



**Broward Workforce Development Board
Audit Committee**

**Monday, September 14, 2020
11:00 a.m. – 12:00 p.m.**

ZOOM Meeting ID: 83374913576
ZOOM Password: 188014
ZOOM Call In: Number: +1 646 876 9923

VIRTUAL MEETING

Due to COVID - 19, in the interest of keeping our board, staff, and public safe this meeting is being held via Zoom using the link below. Please do not attend in person.

<https://us02web.zoom.us/j/83374913576?pwd=MGk4allvcGR3NIU4S3lxV2pJZy83QT09>

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.
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.

A G E N D A

**CareerSource Broward (CSBD)
2890 West Cypress Creek Road
Fort Lauderdale, Florida 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.

SELF-INTRODUCTIONS

APPROVAL OF MINUTES

Approval of the Minutes of the February 10, 2020 Audit Committee meeting.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	Minutes of the February 10, 2020 meeting

Pages 6 - 9

PRESENTATION

ANTHONY BRUNSON, CEO, Anthony Brunson P. A. will present regarding PY 19 – PY 20 Audit Entrance Conference

NEW BUSINESS

1. Move Annual Planning Session and Conduct Board Workshops in December

Consideration to approve 1) a change to the schedule of the Broward Workforce Development Board, Inc. annual planning session from December to March/April to align with the program year and the timing of decisions regarding our resource investments as reflected in the approval of our budget. This will also allow more time for the pandemic to subside so we can meet in person. 2) The scheduling of Zoom workshops for the governing boards following the December Meeting to update the board on all the programs and services offered by CSBD.

RECOMM	Motion
ACTION	Discussion
EXHIBIT	Memo #05 – 20 (LS)

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REPORTS

1. General Fund Balance

On 12/31/19 the General Fund balance was \$569,126. Since then, we have realized revenues of \$178,108 and expenditures of \$102,249 resulting in a balance of \$644,985 as of 6/30/20.

ACTION None
EXHIBIT Memo #01 – 20 (FS)

Pages 12 - 13

2. Budget vs. Expenditures Report 7/1/19 through 6/30/20

The Budget vs. Expenditure Report is divided into 2 charts. The first is for funding streams awarded on July 1st in accordance with the WIOA program year and our other funding streams awarded on October 1st in accordance with the federal fiscal year. In general we are on target to meet projected expenditures. We are working with our youth providers to increase expenditures and have provided them with additional staff for work experience and job development. We have received additional funds for Veterans and have a plan to spend those funds.

ACTION None
EXHIBIT Memo #02 – 20 (FS)

Pages 14 - 15

3. Acceptance of DEO Program Monitoring Report issued December 6, 2019

The Florida Department of Economic Opportunity issued their CSBD Program Monitoring Report for the period 4/18 through 3/19, on 12/6/19. There were seven (7) findings and seven (7) non-compliance issues. All the findings, and non-compliance issues were corrected and the observations were addressed. They reviewed a total of 241 files consisting of 9,653 elements. The error rate was about .015%. CSBD's Corrective Action Plan was accepted by DEO on 4/18/20.

ACTION None
EXHIBITS Memo #02 – 20 (QA)

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4. **Cherry Bekaert LLP Fiscal Monitoring Report #2 PY 19-20 Issued April 2020**

Cherry Bekaert conducted fiscal monitoring for the period 10/1/19 through 1/31/20. Cherry Bekaert reviewed a total of 913 elements during the review period. There were no (0) findings or observations which reflects an error rate of 0%.

ACTION None
EXHIBITS Memo #03 – 20 (QA)
Chart of Findings

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5. **Cherry Bekaert LLP Fiscal Monitoring Report #3 PY 19-20 Issued August 2020**

Cherry Bekaert conducted fiscal monitoring for the period 2/1/20 through 5/31/20. Cherry Bekaert reviewed a total of 1,040 elements during the review period. There were no (0) findings or observations which reflects an error rate of 0%.

ACTION None
EXHIBIT Memo #05 – 20 (QA)
Chart of Findings

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6. **Taylor Hall Miller Parker P.A. Program Monitoring Report #1 PY 19-20 Issued March 2020**

Taylor Hall Miller Parker (THMP) conducted program monitoring for the period 08/1/19 through 11/21/19. They reviewed a total of 180 files consisting of 7,743 elements. There were 6 findings and 30 observations. The findings equate to a .078% error rate. All findings and observations were corrected except where cases were closed and no further action could be taken.

RECOMM None
EXHIBIT Memo #01 – 20 (QA)
Chart of Findings

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7. **Taylor Hall Miller Parker P.A. Program Monitoring Report #2 PY 19-20 Issued August 2020**

Taylor Hall Miller Parker (THMP) conducted program monitoring for the period 11/21/2019 through 4/2/2020. There were 17 findings and 22 observations. They reviewed a total of 176 files consisting of 7,001 elements. The findings equate to a .24% error rate. All findings and observations were corrected except where cases were closed and no further action could be taken.

RECOMM None
EXHIBIT Memo #4 – 20 (QA)
 Chart of Findings

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MATTERS FROM THE AUDIT COMMITTEE

MATTERS FROM THE FLOOR

MATTERS FROM THE PRESIDENT/CEO

ADJOURNMENT



MINUTES

Audit Committee Meeting
Monday, February 10, 2020
CareerSource Broward, 2890 West Cypress Creek Road, Fort 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: Chair, Commissioner Michael Carn, Chair, Dr. Ben Chen, Gary Arenson, and Dr. Lisa Knowles

STAFF: Rochelle Daniels, Mason Jackson, Carol Hylton, Christine Azor, and Elizabeth Messler were present.

Michael Carn, Chair, opened the meeting with self-introductions. Anthony Brunson and Audrey Robinson from Brunson, PA, also attended to present. Commissioner Carn suggested that the minutes should reflect the individual responsible for chairing the meeting. It was agreed that this will be included in the minutes in the future.

APPROVAL OF MINUTES

Approval of the Minutes of the December 2, 2019 Audit Committee meeting.

On a motion by Dr. Ben Chen and seconded by Gary Arenson, the Audit Committee unanimously approved the minutes of the December 2, 2019 Audit Committee Meeting.

NEW BUSINESS

1. Anthony Brunson, PA Audit for FY 2018-2019 Presentation

Anthony Brunson, PA has completed its Audit Report for the 2018 – 2019 CareerSource Broward fiscal year. The audit is a clean opinion with no findings and no material weaknesses.

Anthony Brunson presented a summary of the audit report, which was conducted according to generally accepted auditing standards and included a review of internal controls governing financial operations, as well as laws and regulations. Tests of compliance with the Uniform Guidance, formerly called the Single Audit, and with rules of the Auditor General were conducted. A copy of the presentation is on file with CareerSource Broward (CSBD).

All members present received a copy of the Audit Report to review as Mr. Brunson delivered the presentation. Mr. Brunson stated the significant results were an unmodified audit opinion, which means CSBD complies with all the industry standards in connection with the report. He stated that there were no findings on compliance with the Uniform Guidance and no significant weaknesses noted in the internal controls, which is certainly a credit to the CSBD team.

Mr. Brunson reviewed the Statement of Net Positions over the past three years. He noted that the assets in 2019 decreased from 2018 by approximately \$878,000 which was primarily due to timing differences of where accounts receivables and accounts payable were with different programs at year-end. Mr. Brunson noted that this same decrease can be seen with the liabilities of approximately \$1 million. He noted that last year we had a larger deferred amount than we do this year. In regards to the net position, we had an increase of approximately \$134,000 or 6% which was primarily driven by the investment in capital assets associated with the building over the last year.

Mr. Brunson stated that expenses increased \$1.7 million or 9% primarily attributable to two large fund increases for Hurricane Irma at \$400,000 and Dislocated Workers at \$1.4 million, which is similarly reflected in program revenue. He also noted that the working capital ratio that compares current assets to liabilities is at a good ratio of \$1.03 to \$1.00, which means that obligations are getting paid as they become due. Mr. Brunson noted that this is attributable to CSBD's investment in the building.

Mr. Brunson mentioned that they made one recommendation to CSBD to take a look at the "due to" and "due from" accounts and how to reconcile related internal accounting. Gary Arenson inquired about the expectation. Mr. Brunson noted that these should equal and can be reflected as such via a journal entry. Mason Jackson cited an example as not getting our Supplemental Nutrition Assistance Program (SNAP) allocation from the state and being told to borrow it out of Workforce Innovation and Opportunity Act (WIOA); this would create a "due to" and "due from" situation, situations which happen frequently. Mr. Brunson recommended reconciling these at year end.

Michael Carn asked if there were any other recommendations. Mr. Brunson stated that there were none.

Audrey Robinson, Brunson's Audit Manager, stated that the audit was a smoother process this year and congratulated the Finance team on their cooperation.

Mason Jackson thanked the Anthony Brunson team, noting this was an importance assurance since workforce region accountability is very important to the Department of Labor.

On a motion by Gary Arenson and seconded by Dr. Ben Chen, the Audit Committee unanimously approved the FY 2018-2019 Audit report.

REPORTS

1. General Fund Balance

On 10/31/19 the General Fund balance was \$648,873. At this time the General Fund balance is \$569,126 (total revenues) – (minus) \$423,147 (annual set aside) which leaves \$145,979 in the General Fund. We expect to see continued revenues through TTW.

Rochelle Daniels stated the report include interest and depreciation.

Gary Arenson noted that according to the current building depreciation and principal numbers, we would collect \$122,568 from the grant, while we spend \$290,492 on the principal. Mr. Arenson stated that this will reverse itself in the future, whereby we will be collecting more from the grant than we will be paying in depreciation.

Gary Arenson inquired about TTW salaries. Rochelle Daniels noted that we are authorized to have two full-time TTW staff; however, one of the staff has been assigned to another funding stream and their salary is allocated.

Dr. Chen inquired if we could borrow money from the mortgage and put it in the unrestricted General Fund. Rochelle noted that this was possible; however, it would need to be brought to the Board. Dr. Chen inquired if we are allowed to rent out portions of our building. Rochelle Daniels stated that this was possible; however, we are currently using all the space.

