



Broward Workforce Development Board

**Audit Committee**

Monday, February 9, 2026

11:00 a.m. – 12:00 p.m.

Zoom Meeting ID: 865 3048 1301

Zoom Password: 036027

Zoom Call-In: 1 646 931 3860

**CareerSource Broward Main Conference Room**  
**2890 West Cypress Creek Road, Ft. Lauderdale, FL 33309**

**This meeting is being held in person.**  
**This meeting is also accessible via a Zoom video conference.**

**PROTOCOL FOR TELEPHONE/ZOOM MEETING**

1. Please state your name when making or seconding a motion. Such as “I move the item, and your name – “Jane Doe”. Please also identify yourself when asking a question.
2. Put your phone/microphone on mute when not speaking. Don’t forget to take it off when you wish to speak. Telephone users must press \*6 to mute or unmute yourself.
3. Votes in the affirmative should be “aye” and in opposition should be “no” (delays in responding sometimes make it difficult to determine the intent of the vote).
4. Please be in a quiet area free of background noise, so we may hear you clearly when you are speaking. When using Zoom, please make sure the background is appropriate or choose one of their virtual backgrounds.
5. If you are calling and must leave the call, please don’t put your phone on hold. In some cases, we will get music or recorded messages and we will not be able to conduct business.
6. If you are using your phone for audio, please identify yourself on the screen and state the last 4 digits of the number you are calling from.
7. Please note the chat function has been disabled.

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

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

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

### **IDENTIFICATION AND INTRODUCTION OF ANY UNIDENTIFIED CALLERS**

### **SELF-INTRODUCTIONS**

### **APPROVAL OF MINUTES**

Approval of the Minutes of the 8/11/2025 Audit Committee meeting.

|                |  |
|----------------|--|
| <b>RECOMM</b>  | Approval                               |
| <b>ACTION</b>  | Motion for Approval                    |
| <b>EXHIBIT</b> | Minutes of the Audit Committee meeting |

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### **NEW BUSINESS**

#### **1. Anthony Brunson, P.A. Audit for FY 2024/2025 Presentation**

Anthony Brunson P.A. has completed its Audit Report for the 2024/2025 CareerSource Broward fiscal year. The audit is clean and has an unqualified opinion with no findings and no material weaknesses. Mr. Brunson will present the audit report.

|                |   |
|----------------|---|
| <b>RECOMM</b>  | Approval  |
| <b>ACTION</b>  | Motion for Approval   |
| <b>EXHIBIT</b> | 24/25 Fiscal Year Audit Report (Copies available at the meeting.) |

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## REPORTS

### **1. General Fund Balance**

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

|                |                    |
|----------------|--------------------|
| <b>ACTION</b>  | None               |
| <b>EXHIBIT</b> | Memo #05 – 25 (FS) |

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

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

|                |                    |
|----------------|--------------------|
| <b>ACTION</b>  | None               |
| <b>EXHIBIT</b> | Memo #04 – 25 (FS) |

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

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

|                |                    |
|----------------|--------------------|
| <b>ACTION</b>  | None               |
| <b>EXHIBIT</b> | Memo #05 – 25 (QA) |

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

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

|                           |   |
|---------------------------|---|
| <b>ACTION<br/>EXHIBIT</b> | None<br>Memo # 06 – 25 (QA)<br>Cherry Bekaert Monitoring Report #3 for PY 24-25<br>Attachment A |
|---------------------------|---|

**Pages 19 - 20**

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

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

|                           |  |
|---------------------------|--|
| <b>ACTION<br/>EXHIBIT</b> | None<br>CSC Financial and Administrative Review Letter |
|---------------------------|--|

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**MATTERS FROM THE AUDIT COMMITTEE CHAIR**

**MATTERS FROM THE AUDIT COMMITTEE MEMBERS**

**MATTERS FROM THE FLOOR**

**MATTERS FROM THE PRESIDENT/CEO**

**ADJOURNMENT**



Broward Workforce Development Board  
**Audit Committee**  
Monday, August 11, 2025  
11:30 a.m. – 12:00 p.m.

Zoom Meeting ID: 826 8199 4124  
Zoom Password: 538293  
Zoom Call-In: 1 646 876 9923

## MEETING MINUTES

### CareerSource Broward Main Conference Room

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

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

**ATTENDEES IN-PERSON/VIA ZOOM:** Dr. Ben Chen, Keith Costello, Frank Horkey, and Zac Cassidy who chaired the meeting.

**STAFF:** Carol Hylton, Rochelle Daniels, Ron Moffett, Gil Valme, and Moya Brathwaite.

### APPROVAL OF MINUTES

Approval of the Minutes of the 6/3 Audit Committee meeting.

On a motion made by Frank Horkey and seconded by Dr. Ben Chen the Audit Committee unanimously approved the minutes of the meeting.

### NEW BUSINESS

#### 1. Contract Renewal for Audit Services with Anthony Brunson, P.A.

Consideration to approve the renewal of the contract between CareerSource Broward (CSBD) and Anthony Brunson P.A. with Watson Rice serving as the engagement partner for conduct of the CSBD fiscal year 2024/2025 organization-wide audit in the amount of \$34,000, the same rate as last year. This is the 2<sup>nd</sup> of 4 one-year renewals under their contract.

Committee Chair Zac Cassidy introduced the item.

On a motion made by Keith Costello and seconded by Frank Horkey the Audit Committee unanimously approved renewal of the contract with Anthony Brunson, P.A. for Audit Services.

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## **2. Contract Renewal with Taylor Hall Miller Parker, P.A. (THMP) for Program Monitoring**

Consideration to approve the renewal of the contract with THMP for program monitoring for Program Year 25/26. In accordance with Board approval we have reduced the number of annual visits from 3 to 2. The fee for each visit will be \$27,000, the same as last year for a contract total of \$54,000. This is the 3<sup>rd</sup> of up to 4 one-year renewals under their contract.

Zac Cassidy presented the item.

Frank Horkey inquired whether the decrease in visits would result in a substantial increase in staff workload.

Carol Hylton responded that staff workload will be more manageable as it takes a lot of time to pull the documents for monitoring. We will monitor closely and revisit the issue if there is a notable increase in findings.

**On a motion made by Dr. Chen and seconded by Frank Horkey, the Audit Committee unanimously approved renewal of the contract with Taylor Hall Miller Parker, P.A. (THMP) for program monitoring.**

## **3. Contract Renewal with Cherry Bekaert (CB) for Fiscal Monitoring**

Consideration to approve the renewal of the contract with Cherry Bekaert for fiscal monitoring for Program Year 25/26. In accordance with Board approval we have reduced the number of annual visits from 3 to 2. The fee for each visit will be \$24,600, the same as last year for a contract total of \$49,200. This is the 3<sup>rd</sup> of up to 4 one-year renewals under their contract.

Zac Cassidy introduced the item.

**On a motion made by Dr. Chen and seconded by Frank Horkey, the Audit Committee unanimously approved renewal of the contract with Cherry Bekaert for fiscal monitoring.**

## **REPORTS**

### **1. General Fund Balance**

As of 12/31/24 the General Fund balance was \$1,332,894. From 1/1/25 through 6/30/25, we realized revenues of \$145,804 and incurred expenditures of \$116,890. The General Fund balance as of 6/30/25 is \$1,361,808. Of this amount \$587,413 is held in reserve leaving a balance of \$774,395.

Zac Cassidy introduced the item.

There were no questions or comments.

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

CSBD receives funds based on our program year (PY) 7/1 – 6/30, and also based on the federal fiscal year (FY) 10/1 – 9/30. 1) We have a small amount of allowable carry forward in the adult/dislocated worker and youth WIOA funds 2) in anticipation of the Central One-Stop Center move the state has allowed us to carry forward some Wagner Peyser funds and 3) we are on track to spend all other funds.

Zac Cassidy presented the item.

There were no questions or comments.

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

THMP conducted program monitoring for the period August 2024 through November 2024. They reviewed a total of 175 files consisting of 6,844 elements. There were 3 findings and 18 observations. This equates to an error rate of .07%, or less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

Zac Cassidy introduced the item.

There were no questions or comments.

## **4. Taylor Hall Miller Parker, (THMP) P.A. Program Monitoring - Report #2 Issued 3/25**

THMP conducted program monitoring for the period November 2024 through March 2025. They reviewed a total of 184 files consisting of 6,536 elements. There were 13 findings and 14 observations. This equates to an error rate of .30%, or less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

Zac Cassidy introduced the item.

There were no questions or comments.

## **5. Cherry Bekaert, LLP (CB) Fiscal Monitoring - Report #2 Issued 5/25**

Cherry Bekaert conducted fiscal monitoring for the period October 2024 through February 2025. Cherry Bekaert reviewed a total of 1,042 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, we had a 0% error rate.

Zac Cassidy introduced the item.

There were no questions or comments.

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## **MATTERS FROM THE AUDIT COMMITTEE CHAIR**

NONE.

## **MATTERS FROM THE AUDIT COMMITTEE MEMBERS**

Mr. Horkey commended the staff on their successful fiscal monitoring results.

## **MATTERS FROM THE FLOOR**

NONE.

## **MATTERS FROM THE PRESIDENT/CEO**

Ms. Hylton reported that the Summer Youth Employment Program (SYEP) recently concluded. SYEP served approximately 1,200 youth this year and CSBD developed and introduced an electronic timesheet system to the youth. The new platform was highly successful.

Ms. Hylton also shared that CSBD recently participated in the Rotary Club's unveiling of a shuttle van which provides homeless individuals with transportation to various social service agencies throughout the county where they can receive needed services. The invitation was extended through Board Member Heiko Dobrikow. CSBD also provided the Rotary with the work readiness assessment to assist in preparing participants for center visits and potential workshop participation when they are ready to engage in job search activities.

