Workforce Innovation and Opportunity Act (WIOA)	Effective Date:2/16/2023
		Expiration Date:
<b>REFERENCE:</b>	<ol style="list-style-type: none"> <li>1. Workforce Innovation and Opportunity Act of 2014, Public Law 113-128, Sections 107(d)(10)(A), 107(g)(2), and 121(d),.</li> <li>2. 20 CFR parts 678.605-625, Workforce Innovation and Opportunity Act Final Rule, August 19, 2016.</li> <li>3. 2 CFR, Part 2900 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, December 19, 2014.</li> <li>4. Training and Employment Guidance Letter (TEGL) No. 15-16, Workforce Innovation and Opportunity Act (WIOA) Competitive Selection of One-Stop Operators, January 17, 2017.</li> <li>5. Florida Statutes, 445.007(6).</li> </ol>	

**A. PURPOSE**

The purpose of this policy is to outline the requirements and procedures for CareerSource South Florida will follow to competitively procure and select one-stop operators under the Workforce Innovation and Opportunity Act (WIOA).

**B. BACKGROUND**

Under the Workforce Investment Act (WIA) of 1998 many Local Workforce Investment Boards served as one-stop operators. One-stop operators could be designated or certified through three mechanisms: a competitive process; as a consortium of three or more partners; or “grandfathered” in from the Job Training Partnership Act. Many of these entities have continued to be one-stop operators since the inception of WIA.

WIOA requires LWDBs to conduct open and competitive procurement processes to select one-stop operators. Existing entities serving as one-stop operators under WIA will not be grandfathered in under WIOA. LWDBs that would like to serve as the one-stop operator must also fully comply with the procurement process.

**C. POLICY AND PROCEDURES**

<b>Approved By:</b> Rick Beasley Executive Director	<b>Supersedes:</b> <b>Policy/Guidance No.:1 PY2021-22</b>	<b>Issued by/Contact:</b> Policy Manager
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WIOA requires Local Workforce Development Boards (LWDBs) to use a competitive procurement process to select its one-stop operator, and to conduct a re-competition of one-stop operators every four years. Competition is intended to promote the efficiency and effectiveness of one-stop operators by providing a mechanism for LWDBs to periodically evaluate performance and costs against original expectations. WIOA does not allow for the “designation” or “certification” of a one-stop operator, nor does WIOA allow one one-stop operators to be “grandfathered” in based on their current existence as a one-stop operator.

Each LWDB was required to develop procurement procedures, conduct the procurement, review responses, select a one-stop operator and award a contract or agreement for its local one-stop operator no later than June 30, 2017, to ensure the one-stop career center operator was under contract and ready to operate on July 1, 2017.

CareerSource South Florida (CSSF) shall conduct a competitive process in accordance with the CSSF Procurement Policy. The South Florida Workforce Investment Board (SFWIB) shall approve selected respondents as One Stop Operators. In accordance with 20 CFR § 678.605, One Stop Operator must be competitively procured at a minimum every four years. SFWIB, at its sole discretion, may renew One Stop Operator contracts for an additional two (2) one (1) year periods.

**A. Roles and Responsibilities**

The one-stop operator must coordinate service delivery of one-stop partners and providers at a career center. The SFWIB defines the roles and responsibilities, and these may vary between centers in a local area. Additional responsibilities the SFWIB may assign to the one-stop operator may be to:

- Provide career services (except training).
- Provide some of the services within the center.
- Coordinate service providers within the center and across the one-stop system.
- Coordinate service delivery in a multi-center area, which may include affiliated sites.

The one-stop operator may serve in multiple roles within the one-stop delivery system, as long as sufficient firewalls and conflict of interest policies and procedures exist and are followed. The role of the one-stop operator must be clearly defined in all phases of the procurement process and in the legally binding agreement between the SFWIB and the one-stop operator.

One-stop operators may not:

- Convene system stakeholders to assist in the development of the local plan.
- Prepare and submit local plans (as required under WIOA sec. 107).
- Be responsible for oversight of itself.

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- Manage or significantly participate in the competitive selection process for one-stop operators.
- Select or terminate one-stop operators, career service providers, and youth providers.
- Negotiate local performance accountability measures.
- Develop and submit budgets for activities of the LWDB in the local area.

## B. Eligible Entities

The one-stop operator must be a public, private, nonprofit entity or a consortium of entities in the local area. A consortium must include at least three or more of the required one-stop partners as described in 20 CFR 678.400. Entities selected and serving as one-stop operators are sub-recipients of a Federal award; therefore, they must follow the Uniform Guidance at 2 CFR part 200. The types of entities that may serve as one-stop operators include but are not limited to:

- A public, private, for-profit or nonprofit organization.
- An institution of higher education.
- Non-traditional public secondary schools, night schools, adult education schools, career and technical education schools.
- An employment service state agency established under the Wagner-Peyser Act.
- A government agency.
- A local board, with approval from the chief elected official and the Governor.
- Local chambers of commerce, business organizations, or labor organizations.
- Indian Tribes.

A for-profit entity (or a consortium that includes a for-profit entity) may compete to be selected as the one-stop operator. Private for-profit entities selected as one-stop operators must adhere to the requirements of 2 CFR 200.323 for earning and negotiating a fair and reasonable profit. The SFWIB must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. Profit should be based on the contractors' efforts and risks in achieving a performance result that typically aligns with the performance measures outlined in the SFWIB's plan. Some conditions to consider in quantifying the opportunity to earn profit are referenced at 48 CFR 15.404-4. LWDBs are allowed to cap the maximum profit potential that can be earned per performance results within the approved budget. Profit may not be earned with federal funds except for WIOA Title I funds (Youth, Adult and Dislocated Worker), Temporary Assistance for Needy Families and Supplemental Nutrition Assistance Program pursuant to §121(d), 122(a) and (134) (b), WIOA. Profit may not be earned with Wagner Peyser or Veteran funds.