2. Budget vs Actual Expenditures for PY 2019 - 2020

As reported in December and as can be seen from the Budget vs. Actual memo we are working on increasing expenditures with respect to our WIOA Youth and Wagner Peyser funding streams.

Rochelle Daniels explained the memo includes two charts, one tracking the program year grants and the other tracking fiscal year grants. At approximately halfway through the year, we are underspent in Wagner-Peyser (WP) and Youth. WP expenditures are expected to increase and we are working on increasing youth expenditures.

Dr. Ben Chen asked whether it is difficult to recruit out-of-school (OSY) youth due to the current economy. Rochelle Daniels stated that it is not difficult to recruit them, but they are getting jobs on their own that may be paying better than a subsidized job so they do not always want to participate in a work experience.

3. Taylor Hall Miller Parker (THMP), P.A. Program Monitoring Report #3 – PY 18-19 – Issued November 2019

THMP identified 5 findings and 23 observations during their program monitoring visit. They reviewed a total of 175 files consisting of 6,325 elements. The findings equate to an error rate of approximately .079%.

Chair Commissioner Michael Carn stated that he reviewed the report and congratulated the team on doing a fantastic job. Rochelle Daniels noted that Elizabeth Messler does a lot of the work in compiling these reports and the committee thanked her. Mason Jackson noted that for a review of 175 files, this was a very low error rate. Chair Michael Carn also congratulated the team for always having corrective action.

MATTERS FROM THE AUDIT COMMITTEE:

None

MATTERS FROM THE FLOOR:

None

MATTERS FROM THE PRESIDENT/CEO:

None

Adjournment: 11:50 a.m.

Memorandum #05 – 20 (LS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Move the Annual Planning Session to March/April and Schedule a Board Workshop for December

Date: September 3, 2020

SUMMARY

Consideration to approve 1) rescheduling the annual Broward Workforce Development Board, Inc. (Board) planning session from December to March/April to align it to a) the program year b) the timing of decisions regarding our resource investments as reflected in the approval of our budget and to c) allow more time for the pandemic to subside so we can meet in person and 2) schedule virtual workshops for the Board following the December Meeting to update the members on all the programs and services offered by CareerSource Broward (CSBD).

BACKGROUND

The Board traditionally holds its annual planning session in December. This year because of COVID-19, we will not be able to hold the planning session in person, allowing for the networking and camaraderie that is an integral component of the planning session.

To be able to fully participate in the planning session we realize that being familiar with the various grants we receive and administer as well as their limitations and flexibilities is key to framing goals and objectives for the upcoming year.

To address the possibility of being able to meet in person and to add to our board members' knowledge about the programs we administer we are requesting consideration of a change to the schedule.

DISCUSSION

The continuing persistence of COVID-19 has caused us to look at the scheduling of the annual planning session. Staff is recommending that we move the planning session to March/April in the hope that we will be able to meet in person. Another consideration in moving the meeting is that during December we must compete with all the holiday events taking place in the community which often interfere with some of our members' ability to attend the planning session.

During the spring, the CSBD Committees review their matrices, and the governing boards prepare for the new program year. Decisions are made regarding resource investments, along with the approval and renewal of contracts and the launching of new initiatives. By moving the planning session to the spring we can align with all of these actions as we enter the new program year.

At different times we have had requests from board members to provide information about our programs and initiatives so that they can achieve a more thorough understanding of the grants and how they work together to create the workforce system. This knowledge would also better prepare our governing boards for the spring planning session.

To this end we are also recommending that following the December board meeting our members proceed to virtual breakout rooms in Zoom, where staff experts will present a detailed overview of the services we offer under each of our various grants in segments of 20 – 30 minutes each. The specific topics would be determined by the responses to a short survey we'd send to the Board. Members will be able to attend the Zoom breakout rooms of interest to them and gain a more thorough understanding of the services and programs offered to the public and our local business community.

RECOMMENDATION

Approval to 1) reschedule the annual Board planning session from December to March/April and 2) offer virtual workshops for the Board following the December Meeting to update the members on all the programs and services offered by CSBD.

Memorandum #01 – 20 (FS)

To: Audit Committee
From: Carol Hylton, President/CEO
Subject: General Fund Balance
Date: August 25, 2020

SUMMARY

On 12/31/19 the General Fund balance was \$569,126. Since then, we have realized revenues of \$178,108 and expenditures of \$102,249 resulting in a balance of \$644,985 as of 6/30/20. We expect to see continued revenues through Ticket To Work.

BACKGROUND

The following is a list of expenditures approved by the Elected Officials that is charged against the General Fund each year. While expenditures for food are capped, the other categories may fluctuate. This is because costs related to salaries and overhead are impacted by merit increases, vacancies, and other outside factors.

Estimated Annual General Fund Set Asides

Category	Dollar Amount
Food	\$23,500
President's Salary – Salary paid out above the federal cap ¹	\$28,295
Ticket to work (TTW) Staff Salary/Benefits & Overhead ²	\$98,500
Florida Workforce Development Association Dues ³	\$2,000
Emergency set aside	\$250,000
Indirect	\$18,281
Total	\$420,576

¹ This was the amount needed to pay the previous President's salary.

² 2 staff are approved for TTW

³ This is the portion of the dues spent on the lobbying firm.

DISCUSSION

The beginning balance as of 12/31/19 in the General Fund was \$569,126. During the reporting period of 1/1/20 - 6/30/20, revenues received were \$178,108 and expenditures were \$102,249. The ending balance of the General Fund as of 6/30/20 was \$644,985 (revenues minus expenditures).

General Fund revenues and expenditures for the period 1/1/20 – 6/30/20

	Revenues	Expenditure	Comments
Beginning Balance as of 12/31/19	\$569,126		
Interest – SBA/ Citibank Money Market	\$3,148		
Parking Revenue 2890 Cypress Creek	\$1,800		The Tenant cancelled the contract as staff are working remotely during the COVID – 19.
Vocational Rehabilitation	\$1,500		Benefits planning for VocRehab Customers
Ticket to Work (TTW) ⁴	\$171,660	\$61,553	
President’s Salary (MCJ) above the federal cap		\$28,295	Salary paid out over the federal cap
Food per Board approval		\$2,102	
Indirect Costs		\$10,299	
Sub-total	\$178,108	\$102,249	
Total as of 6/30/20	\$644,985		

The Revenues of \$644,985 minus the set aside of \$420,576 equals an undedicated amount of \$224,409.

RECOMMENDATION

None. For information purposes.

⁴ Revenues include \$105,723 received in July for activities provided prior to July 1, 2020

Memorandum #02 – 20 (FS)

To: Audit Committee
From: Carol Hylton, President/CEO
Subject: Budget vs. Expenditure Report
Date: August 25, 2020

SUMMARY

Detailed below is the Budget vs. Expenditure Report. We have divided the report into 2 charts because some of the funding streams received are awarded on July 1st in accordance with the WIOA program year and our other funding streams are awarded on October 1st in accordance with the federal fiscal year.

BACKGROUND

This report is presented in accordance with the Audit Committee’s request for updates regarding the budget as compared to actual expenditures. The committee is reminded that expenditure fluctuations occur as a result of invoices from vendors/sub-recipients, OJTs, ITAs, and support services being submitted at different times.

DISCUSSION

Chart 1 depicts funding streams received 7/1/19 – 6/30/20 which is at 100% of the program year.

Chart 1: July 1, 2019 – June 30, 2020 Budget vs. Actual @ 100% of the Year

Notes	Funding Stream	PY 19-20 Budget	Actual Expenditures 7/1/19 - 6/30/20	% Expended
1	Welfare Transition (WTP)	4,162,699	3,792,527	91%
2	WIOA Adult / Dislocated Worker	11,919,751	9,546,203	80%
3	WIOA Youth	4,197,170	2,690,483	64%
4	Wagner Peyser (WP)	1,143,662	818,951	72%

1. Welfare Transition – Ability to expend the funds was extended to 8/31/2020 this year and we will be on target for expenditures.
2. WIOA AD / DW – COVID did impact expenditures. We are allowed a 20% carry forward. This represents the 20% allowable carryforward.
3. WIOA Youth –As reported in February funds set aside for work experience are not being spent at the rate projected as a result of COVID 19 and because some of the youth came into the program with jobs. We have increased provider contracts to hire additional job developers and have worked on a plan to increase expenditures during negotiations. We will monitor the situation through the 1st and 2nd quarters of the year and then take other course correction actions as needed.
4. WP – Our ability to expend the funds was extended to 9/30/2020 this year and we will be on target for expenditures. We plan to spend the funds on outreach and software purchases needed to assist participants. We will also be using WP funds to cover the expenditures for Unemployment Compensation (UC) activities per state direction. We had originally budgeted to receive UC but the state never allocated the funds.

Chart 2 covers the funding streams awarded 10/1/19 – 9/30/20 (the federal fiscal year). This report is for the period 10/1/20 – 6/30/20 which is at 75% of the year.

Chart 2: Budget vs. Actual @ 75% of the Year (October 1, 2019 – June 30, 2020)

Notes	Funding Stream	PY 19-20 Budget	Actual Expenditures 10/1/19 - 6/30/20	% Expended
1	Veterans	338,648	102,077	30%
2	SNAP	386,880	305,654	79%

1. Veterans – The state’s allocation was much higher than anticipated. To increase expenditures we plan to:
 - a. Allocate a greater portion of the Veteran Program Manager’s time as this position directly supervises the veteran team.
 - b. Purchase additional technology to support veteran customers who are choosing to train remotely.
2. SNAP – We replaced cubicles for SNAP in the Central Office. These are non-recurring costs and budget will fall into alignment at the end of the program year.

RECOMMENDATION

None. For information purposes only.

Memorandum #02 – 20 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Acceptance of the DEO Program Monitoring Report dated December 6, 2019

Date: August 17, 2020

SUMMARY

The Florida Department of Economic Opportunity (DEO) issued their Program Monitoring Report for the period 4/18 through 3/19, on 12/6/19. They reviewed a total of 241 files consisting of 9,653 elements. There were seven (7) findings and seven (7) non-compliance issues. The findings equate to an error rate of approximately .15%. All the findings, and non-compliance issues were corrected and the observations were addressed. Our Corrective Action Plan was accepted on 4/18/20.

