



**Broward Workforce Development Board
Audit Committee**

**Monday, August 15, 2022
11:00 a.m. – 12:00 p.m.**

Zoom Meeting ID: 89674556363
Zoom Password: 342265
Zoom Call In: +1 646 876 9923

**CareerSource Broward Boardroom,
2890 West Cypress Creek Road, Ft. Lauderdale, FL 33309**

This meeting is being held in-person. Due to Covid-19, in the interest of keeping our board, staff and public safe, this meeting is also virtually accessible via Zoom video conferencing using the link below.

<https://us02web.zoom.us/j/89674556363?pwd=RmxBSS82eEx6cTJLNmRwODJPT0QvZz09>

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.

AGENDA

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

IDENTIFICATION AND INTRODUCTION OF ANY UNIDENTIFIED CALLERS

APPROVAL OF MINUTES

Approval of the Minutes of the 2/14/22 Audit Committee meeting.

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

Pages 6 – 8

NEW BUSINESS

1. Approval of Contract Renewal with Anthony Brunson, P.A.

Consideration of renewal of the Agreement between CareerSource Broward (CSBD) and Anthony Brunson, PA, at the same rate as last year \$33,000, for the conduct of the Fiscal Year 2021-2022 audit. Staff was satisfied with their services last year. This will be the fourth and last renewal under their current contract.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	Memo #02 – 22 (LS)

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2. Selection of External Fiscal Monitoring Firm

On 7/12 (CSBD) issued a Request for Quotes (RFQ) for fiscal monitoring services. We received three (3) quotes. A Review Committee met on 8/9 to consider the proposals. The Review Committee unanimously recommended Cherry Bekaert LLP to conduct fiscal monitoring at a cost of \$24,000 a visit or \$72,000 for three visits per year. This is an increase of \$4,500 over their current contract. The contract will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	Memo #04 – 22 (LS)

Pages 10 - 11

3. Selection of External Program Monitoring Firm

On 7/12 CareerSource Broward (CSBD) issued a Request for Quotes (RFQ) for program monitoring services. We received three (3) quotes. A Review Committee met on 8/9 to consider the proposals. The Review Committee unanimously recommended Taylor Hall Miller Parker (THMP) to conduct the program monitoring at a cost of \$27,000 per visit or \$81,000 for three visits per year. The contract will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

RECOMM Approval
ACTION Motion for Approval
EXHIBIT Memo #03 – 22 (LS)

Pages 12 – 13

REPORTS

1. General Fund Balance

On 9/30/21 the General Fund balance was \$863,625. Since then, we have realized revenues of \$313,367. This also reflects expenditures of \$166,058. This balance as of 6/30/22 is \$1,010,934 minus the reserves we have \$567,632.

ACTION None
EXHIBIT Memo #02 – 22 (FS)

Pages 14 – 16

2. Budget vs. Actual Expenditure Report

This is the report on Budget vs. Actual Expenditure. Some under expenditures in the WIOA adult/dislocated worker and youth, and SNAP funding streams are noted. We are expanding our outreach efforts, scheduling ITA fairs, getting ready to launch two in-school youth programs, preparing to serve OSY through the one-stop, and purchasing additional online learning software to increase expenditures.

ACTION None
EXHIBIT Memo #01 – 22 (FS)

Pages 17 – 18

3. RFQ For Banking Services

CSBD has been informed by CitiBank, that it will no longer insure deposits in excess of the FDIC limit of \$250,000. CSBD is required to maintain its accounts in a bank that insures its funds up to the amount in its accounts which often exceeds \$250,000. There is a limited number of banks that will insure funds in excess of the FDIC limit. In the past CSBD notified each eligible banking institution along with CSBD's required criteria and solicited quotes from the banks. It is CSBD's intention to again issue a request for quotes so that a new financial institution can be selected. Citibank has agreed to give us sufficient time to find a new bank.

ACTION None
EXHIBIT None

4. Cherry Bekaert LLP Fiscal Monitoring - Report #2 PY 21-22 Issued 5/22

Cherry Bekaert conducted fiscal monitoring for the period 10/1/21 through 2/28/22. Cherry Bekaert reviewed a total of 1,050 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, this was a 0% error rate.

ACTION None
EXHIBITS Memo #02 – 22 (QA)
 Chart of Findings

Pages 19 – 20

5. Taylor Hall Miller Parker, PA Program Monitoring - Report #2 PY 21-22 Issued 6/22

THMP conducted program monitoring for the period 11/18/21 through 3/31/22. They reviewed a total of 177 files consisting of 6,154 elements. There were 4 findings and 12 observations. This equates to an error rate of (.065%) 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 #03 – 22 (QA)

Pages 21 – 28

6. Children’s Services Council of Broward County- 2022 Summer Youth Program Review

The Children’s Services Council of Broward County (CSC) provides funding under the CSBD Summer Youth Employment Program. CSC conducted an administrative and fiscal review. There were no findings.