SFWIB may serve as a one-stop operator, if selected through the competitive procurement process, pursuant to 20 CFR 678.605(c) and 678.615(a). Additionally, under the Uniform Guidance, there is the flexibility for sole source as a method of procurement, as outlined in Section (G) of this policy. In the event of a failed competitive process, SFWIB may temporarily serve as a One Stop Operator while negotiating with another agency.

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DEO or CareerSource Florida (CSF) can facilitate the one-stop operator competition for a SFWIB when SFWIB is competing to be the one-stop operator. However, DEO and CSF must follow the same policies and procedures that the State uses for procurement with non-federal funds. If the CSF is incorporated as a nonprofit organization, it must use a competitive process consistent with the Uniform Guidance.

### C. Allowable Methods of Competitive Procurement

The following methods of procurement are permissible to select a one-stop operator through a competitive process:

- Sealed Bids, (formal advertising), such as an invitation for bids (IFB) pursuant to 2 CFR 200.320(c).
- Competitive Proposals, such as a request for proposals (RFP), pursuant to 2 CFR 200.320(d).
- Sole Source - SFWIB may select a one-stop operator through sole source selection only under the criteria outlined in 20 CFR 678.610. The SFWIB must follow its local sole source policies and procedures and the Uniform Guidance outlined in 2 CFR 200.320(f). When utilizing a sole source selection process, SFWIB must prepare and maintain written documentation describing the entire process of making such a selection.

### D. Phases of the Competitive Procurement Process

Formal competitive processes may include several phases and steps, which may take place concurrently with other activities. The various phases and steps are designed to ensure that the competitive procurement process is open and transparent, and may include:

- Planning,
- Release and Evaluation,
- Negotiation and Selection,
- Implementation; and
- Closeout.

### E. Procurement Standards

When the State conducts the competitive procurement process for the SFWIB, it must follow the same policies and procedures it uses for procurements with non-federal funds, to include appropriate protections from conflict of interest, per the State’s own procurement policies and procedures.

All other non-Federal entities, including entities that receive funding from a State (such as Local WDBs), must use a competitive process to select a one-stop operator that is based on local procurement policies that are consistent with the procurement standards of the Uniform Guidance at 2 CFR 200.318 through 200.326.

General procurement requirements under WIOA must be followed as part of the competitive process. The requirements must be consistent with the Uniform Guidance, and include:

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- Written Policies and Procedures which describe the competitive process for selecting a one-stop operator and the manner in which it will address the settlement of all contractual and administrative issues, such as protests, appeals, and disputes. The policies must also outline a timetable to ensure that the selection of a one-stop operator through a competitive process is conducted every four years.
- Appropriate Methods of Procurement for Competitions. Non-Federal entities (such as LWDBs), are required to use the methods of procurement described at 2 CFR 200.320 when selecting a one-stop operator which are:
  - Sealed Bids.
  - Competitive Proposals.
  - Sole Source.
  - Full and Open Competition must be conducted for all procurement transactions. Written procedures must allow for sufficient time for all phases of the procurement process to be carried out in a manner that would not unduly restrict competition. Pre-qualified lists must be current and include enough qualified sources to ensure open and free competition, and must not preclude bidders and offerors from qualifying during the solicitation period.
  - Procurements that are in excess of the simplified acquisition threshold (currently set at \$150,000 by 48 CFR 2.1) cannot use the small purchase procurement.
  - Entities performing a competitive procurement must ensure the proposed costs of the one-stop operator are allowable, meaning that they are reasonable, necessary and allocable.
  - Restricting competition is not allowed. Activities that may considered to be restrictive of competition include, but are not limited to:
    - Placing unreasonable requirements on firms in order for them to qualify to do business.
    - Requiring unnecessary experience and excessive bonding.
    - Non-competitive pricing practices between firms or between affiliated companies.
    - Non-competitive contracts to consultants that are on retainer contracts;
    - Organizational conflicts of interest.
    - Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
    - Any arbitrary action in the procurement process.
  - Standards of Conduct. Each LWDB must have written standards of conduct that require fairness, objectivity, ethical standards and other related standards of conduct during all phases of the procurement process. Written standards of conduct must address:
    - Mitigating apparent or real conflicts of interest. Conflicts of interest would arise when the employee, officer or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated has a financial or other interest or a tangible personal benefit from a firm considered for a contract.
    - Disclosure of any real or apparent conflict of interest, whether individual, or organizational. Written standards of conduct must identify the process for recusal of

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individuals or organizations that are members of the LWDB who disclose a real or apparent conflict of interest.

- A description of the firewalls and internal controls to mitigate conflict of interest in circumstances including, but not limited to, situations where an entity acts in more than one role in the one-stop delivery system or performs more than one function in the procurement process, as well as situations where the non-federal entity uses a sole source selection.
- Confidentiality of information contained in the proposals submitted for consideration.
- Not allowing any entity that develops or drafts specifications, requirements, statements of work, IFBs or RFPs, and evaluation of proposals to compete under the procurement.
- Transparency and Responsibility. The procurement process must be conducted with transparency and responsibility from the planning phase to the closeout phase. Information about the selection and certification of the one-stop operators must be made available to the public on a regular basis through electronic means and open meetings. Information must also be made available to auditors and Federal reviewers. This provides an avenue for public comment and participation in the process. When selecting an entity as the one-stop operation, the LWDB must consider the entity's integrity, compliance with public policy, record of past performance and other factors that demonstrate transparency and responsibility. The LWDB must also ensure that any entity is not debarred, suspended, or otherwise excluded from or ineligible to participate in Federal assistance programs or activities.