BACKGROUND

DEO conducted its annual program monitoring review in May, 2019. The review covered the period April 1, 2018, through March 31, 2019.

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. Wagner-Peyser (WP)

DISCUSSION

The DEO identified 7 findings and 7 “non-compliance” issues, which mean these, could be a finding in the future if not corrected. All the findings, and non-compliance issues were corrected and the observations were addressed. They reviewed a total of 241 files consisting of 9,653 elements. The findings equate to an error rate of about .15%.

State Program Findings for the period of April 2018 – March 2019

The findings and observations in this report were forwarded to Career Center and Program Managers for resolution and responses. The findings and observations are presented below along with the corrective action taken.

Finding WT 22-01 – Documentation of Activity Hours Recorded on the Job Participation Rate (JPR) Screen <i>Prior Year Finding</i>
Documentation to support JPR hours recorded in OSST was not contained in two participant case files. (Central-2)
Recommendation
CSBD should ensure employed participants submit paystubs weekly and/or bi-weekly as reflected on their IRP. If employment hours are being projected, they should be updated to reflect the actual hours documented on the paystubs when they are received, to ensure the hours reported are accurate and match documentation in the case file.
Agree/ Disagree
Agree
Resolution
<ul style="list-style-type: none">• Employment hours were projected by the mandatory Success Coach. The case was then transferred to a Success Coach who did not update the projection after receiving the actual pay stub.• CSBD has updated its File Transfer Policy to ensure this doesn't happen again.• On 6/5/19, email guidance was sent to staff on projecting employment JPR hours.• In January 2020, staff reviewed the DEO monitoring results and was provided with training on how to prevent issues from recurring.• JPR training on these requirements was conducted in November 2019.• A regional review of cases with JPR's was conducted in January 2020.• When staff fails to follow requirements, CSBD will implement a variety of actions, such as refresher training, job shadowing, and counseling up to termination.

Finding WT 22-02 – Safety Plan <i>Prior Year Finding</i>
The IRPs for two participants identified as victims of domestic violence (DV) did not include specific elements of their safety plans. (Central-1 and South-1)
Recommendation
CSBD should ensure that specific elements from the safety plan are included on the IRP for victims of domestic violence.
Agree/ Disagree
Agree
Resolution
<ul style="list-style-type: none"> • Training on these requirements was conducted in November 2019 and included a sample IRP. • Since the State review, all State recommendations were implemented. • In January 2020, a regional review of active DV cases was conducted. All cases that participated with our partnering DV agency evidenced the required elements of a safety plan and an IRP that contains specific elements of the safety plan. • An email was sent on 1/24/20 making staff aware of these requirements. • When staff fails to follow requirements, CSBD will implement a variety of actions, such as refresher training, job shadowing, and counseling up to termination.

Non-Compliance Issue WT 22.00.01 – Pre-penalty and Sanction Process
A pre-penalty was not requested or ended timely in the system for one participant. Additionally, there were delays in requesting several penalties and sanctions. (South-1)
Recommendation
CSBD should ensure a pre-penalty or sanction is requested promptly and ended timely.
Agree/ Disagree
Agree

Non-Compliance Issue WT 22.00.01 – Pre-penalty and Sanction Process (Cont.)

Resolution

- Staff has been reminded to use the case note guide already in place.
- Regional training on these requirements was conducted in November 2019.
- In January 2020, a regional review of active cases with sanctions was conducted.
- When staff fails to follow requirements, CSBD will implement a variety of actions, such as refresher training, job shadowing, and counseling up to termination.

Non-Compliance Issue WT 22.00.02 – Employment Verification

Prior Year Finding

The dates on employment documentation in one case file did not match the information recorded in OSST. (Central-1)

Recommendation

CSBD should ensure employment documentation in the case file matches what was recorded in OSST.

Agree/ Disagree

Agree

Resolution

- CSBD has updated its Verification of Employment Form to align with what is asked in OSST. CSBD has also created a Daily Inventory Log for staff to use to check their work.
- In January 2020, a regional review of active cases with employment was conducted.
- Regional training on these requirements was conducted in November 2019.
- An email was sent on 1/24/20 making staff aware of these requirements.
- When staff fails to follow requirements, CSBD will implement a variety of actions, such as refresher training, job shadowing, and counseling up to termination.

Finding SNAP 22-03 – Assignment of Activity Hours

- A. One participant was assigned to fewer than the required 80 hours per month in work activities. (South-1)
- B. One participant was scheduled for more than 120 hours when employment was combined with another activity in the same month. (Central-1)
- C. Several participants had more than 39 Job Search/Job Search Training combined hours recorded in OSST per month. (Central-3 and South-1)

Recommendation

CSBD staff should accurately assign participants to the correct number of hours in program activities, and accurately count and verify participation hours before entering the information in OSST.

Agree/ Disagree

Agree/Disagree

Resolution

- A. Hours were correctly assigned for the month showing the customer was to complete up to 120 hours of education; however, staff did not update OSST to add study time to the Vocational Training assignment, which made it look under-assigned.
- B. Actual hours were recorded at the time staff was notified. When the customer came in, staff assigned the correct amount of hours. The customer returned the following month, reported employment, and staff recorded the actual employment hours in the previous month which put them over. Subsequent to DEO’s visit, we received guidance stating staff should go back in and adjust previously assigned hours to align with required hours. CSBD is requesting additional guidance because it is not feasible to go back in, after the fact, and make the needed changes.
- C. CSBD does not agree with this finding as we were reengaging the customers in the same month and reopened their activity, therefore reflecting accurately in OSST.

RESOLUTION

- In January 2020, SNAP staff reviewed all cases with JPR’s.
- Training on these requirements was conducted in June 2019.
- When staff fails to follow requirements, CSBD will implement a variety of actions, such as refresher training, job shadowing, and counseling up to termination.

Non-Compliance Issue SNAP 22.00.03 – Initial Engagement Process (OSST 590-Code)
Two cases did not have their initial appointment status ended within two days of the appointment or no-show date. (Central-1 and South-1)
Recommendation
CSBD staff should select the appointment status outcome within two days of the appointment or no-show date.
Agree/ Disagree
Agree/Disagree
Resolution
<p>A. The first case started in our South office and transferred to our Central office. When the customer came into the Central office the 590-Code appointment status was recorded. CSBD has since updated its Transfer of File Policy, to ensure this will not happen in the future.</p> <p>B. <u>We do not agree</u> regarding the second case. CSBD received an exemption alert at the time of automation; therefore, we were not able to record the appointment as completed.</p> <p>RESOLUTION</p> <ul style="list-style-type: none"> • In January 2020, SNAP staff reviewed DEO's summary results from the monitoring. • Training was conducted in June 2019. • When staff fails to follow requirements, CSBD will implement a variety of actions, such as refresher training, job shadowing, and counseling up to termination.

Finding WIOA National Dislocated Worker Grant (NDWG) 22-04 – Eligibility Documentation
One case file did not contain sufficient documentation that the participant moved to Florida from Puerto Rico or the Virgin Islands as a direct result of Hurricane Maria.
Recommendation
CSBD should ensure that individuals are determined eligible prior to participation in any grant funded activity and that documentation to support eligibility is maintained in the case file.
Agree/ Disagree
Agree

Resolution

- This case was misclassified and has been reclassified to Hurricane Irma; therefore there is no finding at this time.
- Required documents to support Hurricane Irma eligibility of the participant were added to the case file.

Non-Compliance Issue WP 22.00.02 – Recording Measurable Skills Gains (MSG)**WIOA ADULT**

- A. Three WIOA Adult case files did not have a MSG recorded in Employ Florida.
(Central-1 and South-2)

WIOA SP-NEG

- B. One WIOA SP-NEG case file did not have a MSG recorded in Employ Florida.
(Central-1)

Recommendation

CSBD should ensure that all MSG attainment information is recorded timely and accurately in Employ Florida.

Agree/ Disagree

Agree

Resolution

- CSBD is in the process of developing a Measurable Skills Gain Policy. Once the policy is finalized, it will be distributed to staff who will acknowledge their receipt.
- Staff will also be trained on the Measurable Skills Gain Policy.
- Once staff is trained, all open MSG files will be reviewed to ensure the MSG was documented and recorded appropriately.

Finding WP 22.05 – Job Order Placements and Manual Obtained Employments
Prior Year Issue

A. Job Seekers

One manual obtained employment was recorded prior to the job seeker's start date. (North-1)

B. Job Orders

One job order with a placement recorded in Employ Florida was missing the start-to-work date. (Central-1)

Recommendation

CSBD should ensure manual obtained employments are recorded accurately and only after the job seeker has started working.

Agree/ Disagree

Agree

Resolution

A. Job Seekers

- The Success Coach made a scrivener's error when entering the date of the placement in Employ Florida. However, the case note reflected the date.
- CSBD has updated its 750/880 Verification Checklist to have staff verify data accuracy to prevent future errors. Any future infractions of this procedure will result in one-on-one training and/or a formal counseling.
- Staff have reviewed all placements on open job orders and manually obtained employments for active jobseekers to ensure case notes have been entered.
- Post-monitoring review sessions will be held with staff after each review to discuss the results of the monitoring.
- Training was conducted in January 2020.
- WP Staff reviewed and acknowledged they have read and understand the CSBD Procedure for Proper Processing and Documentation of Obtained Employment and Placements.

Finding WP 22.05 – Job Order Placements and Manual Obtained Employments
Prior Year Issue (Cont...)

B. Job Orders

Please note that according to the completed work papers, this should be an ONI and not a finding.

- The Success Coach entered the job start date in the jobseekers 750 activity code, but not in the case note. The Success Coach then copied the same case note and entered it on the job order. CSBD has updated its 750/880 Verification Checklist to ensure staff include all of the required case note elements when documenting a hire on job orders.
- Staff reviewed all placements on open job orders and manually obtained employments for active jobseekers to ensure case notes have been entered.
- Post-monitoring review sessions will be held with staff after each review to discuss the results of the monitoring.
- Training was conducted in January 2020.
- WP Staff reviewed and acknowledged they have read and understand the CSBD Procedure for Proper Processing and Documentation of Obtained Employment and Placements.

When staff fails to follow requirements, CSBD will implement a variety of actions, such as refresher training, job shadowing, and counseling up to termination.

Finding WP 22-06 - Migrant and Seasonal Farmworker (MSFW) Applications

One MSFW jobseeker was not provided a referral to supportive services. (Central-1)

Recommendation

CSBD staff should ensure MSFW applicants are referred to supportive services and service codes (169 – 179) should be recorded in Employ Florida.

Agree/ Disagree

Disagree

Resolution
<ul style="list-style-type: none"> • CSBD disagrees with this finding and requested that it be removed. Staff attempted to provide outreach to the customer, who was non-responsive. It was therefore not possible to refer the customer to support services. • WP Staff reviewed and acknowledged they have read and understand the MSFW Policy. • Training is not necessary as staff is aware of the appropriate way to refer MSFWs for support services. • Post-monitoring review sessions will be held with staff after each review to discuss the results of the monitoring.

Finding WP 22-07 – Wage Rate Verification
<i>Prior Year Issue</i>
One job order did not have documentation to verify that the employer would pay at least the state’s minimum wage. (JOU-1)
Recommendation
CSBD should ensure the wage rate is equal to or higher than the Florida minimum wage at the time the job order is displayed and that a case note is entered on the job order documenting the verification of the wage rate.
Agree/ Disagree
Disagree
Resolution
<ul style="list-style-type: none"> • We disagreed with this finding. This is an isolated incident. • A DEO prior training presentation stated that if an employer lists a position below minimum wage to: <ul style="list-style-type: none"> ➢ Contact them to inform them of the current minimum wage; ➢ Inform the employer of probable difficulty filling such an order; and ➢ If the employer does not modify the order, proceed with taking the order. • Staff entered a case note documenting that they contacted the employer to explain the above.

Non-Compliance Issue WP 22.00.05 – Job Referrals <i>Prior Year Issue</i>
Three job orders had multiple staff referrals with unqualified job seekers.
Recommendation
CSBD staff should ensure job seekers meet the minimum requirements of the job order.
Agree/ Disagree
Agree
Resolution
<ul style="list-style-type: none"> • One job order sited was outside the review period. For another job order, CSBD was waiting for guidance from the state, which we did not receive until 04/18/2019. CSBD did not have time to implement our corrective action prior to the monitoring by the State. • Staff was directed to only make referrals for jobseekers who meet the minimum requirements of the job order, regardless of an employer’s request to still make the referral. We are advising employers to be less specific on minimum requirements listed in their job orders and to put “preferred” instead of “required”. Any future infractions of this procedure will result in one-on-one training and/or a formal counseling. • WP staff reviewed and acknowledged they have read and understand the communicate sent by the Program Manager directing them to no longer make job referrals to unqualified jobseekers at the request of employers. • Post-monitoring review sessions will be held with staff after each review to discuss the results of the monitoring. • Regional Training was provided to staff on January 8th and 9th 2020.

Non-Compliance Issue WP 22.00.06 – RESEA Employability Development Plans (EDPs) <i>Prior Year Issue</i>
Three EDPs were missing specific action steps for participants to achieve their goals. (Central-3)
Recommendation
RESEA staff should ensure EDPs include individualized short-term and long-term occupational goals and the action steps needed to achieve those goals.
Agree/ Disagree
Agree

Resolution
<ul style="list-style-type: none"> • A RESEA 101 Desk Aid was created outlining the importance of specifying action steps in the EDP to achieve short- and long-term goals. • RESEA semi-annual staff training was held in June 2019, which included how to write action steps on the EDP for short and long-term goals. Post-test questions were administered to staff to test their knowledge of the material. • Staff peer reviews were implemented so that staff would review cases using the CSBD QA Monitoring Tool for RESEA. • Post-monitoring review sessions will be held with staff after each review to discuss the results of the monitoring.

Non-Compliance Issue WP 22.00.07 – RESEA Red Flag Report
On the date the Red Flag report was reviewed by the monitor, there was one case that had not been worked by staff.
Recommendation
RESEA staff should review the Yellow Flag report and work the cases within the 10-day period and prior to their entry on the Red Flag report.
Agree/ Disagree
Agree
Resolution
<ul style="list-style-type: none"> • Staff trainings and duties were implemented to ensure staff reviews the Red Flag and Yellow Flag reports on a daily basis to prevent future occurrences. • Post-monitoring review sessions will be held with staff after each review to discuss the results of the monitoring.

RECOMMENDATION

None. For information purposes.

Memorandum #03 – 20 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Cherry Bekaert, LLP Fiscal Monitoring – Report #2
PY 19/20 Issued 4/20

Date: August 17, 2020

SUMMARY

Cherry Bekaert conducted fiscal monitoring for the period 10/1/19 through 1/31/20. Cherry Bekaert reviewed a total of 913 elements during the review period. There were no findings or observations which reflects an error rate of 0%.

BACKGROUND

Cherry Bekaert monitors fiscal activities three times a year. This was the second monitoring for the fiscal year.

DISCUSSION

Cherry Bekaert conducted fiscal monitoring for the period 10/1/19 through 1/31/20. Cherry Bekaert reviewed a total of 913 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. Presented for informational purposes.

QA #03-20 ATTACHMENT A
PY 19-20 Monitoring Report #2
Cherry Bekaert Fiscal Findings

Procedure	Report #1 7/1/19 - 9/30/19	Report #2 10/1/19 - 1/31/20
Bank Reconciliation - Accounts Payable Master Account	0	0
Bank Reconciliation - General Fund Account	0	0
Bank Reconciliation - Operating Master Account	0	0
Bank Reconciliation - Participant Payroll Account	0	0
Bank Reconciliation - Staff Payroll Account	0	0
BOD Disclosures	N/A	0
Budget vs. Actual Grants/Programs	0	N/A
Cash Draw	0	0
Cash Receipts	0	0
Cell Phone Expenditures	0	0
Customer-Related Expenditures - WIOA, Youth & WTP	0	0
EmpHire Payroll	0	0
Employee Separations	0	0
Incumbent Worker Training (IWT)	0	0
Indirect Cost Allocation	0	N/A
Insurance	0	0
Local Plan Review	N/A	0
Non-Payroll Expenditures	0	0
On-the-Job Training (OJT)	0	0
Participant Payroll	0	0
P-Card Expenditures	0	0
Previous Year-end Audit Adjusting Journal Entries	0	N/A
Procurements - Micro Purchases	0	0
Procurements - Non-Competitive	0	N/A
Procurements - RFP/Bid	0	0
Procurements - Small Purchases	0	0
S.E.R.A Financial Reporting	0	N/A
Staff Payroll	0	0
Subawarding/Subrecipient Monitoring	0	0
Travel Reimbursement	0	0
WTP Community Work Experience	0	0
TOTAL	0	0

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

Memorandum #05 – 20 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Cherry Bekaert LLP Fiscal Monitoring – Report #3
PY 19/20 Issued 8/20

Date: August 17, 2020

SUMMARY

Cherry Bekaert conducted fiscal monitoring for the period 2/1/20 through 5/31/20. Cherry Bekaert reviewed a total of 1,040 elements during the review period. There were no findings or observations.

BACKGROUND

Cherry Bekaert monitors fiscal activities three times a year. This was the third monitoring for the program year.

DISCUSSION

Cherry Bekaert conducted fiscal monitoring for the period 2/1/20 through 5/31/20. Cherry Bekaert reviewed a total of 1,040 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. Presented for information purposes.

QA #05-20 ATTACHMENT A
Cherry Bekaert Fiscal Findings - PY 19-20 Monitoring Report #3

Procedure	Report #1 7/1/19 - 9/30/19	Report #2 10/1/19 - 1/31/20	Report #3 2/1/20 - 5/31/20
Bank Reconciliation - Accounts Payable Master Account	0	0	0
Bank Reconciliation - General Fund Account	0	0	0
Bank Reconciliation - Operating Master Account	0	0	0
Bank Reconciliation - Participant Payroll Account	0	0	0
Bank Reconciliation - Staff Payroll Account	0	0	0
BOD Disclosures	N/A	0	0
Budget vs. Actual Grants/Programs	0	N/A	N/A
Cash Draw	0	0	0
Cash Receipts	0	0	0
Cell Phone Expenditures	0	0	0
Contract/Contract Monitoring	N/A	N/A	0
Customer-Related Expenditures - WIOA, Youth & WTP	0	0	0
EmpHire Payroll	0	0	0
Employee Separations	0	0	0
ETA Salary and Bonus Cap Calculation	N/A	N/A	0
Incumbent Worker Training (IWT)	0	0	0
Indirect Cost Allocation	0	N/A	0
Insurance	0	0	0
Local Plan Review	N/A	0	0
Mileage Reimbursements (Individuals, Service Provider)	N/A	N/A	0
Non-Payroll Expenditures	0	0	0
On-the-Job Training (OJT)	0	0	0
Participant Payroll	0	0	0
P-Card Expenditures	0	0	0
Previous Year-end Audit Adjusting Journal Entries	0	N/A	0
Procurements - Micro Purchases	0	0	0
Procurements - Non-Competitive	0	N/A	N/A
Procurements - RFP/Bid	0	0	0
Procurements - Small Purchases	0	0	0
Property Management – PPE, Bus Passes, Fixed Asset	N/A	N/A	0
S.E.R.A Financial Reporting	0	N/A	0
Staff Payroll	0	0	0
Subawarding/Subrecipient Monitoring	0	0	0
Travel Reimbursement	0	0	0
WTP Community Work Experience	0	0	0
TOTAL	0	0	0

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

Memorandum #01 – 20 (QA)

TO: Audit Committee

FROM: Carol Hylton, President / CEO

SUBJECT: Results of the Taylor Hall Miller Parker Program Monitoring Report #1 PY 19-20 Issued 3/20

DATE: August 17, 2020

SUMMARY

Taylor Hall Miller Parker Program Monitoring Report (THMP) conducted program monitoring for the period 8/1/19 through 11/21/19. They reviewed a total of 180 files consisting of 7,743 elements. There were 6 findings and 30 observations. The findings equate to a .078% error rate. All findings and observations were corrected except where cases were closed and no further action could be taken.

BACKGROUND

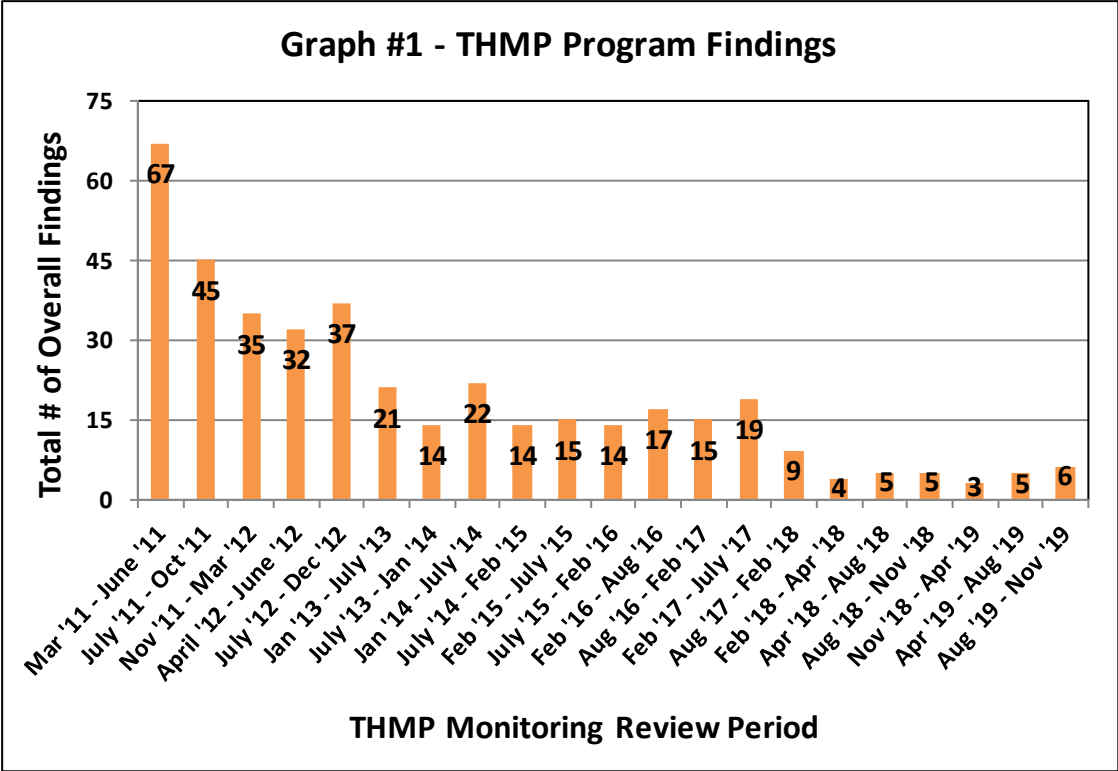
THMP monitors program activities three times a year. This was their first report for PY 19/20.

DISCUSSION

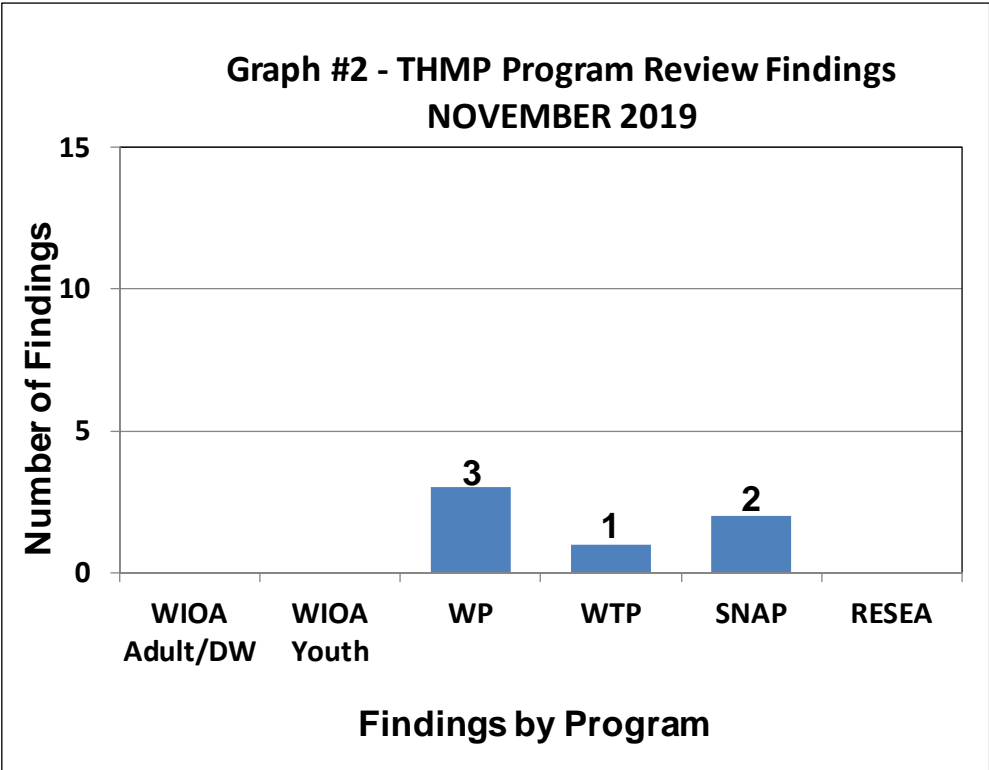
THMP conducted program monitoring for the period 8/1 through 11/21/19. They reviewed a total of 180 files consisting of 7,743 elements. There were 6 findings and 30 observations. This is a .078% error rate. All findings and observations were corrected except where cases were closed and no further action could be taken.

THMP Program Findings

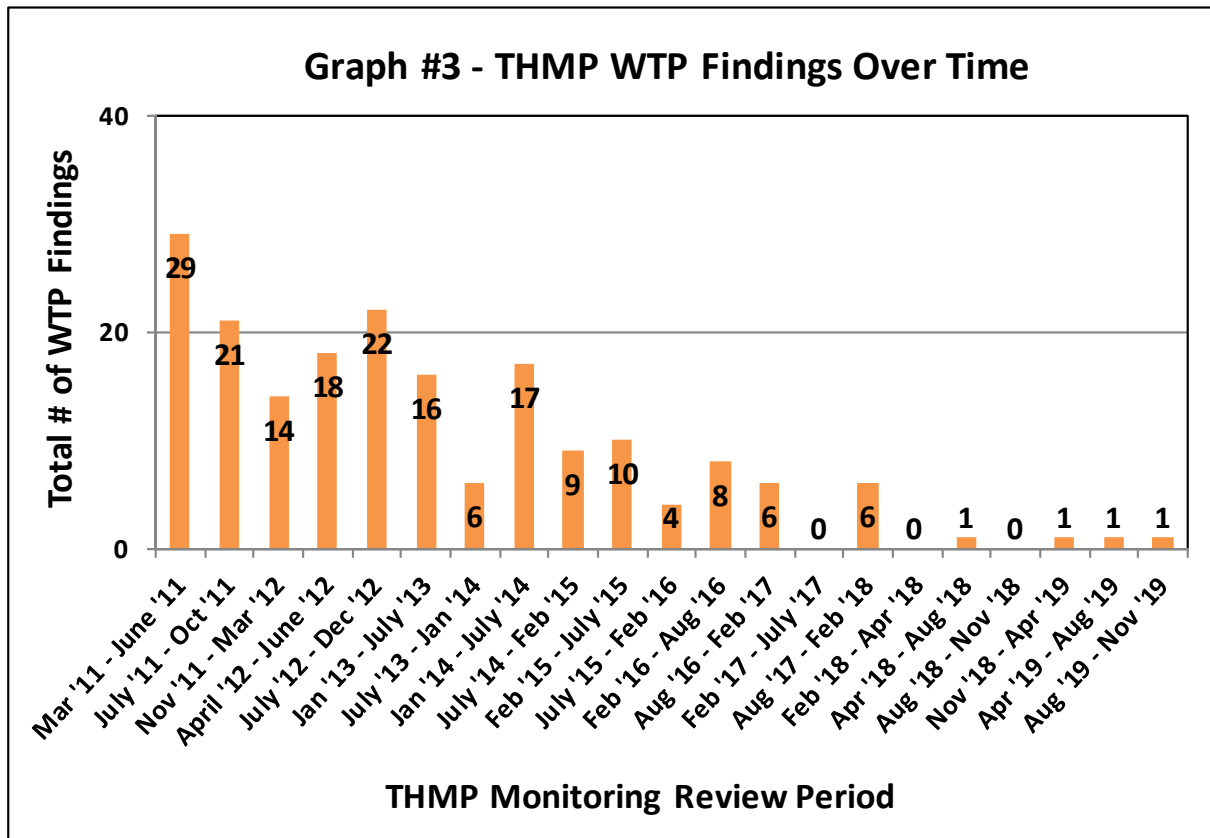
A trending chart for all of THMP program findings, per review period since March 2011, is represented in Graph #1, on the following page:



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 August – November 2019

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

I. WIOA Adult/Dislocated Worker and Incumbent Worker Training (IWT)

- A. 28 WIOA Adult and Dislocated Worker files were reviewed. There were no (0) findings or observations.
- B. 7 WIOA Incumbent Worker Training (IWT) files were reviewed. There were no (0) findings or observations.

II. WIOA Youth

20 WIOA Youth files were reviewed: 6 Broward College, 2 Center for Independent Living of Broward (CILB), 3 FLITE Center, 3 HANDY, and 6 School Board of Broward County’s CTACE. There were no (0) findings or observations.

III. Wagner-Peyser (WP)

A. 30 WP files were reviewed. There were **2** findings.

Finding WP Services
A Placement staff person did not obtain a customer's permission for a staff-assisted job referral.
Recommendation
CSBD staff should obtain the customer's permission for a staff-assisted job referral.
Agree/ Disagree
Agree
Resolution
The Placement staff member was counseled regarding obtaining the customer's permission before issuing a referral. Additionally, Policy 551 - WP Job Referral Services was updated with an Authorization to Refer Individuals for Job Placement Form for staff use as signed documentation of the customer's consent.