ACTION	None
EXHIBIT	Review Letter

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MATTERS FROM THE AUDIT COMMITTEE

MATTERS FROM THE FLOOR

MATTERS FROM THE PRESIDENT/CEO

ADJOURNMENT



**Broward Workforce Development Board
Audit Committee
Monday, February 14, 2022
11:00 a.m. – 12:00 p.m.**

Zoom Meeting ID: 82606747579
Zoom Password: 739509
Zoom Call In: +1 646 876 9923

MEETING MINUTES

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 AND VIA ZOOM/PHONE: Zac Cassidy; Chair; Michael Carn; and Dr. Ben Chen.

STAFF IN-PERSON: Carol Hylton; Ron Moffett; Rochelle Daniels; Christine Azor and Moya Brathwaite

GUESTS IN-PERSON AND VIA ZOOM/PHONE: Anthony Brunson-Anthony Brunson, PA

APPROVAL OF MINUTES

Approval of the Minutes of the November 30, 2021 Audit Committee meeting.

On a motion by Michael Carn, seconded by Dr. Ben Chen, the Audit Committee unanimously approved the Minutes of the November 30, 2021 Audit Committee Meeting.

PRESENTATION

Anthony Brunson, CEO, Anthony Brunson P.A. presented regarding the 2020 – 2021 Fiscal Year End Audit.

NEW BUSINESS

1. Anthony Brunson, PA 2020-2021 Audit

Anthony Brunson, PA reported on the 2020 – 2021 Fiscal Year CSBD Audit, stating it was a clean report with an unqualified opinion. There were no findings or management recommendations. There were no compliance findings and no weaknesses identified in the internal controls.

Mr. Brunson provided a presentation regarding the elements of the Audit Report, which he said, was conducted according to Generally Accepted Accounting Principles (GAAP) included a review of internal controls, as well as laws and regulations, in accordance with the uniform guidance which sets forth the rules for the conduct of an Audit. Mr. Brunson ended his presentation by stating he was available to answer any questions.

All Audit Committee members received copies of the Audit Report prior to Mr. Brunson's presentation.

Chair, Zac Cassidy asked if there were any questions and there were none.

On a motion by Michael Carn, seconded by Dr. Ben Chen the Audit Committee unanimously approved the Audit Report for Fiscal Year ended September 30, 2021.

REPORTS

1. General Fund Balance and Budget vs. Actual Report

Ms. Daniels stated that as the Audit Committee may recall we reported on the General Fund and Budget vs. Actual on December 9, 2021 mid-December. We customarily report quarterly but as only a few weeks have transpired since our last reports we have scheduled the reports for the next Audit Committee Meeting.

2. Cherry Bekaert LLP Fiscal Monitoring Report #1 PY 21-22 Issued 11/21

Cherry Bekaert conducted fiscal monitoring for the period 7/1/21 through 9/30/21. They reviewed a total of 892 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, this was a 0% error rate.

Ms. Daniels stated we are happy to report 0 findings on the Cherry Bekaert Monitoring Report.

3. Taylor Hall Miller Parker P.A. (THMP) Program Monitoring Report #1 PY 21-22 Issued 2/22

THMP conducted program monitoring for the period 7/30/21 through 11/18/21. They reviewed a total of 180 files consisting of 7,258 elements. There were 15 findings and 14 observations. This equates to an error rate of (.21%) less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

Ms. Daniels noted that the findings have been corrected. Where applicable, the staff received technical assistance and processes were implemented to take corrective action.

Mr. Cassidy asked if there were any questions. There were none.

MATTERS FROM THE AUDIT COMMITTEE

None

MATTERS FROM THE FLOOR

None

MATTERS FROM THE PRESIDENT/CEO

Ms. Carol Hylton, provided the following update:

- 1) Over the next several weeks board members will be seeing an increased media targeted at raising the level of awareness among our employers of the availability of CSBD's work based training programs.
- 2) Training and youth program enrollment are down slightly and a forum is being held to get youths' input on how best to serve and engage them
- 3) CSBD will be partnering with Mr. Sandy McDonald, Director of the County's Small Business Development Office to conduct a targeted resource sharing forum in March.
- 4) Ms. Hylton also thanked Christine Azor and her staff for their diligent work.

Mr. Cassidy asked if there were any questions. There were none.

ADJOURNMENT:

11:30 am

Memorandum #02 – 22 (LS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Approval of the renewal of the Contract with Anthony Brunson, PA for Audit Services

Date: July 26, 2022

SUMMARY

Consideration of renewal of the Agreement between CareerSource Broward (CSBD) and Anthony Brunson, PA, at the same rate as last year \$33,000, for the conduct of the Fiscal Year 2021-2022 audit. Staff was satisfied with their services last year. This will be the fourth and last renewal under their contract.

BACKGROUND

Under our current contract with Anthony Brunson PA, the CSBD governing boards may renew the contract a fourth and final term for the performance of our 2020 – 2021 audit.

DISCUSSION

CSBD staff and its governing boards were satisfied with the conduct of the audit last year by Anthony Brunson, PA. CSBD contacted Anthony Brunson, PA, as we do each year regarding the renewal. Two years ago, Mr. Brunson agreed to perform the audit for the fee of \$33,000 for the remaining years of the contract.

RECOMMENDATION

Consideration to renew the agreement for audit services with Anthony Brunson, PA for a fifth term at a cost of \$33,000.