#### F. Competitive Procurement of One-Stop Operators

SFWIB must select its one-stop operator through a competitive process at least once every four years, as required by sec. 121(d)(2)(A) of WIOA. The state may require, or SFWIB may choose to conduct a competitive procurement for one-stop operators more frequently than once every four years. The SFWIB must conduct the competitive procurement based on its local procurement policies and procedures and the competitive procurement requirements in the Uniform Guidance outlined at 2 CFR 200.318 through 200.326. The SFWIB must document, in writing, the process used to conduct the competitive procurement of a one-stop operator.

In instances where the SFWIB competes to be one-stop operators, the procurement process must be completed by a "third party." The third party may be a consultant, a professional, or any other independent entity retained specifically to arrange, notice, and process the procurement. The "third party" must not bid on, compete for or have any financial interest in the contract for procurement or its outcome. The Local Board cannot draft specifications, contract requirements, statements of work or procurement documents. These activities must be exclusively the actions of the third party after appropriate guidance is provided by the Local Board.

The third party must meet the requirements outlined in Uniform Guidance in 2 CFR 200.318-326.

<b>Approved By:</b> Rick Beasley Executive Director	<b>Supersedes:</b> <b>Policy/Guidance No.:1</b> <b>PY2021-22</b>	<b>Issued by/Contact:</b> Policy Manager
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The Governor and chief elected official (CEO) must both give approval if the SFWIB is selected as the one-stop operator. The SFWIB must document and use appropriate firewalls and conflict of interest policies and procedures to govern the operations. These policies and procedures must align with 20 CFR 679.430, must include internal controls and must demonstrate how it will prevent conflict of interest.

The SFWIB must apply appropriate policies to ensure participants in a competitive bid are not directly involved with the procurement process itself, including (but not limited to) drafting procurement requirements, establishing review criteria, conducting the review of responses and the final selection. The entity conducting the procurement cannot have any financial interest in the outcome of the procurement.

**G. Non-Competitive Procurement of One-Stop Operators (Sole Source)**

SFWIB may select a one-stop operator through sole source selection only under the criteria outlined in 20 CFR 678.610 and 2 CFR 200.320(f). Sole source procurement can only be done when:

- The item or service is available only from a single source.
- The public exigency or emergency for the item or service will not permit a delay resulting from competitive solicitation.
- The Federal awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request from the non-Federal entity.
- After solicitation of a number of sources, competition is determined to be inadequate, whether for reasons of number or quality of proposals/bids.

LWDBs that use the sole source selection must prepare and maintain written documentation describing the entire process of making such a selection. The sole source procurement must be done in accordance with locally established internal control and conflict of interest policies; and procedures pursuant to 20 CFR 679.430.

LWDBs requesting to use sole source procurement for one stop operators must submit a formal request to CareerSource Florida and DEO via email to WIOA@deo.myflorida.com. The request must include justification that all other options were exhausted and identify the reason for sole source from the items listed above. The LWDB must identify the timeline and activities performed prior to the sole source request. The LWDB must also certify that all appropriate measures consistent with WIOA and this policy have been taken.

The following criteria should also be included with the request for sole source:

- Copy of the RFP/IFB;
- Proof of the announcement medium used (newspaper, social media);
- Documentation showing how long the announcement was posted;
- The name of the entity to which the sole source is to be awarded; and
- Documentation showing that the entity has the capacity and ability to perform the one-stop operator functions.

<b>Approved By:</b> Rick Beasley Executive Director	<b>Supersedes:</b> <b>Policy/Guidance No.:1</b> <b>PY2021-22</b>	<b>Issued by/Contact:</b> Policy Manager
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## H. Legally Binding Agreement

Once the LWDB has competitively selected a one-stop operator, the LWDB and the one-stop operator must execute a legally binding agreement. At a minimum, the agreement must include the following elements:

- Statement of Work (SOW). The SOW specifies:
  - The period of performance or the start and end date of the contract.
  - The services to be performed, including measurable performance goals to be delivered under the contract, agreement, or Memorandum of Understanding (MOU).
- Authorized Officials and Purpose. Authorized officials are persons authorized to enter into and sign legally binding agreements and must be on record as the signatory official. Signatures of the authorized persons must be a part of the written contract.
- Additional contractual terms and conditions. Contracts, agreements, and MOUs must include standard terms and conditions that are either required by the federal agency, State law, or local area policies. The contract, agreement, or MOU must identify that one-stop operators are sub recipients of Federal funds.
- The legally executed document solidifies the agreement between a LWDB and a one-stop operator is different from the MOUs that are required between the LWDB and its one-stop partners.

## I. Recordkeeping

LWDBs must prepare written documentation, in accordance with 20 CFR 678.605(d), explaining the competitive process for selecting a one-stop operator. States and LWDBs must also maintain sufficient records to detail the history of procurement in accordance with 2 CFR 200.318(i) and 2 CFR 200.333. These records must include, but are not limited to the following:

- All proposals/bids received.
- Ratings of those proposals.
- Rationale for the method of procurement.
- Selection of agreement or contract type.
- Selection or rejection of proposals/bids.
- Appeals and disputes.
- Basis for the contract price.

LWDBs that make the selection for sole source must prepare and maintain written documentation of the entire sole source selection process. The documentation should provide evidence that the review was performed by an impartial entity or organization; and clarify that firewalls that are in place during the review of the proposals.

