



Finance Committee Meeting Monday, November 6, 2023 – 3:30pm CSB Boardroom or Virtually

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Attendees: Shawn Beal, Colleen Browne (Chair), Wayne Olson, and Amar Patel

Agenda

*To facilitate and be the catalyst for workforce development services
that are responsive to the employment needs of Brevard County*

	Page Number
Call to Order	<i>Colleen Browne</i>
Roll Call	
Public Comment:	
Action Items:	
A. Approval of Finance Committee minutes for 8/2/2023	<i>Colleen Browne</i> 1-2
Discussion/Information Items:	
A. Review of 20 CFR 679.420/Fiscal Agent Responsibilities	<i>Marci Murphy/Lynn Hudson</i> 3
B. Monitoring Activity Report PY 22/23	<i>Lynn Hudson</i> 4-28
C. President’s Report/Consolidation Updates	<i>Marci Murphy</i>
D. Financial Reports	<i>Lynn Hudson</i> 29-33
E. Vendor Payment Report	34

Adjourn

Meeting information is always available @ careersourcebrevard.com

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Upcoming Meetings:

November 2023

6th Finance Committee-3:30pm
6th Executive Committee-4:00pm
16h Board of Directors-8:30am

December 2023

No meetings

January 2024

16th Industry Workforce Committee-8:30am
23rd Career Center Committee-8:30am

February 2024

5th Finance Committee-3:30pm
5th Executive Committee-4:00pm
15th Board of Directors 8:30am

March 2024

No meetings

April 2024

9th Industry Workforce Committee-8:30am
23rd Career Center Committee-8:30am

June 2024

No meetings

CareerSource Brevard (CSB)
Finance Committee Meeting
August 2, 2023

MINUTES

Members in Attendance: Shawn Beal (virtually), Wayne Olson (virtually), and Amar Patel (virtually).

Members Absent: Colleen Browne (Chair).

Staff in Attendance: Marci Murphy, Jeff Witt, and Holly Paschal.

Guests: None

Marci Murphy called the meeting to order at 3:05pm.

Roll Call: Holly Paschal

Public Comments: There was no public comment.

Action Items:

Approval of Finance Committee Minutes

Motion to approve the Finance Committee minutes for May 1, 2023, made by Wayne Olson and seconded by Shawn Beal. Motion passed unanimously.

Discussion/Information Items:

Budget Update for PY 23/24

Marci Murphy gave the budget update for PY 22/23, she informed the committee that after closing out program year 22/23, we have \$458,721 in WIOA formula funding to carry forward which is 15% higher than the \$400,000 that was included in the original budget. Ms. Murphy shared that we also have \$5,482,158 in other ongoing grant funding to carry over from PY 22/23 and that figure is 3% higher than the original budget projection of \$5,336,372. Ms. Murphy informed the Committee that funding for Program Year 23/24 increased 2% from our proposed budget of \$10,474,00 to \$10,678,500.

President's Report

Marci Murphy shared that Ernst & Young (EY) was awarded the contract for the advancement of Florida's workforce system for approximately 2.33M through June 2024. The contract can be extended for six months and can also be renewed yearly for up to two renewals. The first deliverable was the Project Plan and encompasses all three pillars (one of which is the consolidation). Ms. Murphy stated that she had two meetings last Wednesday with EY; one encompassed the whole state WF system and the other was for the ten counties affected by the consolidation. She added that EY is planning to have a one-on-one meeting with her on August 7th and another meeting with both her and Flagler/Volusia County together, also on August 7th.

Marci Murphy informed the Committee that the Department of Economic Opportunity (DEO) has a new name and a new leader, and is now the Department of Commerce and Alex Kelly,

previously Governor DeSantis's Chief of Staff, is the new Secretary of Department of Commerce.

Financial Reports

Marci Murphy gave an overview of the line items listed on the Budget to Actual Report. Ms. Murphy also shared the financial activity for the Fiscal Dashboard Indicators for the period ending on June 30, 2023. Ms. Murphy stated that CSB is doing well overall and informed that we received less WIOA money this year, however, we have additional money due to other grants. Ms. Murphy informed the Committee that we did not have to lay off any staff members, and she was able to give each staff member an additional incentive from unrestricted funds which she stated was important for retention purposes during the consolidation year ahead.

Vendor Payment Report

Staff reviewed the Vendor Payment report from April 1, 2023, through June 30, 2023.

Adjournment:

The meeting adjourned at 3:55pm

Submitted by,

Reviewed by,

{Signature on file}

Holly Paschal

8/08/2023

Date

{Signature on file}

Amar Patel

8/08/2023

Date

Information Brief

Finance Committee Training – 20 CFR 679.420 Functions of the Local Fiscal Agent

Background

Due to the Consolidation, it is imperative for the Finance Committee to understand the responsibilities of the Fiscal Agent as outlined by the Code of Federal Regulations (CFR) below.

Training Description

20 CFR 679.420

- a) In order to assist in administration of the grant funds, the chief elected official or the Governor, where the Governor serves as the local grant recipient for a local area, may designate an entity to serve as a local fiscal agent. Designation of a fiscal agent does not relieve the chief elected official or Governor of liability for the misuse of grant funds. If the CEO designates a fiscal agent, the CEO must ensure this agent has clearly defined roles and responsibilities.
- b) In general the fiscal agent is responsible for the following functions:
 - 1) Receive funds.
 - 2) Ensure sustained fiscal integrity and accountability for expenditures of funds in accordance with Office of Management and Budget circulars, WIOA and the corresponding Federal Regulations and State policies.
 - 3) Respond to audit financial findings.
 - 4) Maintain proper accounting records and adequate documentation.
 - 5) Prepare financial reports.
 - 6) Provide technical assistance to subrecipients regarding fiscal issues.
- c) At the direction of the Local WDB or the State WDB in single-area States, the fiscal agent may have the following additional functions:
 - 1) Procure contracts or obtain written agreements.
 - 2) Conduct financial monitoring of service providers.
 - 3) Ensure independent audit of all employment and training programs.



**Auditing & Monitoring Activity
Program Year 2022-2023
November 2023**

Auditor	Report Date	Review Covered	Summary of Activity	Notes
<p style="text-align: center;">DEO</p> <p style="text-align: center;">Quality Assurance Report Compliance Monitoring Review</p> <p style="text-align: center;">Programmatic Section</p>	<p>Virtual Review</p> <p>02/21/22 – 02/25/22</p> <p>Report received 10/17/23</p>	<p>01/01/22 – 12/31/22</p>	<p>The programmatic review consisted of 202 participant case files spread amongst all programs and funding sources.</p> <p>Summary:</p> <p><i>Welfare Transition</i> – No findings. Other Non-compliance (ONI) was centered around failure to initiate the penalty process in OSST timely for three (3) participants & one youth enrolled in the TANF Summer Youth Employment Program before determined eligible.</p> <p><i>Supplemental Nutrition Assistance</i> – One finding and one ONI – One (1) participant did not have their initial appointment status code selected within two business days of completion of the appointment or “No show” as required.</p> <p><i>Workforce Innovation & Opportunity Act (WIOA)</i> – Findings and ONIs centered around OJT agreements missing required clauses and prohibitions; lack of documentation to support OJT positions were open along with referrals to OJT positions missing from participants files; proper documentation to support quarterly follow-up; and timely update of participants employment plan to reflect activities and goals completed.</p> <p><i>Workforce Innovation & Opportunity Act (WIOA) Special Projects</i> – There were no findings or Non-Compliance issues. Observation centered around recording of Measurable Skills Gains.</p> <p><i>Wagner-Peyser (WP)</i> – Finding and ONIs comments were centered around the Employ Florida Terms and Conditions of Use Rules for Job</p>	<p style="text-align: center;">3</p> <p style="text-align: center;">Current Year Findings</p> <p style="text-align: center;">8</p> <p style="text-align: center;">Current Year Other Non-compliance Issues (ONI)</p> <p>Several current year findings were addressed during the 10-day response period. CAP is in progress and is due to FC NLT 15 Nov 23</p> <p>Over the past year, there were fewer findings, and no recurring issues of noncompliance were identified compared to the previous year's monitoring review.</p> <p>NOTE: We do not get the same monitoring staff each year. Also, often, we get revised monitoring tools immediately prior to the actual monitoring. When this happens, it is impossible to review and apply the tool prior to the monitoring. This leaves us at a disadvantage as monitoring tools get updated regularly due to new or modified processes that have occurred throughout the year.</p>

