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*American Institute of
Certified Public Accountants*

*Florida Institute of
Certified Public Accountants*

August 25, 2020

Ms. Marci Murphy
President
CareerSource Brevard
297 Barnes Blvd.
Rockledge, Florida 32955

Dear Marci:

This letter is to confirm our understanding of the nature and limitations of the services we are to provide for CareerSource Brevard (CareerSource).

We will apply the agreed-upon procedures in the attached scope of work that were specified and agreed to by CareerSource, to the programmatic and fiscal records for the program year ending June 30, 2021. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of CareerSource and we will require an acknowledgement in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached scope of work either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures in the attached scope of work do not constitute an examination or review, we will not express an opinion or conclusion on the programmatic and fiscal monitoring. In addition, we have no obligation to perform any procedures beyond those listed in the attached scope of work.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to CareerSource. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of CareerSource and should not be used by anyone other than the specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the programmatic and fiscal monitoring records that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the programmatic and fiscal monitoring records, we will discuss those matters in our report.

You are responsible for the presentation of the programmatic and fiscal records of CareerSource in accordance with Local, State and Federal requirements, and for selecting the criteria and procedures and

determining that such criteria and procedures are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about the programmatic and fiscal monitoring services. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agree-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity for whom we determine if necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the programmatic and fiscal records of CareerSource, in accordance with the Local, State and Federal requirements.

Dalton Hall is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for the services agreed upon that are included in Attachment A will be based on the actual time spent at our negotiated hourly billing rates not to exceed \$47,000 as follows:

FINANCIAL & PROGRAMMATIC MONITORING			
<i>Item</i>	Hourly Rates	Hours	Cost
Shareholder in-Charge	\$145	90	\$13,050
Shareholder	\$145	90	\$13,050
Shareholder	\$135	90	\$12,150
Professional Staff	\$100	87.5	\$8,750
<i>Totals</i>		357.5	\$47,000

If we encounter factors that will require additional time, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If we should incur lesser fees on the engagement than our preliminary estimate, we will bill the lesser amount. Additionally, any special projects requested by CareerSource beyond the scope of this agreement will be billed at the rates set forth herein.

Additionally, for any nonattest services requested by CareerSource, such as training and technical assistance, you are responsible for assuming all management responsibilities and for overseeing the nonattest services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services. Nonattest services will be billed at the rates set forth herein.

Invoices for fees will be billed to you as our work progresses. A final invoice will be submitted upon completion of the engagement. Invoices are due and payable within 20 days of the invoice date.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be

modified, our agreement with you will need to be revised. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Sincerely,

TAYLOR HALL MILLER PARKER, P.A.



Dalton L. Hall, CPA

Accepted:

By: _____
Title: _____
Date: _____

**ADDENDUM TO VENDOR AGREEMENT
BY AND BETWEEN CAREERSOURCE BREVARD AND
TAYLOR HALL MILLER PARKER, P.A.**

This Addendum is part of the attached Vendor Agreement by and between CareerSource Brevard (CSB) and Taylor Hall Miller Parker, P.A. (Contractor) for services described in the Vendor Agreement attached hereto. In consideration of the mutual covenant and stipulations set forth in the agreement and Addendum herein, the parties hereby agree as follows:

1. COMPLIANCE WITH POLICIES AND LAWS

The warranty of this Section specifically includes compliance by Contractor and its subcontractors with the provisions of the Immigration Reform and Compliance Act of 1986 (P. L. 99-603), the Workforce Innovation and Opportunity Act (WIOA), the Workforce Innovation Act of 2000, 45 CFR 98, the Temporary Assistance for Needy Families Program (TANF), 45 CFR parts 260-265, and other applicable federal regulations and policies promulgated thereunder and other applicable State, Federal, criminal and civil law with respect to the alteration or falsification of records created in connection with this Agreement. Office of Management and Budget (OMB) Circulars: Contractor agrees that, if applicable, it shall comply with all applicable OMB circulars, such as 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Contractor will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. 276a to 276a7), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874, and the Contract Work Hours and Safety Standards Act (40.327-333), regarding labor standards for federally assisted construction subagreements.

2. CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER MATTERS

Contractor certifies that it is not currently debarred, suspended, or excluded from or for participation in Federal assistance programs, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency within a three-year period preceding the effective date of the Agreement in accordance with 29 CFR Parts 45, 74, 95 and 98. No contract shall be awarded to parties listed on the GSA List of Parties Excluded from Federal Procurement or Non-Procurement Programs.