<b>Approved By:</b> Rick Beasley Executive Director	<b>Supersedes:</b> <b>Policy/Guidance No.:1</b> <b>PY2021-22</b>	<b>Issued by/Contact:</b> Policy Manager
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## J. Avoiding Conflicts of Interest

Each one-stop operator must disclose potential conflicts of interest arising from the relationships of the operators with particular training service providers or other service providers. A conflict of interest can arise when actions taken or may appear to be taken by any entity or individual involved in more than one role, when the performance of that entity or individual affects the interest of the other role, thereby making it difficult for the entity or individual to perform the procurement process objectively and impartially. Proper firewalls must be in place to ensure the transparency and integrity of the procurement process, and to demonstrate that the selection process was unbiased and free of preferential treatment toward the awardee. Additionally, due diligence must be exercised to avoid certain conflicts of interest which may arise during the competitive process, including recusal of members of the LWDB with financial or other interests in the entities applying to be the one-stop operator. However, if the number of members who must recuse themselves deprives the LWDB of a quorum, the LWDB must follow an alternative process and outsource the selection to an outside entity. Best practices also require LWDB's procurement policies and procedures to define the requirements for a quorum for decisions made by the LWDB.

No one-stop operator can establish practices that create disincentives to providing services to individuals with barriers to employment who may require longer-term services, such as intensive employment, training and education service. The one stop operator must comply with federal regulations and procurement policies governing calculation and use of profits.

If the One-Stop Operator serves as a direct service provider, there must be appropriate firewalls in place for the competition, and subsequent oversight, monitoring, and evaluation of performance of the service provider. In this situation, the One-Stop Operator cannot develop, manage, or conduct the competition of a service provider in which it intends to compete.

In cases where an operator is also a service provider, there must be firewalls and internal controls within the operator-service provider entity, as well as specific policies and procedures at the Local WDB level regarding oversight, monitoring, and evaluation of performance of the service provider, consistent with 20 CFR 679.430.

## K. Monitoring

In accordance with WIOA, the SFWIB must conduct monitoring of its one-stop operator. However, when the SFWIB is the one-stop operator, there is an inherent conflict of interest in that the SFWIB is unable to effectively monitor itself. In these circumstances, an outside organization or entity must conduct the monitoring and report the results to the CEO.

## V. ATTACHMENTS

CSSF Procurement Policy

<b>Approved By:</b> Rick Beasley Executive Director	<b>Supersedes:</b> <b>Policy/Guidance No.:1</b> <b>PY2021-22</b>	<b>Issued by/Contact:</b> Policy Manager
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## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2022

**AGENDA ITEM NUMBER:** 9A

**AGENDA ITEM SUBJECT:** WORKFORCE SERVICES BALANCED SCORECARD AND JOB PLACEMENTS UPDATE

**AGENDA ITEM TYPE:** **INFORMATIONAL**

**RECOMMENDATION:** N/A

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

**STRATEGIC PROJECT:** **Conduct an analysis of Career Centers**

### **BACKGROUND:**

The Balanced Scorecard (BSC) measures the performance of the Workforce Development Area (WDA) 23 CareerSource center/American Job Centers (AJC) service providers. The report for Program Year (PY) 2022-23, is from July 1, 2022 through January 31, 2023. The BSC Performance Summary indicates one of the nine AJC locations achieved the required 65 percent performance measures standard.

The Job Placements Year-to-Date (YTD) summary report for PY 2022-23 shows WDA 23 has a total of 2,266 job placements, which was 37.9 percent of the minimum standard and 32.2 percent of the maximum standard.

None of the nine CareerSource center/AJC locations achieved the minimum or maximum YTD Job Placements standard PY 2022-23.

The CareerSource center/AJC service providers will continue implementing their corrective action plans to increase and achieve the PY 2022-23 performance standards. South Florida Workforce Investment Board staff will continue to monitor and track the progress of the effectiveness of the corrective actions and program performance.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

## CAREER CENTER SERVICE PROVIDERS PERFORMANCE SUMMARY

Balanced Scorecard PY '22-'23 (July 1, 2022 through January 31, 2023) \*

A Service Provider must meet or exceed 65% of the Balanced Scorecard Performance Measures

Service Providers	Career Center Locations	# of Performance Measures Standards Met	# of Performance Measures	% of Performance Measures Standards Met
Arbor E & T, LLC	Carol City Center	11	24	45.8%
	Hialeah Downtown Center	16	24	66.7%
	North Miami Beach Center	12	24	50.0%
	Northside Center	9	23	39.1%
The College of the Florida Keys	Florida Keys Center(s)	6	19	31.6%
Youth Co-Op, Inc.	Homestead Center	11	23	47.8%
	Little Havana Center	12	23	52.2%
	Perrine Center	14	23	60.9%
	West Dade Center	12	24	50.0%
LWDB		12	24	50.0%