Auditor	Report Date	Review Covered	Summary of Activity	Notes
			<p>Posting; employment plan missing specific action steps for long range occupational goals; and referrals issued to two (2) individuals that did not meet the minimum job qualifications as specified on the job order.</p> <p><i>Reemployment Services and Eligibility Assessment Process (RESEA)</i> – There were no findings, ONIs, or Observations.</p> <p><i>Career Center Credentialing</i> – There were no findings, ONIs, or Observations.</p> <p><i>Complaint System</i> – There were no findings, ONIs, or Observations.</p> <p><i>Trade Adjustment Assistance (TAA)</i> – There were no issues with this program.</p> <p><i>Jobs for Veterans State Grant (JVSG)</i> – Finding centered around data entry and documentation.</p>	
<p>DEO Quality Assurance Report Compliance Monitoring Review</p> <p>Financial Section</p>	<p>Virtual Review</p> <p>02/20/23 – 02/24/23</p> <p>Report received 10/17/23</p>	<p>01/01/22 – 06/30/22</p>	<p>The financial monitoring consisted of management practices, system protocols, internal controls, and financial record keeping and reporting.</p> <p>Summary: Cash Management and Revenue Recognition: (One [May 2022] Bank Reconciliation Payroll account was not timely)</p> <p>General Ledger and Cost Allocations: (MOU IFAs omitted signature of chief elected official(s)) (MOU IFA was not updated at least every three years)</p> <p>Salary & Bonus Cap: (Meeting Minutes lacked sufficient details of President’s bonus)</p>	<p>2 Current Year Findings</p> <p>3 Current Year Other Non-compliance Issues (ONI)</p> <p>Both payroll and operating bank reconciliations are now done and signed on a timely basis.</p> <p>Procedural updates in progress</p> <p>Salary & Bonus details will be discussed in detail in Executive Committee meeting moving forward.</p>

Auditor	Report Date	Review Covered	Summary of Activity	Notes
			<p>Contracting/Contract Monitoring: (Omitted contract provision)</p> <p>Property Management: (Property records omitted required elements)</p>	<p>Although our contract stated, "the provisions within this Contract do not limit CSB's remedies at law or in equity," the contract did not address <i>administrative, contractual, or legal remedies and provide for sanctions and penalties</i>. This contract expired in 9/30/23. There are no plans to renew.</p> <p>In progress.</p>

Quality Assurance Report Program Year 2022- 2023

October 17, 2023

***Programmatic and Financial
Compliance Monitoring Review***

FOR

Local Workforce Development Board - 13



**Prepared by the
Florida Department of Commerce
Division of Workforce Services and Division of Finance and Administration**



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Executive Summary

During the period of February 20-24, 2023, the Florida Department of Commerce (FloridaCommerce) conducted a joint programmatic and financial monitoring review of CareerSource Brevard's (CSB) workforce programs. CSB's service area includes Brevard County which comprises the Palm Bay, Melbourne, and Titusville Metropolitan Statistical Area.

Programmatic monitoring was conducted by FloridaCommerce's Bureau of One-Stop and Program Support (OSPS) and financial monitoring was conducted by FloridaCommerce's Bureau of Financial Monitoring and Accountability (FMA) staff through a remote desktop review analysis. This allowed for collaboration in the evaluation of both programmatic and financial data by a comprehensive monitoring review team.

Monitoring activities included assessing CSB's program operations, management practices, system protocols, internal controls, and financial record keeping and reporting to determine if CSB operated in compliance with each of the programs' laws, regulations, state and local plans, policies and guidance, and any contract or agreement terms. Monitoring also included sample testing of randomly selected participant case file records from each of the workforce programs reviewed.

Programmatic and financial management issues identified in the report are categorized as Findings, Other Noncompliance Issues (ONIs), Observations, and Technical Assistance based on a scale of high, medium, and low risk factors. High, medium, and low risk factors are used to separate issues that present more of a threat to program operations than others including issues that may impact the fiscal integrity or delivery of services within program operations.

The review revealed that CSB has the systems in place to perform the broad management, operational, and financial functions required to operate the workforce programs; however, deficiencies in case file documentation requirements and operational and management practices in several program review areas were identified. The programmatic monitoring review resulted in three findings, eight ONIs, and several observations. The financial monitoring review resulted in two findings and three ONIs. While no material issues or weaknesses came to the reviewers' attention other than those contained in the report, there is no assurance that other issues do not exist.

As a subrecipient of authorized funds administered by FloridaCommerce, CSB is accountable for failing to correct performance, programmatic, and financial deficiencies found during compliance monitoring reviews. To reduce programmatic or financial deficiencies observed and to increase program integrity at the local level, corrective action by CSB is required to be taken.

The results of each of CSB's workforce programs are summarized in the following charts by program and category.

ACRONYM TABLE

ABAWD – Abled Bodied Adult without Dependents
AP – Administrative Policy
CAP – Corrective Action Plan
CFR – Code of Federal Regulations
CSB – CareerSource Brevard
DCF – Department of Children and Families
DVOP – Disabled Veterans Outreach Program
DWG – Disaster Recovery Dislocated Worker Grant
DW – Dislocated Worker
EDP – Employability Development Plan
EEO – Equal Employment Opportunity
ES – Employment Service
ETA – Employment and Training Administration
F.A.C.–Florida Administrative Code
FCOP – Farmworker Career Development Program
FG – Final Guidance
FLC – Foreign Labor Certification
FLSA – Fair Labor Standards Act
FloridaCommerce – Florida Department of Commerce
F.S. – Florida Statutes
FMA – Bureau of Financial Monitoring and Accountability
FY – Fiscal Year
IEP – Individual Employment Plan
IRP – Individual Responsibility Plan
IT – Information Technology
ITA – Individual Training Account
IWT – Incumbent Worker Training
JPR – Job Participation Rate
JVA – Jobs for Veterans Act
JVSG – Jobs for Veterans State Grant
LMI – Labor Market Information
LVER – Local Veterans Employment Representative
LWDB – Local Workforce Development Board
CSPH – Local Workforce Development Board
MIS – Management Information System
MOU/IFA – Memorandum of Understanding & Infrastructure Funding Agreement
MSFW – Migrant and Seasonal Farmworker
MSG – Measurable Skills Gains
ONI – Other Noncompliance Issue
OSPS – Bureau of One-Stop and Program Support
OSST – One-Stop Service Tracking
OST – Occupational Skills Training
POS – Priority of Service
PY – Program Year
RESEA – Reemployment Services and Eligibility Assessment Program
SMA – Senior Monitor Advocate
SNAP E&T – Supplemental Nutrition Assistance Program Employment and Training

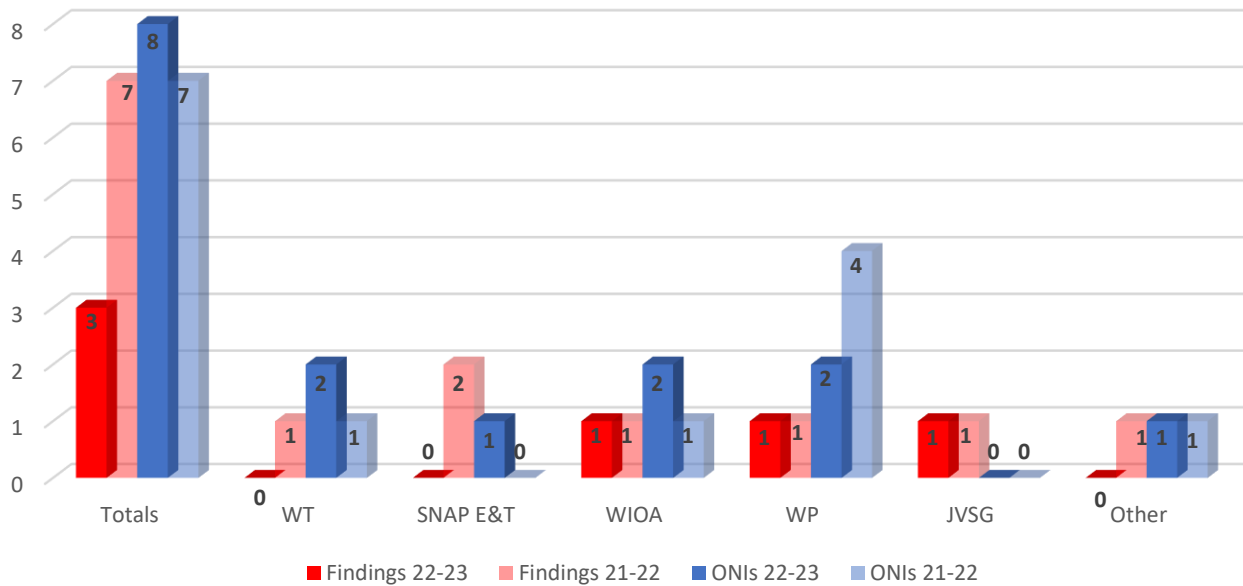
SMA – State Monitor Advocate
S.M.A.R.T – Specific, Measurable, Attainable, Realistic, and Time-Bound
SYEP – Summer Youth Employment Program
TAA – Trade Adjustment Assistance
TANF – Temporary Assistance for Needy Families
TCA – Temporary Cash Assistance
TEGL – Training and Employment Guidance Letter
U.S.C. – United States Code
WE – Work Experience
WFS – Workforce Services
WIOA – Workforce Innovation and Opportunity Act
WP – Wagner-Peyser
WSA – Work Search Activity
WT – Welfare Transition

SUMMARY TABLE OF PROGRAMMATIC MONITORING RESULTS

N=No. Y=Yes. N/A=Not Applicable.

PY 2022-23 Programmatic Monitoring Results					
Workforce Program	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue
WT	The penalty process was not initiated or requested in the OSST system timely for three participants.			Y	Y
SYEP	One youth was enrolled in the TANF SYEP before determined eligible for participation.			N	Y
WT Totals		0	0	1	2
SNAP E&T	One participant did not have their 590 - initial appointment status code selected within two business days of completion of the appointment or "No show" as required.			Y	Y
SNAP E&T Totals		0	0	1	1
WIOA Adult/DW	Seven OJT agreements were missing required clauses and prohibitions. Additionally, documentation to support that the OJT positions were open along with the corresponding referrals were missing in three participant case files.	N	Y		
	Employment information recorded in Employ Florida during exit and during quarterly follow-ups did not match documentation maintained in one participant case file.			N	Y
WIOA Youth	The ISS in four participant case files were not updated as activities and goals were completed.			N	Y
WIOA Totals		0	1	0	2
WP	One job order did not meet the Employ Florida Terms and Conditions of Use Rules for Job Posting.	N	Y		
	One participant's EDP was missing the specific action steps to reach their long-range occupational goals.			N	Y
	Two job seekers with staff-assisted referrals did not meet the minimum job qualifications specified on the job order.			N	Y
WP Totals		0	1	0	2
JVSG	Eight veteran case files were missing service code entry requirements, supporting case notes entry, post-employment follow-up, or IEP updates in Employ Florida.	N	Y		
JVSG Totals		0	1	0	0
Local Board Governance	Five local board members did not complete their annual refresher training.			N	Y
Other Totals		0	0	0	1
Results – All Programs		0	3	2	8

**Monitoring Issues By Program
PY 2022-2023
CareerSource Brevard**



Note: The above chart reflects a two-year comparison of the number of monitoring issues (PY 2021-2022 and PY 2022-2023).

DEFINITIONS APPLICABLE TO PROGRAMMATIC MONITORING

1. **Finding** – A high risk issue that directly impacts the integrity or effectiveness of program operations or could potentially result in major program deficiencies (e.g., participant ineligibility, missing files, lack of fully executed contracts, issues indicative of systemic problems in program operations, has the appearance of fraud or abuse, possibility of non-conforming services provided to participants, potential questioned costs, etc.). Findings are expected to be responded to in the CAP.
2. **Other Noncompliance Issue** – A medium risk finding that results in deviation from process or practice not likely to result in failure of the management system or process but has a direct impact on program operations (e.g., data validity, timeliness of entering system information, missing program elements and employment plan information, failure to timely conduct follow-ups, etc.). ONIs could potentially be upgraded to a finding over time based on the nature of the deficiency (e.g., repeat violations, issues indicative of systemic problems in program operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.
3. **Observation** – A low risk issue that is intended to offer constructive comments and an opportunity to improve current local practices, processes, and procedures that result in positive program outcomes. Observations are not expected to be responded to in the CAP except when requested.

SUMMARY TABLE OF FINANCIAL MONITORING RESULTS

FY 2022-2023 Financial Monitoring Results				
Category	Findings	Other Noncompliance Issues	Observations	Technical Assistance Provided
Cash Management and Revenue Recognition: (Bank Reconciliation was not timely)	1			
General Ledger and Cost Allocations: (MOU IFAs omitted signature of chief elected official(s)) (MOU IFA was not updated at least every three years)	1			
Salary & Bonus Cap: (Meeting Minutes lacked sufficient details of President's bonus)		1		
Contracting/Contract Monitoring: (Omitted contract provision)		1		
Property Management: (Property records omitted required elements)		1		
TOTAL	2	3		

Note: For prior year findings and other noncompliance issues, please see the section on Prior Year Corrective Action Follow-Up.

DEFINITIONS APPLICABLE TO FINANCIAL MONITORING

1. **Finding** – A high risk issue that directly impacts the integrity or effectiveness of financial operations or could potentially result in major financial deficiencies (e.g., lack of accounting records or no system of accounting, no documentation to support expenditures, lack of internal controls, lack of fully executed contracts, issues indicative of systemic problems in financial operations, has the appearance of fraud or abuse, potential questioned costs, etc.). Findings are expected to be responded to in the CAP.
2. **Other Noncompliance Issue** – A medium risk finding that results in deviation from process or practice not likely to result in failure of the management system or process but has a direct impact on financial operations (e.g., missing financial elements, failure to timely conduct follow-ups, etc.). ONIs could potentially be upgraded to a finding over time based on the nature of the deficiency (e.g., repeat violations, issues indicative of systemic problems in financial operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.
3. **Observation** – A low risk issue that is intended to offer constructive comments and an opportunity to improve current local practices, processes, and procedures that result in positive financial outcomes. Observations are not expected to be responded to in the CAP except when requested.
4. **Technical Assistance** – Any assistance provided by the financial monitoring team to LWDB staff.

**QUALITY ASSURANCE REPORT
CAREERSOURCE BREVARD
LOCAL WORKFORCE DEVELOPMENT BOARD - 13**

I. DESCRIPTION OF MONITORING APPROACH

Review Purpose and Scope

The monitoring review consisted of a joint programmatic and financial review of CSB’s workforce programs. The purpose of the monitoring review was to assess CSB’s compliance with applicable federal and state program statutes, regulations, and programmatic and fiscal administrative requirements. The scope primarily involved a review of participant case file data entered in the State’s MIS, a review of participant case file documentation provided by CSB from the selected file samples, and a review of local plans, procedures, reports, records, and other abstract information. In some instances, interviews were conducted with CSB staff, employers, and participants to gather information about program processes and service delivery strategies.

The review scope also included an examination of CSB’s accounting records, internal controls, and supporting documentation including, but not limited to, a review of cash management, general ledger, cost allocations, payroll, personnel activity report testing, disbursement testing, and reporting of program data in the MIS to determine if appropriate processes, procedures, and controls were in place and properly implemented.

Type of Review

A remote desktop review was performed for both programmatic and financial monitoring, with the selected sampled items provided through upload to FloridaCommerce’s SharePoint monitoring system or access to CSB’s document storage system.

Compliance Review Abstract Information

- Programmatic and Financial Monitoring Review Dates: February 20, 2023 to February 24, 2023
- Programmatic Monitoring Sample Review Period Dates: January 1, 2022 to December 31, 2022
- Financial Monitoring Sample Review Period Dates: January 1, 2022 to June 30, 2022

Note: Entrance conference and exit conference attendees are listed in Section IX of this report.

Programs Reviewed:

- Welfare Transition (WT)
- Supplemental Nutrition Assistance Program – Employment and Training (SNAP E&T)
- Workforce Innovation and Opportunity Act (WIOA)
- Trade Adjustment Act (TAA)
- Wagner-Peyser (WP)
- Jobs for Veterans State Grant (JVSG)
- Any identified special projects operational during the review period
- Financial management practices, record keeping, safeguards, and reporting

Monitoring Review Tools

Florida Commerce's PY 2022-2023 programmatic and financial monitoring review tools were used to conduct the review. The tools were developed to provide a framework for monitoring activities performed by OSPS and FMA staff as well as the criteria used to monitor.

II. FINANCIAL MONITORING REVIEW

FMA performed financial monitoring procedures based on the elements described in the FY 2022-2023 Financial Monitoring Tool. The results of the financial monitoring testing are described below:

Prior Year Corrective Action Follow-Up

There were no Findings or ONIs identified in the prior year's report.

FY 2022-2023 Financial Monitoring Results

Findings

Finding FMA #13.23.01

Category: 4.0 Cash Management and Revenue Recognition

Condition: During the review of the May 2022 bank reconciliation for the SeacoastBank Payroll Account, the reconciliation did not document the preparer or the date completed. The date printed on the reconciliation was February 28, 2023, which occurred during the monitoring review. The reconciliation of the bank statement, which had an ending balance, was not timely and did not comply with CSB's Finance Department Procedures Manual which specifies that the Finance Director completes the bank reconciliation within 45 days of receipt, and signs and dates the reconciliation indicating it was reviewed.

Criteria: CSB's Finance Department Procedures Manual states, in part, that "The Finance Director *completes the bank reconciliation within 45 days of receipt*, using the Abila MIP Fund Accounting system's Bank Reconciliation module. *The Finance Director signs and dates the reconciliation indicating his review* and then forwards it to the President." [emphasis added]

2 CFR 200.302(b)(4), *Financial Management*, requires that financial management systems of each non-Federal entity must provide effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

Cause: CSB indicated that it does not reconcile the bank statements for the Payroll Account because most months there is a zero-ending balance.

Effect: The lack of adequate oversight over the review and approval of financial activities exposes CSB to ineffective financial management of federal awards.