3. NON-DISCRIMINATION, EQUAL OPPORTUNITY ASSURANCES, CERTIFICATIONS, OTHER PROVISIONS

As a condition of funding from CSB under Title I of the WIOA, Contractor assures that it will comply fully with the following:

- 1) Title VI of the Civil Rights Act of 1964 as amended, 42 U.S.C. 2000d et seq., which prohibits discrimination on the basis of race, color or national origin.
- 2) Section 504 of the Rehabilitation Act of 1973 as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of disability.
- 3) Title IX of the Education Amendments of 1972 as amended, 20 U.S.C. 1681 et. Seq. which prohibits discrimination on the basis of sex in educational programs.
- 4) The Age Discrimination Act of 1975 as amended, 42 U.S.C. 6101 et seq., which prohibits discrimination on the basis of age.
- 5) Section 654 of the Omnibus Budget Reconciliation Act of 1981 as amended, 42 U.S.C. 9849, which prohibits discrimination on the basis of race, creed, color, national origin, sex, handicap, political affiliation or beliefs.
- 6) Section 188 of the Workforce Innovation and Opportunity Act (WIOA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation, or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or Participation in any WIOA Title I financially assisted program or activity.
- 7) The American with Disabilities Act of 1990, P.L. 101-336, which prohibits discrimination on the basis of disability and requires reasonable accommodation for persons with disabilities.
- 8) Equal Employment Opportunity (EEO): The Contractor agrees that it shall comply with Executive Order (EO) No. 11246, Equal Employment Opportunity, as amended by EO No. 11375, requires that Federal Contractors and subcontractors not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. It also requires the Contractor/subcontractor to take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin and as supplemented in Department of Labor regulation 29 CFR Parts 33 and 37 as well as 41 CFR Part 60 and 45 CFR Part 80 if applicable.
- 9) Contractor also assures that it will comply with 29 CFR Part 37 and all other regulations implementing the laws listed above. This assurance applies to the grant applicant's operation of the WIOA Title I-financially assisted program or activity, and to all agreements Contractor makes to carry out the WIOA Title I-financially assisted program or activity. Contractor understands that the United States has the right to seek judicial enforcement of this assurance.

4. CERTIFICATION REGARDING CLEAN AIR ACT, WATER ACT, ENERGY EFFICIENCY AND ENVIRONMENTAL STANDARDS, SOLID WASTE

Clean Air and Water Act: When applicable, if this Contract is in excess of \$100,000, Contractor shall comply with all applicable standards, orders or regulations issued under the Clean Air Act as amended (42 U.S.C. 7401), Section 508 of the Clean Water Act as amended (33 U.S.C. 1368 et seq.), Executive Order 11738 and Environmental Protection Agency regulations (40 CFR Part 15). The Contractor shall report any violation of the above to the contract manager. Energy Efficiency: The Contractor shall comply with mandatory standards and policies relating to energy efficiency which are contained in the State of Florida's Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163).

Contractor will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in flood plains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. 1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. 7401 et seq.); (g)

protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, (P.L. 93-205). The Contractor will comply with the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act (42 U.S.C. 6962).

5. CERTIFICATION REGARDING LOBBYING AND INTEGRITY

Contractor shall comply with the provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) 29 CFR Part 93. When applicable, if this Agreement is in excess of \$100,000, Contractor must, prior to contract execution, complete the Certification Regarding Lobbying Form.

6. CONFIDENTIALITY

It is understood that the Contractor shall maintain the confidentiality of any information, regarding CSB customers and the immediate family of any applicant or customer, that identifies or may be used to identify them and which may be obtained through application forms, interviews, tests, reports from public agencies or counselors, or any other source. Contractor shall not divulge such information without the written permission of the customer, except that such information which is necessary as determined by CSB for purposes related to the performance or evaluation of the Agreement may be divulged to CSB or such other parties as they may designate having responsibilities under the Agreement for monitoring or evaluating the services and performances under the Agreement, or to governmental authorities to the extent necessary for the proper administration of the law. All release of information shall be in accordance with applicable State laws, and policies of the CSB. No release of information by Contractor, if such release is required by Federal or State law, shall be construed as a breach of this Section.

7. RIGHTS TO DATA/COPYRIGHTS AND PATENTS

The Board, State of Florida and the U.S. Department of Labor shall have unlimited rights to inventions made under contract or agreement: Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements" and any implementing regulations issued by the awarding agency.

8. MONITORING

At any time and as often as CSB, the State of Florida, United States Department of Labor, Comptroller General of the United States, the Inspector Generals of the United States and the State of Florida, or their designated agency or representative may deem necessary, Contractor shall make available all appropriate personnel for interviews and all financial, applicant, or participant books, documents, papers and records or other data relating to matters covered by this contract, for examination and/or audit, and/or for the making of excerpts or copies of such records for the purpose of auditing and monitoring activities and determining compliance with all applicable rules and regulations, and the provisions of this Agreement. The above referenced records shall be made available at the Contractor's expense, at reasonable locations as determined by CSB. Contractor shall respond in writing to monitoring reports and requests for corrective action plans within 10 working days after the receipt of such request from CSB.