Memorandum #04 – 22 (LS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Selection of External Fiscal Monitoring Firm

Date: August 9, 2022

SUMMARY

On 7/12 CareerSource Broward (CSBD) issued a Request for Quotes (RFQ) for fiscal monitoring services. We received three (3) quotes. A Review Committee met on 8/9 to consider the proposals. The Review Committee unanimously recommended Cherry Bekaert (CB) to conduct fiscal monitoring at a cost of \$72,000 for three visits per year. This is an increase of \$4,500 over their current contract. The contract will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

BACKGROUND

The contract for fiscal monitoring services expires in September. CSBD released a RFQ on 7/12 with responses due on 8/2. A notice was placed in three newspapers; the Sun-Sentinel, Westside Gazette, Daily Business Review and posted on the CSBD website. A notice was also sent to every entity which registered to receive a notice when proposals are released. The RFQ provided an overview of the expectations and deliverables for the fiscal monitoring and requested interested parties to respond by addressing how they planned to meet the listed deliverables along with a price quote.

DISCUSSION

On 8/2 CSBD received three (3) quotes in response to its request for quotes for fiscal monitoring services. The respondents to the RFQ were:

- Cherry Bekaert LLP
- Underwood Sloan and Associates
- Booth Management Consulting, LLC

Staff reviewed the proposals, determined they were all responsive and provided comments which were included on the rating forms provided to the proposers. The rating forms and proposals were distributed to the RFQ Review Committee.

The Review Committee met on 8/9 and consisted of former Board Chair and Vice-Chair for Legislative Affairs, Dr. Ben Chen, Secretary/Treasurer and Chair of the Audit Committee, Zac Cassidy and Board Members Ismael Martinez and Keith Costello.

The meeting began with an orientation to CSBD's review process and an explanation of the rating sheet, which was based upon the RFQ elements. Mr. Martinez volunteered to serve as the Chair of the Review Committee.

Each proposer was invited to present their proposal to the Review Committee. The Committee then rated and ranked each of the three proposals as follows:

Fiscal Monitoring Proposers	Rank
Cherry Bekaert	1
Underwood Sloan and Associates	2
Booth Management Consulting Group	3

The review committee unanimously recommended Cherry Bekaert LLP the number 1 ranked firm to conduct the fiscal monitoring. The cost of the fiscal monitoring will be \$24,000 per visit, or \$72,000, for three visits/year. This is an increase of \$4,500 over the current contract and is the first increase since their original engagement.

RECOMMENDATION

Approve the Review Committee recommendation to award the contract for fiscal monitoring services to Cherry Bekaert at a cost of \$72,000/year. The contract will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

Memorandum #03 – 22 (LS)

To: Audit Committee
From: Carol Hylton, President/CEO
Subject: Selection of External Program Monitoring Firm
Date: August 9, 2022

SUMMARY

On 7/12 CareerSource Broward (CSBD) issued a Request for Quotes (RFQ) for program monitoring services. We received three (3) quotes. A Review Committee met on 8/9 to consider the proposals. The Review Committee unanimously recommended Taylor Hall Miller Parker (THMP) to conduct the program monitoring at a cost of \$81,000 for three visits per year. The contract will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

BACKGROUND

The contract for program monitoring services expires in September. CSBD released a RFQ on 7/12 with responses due on 8/2. A notice was placed in three newspapers; the Sun-Sentinel, Westside Gazette, Daily Business Review and posted on the CSBD website. A notice was also sent to every entity which registered to receive a notice when proposals are released. The RFQ provided an overview of the expectations and deliverables for the program monitoring and requested interested parties to respond by addressing how they planned to meet the listed deliverables along with a price quote.

DISCUSSION

On 8/2 CSBD received three (3) quotes in response to its request for quotes for program monitoring services. The respondents to the RFQ were:

- Taylor Hall Miller Parker, P.A.,
- Underwood Sloan and Associates
- Booth Management Consulting, LLC

Staff reviewed the proposals, determined they were all responsive and provided comments which were included on the rating forms provided to the proposers. The rating forms and proposals were distributed to the RFQ Review Committee.

The Review Committee met on 8/9 and consisted of former Board Chair and Vice-Chair for Legislative Affairs, Dr. Ben Chen, Secretary/Treasurer and Chair of the Audit Committee, Zac Cassidy and Board Members Ismael Martinez and Keith Costello.

The meeting began with an orientation to CSBD's review process and an explanation of the rating sheet, which was based upon the RFQ elements. Mr. Martinez volunteered to serve as the Chair of the Review Committee.

Each proposer was invited to present their proposal to the Review Committee. The Committee then rated and ranked each of the three proposals as follows:

Program Monitoring Proposers	Rank
Taylor Hall Miller Parker, P.A.	1
Underwood Sloan and Associates	2
Booth Management Consulting Group	3

The review committee unanimously recommended THMP, the number 1 ranked proposal to conduct program monitoring. The cost of the program monitoring will be \$27,000 per visit, or \$81,000, for three visits/year.

RECOMMENDATION

Approve the Review Committee recommendation to award the contract for program monitoring services to Taylor Hall Miller Parker, P.A. at a cost of \$81,000/year. The contracts will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

Memorandum #02 – 22 (FS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: General Fund Balance

Date: July 20, 2022

SUMMARY

On 9/30/21 the General Fund balance was \$863,625. Since then, we have realized revenues of \$313,367. This also reflects expenditures of \$166,058. This balance as of 6/30/22 is \$1,010,934. Minus the amount held in reserve we have \$567,632.

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, payments in the earlier years are mostly interest and are covered by the grants. In later years the majority of the payment is 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	\$575,625
Less Principle paid with Depreciation revenue since 1/1/2019	(\$382,323)
Total	\$443,302

Chart 2, below is the list of projected expenditures budgeted and approved by the CSBD Council to be charged against the General Fund. We report actual expenditures each year.

Chart 2- Board Approved Budget Items through 12/31/22

Category	Dollar Amount
Food	\$23,500
Ticket to work Staff Salary, Benefits & Overhead	\$98,500
Application of our Indirect Cost Rate	\$18,281
Contribution to President's Salary	\$21,300
Contribution to Legal Counsel Salary ¹	\$10,400
Total	\$171,981

DISCUSSION

The General Fund balance as of 9/30/21 was \$863,625. Chart 3, below is a list of the revenue and expenditures from 10/1/21 - 6/30/22. During this period revenues totaled \$313,367 and expenditures totaled \$166,058. The ending balance of the General Fund as of 6/30/22 was \$1,010,934 including the reserves.

Chart 3- Revenues and Expenditures 10/1/21 – 6/30/22

Category	Revenues	Expenditures	Comments
Investment Interest	\$ 1,350		
Reimbursement to CSBD	400		Restitution of funds
Ticket to Work (TTW)	123,311	\$ 43,190	Net Income \$80,121
Depreciation collected from grants	126,373		
Insurance Refund	61,033		
Tobacco Free Florida	900		
FY 21-22 Building Principal		86,313	Paid to date \$595,115
Food expense		16,319	
Indirect Costs		8,673	
President's Salary above the federal cap		11,563	
Total	\$313,367	\$166,058	

The General Fund balance as of 6/30/22 is \$1,010,934 of this amount \$443,302 is held in reserve leaving a balance of \$567,632.

RECOMMENDATION

None. For information purposes.

¹ The increase to the General Counsel's salary was in accordance with the governing board's vote at its December Meeting to award a 5% COLA and up to a 3% merit increase, as appropriate, to all employees regardless of any "state, local or federal cap."

Attachment: General Fund Spreadsheet

CSBD General Fund Revenues and Available Funds 10/1/21 - 6/30/22			
BALANCE 10/1/21		\$	863,625
REVENUES			
Depreciation Collected		126,373	
Ticket to Work		123,311	
Insurance Refund		61,033	
Tobacco Free Florida		900	
Interest		1,350	
Other Reimbursements/Credits		400	
Total Revenue			313,367
EXPENDITURES			
Mortgage Principal		(86,313)	
Ticket to Work		(43,190)	
Food		(16,319)	
President's Salary Above the Cap		(11,536)	
Indirect Costs		(8,673)	
Total Expenditures			(166,058)
Net Revenue over Expenditures			147,309
Total General Funds as of 6/30/22			1,010,934
Less Reserves			
Contingency funds		(250,000)	
Depreciation less Principal Paid		(575,625)	
		382,323	
			(443,302)
General Fund Balance Available for Expenditure			\$567,632

Memorandum #01 – 22 (FS)

TO: Audit Committee

FROM: Carol Hylton, President/CEO

SUBJECT: Budget vs. Actual Expenditure Report

DATE: July 19, 2022

SUMMARY

Detailed below is the Budget vs. Actual Expenditure Report. Some under expenditures in the WIOA adult/dislocated worker and youth, and SNAP funding streams are noted. We are expanding our outreach efforts, scheduling ITA fairs, getting ready to launch two in-school youth programs, preparing to serve OSY through the one-stop, and purchasing additional online learning software to increase expenditures.

BACKGROUND

CSBD receives some of its funds based on its program year which is July 1 – June 30 and some of its funds based on the federal fiscal year October 1 – September 30 which is also aligned with the CSBD fiscal year.

In accordance with the Audit Committee's request to report budget vs. actual expenditures they are presented in accordance with the period of their award. Chart 1 covers funds awarded on a program year basis and Chart 2 covers funds awarded on a federal fiscal year basis.

DISCUSSION

Chart 1 below depicts our budget vs. actual expenditures for funds awarded on a program year basis. The period covered is the entire program year.

Chart 1: 7/1 – 6/30 @ 100% of the Year

Notes	Funding Stream	PY 21-22 Budget	Actual Expenditures 7/1/21 - 6/30/22	% Expended
1	Welfare Transition	4,151,897 ¹	4,039,891	97%
2	WIOA Adult / Dislocated Worker	8,579,791	6,470,795	75%
3	WIOA Youth	4,438,026	2,067,339	47%
	Wagner Peyser (WP)	1,285,213	1,280,893	100%

¹Does not include a supplemental award of \$200,000 received in July.

1. The state has extended our ability to spend our WTP 21/22 allocation to August 31st. We are purchasing additional assessments and training resources to assist Welfare Transition customers gain and/or retain employment through job skills training. We are on target to expend the remaining available funds.
2. WIOA AD / DW – During program year 21/22 we expended National Dislocated Worker COVID-19 grant funds to serve dislocated workers whose jobs were affected by the pandemic. This grant ended on 3/31 and we could not carry forward unspent funds so these funds were expended prior to formula funds which can be carried forward.

To increase formula adult and dislocated worker expenditures we are 1) expanding our outreach efforts including outdoor media to job seekers, especially those in the distressed communities 2) planning ITA fairs with our eligible training providers 3) ramping up work-based participant opportunities with employers and 4) hosting events such as the Apprenticeship Summit and hospitality task force to improve talent pipelines for our targeted industries. The funds carried forward have been projected for expenditures in the approved PY 22/23 budget.

3. To increase spending, we will 1) launch two in-School Youth programs per the governing boards' approval 2) build capacity to serve additional out of school youth in the one-stop centers and 3) include youth in work-based training efforts and the ITA fairs to encourage enrollment in the technical short-term programs. The funds carried forward have been projected for expenditures in the approved PY 22/23 budget.

Chart 2 covers the funds awarded on a federal fiscal year basis through 9/30.

Chart 2: 10/1/21 - 9/30/22 @75% of the year

Notes	Funding Stream	PY 21-22 Budget	Actual Expenditures 10/1/21 - 6/30/22	% Expended
1	Veterans	291,743	171,973	59%
2	SNAP	343,495 ²	216,911	60%

1. Veteran Funds - Are on target to be spent because the state extended the grant period to 12/22/22.
2. SNAP – During the program year customers received waivers from participating due to COVID. Those waivers have been lifted and as a result we are seeing a return to “normal” caseloads. To increase expenditures, we are looking into purchasing additional online learning software for to increase options for self-paced training that lead to certifications and increase employment options for our customers.

RECOMMENDATION

None. For information purposes only.

² Does not include a supplemental award of \$287,902 received in July.

Memorandum #02 – 22 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Cherry Bekaert, LLP Fiscal Monitoring – Report #2
PY 21/22 Issued 5/22

Date: August 10, 2022

SUMMARY

Cherry Bekaert conducted fiscal monitoring for the period 10/1/21 through 2/28/22. Cherry Bekaert reviewed a total of 1,050 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 three times a year. This was the second monitoring for the program year.

DISCUSSION

Cherry Bekaert conducted fiscal monitoring for the period 10/1/21 through 2/28/22. Cherry Bekaert reviewed a total of 1,050 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 #02-22 ATTACHMENT A
Cherry Bekaert Fiscal Findings - PY 21-22 Monitoring Report #2

Procedure	Report #1 7/1/21 - 9/30/21	Report #2 10/1/21 - 2/28/22
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
Budget vs. Actual Grants/Programs	0	N/A
Cancelled Checks	N/A	0
Cash Draw	0	0
Cash Receipts	0	0
Cell Phone Expenditures	0	0
Cost Allocation Statistics	0	0
Customer-Related Expenditures - WIOA (ITA/DW/Adult) & WTP	0	0
EmpHire Payroll	0	0
Employee Separations	0	0
Incumbent Worker Training (IWT)	0	N/A
Insurance	0	0
Internal Control Website Review	N/A	0
Local Plan Controls Review	0	0
Mileage Reimbursements (Individuals or Service Provider)	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	0
Procurements – Micro Purchases	0	0
Procurements – Non-Competitive	N/A	0
Procurements – RFP/Bid	0	N/A
Procurements – Small Purchases	0	0
Property Management – Fixed Asset (Inventory)	N/A	0
Property Management - PPE	0	N/A
Related Party Disbursements	N/A	0
S.E.R.A. Financial Reporting	0	N/A
Staff Payroll	0	0
Subawarding/Subrecipient Monitoring	0	0
Travel Reimbursement	0	0
Welfare Transition Program (WTP) Community Work Experience	0	0
Youth Support Incentive Payments	0	N/A
Youth Support Payments	0	0
TOTAL	0	0

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

Memorandum #03 – 22 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Taylor Hall Miller Parker (THMP), P.A.
Program Monitoring Report #2 – PY 21/22 – Issued 6/22

Date: July 19, 2022

SUMMARY

THMP conducted program monitoring for the period 11/18/21 through 3/31/22. They reviewed a total of 177 files consisting of 6,154 elements. There were 4 findings and 12 observations. This equates to an error rate of (.065%) less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

BACKGROUND

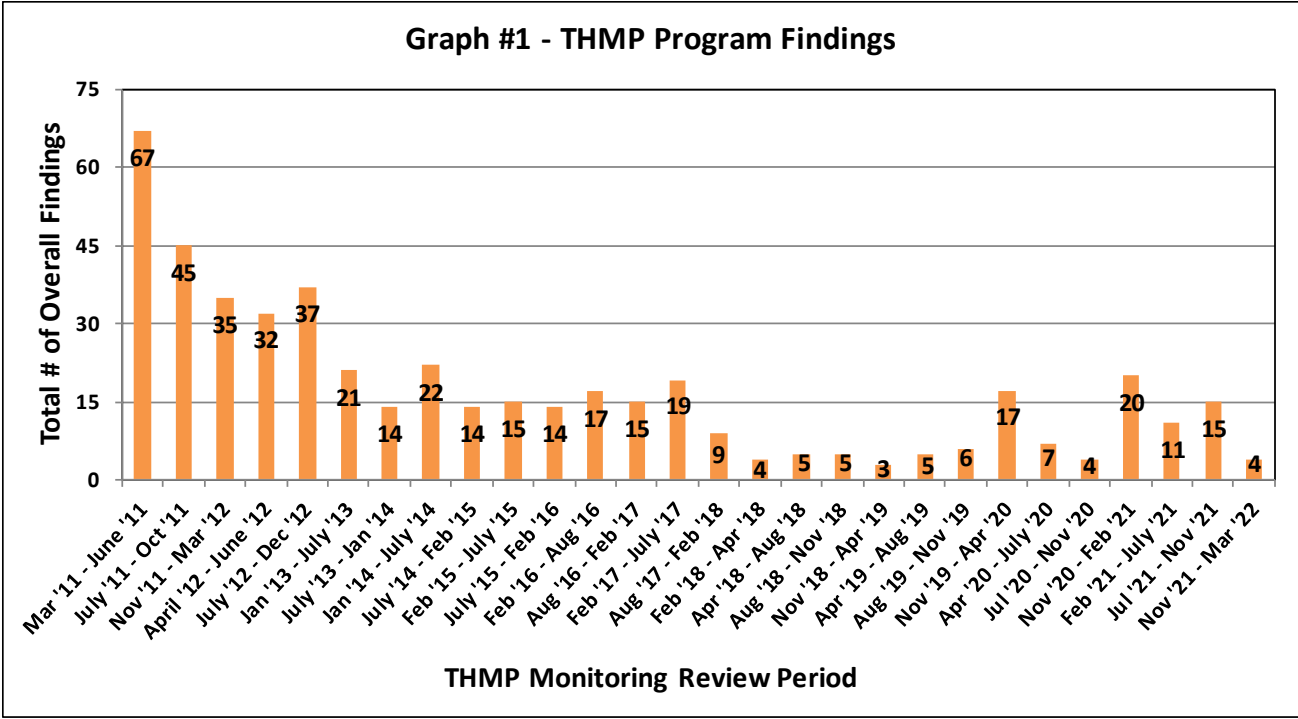
THMP monitors program activities three times a year. This was their second report for PY 21/22.

DISCUSSION

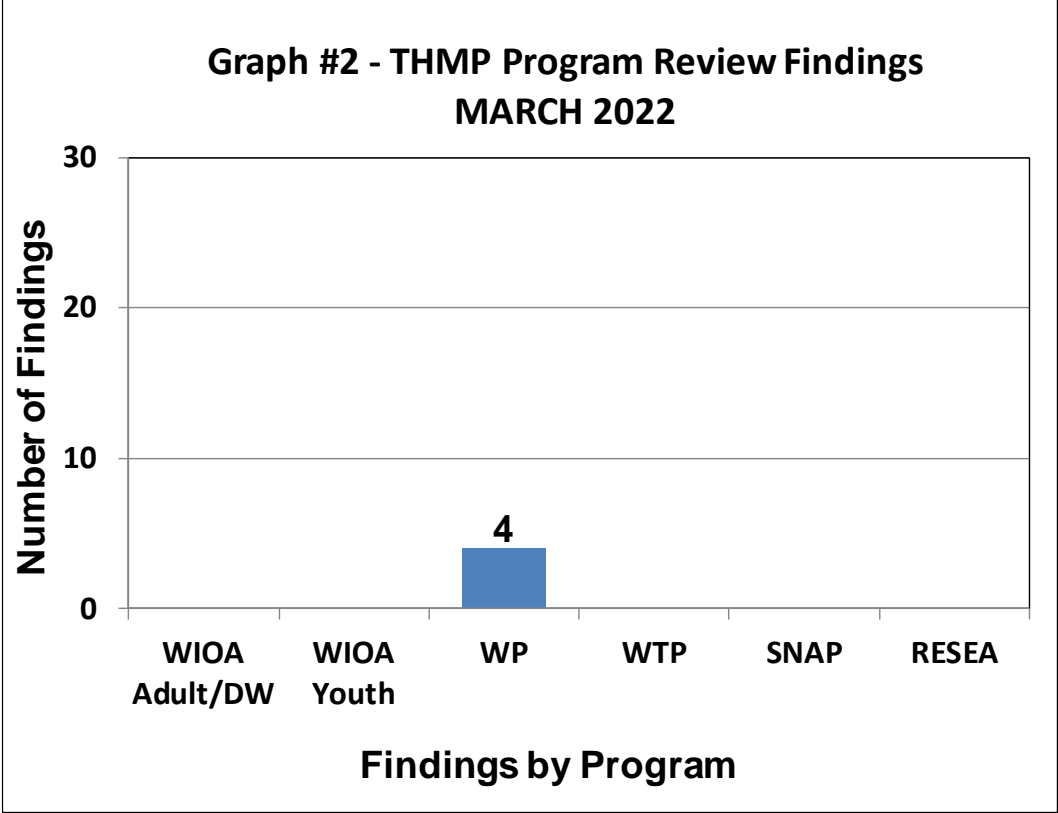
THMP identified 4 findings and 12 observations during their program monitoring visit. They reviewed a total of 177 files consisting of 6,154 elements. This equates to an error rate of (.065%) less than 1%. This monitoring covered the period 11/18/21 through 3/31/22.