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### CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Provider	Location	Maximum Standard		Minimum Standard		Direct Job Placement												Direct Job Placement by Type												OE %	DJP %							
		#	%	#	%	Total			Obtained			Universal						Total Universal		WIOA Individualized																		
						1Qrt	>1Qrt	Tot	1Qrt	>1Qrt	Tot	Season	Temp	Part	Full	Season	Temp	Part	Full	1Qrt	>1Qrt	Adult/DW		Job Seekers		Veterans		Ex-Offenders				RA/Homeless		TANF/CAP		SNAP		
Arbor E&T, LLC	Carol City Center	840	21.8%	714	25.6%	141	42	183	109	42	151	0	0	5	25	0	0	0	0	30	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	82.51%	17.49%
	Hialeah Downtown Center	966	75.3%	819	88.8%	621	106	727	396	94	490	0	3	0	219	0	0	0	12	222	12	3	0	0	0	0	0	0	0	0	0	0	0	0	0	67.40%	32.60%	
	North Miami Beach Center	1,050	24.4%	896	28.6%	202	54	256	111	50	161	0	0	2	77	0	0	0	3	79	3	6	1	0	0	1	0	5	0	0	0	0	0	0	62.89%	37.11%		
	Northside Center	1,071	18.2%	910	21.4%	114	81	195	76	78	154	0	0	1	35	0	0	0	3	36	3	2	0	0	0	0	0	0	0	0	0	0	0	0	78.97%	21.03%		
The College of the Florida Keys	Florida Keys Center	553	3.3%	469	3.8%	16	2	18	12	2	14	0	0	2	2	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77.78%	22.22%		
	Homestead Center	973	40.1%	826	47.2%	333	57	390	95	50	145	191	15	1	28	1	3	0	0	235	4	2	3	0	0	1	0	0	0	0	0	0	0	0	37.18%	62.82%		
Youth Co-Op	Little Havana Center	910	39.8%	777	46.6%	307	55	362	140	40	180	0	11	10	137	0	3	2	8	158	13	9	1	0	0	0	0	1	0	0	0	0	0	49.72%	50.28%			
	Perrine Center	1,113	30.7%	945	36.2%	236	106	342	167	103	270	0	22	0	37	0	1	1	1	59	3	9	0	0	0	0	1	0	0	0	0	0	0	78.95%	21.05%			
	West Dade Center	1,302	27.3%	1,106	32.1%	296	59	355	163	54	217	0	4	12	94	0	1	0	1	110	2	21	2	0	0	0	1	0	1	0	0	0	0	61.13%	38.87%			
<b>Total</b>		<b>8,778</b>	<b>32.2%</b>	<b>7,462</b>	<b>37.9%</b>	<b>2,266</b>	<b>562</b>	<b>2,828</b>	<b>1,269</b>	<b>513</b>	<b>1,782</b>	<b>191</b>	<b>55</b>	<b>33</b>	<b>654</b>	<b>1</b>	<b>8</b>	<b>3</b>	<b>28</b>	<b>933</b>	<b>40</b>	<b>53</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63.01%</b>	<b>36.99%</b>		
																				<b>% of DJP</b>	89.20%	3.82%	5.07%	0.67%	0.00%	0.00%	0.19%	0.10%	0.29%	0.10%	0.57%	0.00%	0.00%	0.00%	0.00%			

# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

## Regional

Performance			
	Process Quality Measures	Standard	Region
1	Training Completion Rate	75%	90.2%
2	Training Related Placements	75%	92.86%
3	Credential Attainment	75%	100.0%
4	Measurable Skills Gain	75%	85.9%
5	Training Enrollments Rate	651	212
6	CAP All Family Participation Rate	50%	0.49%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%
10	Short-Term Veterans EER	50%	37.18%
11	Employers Served (Employer Penetration Rate)	6,503	7,533
12	Employer Serviced with Level 1 Services	4,228	5,375
13	Jobs Openings Filled Rate	65%	3.68%
14	Referral Job Skills Match Average	80%	91.32%
Outcome Measures			
15	Employment (Obtained Employment and Direct Job Placements)	8,778	2,828
16	Employed 1st Qtr After Exit	95%	57%
17	Employed 2nd Qtr After Exit	95%	67%
18	Employed 3rd Qtr After Exit	95%	51%
19	Employed 4th Qtr After Exit	95%	49%
20	Average Days to Employment	145	96
	20a DJP Average Days to Employment	60	33
	20b Obtained Average Days to Employment	167	121
21	Employment/Job Placement Average Wage	\$14.58	\$15.08
22	Cost Per Placement	\$2,240.96	\$466.26
23	Net Economic Benefit	\$28,085.00	\$30,892.91
24	Return on the Investment	\$12.53	\$66.29

# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Arbor E&T, LLC

Carol City Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	100.0%
2	Training Related Placements	75%	92.86%	0.0%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	82.89%
5	Training Enrollments Rate	63	212	22
6	CAP All Family Participation Rate	50%	0.49%	3.93%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	15.45%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	49.79%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	50.0%
10	Short-Term Veterans EER	50%	37.18%	28.57%
11	Employers Served (Employer Penetration Rate)	623	7,533	625
12	Employer Serviced with Level 1 Services	406	5,375	486
13	Jobs Openings Filled Rate	65%	3.68%	0.18%
14	Referral Job Skills Match Average	80%	91.32%	88.61%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	840	2,828	183
16	Employed 1st Qtr After Exit	95%	57%	53%
17	Employed 2nd Qtr After Exit	95%	67%	79%
18	Employed 3rd Qtr After Exit	95%	51%	88%
19	Employed 4th Qtr After Exit	95%	49%	56%
20	Average Days to Employment	145	96	89
20a	DJP Average Days to Employment	60	33	20
20b	Obtained Average Days to Employment	167	121	100
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$14.78
22	Cost Per Placement	\$2,235.82	\$466.26	\$366.65
23	Net Economic Benefit	\$28,091.00	\$30,892.91	\$30,377.00
24	Return on the Investment	\$12.56	\$66.29	\$82.85