9. PUBLIC ANNOUNCEMENTS AND ADVERTISING

Contractor agrees that when issuing statements, press releases, request for proposals, bid solicitation, and other documents describing the project or programs funded in whole or in part under this Agreement, Contractor shall clearly state: (1) the percentage of the total cost of the program or project which will be financed with Federal money under this Agreement and (2) the dollar amount of Federal funds for the project or program.

10. PUBLIC ENTITY CRIMES

Contractor shall comply with subsection 287 .L33(2)(a), F.S., whereby a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor or consultant under a contract with any public entity and may not transact business with any public entity in excess of the threshold amount provided in section 287.07, F.S., for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

11. THE PRO-CHILDREN ACT

Contractor agrees to comply with the Pro-Children Act of 1994, 20 U.S.C. 6083. Failure to comply with the provisions of the law may result in the imposition of civil monetary penalty up to \$1,000 for each violation and/or the imposition of an administrative compliance order on the responsible entity. This clause is applicable to all approved sub-contracts. In compliance with Public Law (Pub. L.) LO3-277, the Contract shall not permit smoking in any portion of any indoor facility used for the provision of federally funded services including health, day care, early childhood development, education or library services on a routine or regular basis, to children up to age 18.

12. TERMINATION FOR DEFAULT/CONVENIENCE

This modified agreement may be terminated as follows:

1. Either party may request termination of modified agreement upon 30 days prior written notice to the other party.
2. The Board may unilaterally terminate or modify this modified agreement, if for any reason either the U.S. Department of Labor or the State of Florida reduces funding through the grants under which this modified agreement is funded.
3. The Board may unilaterally terminate this modified agreement at any time that it is determined that:

- a. Contractor fails to provide any of the services it has contracted to provide; or
 - b. Contractor fails to comply with the provisions of this modified agreement; or
 - c. Such termination is in the best interest of the BOARD.
4. Written notification of termination must be by registered mail, return receipt requested.

If Contractor disagrees with the reasons for termination, they may file a grievance in writing within ten days of notice of termination to CSB, who will conduct a grievance hearing and decide, from evidence presented by both parties, the validity of termination.

In the event this modified agreement is terminated for cause, Contractor shall be liable to the Board for damages sustained for any breach of this modified agreement by the Contractor, including court costs and attorney fees, when cause is attributable to the Contractor.

In instances where Vendors/sub grantees violate or breach modified agreement terms, the Board will use all administrative, contractual or legal remedies that are allowed by law to provide for such sanctions and penalties as may be appropriate.

IN WITNESS WHEREOF, Contractor and CSB caused this Agreement to be duly executed as of the date set forth below.

APPROVED BY: CareerSource Brevard

APPROVED BY: TAYLOR HALL MILLER PARKER, P.A.

BY: _____
Marci Murphy, President/CEO

BY: *[Signature]*
Signed Authorized Contractor Representative

DeAnn Hall
Name Printed Authorized Contractor Representative

WITNESS: _____

WITNESS: *[Signature]*

DATE: _____

DATE: 8/25/2020

Attachment A



THMP Monitoring Schedule 2020-21

#	MONTH OF FIELD WORK	REPORT PERIOD	FIELDWORK DATES ENTRANCE 9:30 AM EXIT 2:00 PM	PROGRAMMATIC AREA OF REVIEW							DRAFT REPORT ISSUED (15 TH OF MONTH)
				WIOA ADULT/DW	WIOA YOUTH	WT	WP/ RESEA	SNAP	TAA	SPECIAL	
1	Jan 2021	June 2020 – Dec 2020	January 04-07, 2021	WIOA ADULT/DW	WIOA YOUTH	WT	WP/ RESEA	SNAP	TAA	DORIAN DWG	Feb 2021
				✓	✓	✓	✓	✓		✓	
				<ul style="list-style-type: none"> Administration & Finance Review for all programs and funding sources Programmatic focus listed above. Process Review - WT Trend Analysis Risk Assessment Item – TBD 							
2	June 2021	Dec. 2020 - April 2021	May 24-27, 2021	WIOA ADULT/DW	WIOA YOUTH	WT	WP/ RESEA	SNAP	TAA	COVID DWG	June 2021
				✓		✓	✓	✓	✓	✓	
				<ul style="list-style-type: none"> Administration & Finance Review for all programs and funding sources. Programmatic focus listed above. Process Review: TDB Risk Assessment Item-TBD 							

THMP REVIEW & CAP PROCESS



Pursuant to the contract terms and conditions, the Contractor will provide the following monitoring services for formula, state and special grant funded programs in accordance with the with the above schedule.