THMP Program Findings

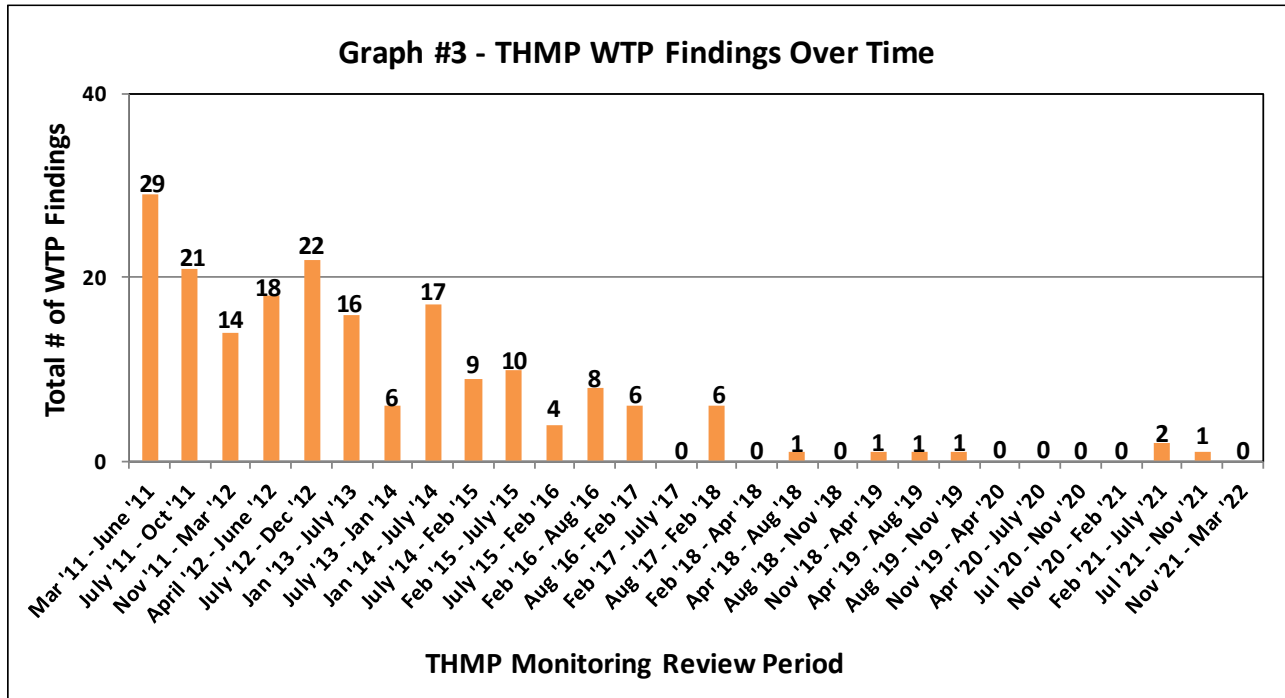
A trending chart for THMP program findings, per review period since March 2011, is represented in Graph #1, as follows:



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



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



THMP Program Findings for the period of July 2021 – November 2021

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, 8 from each center. There were no findings or observations.

- B. 6 WIOA Adult and Dislocated Worker files of participants, who exited the program within the last 12 months were reviewed, 2 from each center. There were no findings or observations.

II. WIOA Youth

- A. 16 WIOA Youth files were reviewed: 2 Broward College, 3 Center for Independent Living, 4 FLITE Center, 2 HANDY, and 5 School Board of Broward County. There were no findings.

There were 2 WIOA Youth observations.

Observations WIOA Youth
The support service activity code was not recorded in Employ Florida for 2 customers. (FLITE Center-2)
Recommendation
Youth provider staff should ensure that appropriate activities are recorded in Employ Florida when support services are provided to youth.
Agree/ Disagree
Agree
Resolution
The Program Manager reviewed the Desk Aid with youth provider staff, which outlines steps to ensure that the appropriate activity code is entered. To prevent recurrence, FLITE staff will provide screen shots of the support service code activity entered in Employ Florida to the Youth Program Manager at the time of entry.

- B. 6 WIOA Youth files who exited the program within the last 12 months were reviewed: 1 Center for Independent Living, 3 FLITE Center, and 2 School Board of Broward County. There were no findings.

There was 1 WIOA Youth observation for exited cases.

Observation WIOA Youth – Exited Cases
The employment wage rate recorded in Employ Florida at case closure did not agree with supporting documentation in the customer’s file. (FLITE Center-1)
Recommendation
The employment information recorded in Employ Florida at case closure for this youth should be corrected.
Agree/ Disagree
Agree
Resolution
This was a scrivener’s error. The wage rate was corrected in Employ Florida. Further, a reminder was added to the Desk Aide to confirm the wage data is entered accurately.