Required Action: To ensure adequate oversight of the bank reconciliation process, CSB must follow its Finance Department Procedures Manual and timely reconcile all bank accounts regardless of the ending balance and document the Director of Finance's and President's review of the monthly bank reconciliations.

Finding FMA #13.23.02

Category: 7.0 General Ledger and Cost Allocations

Condition: CSB did not ensure its Memorandum of Understanding & Infrastructure Funding Agreements (MOU IFA) with AARP Foundation and Adams & Associates, Inc. identified or included the signatures of the chief elected official(s) as required under 20 CFR 678.500(d) and 20 CFR 678.755(c). Also, the MOU IFA with AARP Foundation is in its fourth annual term; however, it has not been updated in at least three years to reflect any changes in the signatory official of the Board, one-stop partners, and chief elected officials, or the one-stop infrastructure funding as required under 20 CFR 678.500(d).

Criteria: 20 CFR 678.500(d) states, “When fully executed, the MOU must contain the signatures of the Local WDB one-stop partners, the chief elected official(s), and the time period in which the agreement is effective. The MOU must be updated not less than every 3 years to reflect any changes in the signatory official of the Board, one-stop partners, and chief elected officials, or one-stop infrastructure funding.”

20 CFR § 678.755(c) states, “The MOU, fully described in § 678.500, must contain the following information whether the local areas use either the local one-stop or the State funding method: (c) Identification of all one-stop partners, chief elected officials, and Local WDB participating in the infrastructure funding arrangement.”

Cause: CSB did not follow the requirements set forth in 20 CFR 678.500(d) and 20 CFR 678.755(c) and omitted the requirements in the agreements and did not update the agreement within the required timeframe.

Effect: Absent the required identification and signature of the chief elected official(s) and updated agreements, CSB’s MOU IFA may lack enforceability as well as accountability and transparency in the use of funds and responsibilities of both parties.

Required Action: CSB must put processes and procedures in place to ensure the MOU IFA are updated at least every three years and the elements as set forth in 20 CFR 678.500(d) and 20 CFR 678.755(c) are included in the MOU IFA as required.

Resource:

[Administrative Policy Number 106, Memorandums of Understanding and Infrastructure Funding Agreements, 02/20/2020 \(floridajobs.org\).](https://www.floridajobs.org/02/20/2020)

Other Noncompliance Issues

Other Noncompliance Issue FMA #13.23.01

Category: 9.0 Salary & Bonus Cap

Condition: CSB’s Executive Committee met on August 1, 2022, and approved a 15% bonus for the President of CSB. The meeting minutes lacked sufficient details about the bonus and contained the incorrect program year as the basis for the bonus.

CSB provided the August 1, 2022 Executive Committee Meeting Minutes which states, “Motion to approve the President’s Goals and compensation for PY 2022-2023, made by Colleen Browne and seconded by Mike Menyhart. Motion passed unanimously.” Also, CSB provided a memorandum from the Chair of the Board of Directors dated August 1, 2022, which states, “At the August 1, 2022 meeting, the Executive Committee approved incentive *pay of 15% bonus* for Ms. Murphy based upon performance goals for *Program Year 2021-2022*.” [emphasis added].

Criteria: “Florida’s Government in the Sunshine Law, s. 286.011, F.S., commonly referred to as the Sunshine Law, provides a right of access to governmental proceedings of public boards or commissions at both the state and local levels. The law is equally applicable to elected and appointed boards and applies to any gathering of two or more members of the same board to discuss some matter which will foreseeably come before that board for action. There are three basic requirements of s. 286.011, F.S.:

- (1) meetings of public boards or commissions must be open to the public;
- (2) reasonable notice of such meetings must be given; and
- (3) minutes of the meetings must be taken and promptly recorded.”

Cause: The lack of sufficient details of the bonus appears to be an oversight considering there are sufficient details documented in the November 17, 2022 Board of Directors Meeting Minutes for the approval of the President’s salary increase.

Effect: The meeting minutes lacked sufficient details for effective transparency and compliance with the Government in the Sunshine law.

Required Action: To demonstrate effective transparency and compliance with the Government in the Sunshine Law, CSB must ensure that all committee and board meeting minutes document sufficient details of discussions and approvals.

Resource:

[Government-In-The-Sunshine Manual 2023 Edition \(myfloridalegal.com\)](https://www.myfloridalegal.com/government-in-the-sunshine-manual-2023-edition) – A Reference for Compliance with Florida’s Public Records and Open Meeting Laws.

Other Noncompliance Issue FMA #13.23.02

Category: 11.0 Contracting/Contract Monitoring

Condition: CSB made payments of \$878,970.71 to 22nd Century Technologies, Inc. during the contract period, 10/1/2021-9/30/2022. We noted that although the contract states, “the provisions within this Contract do not limit CSB’s remedies at law or in equity,” the contract did not address administrative, contractual, or legal remedies and provide for sanctions and penalties as appropriate in accordance with 2 CFR 200 Appendix II to Part 200 (A).

Criteria: 2 CFR 200 Appendix II to Part 200 (A) requires that contracts for more than the simplified acquisition threshold (\$250,000) must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms and provide for such sanctions and penalties as appropriate.

Cause: The omission of all requirements in the contract provisions appeared to be an oversight.

Effect: The absence of the required contract provisions poses legal and compliance enforceability risks to CSB.

Required Action: CSB must ensure that all contracts include the required contract provisions in accordance with 2 CFR 200 Appendix II to Part 200.

Other Noncompliance Issue FMA #13.23.03

Category: 13.0 Property Management

Condition: CSB’s property records did not include the following information as required under 2 CFR 200.313:

- Federal Award Identification Number (FAIN);
- Title Holder; and
- Acquisition Cost.

Criteria: 2 CFR § 200.313 Equipment states, in part, “(d)(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (*including the FAIN*), *who holds title*, the acquisition date, *and cost of the property*, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.” [emphasis added]

Cause: CSB’s property management system does not capture the required information.

Effect: Absent all required property information, CSB lacks effective management and control over, and accountability for, all assets.

Required Action: CSB must ensure that property records include all requirements specified under 2 CFR 200.313.

Observations/Technical Assistance

There was no Technical Assistance provided or Observations identified during the financial monitoring review period of February 20, 2023 – February 24, 2023.

III. PROGRAMMATIC MONITORING RESULTS

The outcome of the programmatic monitoring is detailed in the following sections of the report. The information presented describes the issues noted and, where appropriate, required corrective actions for improvement.

NOTE: The following general CAP requirements must be submitted for each finding and ONI, and any additional program specific issues identified in the report.

General Program CAP Requirements

- A copy of updated local operating procedures/policies that address the requirement, if applicable.
- A copy of a monitoring schedule showing timeframes and the activities and services that will be monitored.
- Documentation showing staff training or refresher training has been or will be provided. Documentation must include training date(s), a training roster, and an agenda listing training topics.
- Documentation of written communication to staff informing them of the requirements.

WELFARE TRANSITION

The sample size consisted of 18 participant case files.

The following issue was identified:

ONI Number WT 13.23.01

Pre-Penalty and Sanction Process

Applicable reference(s): 45 CFR 261.10, 12-14; Section 414.065, F.S.; Rule 65A-4.205, F.A.C.; and FG 03-37.

Of the three case files reviewed of participants who did not comply with work requirements or failed to comply with their signed IRP, penalties and sanctions for one (33.3 percent) participant was not requested or ended timely in the system.

Recurring Issue from Previous Year: Yes (Prior year CAP verified; however, noncompliance continues to occur).

Risk Impact: Delaying or not entering penalties and sanctions timely may result in continuing benefits being provided to an ineligible individual who should have been sanctioned. Noncompliance could also affect statewide performance outcomes.

Required Action: In addition to the general program CAP requirements, CSB must provide documentation showing that staff have case noted the reason(s) why pre-penalty and sanction protocols were not followed. Because this is a repeat issue, CSB must also reevaluate the cause (e.g., lack of specific guidelines for staff to follow, whether the errors made are common to specific program staff, insufficient staff training, etc.) and provide a plan of action or process to prevent a recurrence of this issue in the future including staff training. CSB must also make an attempt to contact the participant to explain adverse actions which may be taken for noncompliance and enter the counseling case notes in OSST if the case is still active. Documentation of all actions must be provided with the CAP.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES - SUMMER YOUTH EMPLOYMENT PROGRAM

The sample size consisted of five participant case files.

The following issue was identified:

ONI Number WT 13.23.02

Eligibility

Applicable reference(s): SYEP Guide.

Of the five participants enrolled in the TANF SYEP, one (20.0 percent) participant was not determined eligible until after the participant was enrolled in the program.

Recurring Issue from Previous Year: No.

Risk Impact: This data is used for reporting purposes and incorrect data entry impacts the validity of the data being reported and can negatively impact performance. Ineligibility can also lead to questioned costs if the participant was not eligible for participation in the program and costs were incurred.