Attachment A

1. Administration & Finance Review

- A. Conduct a review of service provider requests for proposals, contracts and contract modifications for compliance with laws, regulations and policies relating to contracting and procurement.
- B. Review a sample of contract payments to eligible training providers for: (1) supporting documentation (2) signed invoice and timesheet, if appropriate (3) reimbursement rate agreement for total allowable training hours per the contract, (4) invoiced amounts posted to the general ledger, and (5) costs traced to customer ITA.
- C. Review a sample of payroll and non-payroll disbursements for (1) supporting documentation, (2) agreement to check request for approval, (3) agreement to purchase order, requisition, invoice and purchasing threshold requirements, (4) mathematical accuracy, and (5) trace to general ledger.
- D. Review Negotiated Indirect Cost Rate Agreement and cost allocation plan.
- E. Review a sample of support service payments for appropriate documentation and compliance with applicable policies.
- F. Review a sample of the SERA Financial Report Summaries for all programs and reconcile reported costs to the general ledger.
- G. Review cash management and internal cash controls for compliance with WIOA, Welfare Transition, Federal, State, Special Grant provisions and local policy.
- H. Review fixed asset inventory control procedures.

2. Programmatic Review

- A. Conduct an initial and follow-up programmatic and fiscal compliance review for each service provider and selected funding sources utilizing federal, state and grant specific monitoring tools. (in-depth reviews)
- B. Assess progress toward meeting stated goals, as agreed to by contract. Review core indicators of performance.
- C. Evidence of Corporate Costs Value to Contract.
- D. Review the adherence to CSB and contractor case management policies and procedures. (desk review)

Attachment A

- E. Review a sample of participant files for each program for evidence of eligibility, assessment, referral, individual employment plan, minimum wage compliance, and/or other documentation required by federal, state and local policy. (desk review)
- F. Review planned versus actual performance statistics, including core indicators of performance, contractual performance requirements, and customer satisfaction measures.
- G. Review a sample of participant files for each program for evidence of eligibility, assessment, referral, individual employment plan, and/or other documentation required by federal, state and local policy. (desk review)
- H. Review a sample of participant cases recorded as placements and review supporting documentation for data validation.

3. Customer Satisfaction/Continuous Improvement

Conduct site visits of the designated One-Stop centers and affiliated sites, and through inquiry of service delivery personnel and One-Stop customers determine the extent to which the One-Stop system efficiently and effectively:

- A. Provides the core one-stop career services in accordance with WIOA Pub. L. 113-128 Title 1 – Chapters 1 – 3 and Title III; USDOL NPRM 20CFR Part 678; and the current CSB Local Plan.
- B. Provides access to intensive services and training services.
- C. Provides access to other programs and activities carried out by the One-Stop partners.
- D. Provides youth services.
- E. Provides services to employers.
- F. Provides Welfare Transition Services.

4. Reports

- A. Prepare reports and follow-up on prior reports' comments.
- B. Those portions of the report not addressing continuous improvement shall, at a minimum, identify compliance findings vs. management observations, and indicate authority.

Attachment A

5. Process Review

- A. Conduct a review of a system process identified by CSB that provides a service impact across all funding sources.
- B. Conduct data gathering using sampling methodology which will determine the efficiency and effectiveness of the system under review.
- C. Review data and determine risks and opportunities related to the system.
- D. Report the risk and opportunities to CSB.
- E. Make recommendations regarding best practices and improvements to improve quality customer service and monitoring results.
- F. Recommendations shall be included as part of the monitoring report.
- G. As necessary, contractor will provide a “Contractor Monitoring Performance Review” based on DEO Quality Assurance Report Corrective Action Plan”. This review will be to assess whether the improvement listed in a Corrective Action Plan has been implemented and whether the action conducted by the One-stop Operations Contractor has improved the quality assurance finding identified by DEO.

6. Risk Assessment Review

- A. CSB will identify a risk item that is to be reviewed. The risk item can be programmatic, financial or administrative or a combination thereof.
- B. The review shall consist of an analysis of the risk item to include:
 - i. Determination of how the risk item could potentially impact the financial, operational and quality of CSB programs and services. This shall include any quantitative measures which define the risk.
 - ii. Review the risk and make recommendations to Career Source Brevard to implement changes necessary to reduce the risk.
 - iii. Recommendations shall be included as part of the monitoring report.

Attachment A

7. Effective Date and Additional Terms:

- A. This modification is effective July 1, 2020.
- B. Article 7, Clauses Incorporated by Reference, is hereby modified to add the following clause with the same force and effect as if it were given in full text:

2 CFR, Chapter II, Parts 200 and 2900, et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards