CareerSource BROWARD

Broward Workforce Development Board

Audit Committee

Monday, July 13, 2026
12:00 p.m. – 1:00 p.m.

Zoom Meeting ID:	**890 7349 4917**
Zoom Password:	**635744**
Zoom Call-In:	**1 646 876 9923**

CareerSource Broward Main Conference Room

2890 West Cypress Creek Road, Ft. Lauderdale, FL 33309

This meeting is accessible via a Zoom video conference.

https://us02web.zoom.us/j/89073494917?pwd=GCCLLpPkKDPmMmYuZLd1IoTQpqivSd.1

PROTOCOL FOR TELEPHONE/ZOOM MEETING

1. Please state your name when making or seconding a motion. Such as "I move the item, and your name – "Jane Doe". Please also identify yourself when asking a question.

2. Put your phone/microphone on mute when not speaking. Don't forget to take it off when you wish to speak. Telephone users must press *6 to mute or unmute yourself.

3. Votes in the affirmative should be "aye" and in opposition should be "no" (delays in responding sometimes make it difficult to determine the intent of the vote).

4. Please be in a quiet area free of background noise, so we may hear you clearly when you are speaking. When using Zoom, please make sure the background is appropriate or choose one of their virtual backgrounds.

5. If you are calling and must leave the call, please don't put your phone on hold. In some cases, we will get music or recorded messages and we will not be able to conduct business.

6. If you are using your phone for audio, please identify yourself on the screen and state the last 4 digits of the number you are calling from.

7. Please note the chat function has been disabled.

The Committee is reminded of conflict of interest provisions. In declaring a conflict, please refrain from voting or discussion and declare the following information: 1) your name and position on the Board, 2) the nature of the conflict and 3) who will gain or lose as a result of the conflict. Please also fill out form 8B prior to the meeting.

M E E T I N G A G E N D A

CareerSource Broward (CSBD)
2890 West Cypress Creek Road, Ft. Lauderdale, Florida 33309

IDENTIFICATION AND INTRODUCTION OF ANY UNIDENTIFIED CALLERS

SELF-INTRODUCTIONS

APPROVAL OF MINUTES

Approval of the Minutes of the 2/9 Audit Committee meeting.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	Minutes of the Audit Committee meeting

Pages 6 – 9

NEW BUSINESS

1. **Renewal of the Contract for Audit Services with Anthony Brunson, P.A**

   Consideration to approve the renewal of the contract between CareerSource Broward and Anthony Brunson P.A. for conduct of the fiscal year 25/26 organization-wide audit in the amount of $34,680, a 2% ($680) increase over last year's cost of $34,000. This is the 3rd of 4 one-year renewals under their contract. CSBD has been pleased with their work.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	None

2. Renewal of the Contract with Taylor Hall Miller Parker, P.A. (THMP) for Program Monitoring Services

Consideration to approve the renewal of the contract with THMP for program monitoring for Program Year 26/27. Per Board approval they visit twice a year. The fee for each visit will be $27,000, the same as last year for a contract total of $54,000. This is the final renewal under their contract.

RECOMM Approval
ACTION Motion for Approval
EXHIBIT None

3. Renewal of the Contract with Cherry Bekaert (CB) for Fiscal Monitoring Services

Consideration to approve the renewal of the contract with Cherry Bekaert for fiscal monitoring for Program Year 26/27. Per Board approval they visit twice a year. The fee for each visit will be $24,600, the same as last year for a contract total of $49,200. This is the final renewal under their contract.

RECOMM Approval
ACTION Motion for Approval
EXHIBIT None

4. Audit Committee Schedule

Consideration to approve the Audit Committee meeting schedule for this Program Year. Three meetings have been scheduled to align with the issuance of our Audit and monitoring reports. We are recommending Audit Committee meetings take place one (1) hour before the Executive Committee (our traditional time) in October, February, and June. If approved, we will add the meetings to your Outlook calendars.

RECOMM Approval
ACTION Motion for Approval
EXHIBIT None

REPORTS

1. **General Fund Balance**

As of 12/31/25 the General Fund balance was $1,396,394. The General Fund balance as of 5/31/26 is $1,362,800. Of this amount $623,227 is held in reserve leaving a balance of $739,573. From 1/1/26 through 5/31/26, we realized revenues of $103,207 and incurred expenditures of $136,801. Ticket to Work (TTW) has been slow due to a change in the rules however, we now have a full caseload and expect to see an increase in our revenue going forward.

ACTION None
EXHIBIT Memo #01 – 26 (FS)

Pages 10 – 11

2. **Budget vs. Actual Expenditure Report**

Per Audit Committee direction CSBD reports on budget vs. actual expenditures throughout the year. This is an internal control best practice. CSBD receives funds on varying schedules 1) our program year 7/1 – 6/30, 2) Wagner Peyser has a 15 months schedule of 7/1 – 9/30. and 3) the federal fiscal year 10/1 – 9/30. We are on target to expend the majority of our funds and anticipate a small allowable carry forward in the WIOA Adult/Dislocated Worker and Youth funding streams which will be used for training.

ACTION None
EXHIBIT Memo #02 – 26 (FS)

Pages 12 - 13

3. **FloridaCommerce Programmatic Monitoring Report for PY 23/24**

The State conducted program monitoring on 1/29/24 through 2/2/24. To date we have not received an official communication closing out the review period. As we did not want any further delay the report is presented for your review. The State reviewed 247 program cases and CSBD operations consisting of approximately 7,176 elements. There were 10 program findings and 3 other non-compliance issues. All findings and other non-compliance issues were corrected. The program findings equate to an error rate of .21%, less than 1%.

ACTION None
EXHIBIT Memo #04 – 25 (QA)

Pages 14 – 22

4. **Cherry Bekaert, LLP (CB) Fiscal Monitoring - Report #1 PY 25/26**

CB conducted fiscal monitoring for the period 7/1/25 through 12/31/25. They reviewed a total of 1,102 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, we had a 0% error rate. CB reviewed each of internal control areas listed on the chart attached to the memo.

ACTION None
EXHIBIT Memo #11 – 25 (QA)
Cherry Bekaert Monitoring Report #1 for PY 25/26
Attachment A-Chart of Findings

Pages 23 – 24

5. **Taylor Hall Miller Parker, P.A. (THMP) Program Monitoring - Report #1 PY 25/26**

THMP conducted program monitoring for the period 9/1/25 through 2/12/26. They reviewed a total of 186 files consisting of 7,485 elements. There were 3 findings and 11 observations. This equates to an error rate of .06%, or less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

ACTION None
EXHIBIT Memo #09 – 25 (QA)

Pages 25 – 31

MATTERS FROM THE AUDIT COMMITTEE CHAIR

MATTERS FROM THE AUDIT COMMITTEE MEMBERS

MATTERS FROM THE FLOOR

MATTERS FROM THE PRESIDENT/CEO

ADJOURNMENT

MEETING MINUTES

CareerSource Broward Main Conference Room

2890 West Cypress Creek Road, Ft. Lauderdale, FL 33309

The Committee is reminded of conflict-of-interest provisions. In declaring a conflict, please refrain from voting or discussion and declare the following information: 1) your name and position on the Board, 2) the nature of the conflict and 3) who will gain or lose as a result of the conflict. Please also fill out form 8B prior to the meeting.