Required Action: In addition to the general program CAP requirements, CSB must provide an assurance with the CAP that all necessary steps will be taken in the future to ensure eligibility is determined prior to enrollment and

participation. Although the individual was subsequently determined eligible, CSB must ensure that all participants meet the eligibility requirements of the SYEP before being enrolled and participating in the program.

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM – EMPLOYMENT AND TRAINING

The sample size consisted of 17 participant case files.

The following issues were identified:

ONI Number SNAP 13.23.03

Initial Engagement Process
Applicable reference(s): FloridaCommerce Memorandum entitled “Supplemental Nutrition Assistance Program Employment and Training Able-Bodied Adults without Dependents Initial Engagement Process Changes” Dated January 5, 2017.

Of the four case files reviewed where a 590 – appointment setting code was entered in OSST, two (50.0 percent) participants did not have their initial appointment status selected within two business days of completion of the appointment or have “No show” recorded as required.

Recurring Issue from Previous Year: Yes (Prior year CAP verified; however, noncompliance continues to occur).

Risk Impact: Failure to expedite the assignment of and participation in qualifying SNAP activities affects performance reporting and could potentially result in overpayment of food assistance benefits to an ineligible individual.

Required Action: In addition to the general program CAP requirements, CSB must provide an assurance with the CAP that all future initial appointment status codes will be entered in OSST timely. CSB must also take necessary steps to ensure staff select the initial appointment status within two business days of completion of the appointment or “No Show” as required. Because this is a repeat issue, CSB must reevaluate the cause and provide a plan of action or process with the CAP for preventing a recurrence of this issue in the future including more in-depth monitoring, documentation of staff training, and written notification to staff informing them of the requirements.

OBSERVATIONS

The case file review revealed that employment hours were not entered in OSST for a participant who completed employment activities. CSB must remind staff that employment activity hours must be recorded in the OSST system to match documentation retained in participant case files. This data is used for federal reporting purposes and can negatively impact performance.

Additionally, it was observed that a case file was not closed timely for a participant who was no longer eligible for the SNAP E&T program. CSB must ensure that participant cases are closed upon receipt of a case closure alert from DCF.

WORKFORCE INNOVATION AND OPPORTUNITY ACT

WIOA ADULT AND DISLOCATED WORKER PROGRAM

The sample size consisted of 22 Adult and Dislocated Worker participant case files (12 Adults and 10 Dislocated Workers).

The following issues were identified:

Finding Number WIOA 13.23.01

On-the-Job Training Agreements

Applicable references: WIOA Section 122 (h) and 134(c)(3)(A) and (H); 20 CFR 680.770-840; TEGL 13-15; CSB's Local Plan; and AP 009.

- None of the seven OJT agreements reviewed of participants enrolled in an OJT activity specified that funds will not be used to (1) directly or indirectly assist, promote, or deter union organizing, and (2) aid in the filling of a job opening which is vacant because the former occupant is on strike or locked out in the course of a labor dispute, or the filling of which is otherwise an issue in a labor dispute involving a work stoppage.
- Of the seven newly hired OJT participants, three (42.9 percent) participant case files did not contain a referral or documentation of an open position with the OJT employer.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to include the required clauses in a training agreement and documentation to support the work-based activity could lead to questioned costs if funds were expended.

Required Action: In addition to the general program CAP requirements, CSB must review all open OJT case files to ensure the contract agreements have been updated with the missing clauses and prohibitions. Additionally, a copy of the revised master agreement which includes the applicable clauses must be provided with the CAP. CSB must also ensure that all staff use the same boilerplate agreement in all career centers to ensure consistency oversight. CSB must also provide documentation to support there were open positions with the OJT employer as well as documented referrals to the listed positions.

ONI Number WIOA 13.23.04

Employment Verification

Applicable reference(s): WIOA Section 116; 20 CFR 677.175; Master Cooperative Agreement; and Federal Data Validation Requirements.

Of the 10 participants who exited the WIOA program with unsubsidized employment, three (30.0 percent) participant case files did not contain documentation that matched the employment information recorded in Employ Florida either at exit or during quarterly follow-ups.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to enter and accurately record employment information in Employ Florida may negatively impact performance results and could result in claiming false placements.

Required Action: In addition to the general program CAP requirements, CSB must provide documentation showing staff have reviewed and verified the participants' employment and wage information at exit and during quarterly follow-ups if the case files are still active. Additionally, CSB must provide an assurance that measures will be taken to ensure employment documentation is maintained in the files and cross-referenced with data entered in the system for accuracy.

WIOA YOUTH PROGRAM

The sample size consisted of 13 WIOA Youth participant case files (12 Out-of-School and one In-School).

The following issue was identified:

ONI Number WIOA 13.23.05

Individual Service Strategy

Applicable reference(s): WIOA Section 129(c)(1)(B)(c)(2); and 20 CFR 681.420(a)(2).

Of the 13 participant case files reviewed, four (30.8 percent) did not have their ISS updated as activities were completed, benchmarks reached, goals achieved, and/or needs changed.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to update the ISS as activities and/or the youth's needs change reduces staff's ability to work effectively and efficiently with participants in delivering services, tracking employability goals, and determining what the participant is required to do to attain his/her short-term and long-term occupational goals.

Required Action: In addition to the general program CAP requirements, CSB must provide documentation that the participant activities have been or will be updated on the ISS with appropriate changes as activities and goals are achieved if the case files are still open and active.

WIOA SPECIAL PROJECTS

The sample size consisted of 12 participant case files for the following special projects: COVID-19 Public Health Emergency; Incumbent Worker; Opioid Health Emergency DWG; SFY21 Foundational Skills Initiative; and Low-Income Returning Adult Learners.

COMMON ISSUE

The following common issue was identified in the WIOA Adult/Dislocated Worker programs and Special Projects.

OBSERVATION

Recording of Measurable Skill Gains

Applicable reference(s): WIOA Section 116; 20 CFR Part 677.155(a)(v); and TEGL 10-16, Change 1.

Of the 29 WIOA Adult/DW and Special Project case files reviewed of participants enrolled in an education or training program, eight (27.6 percent) did not have an MSG recorded in Employ Florida within the program year. Additionally, documentation to support the MSG recorded in Employ Florida was missing in one participant case file.

For future reference, it is recommended that CSB provides training to staff to ensure performance goals are being met and that staff understand the requirements and intent of MSGs including how to review, document, and timely record results. If technical assistance or training is needed, CSB should contact the Training and Coordination unit at WFSTraining@commerce.fl.gov.

TRADE ADJUSTMENT ASSISTANCE PROGRAM

The sample size consisted of two participant case files.

The review did not reveal any Findings, ONIs, or Observations.

WAGNER-PEYSER PROGRAM

The sample size consisted of 45 participant case files (20 job seekers, 15 job orders, and 10 job seeker placements).

The following issues were identified:

Finding Number WP 13.23.02

Job Order Posting Requirements

Applicable reference(s): 20 CFR 651.10; AP 099; and Employ Florida Terms and Conditions of Use, Section 7.

Of the 15 job orders reviewed, one (6.7 percent) did not meet the requirements of the Employ Florida Terms of Use posting rules. The job order description did not contain the nature, duties, responsibilities, and requirements of the job.

Recurring Issue from Previous Year: No.

Risk Impact: Posting job orders without minimum qualifications and duties as required will rule out otherwise qualified applicants and make the job matching process difficult. It could also lead to complaints, grievances, and legal actions.

Required Action: In addition to the general program CAP requirements, CSB must provide documentation that staff have or will review all future open job orders in Employ Florida to ensure job orders entered in Employ Florida meet all required elements contained in the Employer's Terms of Use posting rules.

ONI Number WP 13.23.06

Employability Development Plans

Applicable reference(s): 20 CFR 651.10; 443.091 and 443.1317(1)(b), F.S.; UI Handbook-No. 401-ETA 9048; and Employ Florida Service Code Guide.

Of the two EDPs reviewed, one (50.0 percent) was missing specific action steps for the participant to reach their long-term occupational goal.

Recurring Issue from Previous Year: No.

Risk Impact: Absence of specific action steps on the EDP reduces staff's ability to work effectively and efficiently with participants in delivering services, tracking employability goals, and determining what the participant is required to do to attain his/her short-term and long-term occupational goals.

Required Action: In addition to the general program CAP requirements, CSB must provide documentation of attempts to develop and/or update the incomplete EDP with clear and specific action steps the participant should take to accomplish their goals if the application is still open or the job seeker is still active in Employ Florida. Additionally, CSB must provide an assurance that staff have or will review all future EDP codes recorded in Employ Florida to ensure case notes have been recorded identifying all required elements of the service(s) provided.

ONI Number WP 13.23.07

Job Referrals

Applicable reference(s): 20 CFR 652.3; and AP 099.

Of the six job orders reviewed with minimum job requirements that had staff referrals, two (33.3 percent) job orders had staff referrals with unqualified job seekers. State guidance requires job seekers to be screened for job order qualifications prior to staff referral and referred only if qualified for the job.