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Arbor E&T, LLC

Hialeah Downtown Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	100.0%
2	Training Related Placements	75%	92.86%	100.0%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	81.02%
5	Training Enrollments Rate	77	212	19
6	CAP All Family Participation Rate	50%	0.49%	1.89%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	6.15%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	77.86%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	100.0%
10	Short-Term Veterans EER	50%	37.18%	100.0%
11	Employers Served (Employer Penetration Rate)	714	7,533	770
12	Employer Serviced with Level 1 Services	462	5,375	504
13	Jobs Openings Filled Rate	65%	3.68%	11.58%
14	Referral Job Skills Match Average	80%	91.32%	99.77%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	966	2,828	727
16	Employed 1st Qtr After Exit	95%	57%	100%
17	Employed 2nd Qtr After Exit	95%	67%	0%
18	Employed 3rd Qtr After Exit	95%	51%	82%
19	Employed 4th Qtr After Exit	95%	49%	88%
20	Average Days to Employment	145	96	94
20a	DJP Average Days to Employment	60	33	23
20b	Obtained Average Days to Employment	167	121	106
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$17.17
22	Cost Per Placement	\$2,273.59	\$466.26	\$263.68
23	Net Economic Benefit	\$28,053.00	\$30,892.91	\$35,446.60
24	Return on the Investment	\$12.34	\$66.29	\$134.43

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Arbor E&T, LLC

North Miami Beach Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	100.0%
2	Training Related Placements	75%	92.86%	100.0%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	80.06%
5	Training Enrollments Rate	77	212	25
6	CAP All Family Participation Rate	50%	0.49%	1.51%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	6.82%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	64.81%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	88.89%
10	Short-Term Veterans EER	50%	37.18%	0.0%
11	Employers Served (Employer Penetration Rate)	777	7,533	883
12	Employer Serviced with Level 1 Services	504	5,375	713
13	Jobs Openings Filled Rate	65%	3.68%	8.16%
14	Referral Job Skills Match Average	80%	91.32%	92.14%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	1,050	2,828	256
16	Employed 1st Qtr After Exit	95%	57%	41%
17	Employed 2nd Qtr After Exit	95%	67%	39%
18	Employed 3rd Qtr After Exit	95%	51%	8%
19	Employed 4th Qtr After Exit	95%	49%	43%
20	Average Days to Employment	145	96	91
20a	DJP Average Days to Employment	60	33	29
20b	Obtained Average Days to Employment	167	121	121
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$14.92
22	Cost Per Placement	\$2,279.89	\$466.26	\$537.72
23	Net Economic Benefit	\$28,088.00	\$30,892.91	\$30,498.79
24	Return on the Investment	\$12.55	\$66.29	\$56.72

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Arbor E&T, LLC

Northside Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	66.67%
2	Training Related Placements	75%	92.86%	100.0%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	73.28%
5	Training Enrollments Rate	77	212	15
6	CAP All Family Participation Rate	50%	0.49%	2.39%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	8.29%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	61.4%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	ND
10	Short-Term Veterans EER	50%	37.18%	43.75%
11	Employers Served (Employer Penetration Rate)	791	7,533	903
12	Employer Serviced with Level 1 Services	518	5,375	659
13	Jobs Openings Filled Rate	65%	3.68%	2.79%
14	Referral Job Skills Match Average	80%	91.32%	98.05%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	1,071	2,828	195
16	Employed 1st Qtr After Exit	95%	57%	75%
17	Employed 2nd Qtr After Exit	95%	67%	89%
18	Employed 3rd Qtr After Exit	95%	51%	50%
19	Employed 4th Qtr After Exit	95%	49%	49%
20	Average Days to Employment	145	96	152
20a	DJP Average Days to Employment	60	33	20
20b	Obtained Average Days to Employment	167	121	181
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$15.72
22	Cost Per Placement	\$2,226.90	\$466.26	\$488.96
23	Net Economic Benefit	\$28,099.00	\$30,892.91	\$32,211.76
24	Return on the Investment	\$12.62	\$66.29	\$65.88

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

College of Florida Keys

Florida Keys Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	ND
2	Training Related Placements	75%	92.86%	ND
3	Credential Attainment	75%	100.0%	ND
4	Measurable Skills Gain	75%	85.9%	ND
5	Training Enrollments Rate	28	212	ND
6	CAP All Family Participation Rate	50%	0.49%	5.26%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	37.5%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	31.58%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	ND
10	Short-Term Veterans EER	50%	37.18%	0.0%
11	Employers Served (Employer Penetration Rate)	413	7,533	109
12	Employer Serviced with Level 1 Services	266	5,375	ND
13	Jobs Openings Filled Rate	65%	3.68%	0.33%
14	Referral Job Skills Match Average	80%	91.32%	93.28%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	553	2,828	18
16	Employed 1st Qtr After Exit	95%	57%	0%
17	Employed 2nd Qtr After Exit	95%	67%	0%
18	Employed 3rd Qtr After Exit	95%	51%	0%
19	Employed 4th Qtr After Exit	95%	49%	0%
20	Average Days to Employment	145	96	38
20a	DJP Average Days to Employment	60	33	18
20b	Obtained Average Days to Employment	167	121	42
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$18.13
22	Cost Per Placement	\$2,235.82	\$466.26	\$105.56
23	Net Economic Benefit	\$28,091.00	\$30,892.91	\$37,594.44
24	Return on the Investment	\$12.56	\$66.29	\$356.16

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Youth Co-Op

Homestead Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	100.0%
2	Training Related Placements	75%	92.86%	100.0%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	94.66%
5	Training Enrollments Rate	70	212	31
6	CAP All Family Participation Rate	50%	0.49%	4.25%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	9.38%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	78.03%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	ND
10	Short-Term Veterans EER	50%	37.18%	30.77%
11	Employers Served (Employer Penetration Rate)	721	7,533	973
12	Employer Serviced with Level 1 Services	469	5,375	902
13	Jobs Openings Filled Rate	65%	3.68%	56.53%
14	Referral Job Skills Match Average	80%	91.32%	90.92%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	973	2,828	390
16	Employed 1st Qtr After Exit	95%	57%	57%
17	Employed 2nd Qtr After Exit	95%	67%	92%
18	Employed 3rd Qtr After Exit	95%	51%	75%
19	Employed 4th Qtr After Exit	95%	49%	55%
20	Average Days to Employment	145	96	58
20a	DJP Average Days to Employment	60	33	16
20b	Obtained Average Days to Employment	167	121	114
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$11.70
22	Cost Per Placement	\$2,223.62	\$466.26	\$557.51
23	Net Economic Benefit	\$28,103.00	\$30,892.91	\$23,776.41
24	Return on the Investment	\$12.64	\$66.29	\$42.65