III. Wagner-Peyser (WP)

A. 30 WP accounts were reviewed, 10 from each center. There were no findings or observations.

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

Findings WP Job Orders
1) 3 employer-posted job orders were not reviewed within two business days of posting. (Job Order Unit/JOU-3)
2) One job order had an inappropriate requirement (i.e., must be at least 21 years of age) without an explanation. (JOU-1)
Recommendation
1) Staff should review employer-posted job orders for compliance within two business days and document this in a case note.
2) Staff should ensure each job order is reviewed for inappropriate requirements prior to posting the job order in Employ Florida.
Agree/ Disagree
Agree
Resolution
1 & 2) The staff person assigned to 2 of the 3 job orders is no longer employed with CSBD. Back-up staff have been trained and assigned as part of a mitigation strategy to prevent recurrence. Further, QA staff are conducting spot checks for the 24-hour review and edit.

There were 3 WP job order observations.

Observations WP Job Orders
“Position offered by a no-fee agency” was not listed on 3 private employment agency job orders. (JOU-3)
Recommendation
Staff should ensure that the phrase “position offered by a no-fee agency” is listed on private employment agency job orders as required.
Agree/ Disagree
Agree
Resolution
This was corrected. IT created an enhanced report for staff to check for this language in these job orders.

IV. Reemployment Services and Eligibility Assessment (RESEA)

10 RESEA files were reviewed, 5 from Central and 5 from South. There were no findings or observations.

V. Welfare Transition Program (WTP)

A. 23 WTP mandatory files were reviewed (8 each from North and Central, and 7 from South). There were no findings.

There were 2 WTP observations.

Observations WTP
1) Case notes did not provide a clear picture of what was happening with the case. (South-1) 2) An incorrect date was recorded in OSST when documenting a customer's failure to complete program requirements. (Central-1)
Recommendation
Staff should ensure appropriate actions are documented timely and accurately.
Agree/ Disagree
Agree
Resolution
1) The South WTP Supervisor conducted a training with the team on 5/12/22 to cover case note best practices. (South-1) 2) Because of the timing the file cannot be updated however staff has been instructed regarding these issues for the future. (Central-1)

B. 21 WTP transitional files were reviewed, 7 from each Center. There were no findings or observations.

C. 1 WTP Upfront Diversion file was reviewed. There were no findings or observations.

VI. Supplemental Nutritional Assistance Program (SNAP)

10 SNAP files were reviewed. There were no findings.

There were 4 SNAP observations.

Observations SNAP - Employment
<ol style="list-style-type: none">1) Documentation in the case file substantiated hours worked that were not recorded as participation in OSST for 1 participant. (South-1)2) An open Education activity was closed with an inappropriate outcome of “Entered in Error;” a different outcome should be utilized, such as “Assigned to Another Activity.” (South-1)
Recommendation
Staff should ensure appropriate actions are taken and documented accurately.
Agree/ Disagree
Agree
Resolution
<ol style="list-style-type: none">1) It is CSBD’s practice that we only accept 80 hours to move the case to the next month of participation. The Success Coach made an error when scanning documents to the file. Training was provided to all SNAP Success Coaches in December 2021. Additionally, the SNAP Supervisor conducts monthly desk reviews and this has not been a reoccurring issue for the Success Coaches.2) This was an isolated incident. The file is closed and cannot be updated. The staff person was coached to check for the appropriate outcome before closing an activity.

Observations SNAP - Conciliations and Sanctions
<p>1) The conciliation for 1 participant was not lifted upon compliance and, although the participant was engaged in the program, the case was closed when the alert was received that a sanction would be imposed. (South-1)</p> <p>2) The case manager did not follow CSBD penalty procedures when determining compliance for lifting the pending sanction of 1 participant. (South-1)</p>
Recommendation
Staff should ensure appropriate actions are taken and documented accurately.
Agree/ Disagree
Agree
Resolution
During monthly supervisor desk reviews, such instances are reviewed to prevent recurrence. The SNAP supervisor and Program Manager conducted annual staff training on 03/18/22, which covered sanctions.

RECOMMENDATION

None. For information purposes only.

CHILDREN'S SERVICES COUNCIL MEMBERS:

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Circuit 17
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President/CEO

LEGAL COUNSEL

John Milledge
Garry Johnson

August 10, 2022

Ms. Carol Hylton
President/CEO
CareerSource Broward
2890 W Cypress Creek Rd
Fort Lauderdale, FL 33309

Financial and Administrative Review of CareerSource Broward, Program and Contract – Summer Youth Employment (SYEP) #18-5015

Dear Ms. Hylton:

The Children's Services Council of Broward County (CSC) completed the financial and administrative review of CareerSource Broward, program, and contract: Summer Youth Employment (SYEP) #18-5015 funded by the CSC. The assessment tool is attached to this report.

In general, CareerSource Broward has sufficient controls in place to manage the program. There were no findings that impacted the administration of the program.

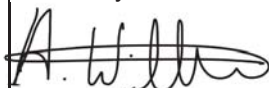
Summer Youth Employment - #18-5015:

- You are commended for a financial and administrative review with no findings.

A copy of this report has been retained in your file for future reference. If you plan to apply for future funding, the contents will be considered during the rating of your funding proposal.

Thank you for your cooperation during the review process. We hope that you find the administrative evaluation informative. Your agency can respond in writing with feedback to the financial and administrative review experience and report. If you have questions, please contact me at (954) 233-1288 or awilliams@cscbroward.org.

Sincerely,



Alicia Williams
Assistant Director of Finance