Finding WP Services
A placement service was taken by the WTP job developer; however, a case note was not entered to document the placement verification information (e.g., source, customer, employer, wage rate, and start date).
Recommendation
WTP staff recording placements should ensure that a case note is entered with placement verification information.
Agree/ Disagree
Agree
Resolution
This was corrected. This was isolated to one WTP Job Developer, who subsequently received one-on-one training with the DEO Supervisor on 11/20/19, on how to document a case note in Employ Florida for a placement. All WTP Job Developers have been reminded to use a checklist when recording placements.

There were 2 WP Services observations.

Observation WP Services
A 750 Placement service was made; however, the job start date was not documented in the case note for 2 customers.
Recommendation
CSBD staff should ensure the start date is documented in the case note entered into Employ Florida for 750 Placement services.
Agree/ Disagree
Agree
Resolution
This was corrected. This is a new WTP Job Developer who received one-on-one training on how to document placements in Employ Florida. We will ensure our internal monitoring for 750 Placements includes those entered by WTP Job Developers.

B. 30 WP job orders were reviewed. There was 1 finding.

Finding WP Job Order
For one job order, staff did not conduct and document in a case note the independent verification of the newly registered employer.
Recommendation
Staff should ensure an independent verification of new employers is conducted within two business days of the date of registration and documented in a case note.
Agree/ Disagree
Agree
Resolution
This was corrected. Staff in the Job Order Unit were new; as a result, we have reviewed our onboarding process and updated it to include how to properly document the employer verification.

There were 4 WP job order observations.

Observation WP Job Order
Two employer-posted job order reviews were not conducted within two business days of the job order posting.
Recommendation
Staff should review employer-posted job orders within two business days.
Agree/ Disagree
Agree
Resolution
While Employ Florida was down that morning for one of these job orders, systems have been put in place to alleviate a reoccurrence and ensure staff rechecks the list until all new job orders are reviewed. Staff in the Job Order Unit was new; as a result, we have reviewed our onboarding process and updated it to include running the daily new job order report twice a day instead of once.

Observation WP Job Order
For one job order, the O*Net code did not match the job order description.
Recommendation
Staff should review the O*Net code listed on the job order to ensure it matches the job description.
Agree/ Disagree
Agree
Resolution
This was corrected. The team member was new. Staff has been trained on proper O*NET code for job orders.

Observation WP Job Order
One job order did not list “position offered by a no-fee agency.”
Recommendation
For private employment agency job orders, the phrase “position offered by a no-fee agency” is required to be listed on the job order.
Agree/ Disagree
Agree
Resolution
This has been corrected. We have implemented a weekly random check of all staffing job orders to ensure they contain the appropriate verbiage.

IV. Reemployment Services and Eligibility Assessment (RESEA)

10 RESEA files were reviewed. There were no (0) findings or observations.

V. Welfare Transition Program (WTP)

A. 24 WTP mandatory files were reviewed. There was 1 finding.

Finding WTP JPRs
Documentation in one case file did not support the corresponding JPR entries.
Recommendation
CSBD should ensure case file documentation supports JPR entries.
Agree/ Disagree
Agree
Resolution
JPR's were corrected. Additionally, we are implementing a daily case checklist of customers in order for Success Coaches to recheck their case management activities.

There were 14 WTP mandatory observations.

Observation WTP IRPs
1) Signed IRPs in two case files were not updated with new monthly work activity assignments.
2) A signed IRP in a case file was not updated with support services that were provided to the customer.
3) A signed IRP in a case file assigned more than 40 hours of work activity to be completed per week.
Recommendation
WTP Success Coaches should ensure that IRPs are updated timely and accurately.
Agree/ Disagree
Agree
Resolution
1) For one case, the IRP was updated. The other case is closed and cannot be corrected. We are implementing a daily checklist to guide Success Coaches to check the IRP matches OSST.
2) This was corrected. We are implementing a daily checklist to guide Success Coaches to ensure the IRP matches services entered in OSST.
3) The case is closed and cannot be corrected. We have implemented a new strategy on how to split hours between Job Search and Job Skills Training.

Observation WTP IRPs
<p>1) Steps to self-sufficiency on an IRP in the case file were missing the number of hours to complete in the assigned work activity.</p> <p>2) Steps to self-sufficiency on three signed IRPs in case files contained unclear activity assignment end dates.</p>
Recommendation
WTP Success Coaches should ensure that IRPs are updated timely and accurately.
Agree/ Disagree
Agree
Resolution
<p>1) This was an isolated incident. The case is closed and cannot be corrected. The activities were listed on the IRP, however, staff has been instructed to include hours next to the activity.</p> <p>2) Two were scrivener's errors (i.e., staff put 219 instead of 2019, and 2019 instead of 2020); and one had a correct end date, but the assigned hours were incorrect. All IRPs have been updated.</p>

Observation WTP Case Management
Case notes did not provide a clear picture of what was happening with two cases (e.g., extended period of time without case notes, case notes were not properly updated).
Recommendation
WTP Success Coaches should enter cases notes that provide a clear picture of what is happening with the case.
Agree/ Disagree
Agree
Resolution
On 1/9/20, the Program Manager sent an email to staff reminding them to use the case note templates contained in Policy 568: WTP Case Noting. Additionally, QATCs and Supervisors were instructed to check for this during monthly desk reviews.

Observation WTP Pre-Penalties and Sanctions
<p>1) An incorrect pre-penalty termination date was entered in OSST.</p> <p>2) A sanction was requested utilizing an incorrect date which was prior to the end of the 10-day conciliation period.</p> <p>3) An incorrect failure date was entered in OSST.</p>
Recommendation
WTP Success Coaches should ensure accurate pre-penalty and sanctions dates are entered in OSST.
Agree/ Disagree
Agree
Resolution
<p>1) Per the State, they will be revising their policy regarding lifting pre-penalties with the date the customer agreed to comply to instead the date the customer actually complied. In the meantime, CSBD staff will use the date the customer agreed to comply.</p> <p>2) This was a scrivener's error. The customer was actually provided the full 10 days to comply.</p> <p>3) This was a scrivener's error. The Success Coach used 9/4/19 instead of 9/5/19. Additionally, we are implementing a daily checklist to guide Success Coaches to recheck their entries.</p>

Observation WTP Pre-Penalties and Sanctions
A customer was not held accountable to complete requisite hours as assigned.
Recommendation
WTP Success Coaches should ensure customers are held accountable to complete requisite hours in work activities.
Agree/ Disagree
Agree
Resolution
Although we knew the customer was employed, staff did not update the IRP correctly on 11/1/19. The IRP has since been updated and the case exited positively.

B. 21 WTP Transitional files were reviewed. There were no (0) findings or observations.

VI. Supplemental Nutritional Assistance Program (SNAP)

10 SNAP files were reviewed. There were 2 SNAP findings.

Finding SNAP JPRs
The Education or Vocational Training JPR entries for more than one month were either incorrect or did not match case file documentation for one customer.
Recommendation
SNAP Success Coaches should ensure that JPR entries are correct and properly supported.
Agree/ Disagree
Agree
Resolution
Correction could not be made as the case is closed. Individual training was provided to the Success Coach on 11/21/19. Regional staff training was held on 12/30/19 and addressed this topic. Additionally, we are implementing a daily case checklist of SNAP customers in order for Success Coaches to recheck their case management activities.

Finding SNAP Engagement
The customer was not assigned to a program component in OSST for a month in which a full benefit was received and not serving a penalty period.
Recommendation
SNAP Success Coaches should ensure participation hours are properly assigned.
Agree/ Disagree
Agree
Resolution
Correction could not be made to the file as staff cannot assign a program component after the month has ended. Going forward, Success Coaches will pull the No Activity Report on a daily basis to ensure that cases are updated timely.

There were 10 SNAP observations.

Observation SNAP Case File Documentation
<p>1) Vocational Training hours for one week were not totaled correctly on the timesheet for one customer, resulting in an overstatement of 2 class hours for the month.</p> <p>2) The Success Coach verified that the customer completed 13 hours of Education on one day. However, documentation did not show if study hours were counted and the customer's Alison User Statistics in Employ Florida show fewer hours.</p>
Recommendation
SNAP Success Coaches should ensure training hours are properly calculated/recorded.
Agree/ Disagree
Agree
Resolution
<p>1) The case is closed and cannot be corrected. The Success Coach received counseling on 11/21/19.</p> <p>2) There was a system glitch with Alison hours transferring over into Employ Florida when this happened. CSBD has purchased different online learning platforms (e.g., Metrix, Workforce Skills 21st Century) that will provide actual hours.</p>
Observation SNAP Case Management
<p>1) Case notes did not provide a clear picture of what was happening with two cases.</p> <p>2) The activity assignment for one month inspected was not recorded in OSST in a timely manner.</p> <p>3) The customer was not engaged in a timely manner subsequent to the sanction lift with good cause due to Hurricane Dorian.</p>
Recommendation
CSBD should ensure participants' cases are properly managed.
Agree/ Disagree
Agree
Resolution
<p>1) The Success Coach received counseling on 11/21/19. Additionally, we are implementing a daily checklist to guide Success Coaches to recheck the quality of their case notes.</p> <p>2) The Success Coach received counseling on 11/21/19.</p> <p>3) The system clears the alerts without notifying staff. We have asked the State to allow the alert to come through and they have indicated that they are not making any changes to the system as this time. Staff have been instructed to set alerts in OSST for sanction cases.</p>

Observation SNAP FSRs
The Self-Attestation Form For Transportation Reimbursement in the case file supported \$25 in transportation costs incurred to participate in Vocational Training for the month; however, an FSR was not requested in OSST. Additionally, FSRs for the two prior months were not requested timely.
Recommendation
SNAP Success Coaches should ensure FSRs are requested in OSST timely.
Agree/ Disagree
Agree
Resolution
Case is currently closed and cannot be corrected. The Success Coach received counseling on 11/21/19. Additionally, we are implementing a daily checklist to guide Success Coaches to ensure services are entered timely.

Observation SNAP Conciliations and Sanctions
<p>1) A penalty request was not initiated in a timely manner, within two business days of the failure.</p> <p>2) Per case notes, the compliance activity was limited to submitting the requisite hours for the prior month, rather than giving the customer a new assignment for the current month.</p> <p>3) The pending sanction for failure to comply was lifted with compliance utilizing the date when the customer attended the appointment; however, the pending sanction should have been lifted with compliance when the customer completed the orientation, assessment, and scheduled the appointment.</p>
Recommendation
CSBD should provide training focused on the SNAP pre-penalty and sanction process.
Agree/ Disagree
Agree
Resolution
Staff training was provided on 12/30/19 regarding SNAP compliance activities.

RECOMMENDATION

None. For information purposes.

Memorandum #04 – 20 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Taylor Hall Miller Parker P.A.
Program Monitoring Report #2 – PY 19/20 – Issued 8/20

Date: August 24, 2020

SUMMARY

Taylor Hall Miller Parker (THMP) conducted program monitoring for the period 11/21/19 through 4/2/20. They reviewed a total of 176 files consisting of 7,001 elements. There were 17 findings and 22 observations. The findings equate to a .24% error rate. All findings and observations were corrected except where cases were closed and no further action could be taken.

BACKGROUND

THMP monitors program activities three times a year. This was their second report for PY 19/20.

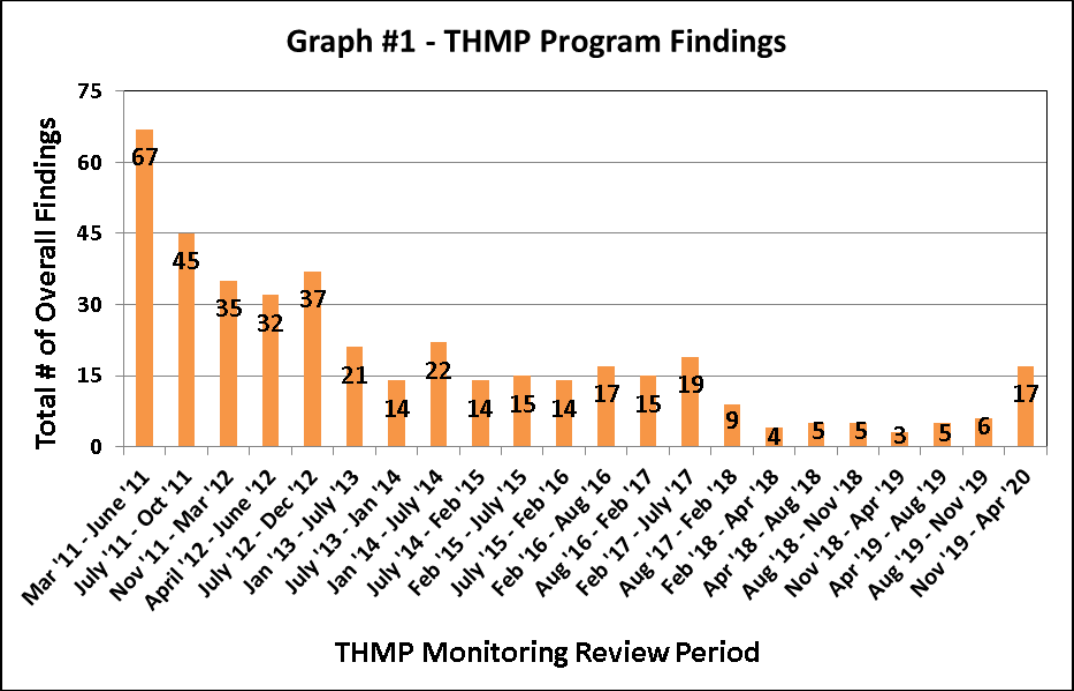
DISCUSSION

THMP identified 17 findings and 22 observations during their program monitoring visit. They reviewed a total of 176 files consisting of 7,001 elements. The findings equate to a .24% error rate.

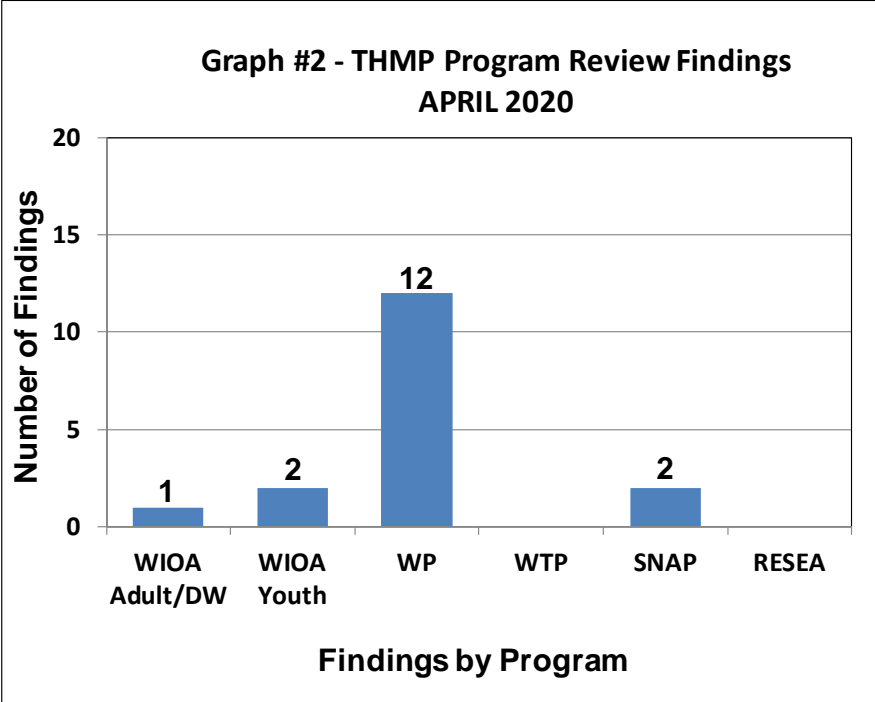
The spike in findings from previous months was due to changes to Wagner Peyser data entry requirements. The new Wagner Peyser requirements became effective on 2/20/20, however, DEO did not communicate the requirements to the local workforce areas until 4/7/20. This monitoring covered the period through 4/2/20.

THMP Program Findings

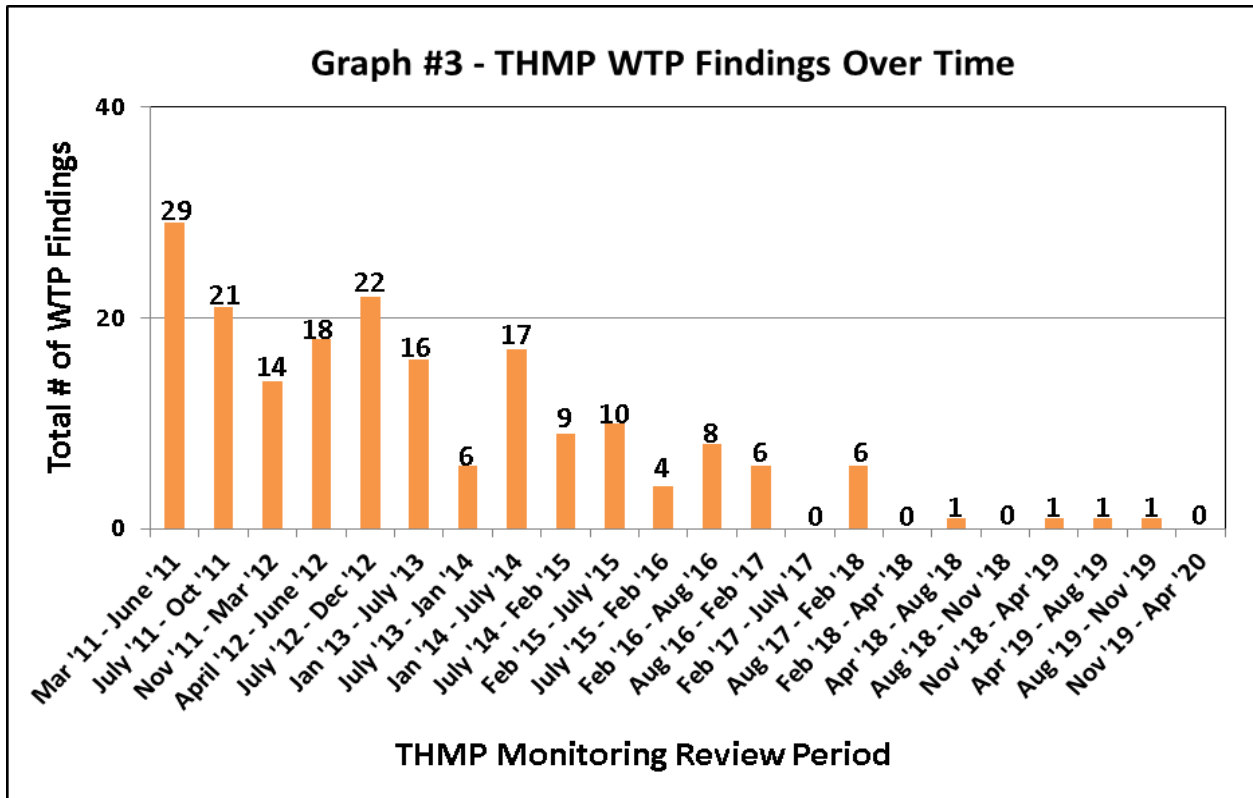
A trending chart for THMP program findings, per review period since March 2011, is represented in Graph #1, as follows:



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



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



THMP Program Findings for the period of November 2019 – April 2020

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

I. WIOA Adult/Dislocated Worker

- A. 24 WIOA Adult and Dislocated Worker files were reviewed. There was one (1) finding and no (0) observations.

Finding WIOA Adult/Dislocated Worker (1)
A customer's annualized family income (AFI) was calculated incorrectly.
Recommendation
Subsequent to fieldwork, staff corrected the calculation and updated documentation in the file and the WIOA application in Employ Florida for this customer. No further corrective action is necessary.
Agree/ Disagree
Agree
Resolution
No further action is necessary as this was remedied during the monitoring.

B. 6 WIOA Adult and Dislocated Worker files who exited within the last 12 months were reviewed. There were no (0) findings or observations.

II. WIOA Youth

20 WIOA Youth files were reviewed: 4 Broward College, 2 Center for Independent Living of Broward (CILB), 5 FLITE Center, 3 HANDY, and 6 School Board of Broward County. There were (2) findings.