ATTENDEES IN-PERSON/VIA ZOOM: Keith Costello, Bob Swindell and Zac Cassidy who chaired the meeting. Guests: Anthony Brunson and Jean Borno from Anthony Brunson PA.

STAFF: Carol Hylton, Rochelle Daniels, Mark Klincewicz, Kaminnie Kangal, Maryann Barraza, and Moya Brathwaite.

APPROVAL OF MINUTES

Approval of the Minutes of the 8/11/25 Audit Committee meeting.

On a motion made by Keith Costello and seconded by Bob Swindell the Audit Committee unanimously approved the minutes of the meeting.

NEW BUSINESS

1. **Anthony Brunson, P.A. Audit for Fiscal Year (FY) 2024/2025 Presentation**

   Considered the approval of Anthony Brunson, P.A.'s Audit Report for the 24/25 CareerSource Broward fiscal year. The audit is clean and has an unqualified opinion with no findings and no material weaknesses. Mr. Brunson will present the audit report. As the Audit Committee meets directly prior to the Executive meeting, any recommendations will be presented at the Executive meeting.

   Committee Chair Zac Cassidy introduced Anthony Brunson, CEO, Anthony Brunson PA.

   Mr. Brunson delivered a presentation describing the methodology for conducting the FY' 2024/2025 audit, including the compliance requirements and scope. He provided a comparison of PY 24/25 to PY 23/24 revenues, expenditures, reserves, and reviewed our statement of net position, statement of activities, current ratios, and the Schedule of Expenditures of Federal Awards. Mr. Brunson commended the staff for their hard work and cooperation. He stated he was pleased to report no findings and no weaknesses identified in the internal control systems governing financial reporting.

Mr. Cassidy asked if there were any questions.

Keith Costello stated that Anthony Brunson, P.A., did an excellent job on the audit and that it was a clean audit.

Bob Swindell stated that he had no questions and that he appreciated the audit data being presented in graphic format.

On a motion made by Keith Costello and seconded by Bob Swindell the Audit Committee unanimously approved the FY 24/25 Audit Report.

REPORTS

1. **General Fund Balance**

   As of 6/30/25 the General Fund balance was $1,361,808. From 7/1/25 through 12/31/25, we realized revenues of $121,394 and incurred expenditures of $86,808. The General Fund balance as of 12/31/25 was $1,396,394. Of this amount $607,376 is held in reserve leaving a balance of $789,018.

   Zac Cassidy reviewed the General Fund Balance summary.

   There were no questions or comments from the committee.

2. **Budget vs. Actual Expenditure Report**

   CSBD receives funds based on 1) our program year (PY) 7/1 – 6/30, and 2) on the federal fiscal year (FY) 10/1 – 9/30. WIOA Youth expenditures are lower than planned for this time of year but in-school youth (ISY) programs' work experience activities began in January which will increase expenditures. We are monitoring the School Board which is reporting lower than usual out of school (OSY) enrollments. Wagner Peyser (WP) and SNAP expenditures are also lower 1) for WP we have expenditures that have not been billed yet and 2) SNAP funding was received late in December due to the Government shutdown. We expect to fully expend WP and SNAP by the end of the program year.

   Mr. Cassidy presented a summary of the Budget vs. Expenditure Report

   There were no questions or comments from the committee.

3. **Taylor Hall Miller Parker, (THMP) P.A. Program Monitoring - Report #3 Issued 10/25**

   THMP conducted program monitoring for the period March 18, 2025 through July 31, 2025. They reviewed a total of 181 files consisting of 7,163 elements. There were 3 findings and 9 observations. This equates to an error rate of .06%, or less than 1%. All findings and observations were corrected.

   Mr. Cassidy reported the results of the THMP Program Monitoring Report #3.

   There were no questions or comments from the committee.

4. Cherry Bekaert, LLP (CB) Fiscal Monitoring - Report #3 Issued 9/25

Cherry Bekaert conducted fiscal monitoring for the period 3/1/2025 through 6/30/25. Cherry Bekaert reviewed a total of 968 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, we had a 0% error rate.

Mr. Cassidy presented the results of the Cherry Bekaert Fiscal Monitoring Report #3 and commended staff for achieving a 0% error rate.

Carol Hylton acknowledged the Senior VP of Finance and commended her and her team for a job well done.

5. The Children's Services Council (CSC) Monitoring Report

The Children's Services Council of Broward County conducted an administrative and fiscal review of the CSBD 2025 summer program, and we were commended for having no findings.

Mr. Cassidy presented the summary of the Children's Services Council of Broward County's administrative and fiscal review of the 2025 Summer Youth Employment Program.

There were no questions or comments from the committee.

MATTERS FROM THE AUDIT COMMITTEE CHAIR

Mr. Cassidy commended Ms. Hylton and the staff on the results of the audit and monitoring reports. He also thanked Mr. Brunson for his work with CSBD.

MATTERS FROM THE AUDIT COMMITTEE MEMBERS

Mr. Costello asked whether staff had any insight into how the federal and state budget cuts could impact Broward County and CSBD.

Rochelle Daniels responded that the House and Senate budgets have been released and that our funding remains at the current levels. Since we are forward-funded for two years, funding appears to be stable.

Ms. Hylton indicated that while funding may be stable for us, we have some carry-forward funds that can offset formula funds reductions once we have final numbers.

Ms. Hylton reminded the committee that last year's funding was reduced by about 10% and that we have implemented cost-saving initiatives to allow us to maintain a high level of service to the community.

MATTERS FROM THE FLOOR

Mr. Brunson stated that funding appears to be stable and healthy moving forward.

MATTERS FROM THE PRESIDENT/CEO

Ms. Hylton updated the committee on key initiatives and upcoming events. The first draft of the AI Playbook for Small and Medium-Sized Employers has been received and staff is reviewing it.

The World of Work (WOW) event for 9th and 10th graders is scheduled for 3/4 at the Amerant Bank Arena, with exhibitors being finalized and sponsorships sought.

Preparations for the 2026 Summer Youth Employment Program are underway. Youth are being assessed at the Central One-Stop Center. The State has made space available at no cost. We are still pursuing additional funding to be able to serve more youth.

Some of our other upcoming events include the Aviation Job Fair 2/12, the Manufacturing Employer Forum 2/1 and a Construction Forum 2/2. Committee members are invited to attend.

Mr. Bob Swindell inquired about the date and location of the Aviation Job Fair. Ms. Hylton responded that the Aviation Job Fair is scheduled for 2/12 at the South One-Stop Center, Davie Road Extension in Hollywood.

Mr. Cassidy asked if we had any events scheduled for 11th and 12th graders, since we are hosting the 9th and 10th graders at WOW.

Ms. Hylton stated that the Summer Youth Employment Program serves 11th and 12th-graders.

ADJOURNMENT

11:32 am

Administrative Office
2890 West Cypress Creek Road
Ft. Lauderdale, FL 33309

Memorandum #01 – 26 (FS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: General Fund Balance

Date: July 1, 2026

SUMMARY

As of 12/31/25 the General Fund balance was $1,396,394. The General Fund balance as of 5/31/26 is $1,362,800. Of this amount $623,227 is held in reserve leaving a balance of $739,573. From 1/1/26 through 5/31/26, we realized revenues of $103,207 and incurred expenditures of $136,801. Ticket to Work (TTW) has been slow due to a change in the rules however, we now have a full caseload and expect to see an increase in our revenue going forward.

BACKGROUND

Per governing board direction, CSBD holds a portion of the General Fund in reserve to:

1. Assure funds are available in the event of a questioned or disallowed cost. We carry D&O insurance, but we set aside funds, as not all expenditures are covered by our insurance.

2. Cover the principal payments for the 2890 W. Cypress Creek Road building. Our grants pay for the interest on the mortgage and straight-line depreciation based on 25 years. The depreciation is paid into the General Fund and is used to pay the mortgage principal. As is true of most mortgages, in the earlier years, the payments are mostly interest, which are covered by the grants. In later years, the majority of the payments will be made up of the principal. We use the depreciation collected to pay for the principal.

   Fiscal has calculated the amount that will be needed to pay the principal and tracks it on a monthly basis.

Chart 1- General Fund Reserves

Category		Dollar Amount
Contingency reserve		$250,000
Depreciation collected to date: Less Principle paid with Depreciation revenue since 1/1/2019	$1,246,536 ($873,309)	$373,227
Total		**$623,227**

Chart 2, below is the list of projected expenditures budgeted and approved by the CSBD governing boards that are charged against the General Fund.

Chart 2- Board Approved Budgeted Items

Category	Dollar Amount
Food (Calendar Year)	$27,000
Ticket to Work staff salary, benefits & overhead	$98,500
Application of our Indirect Cost Rate	$19,600
President and General Counsel Salary Cap	$59,200
Total	**$204,300**

DISCUSSION

The General Fund balance as of 12/31/25 was $1,396,394. Chart 3, below is a list of the revenues and expenditures from 1/1/26 through 5/31/26. During this period revenues totaling $103,207 and expenditures totaling $136,801 were incurred. The total of the General Fund balance including reserves minus expenditures is $1,362,800.

Chart 3- Revenues and Expenditures 1/1/26 – 5/31/26

Category	Revenues	Expenditures	Comments
Investment Interest	9,341		SBA
Reimbursement to CSBD	250		Restitution
TTW	1,860		
Depreciation collected from grants	71,756		
Simply Healthcare	20,000		
FY 25/26 Building Principal		55,905	Paid to date $1,086,101
President & General Counsel Salary Cap		59,113	
Food expense		13,126	
Indirect Costs		8,657	
Total	$103,207	$136,801	

The General Fund balance as of 5/31/26 is $1,362,800 of this amount $623,227 is held in reserve leaving a balance of $739,573.

RECOMMENDATION

None. For information purposes.

CareerSource BROWARD

Administrative Office
2890 West Cypress Creek Road
Ft. Lauderdale, FL 33309

Memorandum #02 – 26 (FS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Budget vs. Actual Expenditure Report

Date: July 1, 2026

SUMMARY

Per Audit Committee direction CSBD reports on budget vs. actual expenditures throughout the year. This is an internal control best practice. CSBD receives funds on varying schedules 1) our program year 7/1 – 6/30, 2) Wagner Peyser is on a 15 months schedule of 7/1 – 9/30 and 3) the federal fiscal year 10/1 – 9/30. We are on target to expend the majority of our funds and anticipate a small allowable carry forward in the WIOA Adult/Dislocated Worker and Youth funding streams which will be used for training.

BACKGROUND

Per Audit Committee direction CSBD reports on budget vs. actual expenditures throughout the year. This is an internal control best practice. CSBD receives funds on varying schedules 1) our program year 7/1 – 6/30, 2) Wagner Peyser is on a 15 months schedule of 7/1 – 9/30 and 3) the federal fiscal year 10/1 – 9/30. The committee is reminded that expenditures fluctuate based on when vendor/sub-recipient invoices are received. Below is budget vs. actual through May 31. By reporting on Budget vs. Actual we are meeting a key internal control goal.

DISCUSSION

Chart 1. Represents the 7/1/25 to 6/30/26 annual grant and depicts expenditures through 5/31/26 which is 92% of the program year.

Chart 1: 7/1/25 – 5/31/26 Budget vs. Actual at 92% of the Program Year

Notes	Funding Stream	PY 25/26 Budget	Actual Expenditures 7/1/25 – 5/31/26	% Expended
1	WTP	4,058,171	3,230,598	80%
2	WIOA Adult/Dislocated Worker	5,629,795	4,800,847	85%
3	WIOA Youth	2,135,299	1,607,370	75%

Note 1: WTP

We anticipate the funds will be 100% expended. Per Board policy, any funds still available to us in June are used to serve additional youth in our summer youth employment program. This state has extended our ability to spend WTP funds through August 26.

Note 2: WIOA AD/DW

We expect to have a small amount of carry forward in the WIOA AD/DW funding streams. The federal regulations allow up to 20% carryforward. These funds will be used for training next year.

Note 3: WIOA Youth

We expect to have a small amount of carry forward in our youth funding streams. We are allowed up to 20% carryforward. The funds will be added to the amount available for youth work experience and to meet the new $15.00/hour minimum wage.

Chart 2. Represents the 7/1/25 to 9/30/26 annual grant period and depicts expenditures through 5/31/26 which is 73% of the program year.

Chart 2: 7/1/25 – 5/31/26 Budget vs. Actual at 73% of the Year

Notes	Funding Stream	PY 25/26 Budget	Actual Expenditures 10/1/25 – 5/31/26	% Expended
1	Wagner Peyser	1,779,418	1,106,678	62%

Note 1: Wagner Peyser

We expect to be fully expended by the end of the period.

Chart 3. Represents the 10/1/25 to 9/30/26 annual grant and depicts expenditures through 5/31/26 which is 67% of the program year.

Chart 3: 10/1/25 – 5/31/26 Budget vs. Actual at 67% of the Year

Notes	Funding Stream	PY 25/26 Actually Received	Actual Expenditures 10/1/25 – 5/31/26	% Expended
1	Veterans	189,182	118,212	62%
2	SNAP	204,018	139,890	69%

Note 1: Veterans

To date we received $189,182 and at 67% of the year we are on target to fully expend the funds by September 30. While we were given $263,372 for planning purposes, to date the State has released $189,182.

Note 2: SNAP

SNAP will be in alignment by the end of the year as there were some one-time costs that will not reoccur.

RECOMMENDATION

None. For information purposes only.

CareerSource BROWARD

Administrative Office
2890 West Cypress Creek Road
Ft. Lauderdale, FL 33309

Memorandum #04 – 25 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: FloridaCommerce PY 2023-2024 Programmatic Monitoring Report

Date: February 23, 2026

SUMMARY

The State conducted program monitoring on 1/29/24 through 2/2/24. To date we have not received an official communication closing out the review period. As we did not want any further delay the report is presented for your review. The State reviewed 247 program cases and CSBD operations consisting of approximately 7,176 elements. There were 10 program findings and 3 other non-compliance issues. All findings and other non-compliance issues were corrected. The program findings equate to an error rate of .21%, less than 1%.

BACKGROUND

FloridaCommerce conducted its PY 23/24 program monitoring review on 1/29/24 through 2/2/24. The review covered the period from 4/1/23 through 12/31/23. To date we have not received an official communication closing out the review period. As we did not want any further delay the report is presented for your review.

The following programs were reviewed:

1. Welfare Transition Program (WTP)
2. Supplemental Nutrition Assistance Program (SNAP)
3. Workforce Innovation and Opportunity Act (WIOA)
4. Trade Adjustment Assistance (TAA)
5. Rapid Response
6. Wagner-Peyser (WP)
7. Reemployment Services and Eligibility Assessment (RESEA) Program
8. Jobs for Veterans State Grant (JVSG)
9. Special projects that were operational during the review period

DISCUSSION

State Findings for the Period of April 2023 – December 2023

FloridaCommerce identified 10 program findings and 3 "other non-compliance issues" during their program monitoring review. 247 files were reviewed consisting of approximately 7,176 elements.

Program findings and non-compliance issues are forwarded to the Career Centers and Program Managers as well as to service providers, if appropriate, for responses and resolution. All the findings and non-compliance issues were corrected. The findings equate to an error rate of .21%, less than 1%.

The findings and non-compliance issues are presented below, along with the corrective action taken.

There were 10 Program Findings and 3 Non-compliance Issues:

ONI Number WT 22.24.01 – Initial Assessments and Individual Responsibility Plans
There was one participant's initial assessment that did not include the required skills and work history elements and one participant's IRP did not include the required services element.
Recommendation
CSBD staff should ensure initial assessments and IRPs include all required elements (i.e., skills and work history, weekly activities, and services to participants).
Agree/Disagree
Agree
Resolution
• This issue was associated with a new Success Coach who was still in training. • CSBD staff reviews and approves all IRPs for new Success Coaches for the first three (3) months. • CSBD staff randomly reviews IRPs each week and emails the WTP Program Manager the results of the monitoring. • Written notification to staff informing them of related requirements was done.

Finding Number SNAP 22.24.01 – Sanction Warranted
One participant did not have a sanction requested for non-compliance for lack of activity hours.
Recommendation
CSBD should initiate sanction requests timely with supporting documentation or document that good cause action has been taken if the case is still open.
Agree/Disagree
Disagree This occurred at a time when SNAP funding was unavailable and to protect the SNAP recipient, they were issued a waiver
Resolution
Per State resolution guidance CSBD confirmed that: • All customers' assigned participation, actual hours, and JPR entered hours are verified for accuracy, including all related case notes. • CSBD requires that staff request a manual sanction on the same day a participant is determined non-compliant with the 80-hour requirement by addressing them within 24 hours through supervisory review and coaching. • The WTP Program Manager (PM), and Center Managers have developed a scheduling framework that aligns with the projected date of participants' completion of required hours within a specific two-day window each month. The goal is to streamline and standardize the process for documenting compliance, non-compliance, and associated actions. This plan was been implemented 7/1/25. • SNAP internal monitoring was increased to monitor compliance.

Finding Number SNAP 22.24.02 – Initial Engagement Process
Three 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.
Recommendation
CSBD staff should select the appointment status outcomes within two business days of the appointment or no-show date.
Agree/Disagree
Disagree
Resolution
CSBD disagreed with this finding because policy allows for 1 rescheduling however • The SNAP Program Manager reviewed the issue with the SNAP Supervisor / Success Coach. • Internal peer review monitoring was reassigned to ensure objective verification for compliance. • Using the reports available through OSST MyTess, showing scheduled attendees and orientation sign-in sheets, staff have recorded the customer's attendance on the same day. For all no-shows, the penalty process is immediately initiated. • Written notification was provided to staff informing them of related requirements. • SNAP internal monitoring was increased to monitor compliance.

Finding Number WIOA 22.24.03 – Supportive Services
Of nine participants who received supportive services, one participant's documentation to verify the support service activity was not maintained in the participant's case file. Additionally, two participant case files contained documentation that did not match the supportive service activity type recorded in Employ Florida.
Recommendation
CSBD staff should provide documentation to verify supportive service activity in EF as well as the participant's receipt of the support service.
Agree/Disagree
Disagree
Resolution
CSBD disagreed with this finding. • Support services were reviewed in detail at the October 29, 2024, annual WIOA staff training. • Quality Assurance staff conducted a special review of support services in May 2024, followed by three regular reviews of support services during the year. • Staff identified as having ongoing issues were placed on corrective performance plans and/or counseled.

Finding Number WIOA Youth 22.24.04 – Quarterly Follow-ups
Of the five Youth participants who required quarterly follow-ups, one did not have a quarterly follow-up conducted.
Recommendation
CSBD staff should provide documentation that quarterly follow-ups have been conducted in EF accurately and timely.
Agree/Disagree
Agree
Resolution

- The quarterly follow-up was not initially completed because the youth was unintentionally soft exited. The missing follow-up was promptly completed before the completion of the State's monitoring.
- To prevent this from happening in the future, Employ Florida 'Soon to Exit' reports are run on a weekly basis to identify youth scheduled for soft exits. The youth's Success Coaches are contacted so they can assess the participant's suitability for program closure.
- The WIOA Youth PM facilitated two training sessions on 4/17/24 and 4/26/24 for staff that addressed the correct protocol when closing a file in Employ Florida. The training included the importance of completing the quarterly follow-ups as required for each participant. The 4/17/24 meeting was in person and the 4/26/24 training was virtual.

Finding Number WIOA Youth 22.24.05 – Follow-up Services
Of the six Youth participants who exited the WIOA Youth program, one did not have documentation to support that follow-up services were offered or provided.
Recommendation
CSBD staff should provide documentation that follow-up services have been offered to the individual if the case file is still open and active.
Agree/Disagree
Agree
Resolution
The WIOA Youth Program Manager facilitated two training sessions on 4/17/24 and 4/26/24 that addressed the correct protocol when closing a file in Employ Florida. The training emphasized the need for staff to explain follow-up services to youth prior to program closure and to document such discussions in case notes. The 4/17/24 training was in person and the 4/26/24 training was virtual.

Finding Number WIOA Special Projects 22.24.06 – Nationally Recognized Credentials
Of the two Special Project case files reviewed of participants who had a credential attainment recorded in Employ Florida, one did not meet the definition of a recognized credential.
Recommendation
CSBD staff should enter and accurately record credential attainment information in Employ Florida.
Agree/Disagree
Agree

Resolution
• This was an isolated incident. • Credential attainment was reviewed at the October 29, 2024, annual WIOA staff training. • WIOA staff were directed to review the Types of Acceptable Credentials found on TEGL 10-16, page 14 to 15 on 5/15/2025, which was also discussed in subsequent staff meetings. • Quality Assurance staff conducted tri-annual monitoring of credential attainment.

Other Noncompliant Issue (ONI) Number WP 22.24.02 – Wagner-Peyser Job Seeker Services and Activities
Of the 20 job seekers reviewed, 14 job seekers had specific service codes in Employ Florida (codes 116 – Received Service from Staff Not Classified), which case notes in the files did not meet the requirements for the specified services recorded.
Recommendation
CSBD staff should provide documentation verifying that services were provided, recorded, and case noted for job seekers if the job seekers' case file are still open.
Agree/Disagree
Disagree
Resolution
• CSBD disagreed with this finding as the service code guide covering the review period specifically states that a description of the activity be present in the case note, and additionally states that it must be used when there is no other existing code to describe services provided. • CSBD staff followed procedure and ensured that their service was logged and defined using a code for which no other existed. • To address the issue, the PM reviewed the matter with the Wagner-Peyser Supervisors and Success Coaches. Training was provided in February 2024 through a region-wide meeting and multiple weekly team huddle meetings throughout the remainder of the program year. • Quality Assurance staff conducted tri-annual monitoring of service codes.

Finding Number JVSG 22.24.07 – Veteran Priority of Service
Of the 15 veteran case files reviewed, two participants did not have a Priority of Service (POS) service code (089 automated or 189 manual) or a case note recorded in Employ Florida when participation began. Another participant was also missing the required case note associated with the 189 POS activity code.
Recommendation
CSBD staff should provide documentation that staff have made or initiated contact to verify veteran status and to ensure POS was provided. CSBD staff should also ensure that the 189-service code, along with a proper case note, is recorded on the Wagner-Peyser application if no automated 089 code is present.
Agree/Disagree
Agree
Resolution
• The PM reviewed the issue with the Wagner-Peyser Supervisor and the Success Coaches. • POS training was provided through multiple weekly team huddle meetings, and a Wagner-Peyser training was held for staff to ensure proper documentation of POS. • An internal process was implemented to require all veteran customers to see a Wagner-Peyser Success Coach for POS information. • Weekly internal monitoring was assigned to ensure verification of compliance. • Quality Assurance staff conducted tri-annual monitoring of the application of the POS 189 service code.

Finding Number JVSG 22.24.08 – Veteran Intake, Eligibility, and Case Management
• One veteran participant's Objective Assessment Summary (OAS) case note did not note that they were referred to the Disabled Veterans Outreach Program (DVOP) by an eligible partner program. Also, there were no other separate case notes identifying that the participant was referred by an eligible partner program or through the VA VRE program. • One veteran participant had an incomplete Employ Florida OAS. The case notes were missing entirely or missing required elements and many summaries were left blank. • Five veteran participant IEPs showed the DVOP did not use the S.M.A.R.T principles to create the IEP and list all barriers uncovered in the OAS, additional barriers, and wraparound services needed. • One veteran participant did not have a case note explaining the case closure.

Recommendation
CSBD staff should provide documentation of case notes or other documentation if the participant was referred to the DVOP by an eligible partner program, which includes required information within the case note on the OAS.
Agree/Disagree
Disagree
Resolution
• CSBD disagreed with all of the above except the one relating to having S.M.A.R.T. principles on IEPs. • The PM reviewed the issues with the involved Success Coaches, provided training through one-on-one counseling, and training was provided by the FloridaCommerce Regional JVSG Coordinator on July 31, 2024, which all veteran staff attended. • A CSBD internal process was implemented requiring the WP/Vets Program Manager review all newly registered JVSG Veterans on a monthly basis to ensure compliance. Also, an internal process was developed to require LVERs to review the OAS documents for employment information on a monthly basis. • The WP/Vets Program Manager reviewed all of the Veteran Success Coach's files to ensure all IEP goals were S.M.A.R.T. • The Program Manager reviewed the issue with the Success Coach involving case notes, explaining the reason for a case closure, and they jointly reviewed additional case closures and the cases assigned to the Veteran Success Coach, and all were in compliance.

Finding Number JVSG 22.24.09 – Service / Activity Code Use and Entry
Of the 15 veteran case files reviewed, two Veteran participants had service code V11, Work Readiness Case Conference, that was missing required information documented in the case note.
Recommendation
CSBD Disabled Veterans Outreach Program (DVOP) staff should document the required elements within the V11 case notes to include date, time, location, and salary expectations that determined work readiness of the participant.
Agree/Disagree
Disagree
Resolution
• CSBD disagreed with this finding. • However, the PM reviewed the issue with the Success Coach, training was provided through one-on-one counseling, and a full departmental training was led by the FloridaCommerce Regional JVSG Coordinator on July 31, 2024. • An internal process was established that the WP/Vets Program Manager reviews the V11 case notes, and no further issues were found on a weekly basis. • Quality Assurance staff conducted tri-annual monitoring of the application of the V11 code.

ONI JVSG #22.24.03 – Veteran Experience
Of the 15 veteran cases reviewed, two veteran participants' sequence of services were not captured completely and did not indicate smooth transitions between services and/or departments.
Recommendation
CSBD staff should correctly document the intake process with all DVOP eligible/referred participants, including documenting all partner agency referrals via in a case note within the OAS or record activity code V10 for participants gained through outreach efforts when services are provided.
Agree/Disagree
Agree
Resolution
• The PM reviewed the issue with the Success Coach, and training was provided through one-on-one counseling, and a full departmental training led by the FloridaCommerce Regional JVSG Coordinator was conducted on July 31, 2024. • An internal process was developed to ensure that all partner agency referred veterans are screened by AJC staff at intake to determine eligibility for services and for a seamless priority of service. • On a weekly basis, all JVSG Success Coaches submit a CRM report that details activities for their customers.

Finding Number Management Review Process 22.24.10 – Sunshine Provision
The most recent IRS form 990 was not posted to CSBD's website at the time of the review.
Recommendation
Although the IRS Form 990 was posted during the review, CSBD staff should assure that the most recent Internal Revenue Service (IRS) Form 990 is posted on their website annually and within 60 calendar days after it is filed with the IRS.
Agree/Disagree
Disagree
Resolution
• CSBD disagrees with this finding, as it properly posts its 990 and did so during the week of the state's review, and because the BWDB is not the fiscal agent and has no bank accounts; therefore, there was no impact or withholding of information to the public. • Further, based on CSBD fiscal's year end, the 990 is posted by the 15th of February every year, which was to occur a little after the state monitoring in January 2024. • The requirement of posting our 990 is now included in our electronic Activity / Document Tracker, which tracks tasks as they become due by automatically emailing reminders to staff. Reminders are now sent out to the VP of Finance, Executive VP of Administration and VP of Quality Assurance every 90 Days, 60 Days, 30 Days, 15 Days and 0 Days of it becoming due.

RECOMMENDATION

None. For information purposes only.

CareerSource BROWARD

Administrative Office
2890 West Cypress Creek Road
Ft. Lauderdale, FL 33309

Memorandum #11 – 25 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Cherry Bekaert, LLP Fiscal Monitoring – Report #1 PY 25/26 Issued 5/29/26

Date: June 17, 2026

SUMMARY

Cherry Bekaert conducted fiscal monitoring for the period 7/1/25 through 12/31/25. Cherry Bekaert reviewed a total of 1,102 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, this was a 0% error rate.

BACKGROUND

Cherry Bekaert monitors fiscal activities two times a year. This was the first monitoring for the program year.

DISCUSSION

Cherry Bekaert conducted fiscal monitoring for the period 7/1/25 through 12/31/25. Cherry Bekaert reviewed a total of 1,102 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, this was a 0% error rate.

RECOMMENDATION

None. For information purposes only.

QA #11-25 ATTACHMENT A Cherry Bekaert Fiscal Findings - PY 25-26 Monitoring Report #1	
Procedure	**Report #1** 07/1/25 - 12/31/25
Insurance	0
Local Plan Controls Review	0
Internal Control Website Review	0
ETA Salary and Bonus Cap Calculation	0
Youth Work Experience Expenditure Review	0
Cash Draw	0
Budget vs Actual Grants/Programs	0
Executive Depart. Log - Reconciliation	0
Cash Receipts	0
Bank Reconciliation – Operating Account	0
Bank Reconciliation – Staff Payroll Account	0
Bank Reconciliation – Participant Payroll Account	0
Bank Reconciliation – Money Market General Fund Account	0
Bank Reconciliation – AP	0
Cancelled Checks	0
Sub-Recipient Enterprise Resource Application(SERA) Financial Report	0
Cost Allocation Statistics	0
Participant Payroll	0
Integrative Staffing Payroll	0
On the Job Training (OJT)	0
Welfare Transition Program (WTP) Community Work Experience	0
Staff Payroll	0
Incumbent Worker Training (IWT)	0
Summer Youth Payroll	0
Customer-Related Expenditures – WIOA ITA & WTP	0
Cell Phone Expenditures	0
Youth Support & WIOA (AD/DW) Payments	0
Procurements – Micro Purchase	0
Procurements – Small Purchases	0
P-Card Expenditures	0
Non-Payroll Expenditures	0
Mileage Reimbursements (Individuals)	0
Unpredictability and Grant Compliance Review	0
Subawarding/Subrecipient Monitoring	0
Travel Reimbursement	0
Forensic Testing – Journal Entry Review	0
TOTAL	**0**

This chart provides a breakdown of fiscal findings by category type.

CareerSource BROWARD

Administrative Office
2890 West Cypress Creek Road
Ft. Lauderdale, FL 33309

Memorandum #09 – 25 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Taylor Hall Miller Parker, P.A. (THMP)
Program Monitoring Report #1 – PY 25/26

Date: May 6, 2026

SUMMARY

THMP conducted program monitoring for the period 9/1/25 through 2/12/26. They reviewed a total of 186 files consisting of 7,485 elements. There were 3 findings and 11 observations. This equates to an error rate of .06%, or less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

BACKGROUND

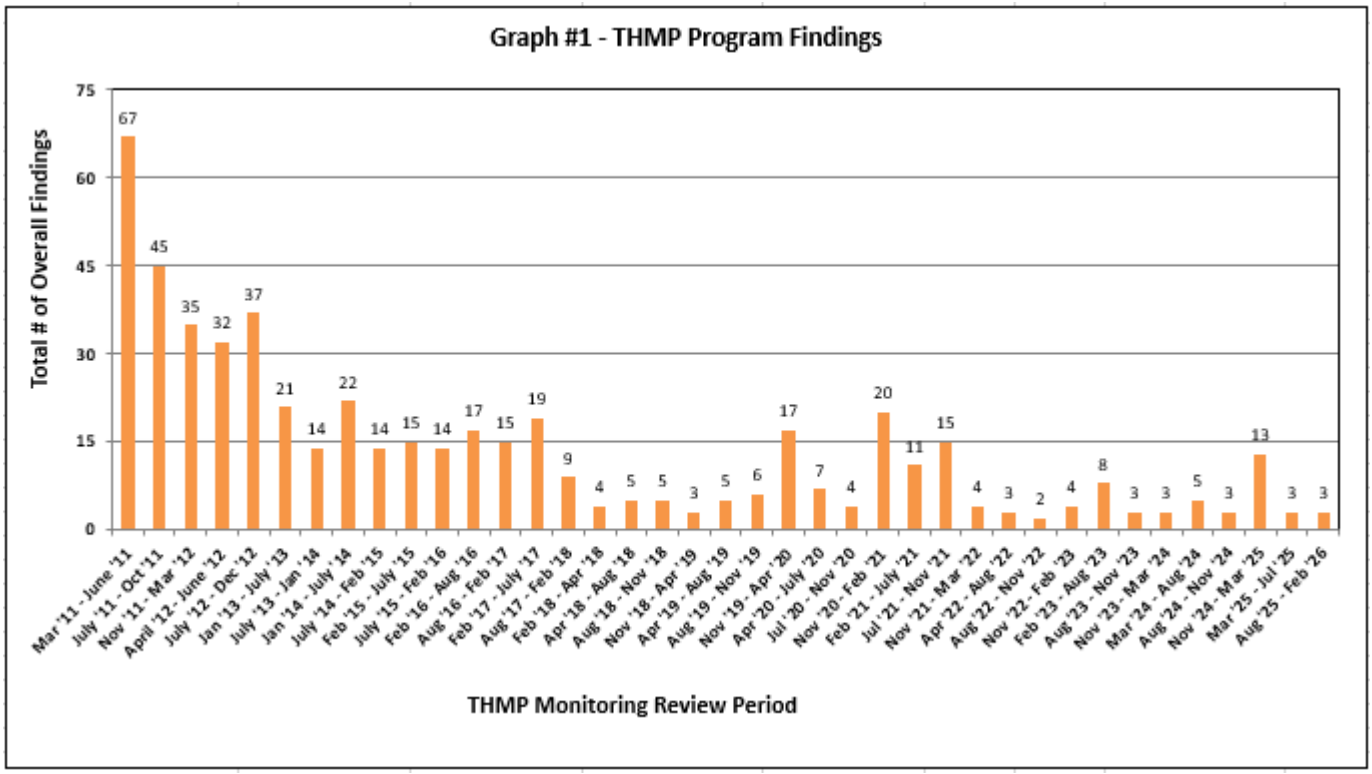
THMP monitors program activities two times a year. This was the first report for PY 25/26. This monitoring covered the period 9/1/25 through 2/12/26.

DISCUSSION

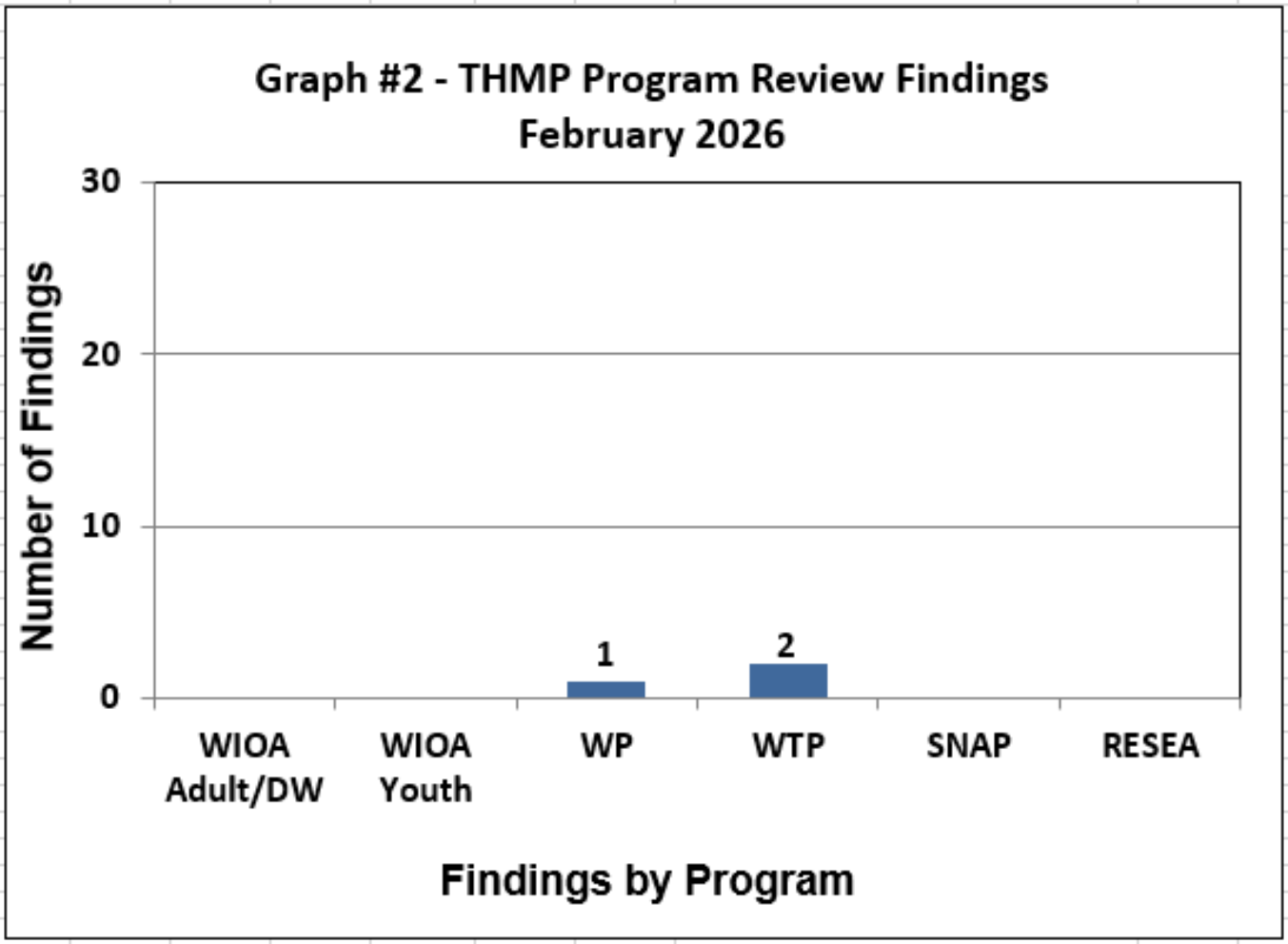
THMP identified 3 findings and 11 observations during their program monitoring visit. They reviewed a total of 186 files consisting of 7,485 elements. This equates to an error rate of .06%, or less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

THMP Program Findings

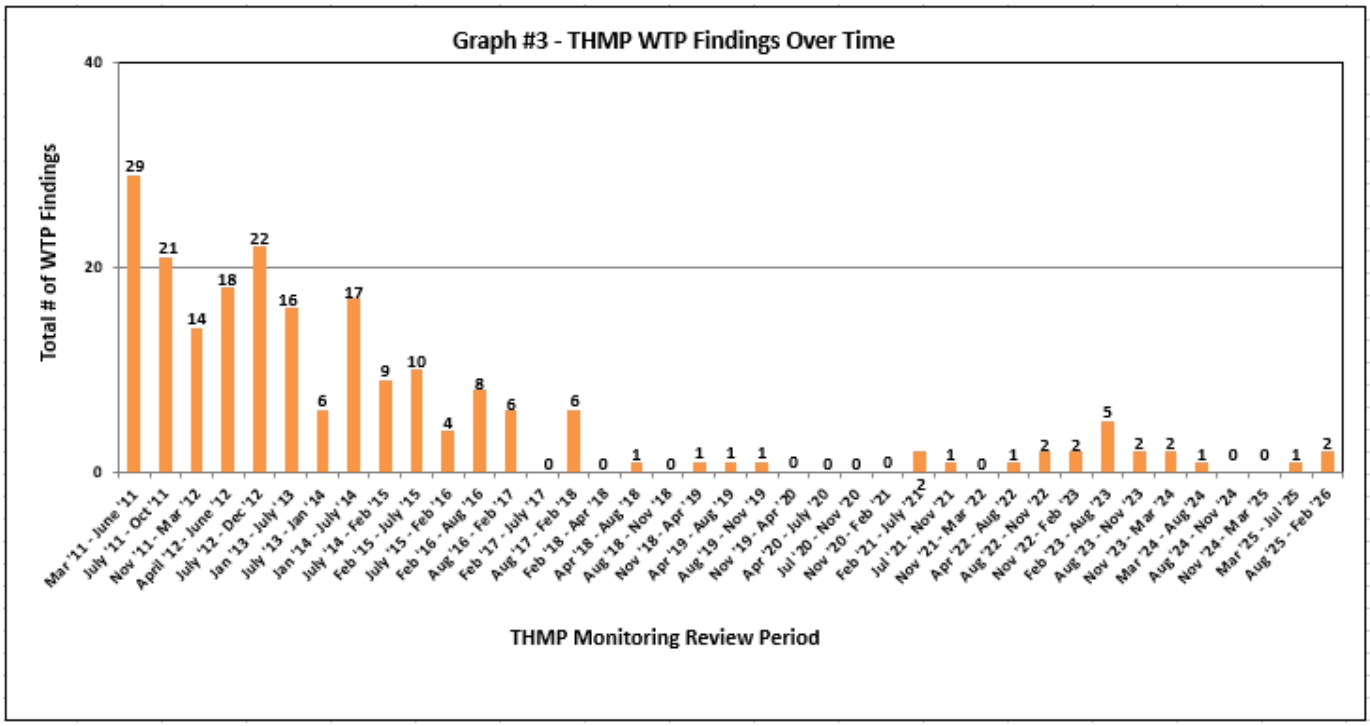
A chart trending program findings, per review period since March 2011, is represented in Graph #1, as follows:



A breakdown of findings by program is represented in Graph #2 as follows:



A trending chart for THMP Welfare Transition Program (WTP) findings per review period since March 2011 is represented in Graph #3 as follows:



THMP Program Findings for the Period of 9/25 – 2/26

The findings and observations in this report were forwarded to the Career Centers and Program Managers for resolution and responses. The findings and observations are presented by funding stream, along with the corrective action taken.

WIOA Adult/Dislocated Worker

A. 30 WIOA Adult, Dislocated Worker and Special Project customers files from enrollments in Employ Florida (EF) were reviewed; 10 from each Center. There were **(0)** findings and **(0)** observations.

B. 2 WIOA Incumbent Worker Training (IWT) customers from enrollments in EF were reviewed. There were **(0)** findings and **(0)** observations.

C. 4 NDWG Hurricane Ian customers from enrollments in EF were reviewed. There were **(0)** findings and **(0)** observations.

WIOA Youth

A. 20 WIOA Youth files were reviewed: 3 CareerSource Broward (CSBD), 2 Center for Independent Living (CIL), 4 FLITE Center, 4 HANDY, and 7 School Board of Broward County (SBBC). There were **(0)** findings and **(4)** observations.

Observations File/System Review
There were four (4) youth participants from the School Board of Broward County that participated in a Work Experience, but the Individual Service Strategy (ISS) in EF was not updated to reflect their participation in that activity.
Recommendation
Staff should ensure the youth's ISS in EF reflects their participation in a Work Experience activity.
Agree / Disagree
Agree
Resolution
The state recently required the youth ISS be entered into EF using a new state template. Provider staff were unaware and have since update EF to match their paper files. The Youth Program Manager routinely reminds the youth provider staff about the use of the ISS template in EF. The Youth PM checks EF to assure updates are entered timely. and also spot checks for proper ISS entry in EF. Further, the Youth Program Manager meets with providers every other week and a run a biweekly report in EF and reviews and discuss the ISS with them.

Wagner-Peyser (WP)

A. 30 WP accounts were reviewed; 10 from each Center. There were **(0)** findings and **(0)** observations.

B. 30 WP job orders were reviewed. There was **(1)** finding and **(0)** observations.

Findings WP/Service Documentation Review
For a newly registered employer, there was not a case note documenting the independent verification of the employer's registration in EF.
Recommendation
Staff should ensure an independent verification of the employer's registration is conducted within two business days of the initial registration, following a detailed caste note entered into EF.
Agree / Disagree
Agree
Resolution
The Business Services Supervisor coached the staff member one-on-one on the proper procedure for completing the employer's verification process when entering new employer accounts in EF. They also reviewed the local policy with the staff member.

Reemployment Services and Eligibility Assessment (RESEA)

10 RESEA files were reviewed from EF. There were **(0)** findings and **(0)** observations.

Welfare Transition Program (WTP)

A. 19 WTP mandatory files were reviewed (6 from North, 8 from Central, and 5 from South). There were **(2)** findings and **(4)** observations.

Findings WTP Pre-penalties/Sanctions
Attempts to verbally contact for pre-penalty counseling within the 10-day conciliation period were missing for two participants.
Recommendation
Staff should ensure to timely document attempted contacts with customers.
Agree / Disagree
Agree
Resolution
Both cases were reviewed and corrections were made, including documenting outreach efforts and updating case notes in the system. A targeted debrief was conducted with the assigned staff members, supervisors, and THMP on February 12, 2026, to review the requirement. The requirement was reviewed again during regional WTP training on February 18, 2026, emphasizing timely verbal outreach and proper case note documentation. Success Coaches were reminded to make and document at least one verbal contact attempt by phone or direct communication during the conciliation period prior to imposing a penalty. Supervisors have conducted periodic case reviews to ensure pre-penalty counseling attempts and documentation are completed within required timelines. The WT Program Manager will continue reinforcing policy requirements during team meetings to ensure consistent compliance to prevent recurrence.

There were **(4)** observations.

Observation
a) A participant was missing a 30-day follow up in OSST. b) A participant's pre-penalty was not initiated nor terminated in a timely manner. c) Sanctions were not requested in a timely manner for two participants.
Recommendation
a) Staff should conduct a 30-day follow up timely and document it properly in OSST. b) Staff should ensure pre-penalty actions are initiated and terminated in a timely manner. c) Staff should ensure sanctions are requested in a timely manner for participants.
Agree/Disagree
Agree

Resolution
a) – c) The 30-day employment follow-up was completed and documented in the OSST Follow-Up Record, and the case file was updated where possible to reflect accurate system information. The requirements were reviewed with the assigned team members and supervisors on February 12, 2026, to review the findings with THMP This was also covered at the regional WTP training on February 18, 2026. Success Coaches were instructed to utilize calendar reminders and system alerts to track employment follow-up due dates and pre-penalty timelines to prevent missed or delayed actions. Supervisors conduct periodic case reviews to verify that follow-ups, pre-penalty actions, and terminations are processed and documented in a timely manner. Management will continue reinforcing documentation standards and case management timelines to improve accuracy, timeliness, and overall WTP program compliance.

B. 2 WTP Domestic Violence files were reviewed; There were **(0)** findings and **(0)** observations.

C. 4 WTP Upfront Diversion files were reviewed; (2 North and 2 South) There were **(0)** findings and **(0)** observations.

D. 1 WTP Relocation Diversion file were reviewed; There were **(0)** findings and **(1)** observation.

Observation
The Relocation Packet retained in a participant's case file contained an incomplete budget form.
Recommendation
Staff should ensure all Relocation Packet documents are properly completed prior to processing a participant's relocation diversion request.
Agree/Disagree
Agree
Resolution
This was reviewed with the assigned staff and supervisors on February 12, 2026. This was reinforced during regional WTP training on February 18, 2026. Staff reviewed the Relocation Packet requirements including the budget. To assist staff the budget form was updated to include highlights to clearly identify the section that must be completed. Supervisors and Success Coaches have been reminded to review Relocation Packets for completeness before finalizing and uploading documentation to the case file. Supervisors review relocation files as part of their monthly desk review samples to ensure Relocation Packets are properly completed. The Program Manager has reinforced documentation expectations during staff discussions to ensure accurate and complete case file documentation moving forward.

E. 21 WTP transitional files were reviewed; 7 from each center. There were **(0)** findings and **(0)** observations.

Supplemental Nutritional Assistance Program (SNAP)

10 SNAP files were reviewed. There were **(0)** findings and **(2)** observations.

Observation SNAP/Case Management
The penalty for failure to complete the Notice of Mandatory Participation (NOMP) requirements was not lifted in a timely manner for two participants.
Recommendation
Staff should ensure penalties related to failure to complete NOMP requirements are reviewed and lifted promptly once participants satisfy all program obligations.
Agree / Disagree
Agree
Resolution
The two participant case penalties for NOMP compliance were updated and lifted in the system, where appropriate. The Supervisor/Success Coach was coached on February 17, 2026, of the requirement to timely lift penalties once participants come into compliance. During a SNAP Training and review debrief on February 26, 2026, staff were reminded that procedural requirements remain applicable despite case delays due to the government shutdown. The Supervisor/Success Coach was instructed to monitor compliance status closely and document timely actions to lifted penalties to prevent delays in the future. Supervisors have conducted periodic reviews of penalty actions to ensure timely processing and proper documentation. The Program Manager has reinforced policy requirements during staff meetings and update staff on any procedural changes related to government interruptions or funding delays.

One-Stop Operator

The One-Stop Operator's contract scope of work responsibilities were reviewed to determine if contract deliverables were met; 2 MOUs/IFAs from Broward County and School Board of Broward County were reviewed to ensure key elements were included in the agreements based on state and federal policy requirements. There were **(0)** findings and **(0)** observations.

RECOMMENDATION

None. For information purposes only.