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Youth Co-Op

Little Havana Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	100.0%
2	Training Related Placements	75%	92.86%	66.67%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	79.1%
5	Training Enrollments Rate	70	212	23
6	CAP All Family Participation Rate	50%	0.49%	2.59%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	9.84%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	71.27%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	ND
10	Short-Term Veterans EER	50%	37.18%	33.33%
11	Employers Served (Employer Penetration Rate)	672	7,533	1,082
12	Employer Serviced with Level 1 Services	434	5,375	460
13	Jobs Openings Filled Rate	65%	3.68%	4.85%
14	Referral Job Skills Match Average	80%	91.32%	91.24%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	910	2,828	362
16	Employed 1st Qtr After Exit	95%	57%	71%
17	Employed 2nd Qtr After Exit	95%	67%	93%
18	Employed 3rd Qtr After Exit	95%	51%	75%
19	Employed 4th Qtr After Exit	95%	49%	47%
20	Average Days to Employment	145	96	105
20a	DJP Average Days to Employment	60	33	51
20b	Obtained Average Days to Employment	167	121	132
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$14.71
22	Cost Per Placement	\$2,270.53	\$466.26	\$495.57
23	Net Economic Benefit	\$28,056.00	\$30,892.91	\$30,105.39
24	Return on the Investment	\$12.36	\$66.29	\$60.75

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Youth Co-Op

Perrine Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	75.0%
2	Training Related Placements	75%	92.86%	100.0%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	98.74%
5	Training Enrollments Rate	84	212	28
6	CAP All Family Participation Rate	50%	0.49%	6.25%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	24.79%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	66.67%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	ND
10	Short-Term Veterans EER	50%	37.18%	57.14%
11	Employers Served (Employer Penetration Rate)	826	7,533	949
12	Employer Serviced with Level 1 Services	539	5,375	738
13	Jobs Openings Filled Rate	65%	3.68%	4.3%
14	Referral Job Skills Match Average	80%	91.32%	91.43%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	1,113	2,828	342
16	Employed 1st Qtr After Exit	95%	57%	63%
17	Employed 2nd Qtr After Exit	95%	67%	44%
18	Employed 3rd Qtr After Exit	95%	51%	38%
19	Employed 4th Qtr After Exit	95%	49%	40%
20	Average Days to Employment	145	96	122
20a	DJP Average Days to Employment	60	33	35
20b	Obtained Average Days to Employment	167	121	142
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$15.43
22	Cost Per Placement	\$2,237.30	\$466.26	\$522.76
23	Net Economic Benefit	\$28,089.00	\$30,892.91	\$31,579.96
24	Return on the Investment	\$12.55	\$66.29	\$60.41

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# CSSF Balanced Scorecard Report

Report Date: 7/1/2022 To 1/31/2023

Youth Co-Op

West Dade Center

Performance				
	Process Quality Measures	Standard	Region	Center
1	Training Completion Rate	75%	90.2%	92.31%
2	Training Related Placements	75%	92.86%	100.0%
3	Credential Attainment	75%	100.0%	100.0%
4	Measurable Skills Gain	75%	85.9%	92.71%
5	Training Enrollments Rate	105	212	49
6	CAP All Family Participation Rate	50%	0.49%	5.72%
7	Career Advancement Program (CAP) Entered Employment Rate (EER)	40%	11.13%	16.07%
8	Wagner Peyser (WP) Entered Employment Rate (EER)	65%	64.57%	43.85%
9	WIOA Adult & Dislocated Worker EER	98%	75.0%	50.0%
10	Short-Term Veterans EER	50%	37.18%	16.67%
11	Employers Served (Employer Penetration Rate)	966	7,533	1,137
12	Employer Serviced with Level 1 Services	630	5,375	912
13	Jobs Openings Filled Rate	65%	3.68%	16.38%
14	Referral Job Skills Match Average	80%	91.32%	98.93%
Outcome Measures				
15	Employment (Obtained Employment and Direct Job Placements)	1,302	2,828	355
16	Employed 1st Qtr After Exit	95%	57%	65%
17	Employed 2nd Qtr After Exit	95%	67%	72%
18	Employed 3rd Qtr After Exit	95%	51%	65%
19	Employed 4th Qtr After Exit	95%	49%	70%
20	Average Days to Employment	145	96	73
20a	DJP Average Days to Employment	60	33	29
20b	Obtained Average Days to Employment	167	121	96
21	Employment/Job Placement Average Wage	\$14.58	\$15.08	\$15.95
22	Cost Per Placement	\$2,279.89	\$466.26	\$702.21
23	Net Economic Benefit	\$28,047.00	\$30,892.91	\$32,476.08
24	Return on the Investment	\$12.30	\$66.29	\$46.25

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## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 9B

**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 for program year 2022-2023, dated July 1, 2022 through January 31, 2023, indicates the following:

- The SFWIB generated \$1,335,763.10 of wages into the South Florida regional economy.
- For every dollar spent on training, SFWIB obtained a return of \$4.26.
- Ninety-five percent of training services participants completed classroom training.
- Of those completing training, 97 percent have obtained employment with an average wage of \$22.66.
- Ninety-one percent of the participants were placed in a training-related occupation.
- The net economic benefit per placement is \$38,164.66.