Findings WIOA Youth (2)
a) There was no documentation indicating that the youth was made aware of or offered the various follow-up services available under WIOA. (HANDY-1)
b) First quarter follow-up after exit was not completed and documented in Employ Florida for one youth. (Broward College-1)
Recommendation
a) Youth provider staff should document in the case file or case notes that the customer was made aware of available follow-up services following case closure.
b) Youth provider staff should ensure that all follow-ups are conducted and timely documented in Employ Florida.
Agree/ Disagree
Agree
Resolution
a) Youth provider staff have been directed to make sure that case notes reflect that follow up services were offered to participants following case closure. The "Youth Participant Acknowledgement Form" was updated to include a line that reflects this, for use during the intake process.
b) The Youth provider supervisor will continue to run follow up reports in Employ Florida and ensure that all follow ups are completed timely. The Youth Program Manager will continue to include follow-up caseload reviews in monthly staff meetings.

There were 2 WIOA Youth observations.

Observations WIOA Youth
A Support Service-Incentive activity was not recorded in Employ Florida for the authorization and payment of incentives. (HANDY-1, CILB-1)
Recommendation
Youth provider staff should update Employ Florida with the Support Service-Incentive activity for these customers.
Agree/ Disagree
Agree
Resolution
Provider staff was new to the program and has since received a coaching on the process for providing support services. Moving forward, staff will use the activity code checklist and step action table as desk aides when distributing support services.

III. Wagner-Peyser (WP)

A. 30 WP files were reviewed. There were **8** findings.

Findings WP Services (8)
a) 1 customer’s permission to make the staff-assisted job referral was not documented.
b) There was no case note documenting 4 customers’ permission to create the account in Employ Florida.
c) For 3 customers whose Wagner-Peyser participation was initiated, a complete registration was not documented in Employ Florida.
Recommendation
a) Staff should obtain the customer’s permission for a staff-assisted job referral.
b) Staff should be trained to request the customer’s permission to create an Employ Florida account for staff-assisted registrations. The Policy #551 – WP Job Referral Services should be modified to require a case note be documented in Employ Florida stating the customer granted permission to create the account.
c) Staff should follow the requirements of CSF Policy #096, which requires full registrations for customers in Employ Florida prior to receiving services. The definition of a full registration, detailed in Policy #551 should be modified to read that entry of a complete background wizard or resume into Employ Florida is required.

Findings WP Services (8) (Continued)
Agree/ Disagree
Agree
Resolution
<p>a) The referral authorization form was uploaded into Employ Florida for this customer.</p> <p>b) Placement and involved staff received training on WP Referrals for Appropriateness and Jobseeker on 4/30/20 and 5/5/20. Policy 551 was updated to include the requirement for a case note in Employ Florida, for staff-assisted registrations, stating that the customer granted permission to create the account.</p> <p>c) Policy 551 – now includes the definition of a full registration, including the requirement of a completed background wizard or resume in Employ Florida.</p>

There was 1 WP Services observation.

Observation WP Services
A staff job referral was made for the customer; however, documentation in Employ Florida did not adequately support that the customer met the minimum job order requirements.
Recommendation
Staff should ensure that the customer meets the minimum job order requirements based on information documented in Employ Florida (e.g., résumé, background data) prior to issuing a staff referral.
Agree/ Disagree
Agree
Resolution
The staff member acknowledged the error and received coaching from the supervisor.

B. 30 WP job orders were reviewed. There were **4** findings.

Findings WP Job Orders (4)
<p>a) For 3 job orders, staff did not case note the independent verification of the newly registered employer.</p> <p>b) 1 job order containing an age restriction was not properly documented with the reason for the restriction (e.g., insurance reason).</p>
Recommendation
<p>a) Staff reviewing job orders should ensure a case note in Employ Florida for verification of new employers, method of contact, name and title of contact; registration status per state website, and method used to verify the employer.</p> <p>b) Staff reviewing job orders at the time of posting, should ensure that, if the job order has an age restriction, the reason for the restriction is listed.</p>
Agree/ Disagree
Agree
Resolution
Applicable Job Order Unit staff received coaching from the supervisor.

There was 1 WP job order observation.

Observation WP Job Order
For 1 job order, the case note documenting the newly registered employer did not include the method, name and title of contact.
Recommendation
Staff should ensure that all required information is documented in Employ Florida for the verification of new employers.
Agree/ Disagree
Agree
Resolution
The JOU staff member acknowledged the error and received coaching from the supervisor.

IV. Reemployment Services and Eligibility Assessment (RESEA)

10 RESEA files were reviewed. There were no (0) findings or observations.

V. Welfare Transition Program (WTP)

A. 24 WTP mandatory files were reviewed. There were no (0) findings. There were 9 WTP mandatory observations.

Observations WTP IRPs
a) Signed IRPs in case files were not updated with support services that were provided to the customer. b) Steps to self-sufficiency on an IRP in the case file were missing the number of hours to complete in the assigned work activity. c) Steps to self-sufficiency on signed IRPs in case files were missing activity assignment begin and/or end dates.
Recommendation
WTP Success Coaches should ensure that IRPs are updated timely and accurately when new services are opened and provided.
Agree/ Disagree
Agree
Resolution
a) One case was closed and cannot be corrected. A daily checklist was implemented to assist staff in preventing these errors. b) This was corrected. c) All cases were corrected. The Success Coach responsible for the majority of the findings received a written disciplinary warning from the supervisor.

Observations WTP Pre-Penalties and Sanctions
<p>a) An incorrect pre-penalty termination date was entered in OSST. Upon compliance, the pre-penalty should have been terminated with the date the customer agreed to comply.</p> <p>b) A pre-penalty was terminated prior to the agreed upon compliance being demonstrated. Upon compliance, the pre-penalty should have been terminated with the date the customer agreed to comply.</p>
Recommendation
<p>Management should provide training focused on the pre-penalty and sanction process .</p>
Agree/ Disagree
<p>a) Disagree b) Agree</p>
Resolution
<p>a) We disagree with this observation because the guidance was not clear. DEO has agreed and stated that they will be changing this requirement in future guidance.</p> <p>b) This was an isolated incident.</p>

B. 1 WTP Domestic Violence file (North) was reviewed. There were no **(0)** findings or observations.

C. 21 WTP Transitional files were reviewed, 7 from each Center. There were no **(0)** findings or observations.

VI. Supplemental Nutritional Assistance Program (SNAP)

10 SNAP files were reviewed, 5 Central and 5 South.

There were **2** SNAP findings.

Findings SNAP JPRs (2)
<ul style="list-style-type: none"> a) Documentation in the case file for 1 participant did not support the same number of Education JPR hours entered for one month. b) Documentation in the case file for 1 participant was based on scheduled hours rather than actual hours worked per paystubs).
Recommendation
SNAP Success Coaches should ensure that JPR entries are properly supported by case file documentation.
Agree/ Disagree
Agree
Resolution
<ul style="list-style-type: none"> a) This was corrected. Furthermore, CSBD has begun using Metrix, a new platform that gives actual hours of participation. b) JPR's were corrected to reflect actual hours reported by the customer.

There were 9 SNAP observations.

Observation SNAP Case File Documentation
Upon the participant reporting employment, the activity assignment was revised for the month; however, rather than preparing a new SNAP Monthly Participation Agreement (MPA) with the changes to be signed by the participant, staff made updates onto a copy of the prior month's signed agreement.
Recommendation
SNAP Success Coaches should ensure that any changes noted on forms have been acknowledged and signed by the participant.
Agree/ Disagree
Agree
Resolution
SNAP Success Coaches were reminded that a new MPA must be developed when making changes to the monthly assignment of hours.

Observations SNAP Activities

- a) SNAP activity timesheets were used to record the Education hours for Alison online courses completed by the participant, however, documentation from the online education provider was not attached.
- b) SNAP Activity Timesheets utilized by the participant for recording daily education courses/hours in the SNAP Lab, generically listed "Education" for each entry and, as a result, the timesheets did not substantiate that participation hours completed in the SNAP Lab met the definition of Education.
- c) The assigned Vocational Training activity was not correctly recorded in OSST for the participant.
- d) The assigned hours for activities in OSST that were combined with Employment did not agree with assigned monthly hours for the corresponding activity based on case notes and case file documentation for the participant.

Recommendation

SNAP Success Coaches should ensure activities are entered correctly into OSST and that case file documentation is complete.

Agree/ Disagree

Agree

Resolution

- a) We have implemented utilizing Metrix learning for online education. Policy 596 was updated to allow Metrix logs to be used as documentation in lieu of a SNAP activity timesheet. Going forward, Metrix printouts will be accepted as they include all the information needed for the file.
- b) The SNAP timesheet has recently been updated to include the course name for education hours completed in our SNAP Lab.
- c) This cannot be corrected and this Success Coach is no longer with CSBD.
- d) SNAP Success Coaches recently received additional guidance on how to adjust activities from month to month when employment is captured.

Observations SNAP JPRs
<ul style="list-style-type: none"> a) Vocational Training JPR entries for two months were recorded prior to the participant actually completing some of the participation hours. b) Paystub hours were incorrectly rounded-up for reporting Employment JPR entries for two months inspected for the participant.
Recommendation
SNAP Success Coaches should ensure JPRs are recorded correctly in OSST.
Agree/ Disagree
Agree
Resolution
<ul style="list-style-type: none"> a) This cannot be corrected. All SNAP staff were reminded they cannot enter hours prior to completion. This Success Coach is no longer with CSBD. b) The error was corrected. SNAP staff were recently provided with a better tool to calculate Employment hours that include decimals.

Observation SNAP Case Management
A case closure alert was posted with an effective date of 2/29/20; however, the case has not been closed and the participant is being actively engaged.
Recommendation
SNAP Success Coaches should ensure cases are properly processed.
Agree/ Disagree
Agree
Resolution
The case has since been closed. SNAP staff was reminded to set alerts for upcoming case closures.

Observation SNAP FSRs
An FSR for one month was not requested in OSST in a timely manner subsequent to receipt of documentation supporting costs incurred to participate for the participant.
Recommendation
SNAP Success Coaches should ensure FSRs are requested timely.
Agree/ Disagree
Agree
Resolution
This was corrected. Staff have begun using the daily checklist that will assist them in preventing these errors.

RECOMMENDATION

None. For information purposes.