Recurring Issue from Previous Year: Yes. (Prior year CAP verified; however, noncompliance continues to occur).

Risk Impact: Referring job seekers who are not qualified reduces satisfaction for both job seekers and employers and can affect the job order fill rate when unqualified job seekers are referred.

Required Action: In addition to the general program CAP requirements, CSB must provide documentation that staff have or will review all future open job orders in Employ Florida and refer only qualified candidates for the jobs. An assurance must also be provided that CSB staff will take necessary steps to facilitate the match between an employer's job qualifications and the experience and education of the job seeker before referring the job seeker to a job. Because this is a repeat issue, CSB must reevaluate the cause and provide a plan of action or process with the CAP for preventing a recurrence of this issue in the future including more in-depth monitoring, documentation of staff training, and written notification to staff informing them of the requirements.

REEMPLOYMENT SERVICES AND ELIGIBILITY ASSESSMENT PROGRAM

The RESEA program review focused on CSB's compliance with the requirements of the grant to assist reemployment assistance claimants in returning to work faster by connecting claimants/participants with in-person assessments, and reemployment services and opportunities to further their reemployment goals and successful employment outcomes.

The sample size consisted of five RESEA participant case files.

The review did not reveal any Findings, ONIs, or Observations.

CAREER CENTER CREDENTIALING

The career center credentialing review focused on ensuring administrative requirements and records were posted and maintained, and that front-line staff had completed all required Florida Certified Workforce Professional Tier I certification and continuing education courses. The review also verified whether an ES Complaint System was in place to process any complaints received.

The review did not reveal any Findings, ONIs, or Observations.

JOBS FOR VETERANS STATE GRANT PROGRAM

The sample size consisted of 15 participant case files.

The following issues were identified:

Finding Number JVSG 05.23.03

Veteran Service Code Entry

Applicable reference(s): AP 102 and 117; and Employ Florida Service Code Guide.

Of the 15 veteran case files reviewed, the following issues were noted:

- Two (13.3 percent) case files did not have service code V04 (IEP Update) recorded in Employ Florida indicating the IEPs were reviewed with the veterans within 30 days of creation or every 30 days thereafter to ensure progress in completing the objectives.
- Three (20.0 percent) case files with a service code V11 (JVSG – Work Readiness Case Conference) recorded in Employ Florida had incomplete supporting case note documentation.
- One (7.7 percent) case file did not have a service code V13 (Post-Employment Consistent Contact) entered every 30 days during the 90 days post-employment.
- Two (13.3 percent) case files had a service code V10 (JVSG – DVOP Outreach Engagement) recorded in Employ Florida when the service was conducted at CSB’s Rockledge Office.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to screen, identify, and accurately document and record veteran program information could affect veteran service delivery. Noncompliance may also result in a negative federal review of the Veterans Program. Additionally, absence of a regular review of a veteran’s IEP and subsequent progress reduces staff’s ability to work effectively and efficiently with veterans in delivering services, tracking employability goals, completion of objectives, and determining what additional steps the veteran is required to do to attain their goals.

Required Action: In addition to the general program CAP requirements, CSB must ensure service codes are recorded in Employ Florida and applied correctly whenever the correct service has been provided. The service provided must also be supported by adequate and appropriate case notes. Additionally, DVOP staff must ensure that veterans are contacted every 30 days and that the contact is recorded as a service code V09 and documented in case notes in Employ Florida. CSB must also provide an assurance that staff will review and ensure that a service code V11 code is entered and accurately documented when a case conference takes place and will also conduct post-employment consistent contact and enter service code V13. Additionally, DVOP staff must review and ensure that all initial and subsequent IEPs will be updated within 30 days of creation and, at a minimum, every 30 days thereafter, and that case notes and appropriate service codes will be recorded in Employ Florida identifying all required elements of the service(s) provided. The service code V10 should also be recorded to document outreach rather than in-office contact.

COMPLAINT SYSTEM

The sample size consisted of 48 complaint logs.

The review did not reveal any Findings, ONIs, or Observations.

IV. FINANCIAL DISCLOSURE REVIEW

The Financial Disclosure review focused on determining CSB’s compliance with financial disclosure requirements as referenced in Chapters 112.3145 and 445.07, F.S.; and FG-075.

The review did not reveal any Findings, ONIs, or Observations.

V. COLLECTION OF DEMOGRAPHIC DATA

The purpose of this section of the review is to determine CSB's compliance with the nondiscrimination and equal opportunity provisions of 29 CFR Part 37, and FloridaCommerce's Guidelines for Compliance with Section 188 of WIOA regarding Collection of Demographic Data.

The review did not reveal any Findings, ONIs, or Observations.

VI. MANAGEMENT REVIEW PROCESS

The purpose of this review is to determine whether CSB is implementing requirements associated with local merit staffing responsibilities for FloridaCommerce staff assigned to work under the functional supervision of CSB, local sector strategy implementation, and local board governance activities.

The following issue was identified:

ONI Number Board Governance 13.23.08

Local Board Member Training

Applicable Reference(s): CareerSource Florida AP 110 (IV)(G)(2).

There was no documentation provided to support that five local board members had completed their annual refresher training.

Recurring Issue from Previous Year: No.

Risk Impact: Orientation and annual refresher training is required for board members to ensure they are aware of policies, procedures, and requirements of the board and board members. Additionally, absence of board membership training may affect board member decision making.

Required Action: In addition to the general program CAP requirements, CSB must provide an assurance that all board members will complete orientation and annual training by the specified deadlines in the future. Documentation that board member training has been or will be provided for the outstanding board members must also be provided with the CAP.

VII. MANAGEMENT INFORMATION SYSTEMS

The MIS security check focused on the effectiveness of CSB's information security controls and whether a business process and policy are in place that protects Florida Commerce's information system data and resources and complies with FloridaCommerce's IT guidelines and the Florida Commerce/CSB Grantee-Subgrantee agreement requirements.

The review did not reveal any Findings, ONIs, or Observations.

VIII. TRAINING AND TECHNICAL ASSISTANCE

For questions and/or technical assistance in any of the program review areas, CSB should contact the respective OSPS programs at the following email addresses:

- WT – WTProgram@commerce.fl.gov
- SNAP – SNAPETProgram@commerce.fl.gov
- WIOA – WIOA@commerce.fl.gov
- TAA – TAA@commerce.fl.gov
- WP – Wagner.Peyser@commerce.fl.gov
- RESEA – RESEA@commerce.fl.gov
- FLC – H-2A.JobOrder@commerce.fl.gov and H-2B.JobOrder@commerce.fl.gov
- MSFW – [State Monitor Advocate \(via direct email\)](#)
- JVSG – VETS@commerce.fl.gov

Additional training can be requested by sending a [Training Request Form](#) to WFSTraining@commerce.fl.gov.

CORRECTIVE ACTION PLAN REQUIREMENTS

A CAP is required to address how CSB will correct any programmatic and financial management findings and ONIs identified in the report. For the noted deficiencies, required actions and recommendations have been provided to help respond to the issues identified, help develop and implement processes that result in positive program practices and performance outcomes and help to improve the quality and integrity of the data collected.

IX. ENTRANCE AND EXIT CONFERENCE ATTENDEES:

A joint programmatic and financial monitoring entrance conference with CSB staff was conducted on February 20, 2023. The programmatic exit conference was conducted on February 24, 2023 and the financial monitoring exit conference was conducted on August 9, 2023. The entrance/exit conference attendees are listed below:

NAME	Agency	Entrance Conference	Exit Conference
Terry Wester-Johnson	FloridaCommerce (Review Lead)	X	X
Sharon Saulter	FloridaCommerce	X	X
Sharmarie Gray	FloridaCommerce	X	X
Paul Adams	FloridaCommerce	X	X
Minerva Figueroa	FloridaCommerce	X	X
Gregory Tudor	FloridaCommerce	X	X
Matthew Yager	FloridaCommerce	X	X
Tameka Austin	FloridaCommerce	X	X
Carol Booth	FloridaCommerce	X	X
Katina Williams	FloridaCommerce	X	X
Yolanda Garcia	FloridaCommerce	X	X
Sanchez Emanuel	FloridaCommerce	X	X
Andy Windsor	FloridaCommerce	X	X
Barbara Walker	FloridaCommerce	X	X
Vincent Lynn	FloridaCommerce	X	X

Meenakshi Senthikuma	FloridaCommerce	x	x
Taciana Raders	FloridaCommerce	x	x
Denise Lamarre	FloridaCommerce	x	x
Mershal Noble	FloridaCommerce	x	x
Marci Murphy	CSB	x	x
Jana Bauer	CSB	x	x
Caroline Joseph-Paul	CSB	x	x
Thomas LaFlore	CSB	x	x
Lynn Hudson	CSB	x	x
Holly Paschal	CSB	x	x
James A. Watson	CSB	x	
Maria Stone	CSB	x	x
Amberstar Bush	CSB	x	x
Joy Barlett	CSB	x	x
Aaron smith	CSB		x
Chakib Chehadi	CSB	x	x
Joseph Mansour	CSB	x	x
Bob Knippel	CSB	x	x
Ahmanee Collins-Bandoo	CSB	x	x
Marvetta Kaye Gordon	CSB	x	x
Jessica Mitchell	CSB	x	x
Julie Berrio	CSB		x
Sally Patterson	CSB	x	x
Linda Hadley	CSB	x	x
The joint programmatic and financial entrance conference with CSB staff was conducted on February 20, 2023. The financial monitoring exit conference was conducted on August 9, 2023. The entrance/exit conference attendees are listed below:			
Delaine Arrington	FloridaCommerce	x	
Chadwick Myrick	FloridaCommerce	x	
Lynn Hudson, Director of Finance	CSB	x	
Marci Murphy, President	CSB		x
James Watson, VP of Operations	CSB		x
Jean Carvalho, Accounting Technician	CSB		x
Marina Stone, Executive Coordinator	CSB		x
Holly Paschal, Executive Office Manager	CSB		x



November 6, 2023

Information Brief

Financial Reports

Background

The three reports that follow this brief will provide the Finance Committee with the status of CareerSource Brevard's (CSB) funding, budgets, and expenditures for the fiscal period beginning on July 1, 2023 and ending on September 30, 2023.

Report Descriptions

CSB BUDGET TO ACTUAL REPORT (ATTACHMENT 1)

The report provides a comprehensive analysis of funding and spending in the first quarter of program year 2023-2024 as follows:

- Displays all grant revenues for the current year, including carry-in funding from the prior year, current year grant awards, and planned carryover for the next program year. Major funding streams are detailed in separate columns.
- The annual budget and cumulative expenditures are summarized into eight major categories: (1) staff salaries and fringe benefits; (2) program operations and business services costs; (3) infrastructure and maintenance related costs; (4) IT and technology related costs; (5) contracted service provider costs; (6) customer training activities; (7) customer support services; (8) indirect costs.
- Expenditures are displayed in separate columns for each major funding stream. Total expenditures and percentages of the annual budget expended within each category are also shown.
- Actual indirect costs incurred to date are shown in the right column for each expenditure category. The total indirect cost applied to the grants using our federally negotiated indirect cost rate is deducted at the bottom of the column to arrive at the surplus or deficit indirect cost recovered to date.

CSB FISCAL DASHBOARD INDICATORS (ATTACHMENT 2)

- Displays the number of individuals identified as placed in EFM or found in Department of Revenue New Hire data, as reported on the Florida Department of Commerce (DOC) Monthly Management Report.

- Displays the number of job seekers in EFM who have not received a reportable service in the last 90 days, as reported on the DOC Monthly Management Report.
- Displays the total number of advertised occupations for each month, as reported on the Help Wanted OnLine Monthly Job Demand Report.
- Calculates the CSB total monthly spending per job placement (total monthly expenditures divided by total monthly job placements).
- Displays the quarterly calculations for required spending caps:
 - 1) Administration – limited to 10% of expenditures at year-end
 - 2) ITA Spending – minimum of 30% of expenditures at year-end
 - 3) Youth Spending – minimum of 75% for out-of-school youth

CSB FEE FOR SERVICE ACTIVITIES (ATTACHMENT 3)

- Reports current balance of unrestricted funds available.
- Displays revenue, expenses and the resulting profit or loss for each Fee for Service project in the current year (since July 1).
- Calculates each revenue and expense category as a percentage of total revenue earned for each revenue and expense category.



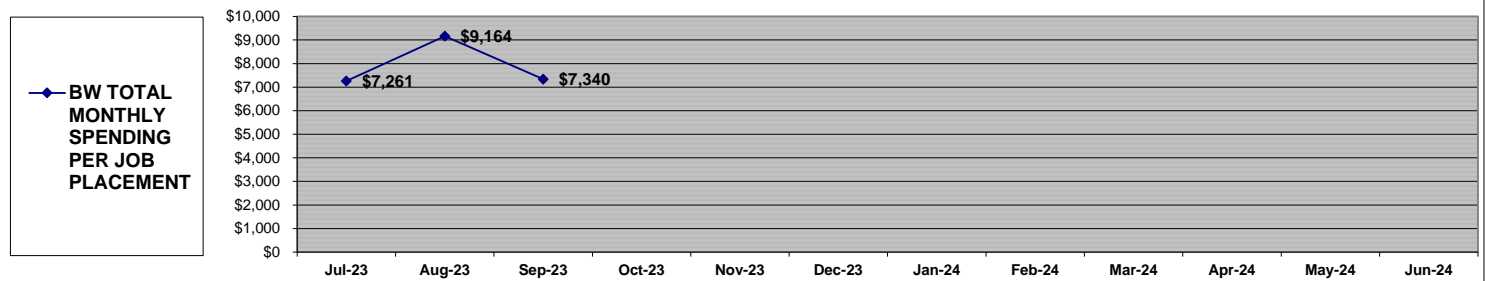
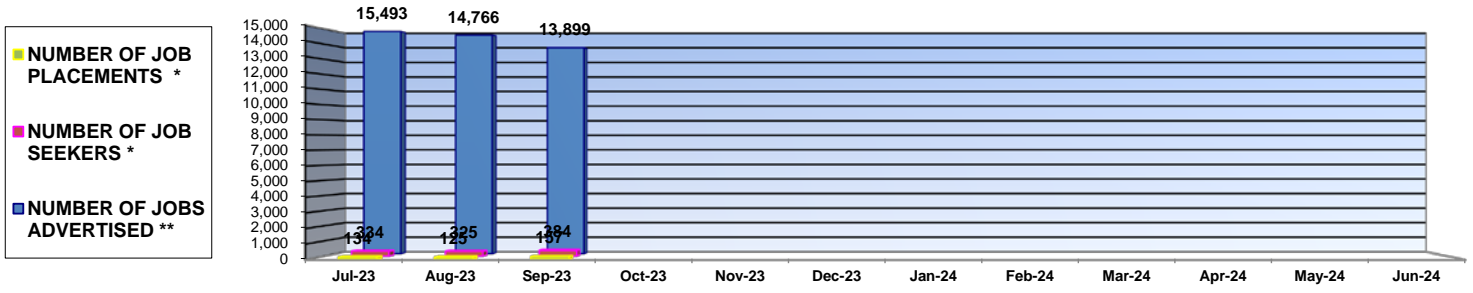
Budget to Actual Report

As of September 30, 2023

Revenue PY 2023 - 2024	Annual Budget	WIOA Adult	WIOA Youth	WIOA Disl Wkr	Welfare Transition	NEG Grants	Other Grants	INDIRECT POOL
Carry In Funds From PY 22 - 23	5,736,372	-	163,990	430,397	187,933	1,717,866	3,236,186	
PY 23 - 24 Base Awards	4,153,998	632,152	548,465	625,035	1,105,267	-	1,243,079	
PY 23 - 24 Supplements / Transfers	583,630	650,000	-	(516,370)	450,000	-	-	
Award Total - Available Funds	10,474,000	1,282,152	712,455	539,062	1,743,200	1,717,866	4,479,265	
LESS planned Carryover For PY 24 - 25	-	-	-	-	-	-	-	
Total Available Revenue	10,474,000	1,282,152	712,455	539,062	1,743,200	1,717,866	4,479,265	

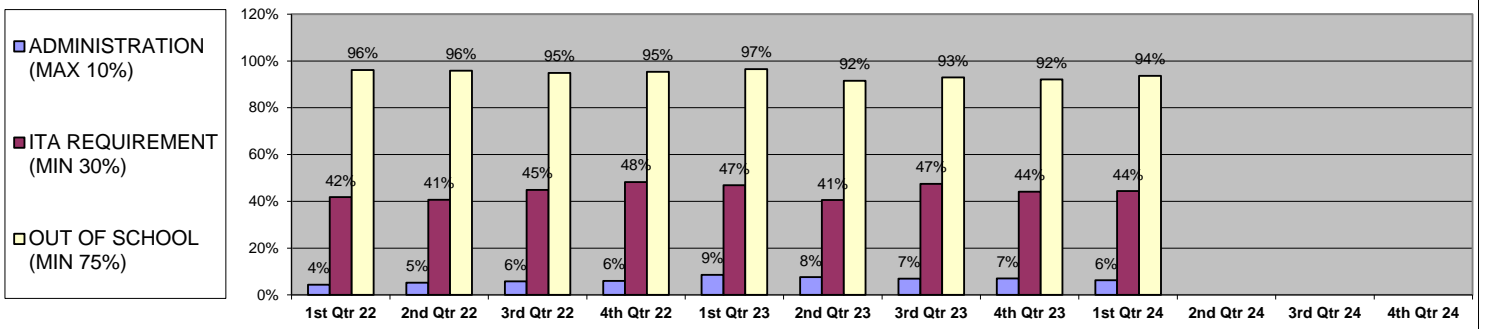
Expenditures								Total Expenditures - 9/30/23	% of Budget - 9/30/23	
Staff Salaries/Fringe Benefits	1,401,800	16,393	18,786	2,613	20,481	183,873	88,187	330,333	23.6%	171,097
Program Operations/Business Services	1,192,900	34,098	39,075	5,437	42,598	382,452	183,427	687,087	57.6%	21,029
Infrastructure/Maintenance Related Costs	919,900	9,549	10,943	1,522	11,931	107,112	51,372	192,429	20.9%	5,889
IT Costs/Network Expenses	407,000	4,757	5,452	758	5,944	53,362	25,594	95,867	23.6%	2,934
Contracted One-Stop Services	3,798,400	106,815	113,341	13,851	97,891	146,967	398,691	877,556	23.1%	-
Customer Training Activities	1,921,500	98,254	27,049	16,811	28,375	576,783	102,618	849,890	44.2%	-
Customer Support Services	100,000	1,548	4,417	108	4,630	2,108	9,365	22,176	22.2%	-
Indirect Cost (Budgeted at 7% of Direct)	732,500	20,808	11,832	3,297	13,144	99,530	52,338	200,949	27.4%	(200,949)
TOTAL EXPENDITURES	10,474,000	292,222	230,895	44,397	224,994	1,552,187	911,592	3,256,287	31.1%	-
REMAINING AVAILABLE FUNDS		989,930	481,560	494,665	1,518,206	165,679	3,567,673			
% OF FUNDS EXPENDED BY GRANT THROUGH 9/30/23		22.8%	32.4%	8.2%	12.9%	90.4%	20.4%			

MONTHLY JOBS REPORT & BW SPENDING PER JOB PLACEMENT



* Source - DOC Monthly Management Reports
 ** Source - HWOL Monthly Job Demand Reports

ANNUAL SPENDING CAPS BY QUARTER



Category	1st Qtr 22	2nd Qtr 22	3rd Qtr 22	4th Qtr 22	1st Qtr 23	2nd Qtr 23	3rd Qtr 23	4th Qtr 23	1st Qtr 24	2nd Qtr 24	3rd Qtr 24	4th Qtr 24
PROGRAM SPENDING:												
ADMINISTRATION (MAX 10%)	151,800	313,374	485,854	678,148	193,893	350,822	496,755	748,288	203,429			
PROGRAM ACTIVITIES	3,373,255	5,690,997	7,883,208	10,647,132	2,085,113	4,297,046	6,652,396	9,869,017	3,067,422			
CUSTOMER SPENDING:												
STATE ITA COSTS (MIN 30%)	156,560	267,019	459,397	639,159	218,943	355,097	497,377	565,175	138,585			
OTHER PROGRAM COSTS	218,239	389,341	565,417	685,024	247,989	521,175	550,391	716,593	173,930			
YOUTH SPENDING:												
IN-SCHOOL	6,131	12,987	24,277	30,364	6,362	32,212	23,010	44,792	13,940			
OUT-OF-SCHOOL (MIN 75%)	153,264	296,093	450,860	624,636	178,134	347,893	303,317	521,506	205,123			



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2023 - 9/30/2023)

Unrestricted Balances: Cash on Hand \$243,959 Certificates of Deposit \$77,490 Total \$321,449

	AARP BTW 50+ & Skills Accelerator		Cocoa Works Program		Ticket to Work & TFF Programs		Foundation Grants & Other Fee for Service Activities		TOTALS	
		% of Revenue		% of Revenue		% of Revenue		% of Revenue		% of Revenue
Revenue										
Grant Awards	\$ 18,000	100.0	\$ -	-	\$ -	-	\$ 20,000	91.0	\$ 38,000	95.0
Contract Revenue	-	0.0	-	-	-	-	-	0.0	-	0.0
Sponsorship Revenue	-	0.0	-	-	-	-	-	0.0	-	0.0
Donated Revenue	-	0.0	-	-	-	-	-	0.0	-	0.0
Charges For Services	-	0.0	-	-	-	-	-	0.0	-	0.0
Website Licenses	-	0.0	-	-	-	-	-	0.0	-	0.0
Interest Earnings	-	0.0	-	-	-	-	1,989	9.0	1,989	5.0
Total Revenue	\$ 18,000	100.0	\$ -	-	\$ -	-	\$ 21,989	100.0	\$ 39,989	100.0
Expenses										
Personnel	\$ -	0.0	\$ -	-	\$ -	-	\$ -	0.0	\$ -	0.0
Travel / Training	-	0.0	-	-	-	-	31	0.1	31	0.1
Outreach	5,974	33.2	-	-	-	-	-	0.0	5,974	14.9
Software	-	0.0	-	-	-	-	-	0.0	-	0.0
Supplies	-	0.0	-	-	-	-	2,452	11.2	2,452	6.1
Equipment	-	0.0	-	-	-	-	-	0.0	-	0.0
Professional Services	6,078	33.8	-	-	-	-	28	0.1	6,106	15.3
Customer Training	-	0.0	-	-	-	-	-	0.0	-	0.0
Customer Support	-	0.0	-	-	-	-	-	0.0	-	0.0
Indirect Costs	772	4.3	-	-	-	-	324	1.5	1,096	2.7
Total Expenses	\$ 12,824	71.2	\$ -	-	\$ -	-	\$ 2,835	12.9	\$ 15,659	39.2
Net Profit (Loss)	\$ 5,176	28.8	\$ -	-	\$ -	-	\$ 19,154	87.1	\$ 24,330	60.8

VENDOR PAYMENTS REPORTED FROM 7/1/23 - 9/30/23 (>1,500)

VENDOR	AMOUNT	PURPOSE
22ND Century Technologies, Inc	213,309.36	Participant work experience for the COVID Grant
A S and D, LLC	6,787.58	OJT Vendor
AVIS Rent A Car System, Inc.	13,977.46	Rental cars/trucks for COVID-19 program
Bowen Mclitt & Britt of FL.	13,638.68	Annual Insurance renewal-Vehicle additions (Ian)
Brandt Ronat and Company	6,843.75	Outreach and Success stories video
Brevard Business News, Inc.	2,175.00	Advertising
Brevard Nursing Academy	40,059.20	Nursing Scholarships
CareerSource Flagler Volusia	3,150.00	Consulting/Learning Initiative
Diversity of Thought, Inc.	5,000.00	Motivational Speaker-AARP
Doxa Academy	7,197.50	Scholarship Tuition
Eastern Florida State College	2,432.30	Scholarship Tuition
Economic Dev. Com Space Coast	6,000.00	EDC Annual Membership
Educare Envision College of Nursing	37,252.50	Scholarship Tuition
Emetseei Institute	1,819.67	Scholarship Tuition
Grainger Industrial Supply	14,562.06	Tools & Supplies - Hurricane Ian
HERC Rentals, Inc	316,102.97	Rental of heavy equipment for Hurricane Ian grant
IM Solutions, Inc.	2,794.45	OJT & Audio/Video Service call
Indian River Networks, LLC.	3,078.50	Participant training
Indian River State College	14,469.60	CDL Tuition
Iron Mountain	4,993.15	Offsite storage of records
Kaseya US Sales, LLC.	13,969.80	Antivirus Software
Knight Enterprise, LLC.	2,379.50	IWT
LEAD Brevard, Inc.	3,500.00	Leadership Tuition
Lowe's	6,217.82	Hurricane Ian/Miscellaneous Supplies
Merritt Island Air & Hear, Inc.	16,356.50	HVAC Repairs
Midwest Dental Arts	2,065.36	OJT
Microsoft Corp.	10,350.00	Office 365 E3 Subscription
New York Wired for Education, Inc.	24,000.00	Metrix Renewal
New Horizons Computer Learning Ctr.	33,945.00	Scholarship Tuition
Office Depot	2,361.61	Office Supplies
PepUp Tech, Inc	14,536.47	Participant training for Rebuild Florida grant
Premier Virtual	9,500.00	Job Fair Subscription
Quality Labor Management, LLC	695,312.33	Participant work experience for the Hurricane Ian Grant
Quantum Improvements Consulting, LLC.	20,000.00	Consulting Services - FAWA Grant
Run Smarter IT, LLC	8,333.99	OJT Vendor
Sage Software, Inc.	3,582.00	Fixed Asset Software
SilverHorse Racing, LLC.	2,728.00	OJT
Southern Janitor Supply	2,305.54	Paper products
Spherion Corporation-Atlanta	39,763.78	Temporary labor for COVID-19 and Rebuild FL grants
Sunbelt Rentals	141,807.08	Rental of heavy equipment for Hurricane Ian grant
Taylor Hall Miller Parker P.A.	2,750.00	Board Member Orientation Training
Truck Driver Institute of Florida, Inc.	43,668.00	CDL Scholarships
United Rentals	125,033.14	Participant training for CDBG construction grant
Wright Express	71,308.66	Fuel for COVID-19 program rental vehicles
TOTAL	2,011,418.31	