The attached CRC table is a summary for program year 2022-2023.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

# Consumer Report Card

07/01/2022 - 06/30/2023

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		
Academy, The (#3051) - Miami Campus	22	20	20	100.00 %	18	90.00 %	\$ 9,039.30	\$ 180,785.91	\$ 9,039.30	\$ 23.94	\$ 49,791.04	\$ 40,751.74	\$ 4.51
Apex Training Center - 3971	3	3	3	100.00 %	3	100.00 %	\$ 3,801.60	\$ 11,404.80	\$ 3,801.60	\$ 18.67	\$ 38,826.67	\$ 35,025.07	\$ 9.21
MDCP SCHOOLS (ALL)	1	1	1	100.00 %	-	0.00 %	\$ 834.20	\$ 834.20	\$ 834.20	\$ 16.89	\$ 35,131.20	\$ 34,297.00	\$ 41.11
New Horizons C.L.C. of South Florida-Miami #2438	12	12	11	91.67 %	11	100.00 %	\$ 10,000.00	\$ 120,000.00	\$ 10,909.09	\$ 21.94	\$ 45,637.09	\$ 34,728.00	\$ 3.18
	<b>38</b>	<b>36</b>	<b>35</b>	<b>97.22 %</b>	<b>32</b>	<b>91.43 %</b>	<b>\$ 8,713.25</b>	<b>\$ 313,677.00</b>	<b>\$ 8,962.20</b>	<b>\$ 22.66</b>	<b>\$ 47,126.86</b>	<b>\$ 38,164.66</b>	<b>\$ 4.26</b>



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/16/2023

**AGENDA ITEM NUMBER:** 9C

**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 (BSC) measures the performance of contracted Workforce Development Area (WDA) 23 Youth Service providers on an annual basis. The Youth BSC provides detailed information regarding the program performance for Program Year (PY) 2022-2023. The report measures New Enrollments, Measurable Skills Gains, Youth Education and Employment Rate-2nd Quarter After Exit, Youth Education and Employment Rate-4th Quarter After Exit, and Credential Attainment. The time period for the Youth BSC Report is from July 1, 2022 thru December 31, 2023.

The In-School Youth (ISY) Program exceeded its enrollment standard. The Out-of-School Youth (OSY) Program enrollment performance has been impacted by barriers to education and employment and by environmental factors such as a lack of training instructors and employment availability with easy entry-level access to higher wages.

### **ISY PERFORMANCE:**

- Enrollment Performance: Regional Standard/159; Actual Performance/238
- Measurable Skills Gains: Regional Standard/90%; Actual Performance/91%
- Youth Education and Employment Rate-2<sup>nd</sup> Quarter After Exit: Regional Standard/90%; Actual Performance/35%
- Youth Education and Employment Rate-4<sup>th</sup> Quarter After Exit: Regional Standard/90%; Actual Performance/25%
- Credential Attainment: Regional Standard/90%; Actual Performance/100%

**OSY PERFORMANCE:**

- Enrollment Performance: Regional Standard/773; Actual Performance/470
- Measurable Skills Gains: Regional Standard/90%; Actual Performance/69%
- Youth Education and Employment Rate-2nd Quarter After Exit: Regional Standard/90%; Actual Performance/10%
- Youth Education and Employment Rate-4th Quarter After Exit: Regional Standard/90%; Actual Performance/13%
- Credential Attainment: Regional Standard/90%; Actual Performance/69%

SFWIB staff revised the Youth BSC to align with the Workforce Innovation and Opportunity Act (WIOA) Youth negotiated primary performance indicators for PY 2022-2023 and 2023-2024 to enhance the oversight and management of the performance indicators. The following performance indicators were added to the Youth BSC:

- Paid Work Experience Enrollment
- Employment (Obtained, Direct & Post Secondary)
- Employed 1st Quarter After Exit
- Employed 3rd Quarter After Exit

**FUNDING:** N/A

**PERFORMANCE:** WIOA

*ATTACHMENT*

## CSSF Youth Balanced Scorecard Report

Report Date: 7/1/2022 thru 12/31/2022

Regional for ISY Providers		
Measure	Standard	Region
New Enrollments	159	56
Total Enrollments	159	238
PWE Enrollments	153	20
Measurable Skills Gain	90%	91%
Credential Attainment	90%	100%
Outcome Measures		
Education and Employment Rate - 1st Qtr After Exit	90%	32%
Education and Employment Rate - 2nd Qtr After Exit	90%	35%
Education and Employment Rate - 3rd Qtr After Exit	90%	37%
Education and Employment Rate - 4th Qtr After Exit	90%	25%

## CSSF Youth Balanced Scorecard Report

Report Date: 7/1/2022 thru 12/31/2022

Regional for OSY Providers		
Measure	Standard	Region
New Enrollments	416	N/D
Total Enrollments	773	446
New Enrollments (General Population)	280	176
New Enrollments (Youth Offender)	34	N/D
New Enrollments (Homeless Runaway Foster Care)	34	9
New Enrollments (Pregnant or Parenting)	34	N/D
New Enrollments (Disability)	34	4
PWE Enrollments	407	107
Measurable Skills Gain	90%	69%
Credential Attainment	90%	36%
Outcome Measures		
Employment (Obtained, Direct, & Post Secondary)		N/D
Education and Employment Rate - 1st Qtr After Exit	90%	10%
Education and Employment Rate - 2nd Qtr After Exit	90%	13%
Education and Employment Rate - 3rd Qtr After Exit	90%	13%
Education and Employment Rate - 4th Qtr After Exit	90%	13%