Ms. Hylton informed the Committee about a number of upcoming events including 1) the Staff Training Day scheduled for 9/11, to be held at the Urban League of Broward County 2) the Paycheck for Patriots (P4P) event scheduled for 11/7, at the Tamarac Community Center. This year the City of Tamarac's Mayor has reserved the entire Community Center for the event, is coordinating parking arrangements, including securing off-site parking and providing shuttle service to transport attendees between the parking area and the Community Center.

Ms. Hylton expressed her appreciation to Committee Member Keith Costello for agreeing to meet with staff to review bank requirements related to CRA Grant funding applications.

## **ADJOURNMENT**

11:47 a.m.

## **Memorandum #05 – 25 (FS)**

**To:** Audit Committee  
**From:** Carol Hylton, President/CEO  
**Subject:** General Fund Balance  
**Date:** January 28, 2026

### **SUMMARY**

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

### **BACKGROUND**

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

1. Assure funds are available in the event of a questioned or disallowed cost. We carry D&O insurance, but we set aside funds, as not all expenditures are covered by our insurance.
2. Cover the principal payments for the 2890 W. Cypress Creek Road building. Our grants pay for the interest on the mortgage and straight-line depreciation based on 25 years. The depreciation is paid into the General Fund and is used to pay the mortgage principal. As is true of most mortgages, in the earlier years, the payments are mostly interest, which are covered by the grants. In later years, the majority of the payments will be made up of the principal. We use the depreciation collected to pay for the principal.

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

**Chart 1- General Fund Reserves**

| <b>Category</b>   | <b>Dollar Amount</b>       |
|---|----------------------------|
| Contingency reserve   | \$250,000                  |
| Depreciation collected to date:<br>Less Principle paid with Depreciation revenue since 1/1/2019 | \$1,174,780<br>(\$817,404) |
| <b>Total</b>  | <b>\$607,376</b>           |

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

**Chart 2- Board Approved Budgeted Items**

| <b>Category</b>                                  | <b>Dollar Amount</b> |
|--|----------------------|
| Food (Calendar Year)                             | \$27,000             |
| Ticket to Work staff salary, benefits & overhead | \$98,500             |
| Application of our Indirect Cost Rate            | \$19,600             |
| President and General Counsel Salary Cap         | \$40,000             |
| <b>Total</b>                                     | <b>\$185,100</b>     |

## **DISCUSSION**

The General Fund balance as of 6/30/25 was \$1,361,808. Chart 3, below is a list of the revenues and expenditures from 7/1/25 through 12/31/25. During this period revenues totaling \$121,394 and expenditures totaling \$86,808 were incurred. The total of the General Fund balance including reserves minus expenditures is \$1,396,394.

**Chart 3- Revenues and Expenditures 7/1/25 – 12/31/25**

| <b>Category</b>  | <b>Revenues</b>  | <b>Expenditures</b> | <b>Comments</b>  |
|--|------------------|---------------------|--|
| Investment Interest  | 12,169           |                     | SBA  |
| Reimbursement to CSBD  | 200              |                     | Restitution  |
| Ticket to Work (TTW)   | 23,429           | 16                  | Background Check for New Staff   |
| Depreciation collected from grants   | 85,596           |                     |  |
| FY 25/26 Building Principal  |                  | 65,633              | Paid to date \$1,030,196   |
| Capital Expense – Purchase of Air Conditioner for 2890 W. Cypress Creek Building |                  | 10,980              | The cost will be depreciated against the grants and returned to the General Fund |
| Food expense   |                  | 9,352               |  |
| Indirect Costs   |                  | 827                 |  |
| <b>Total</b>   | <b>\$121,394</b> | <b>\$86,808</b>     |  |

The General Fund balance as of 12/31/25 is \$1,396,394 of this amount \$607,376 is held in reserve leaving a balance of \$789,018.

## **RECOMMENDATION**

None. For information purposes.

## **Memorandum #04 – 25 (FS)**

**To:** Audit Committee

**From:** Carol Hylton, President/CEO

**Subject:** Budget vs. Actual Expenditure Report

**Date:** January 27, 2026

### **SUMMARY**

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

### **BACKGROUND**

CSBD receives funds based on our Program Year (PY) 7/1 – 6/30 and Fiscal Year (FY) 10/1 – 9/30.

### **DISCUSSION**

Chart 1. Depicts funds allocated to us on a PY basis from 7/1/25 to 6/30/26 and represent expenditures through 12/31/25, which is 50% of the program year (ends in June 30).

**Chart 1: 7/1/25 – 12/31/25 Budget vs. Actual at 50% of the Program Year**

| Notes | Funding Stream               | PY 25/26 Budget | Actual Expenditures<br>7/1/25 – 12/31/25 | % Expended |
|-------|------------------------------|-----------------|--|------------|
| 1     | WTP                          | 4,058,171       | 1,843,559                                | 45%        |
| 2     | WIOA Adult/Dislocated Worker | 5,629,795       | 2,457,267                                | 44%        |
| 3     | WIOA Youth                   | 2,135,299       | 750,576                                  | 35%        |
| 4     | WP                           | 1,779,418       | 639,923                                  | 36%        |

### **Note 1: WTP**

We anticipate the funds will be 100% expended. Per Board policy, any funds still available to us in June are used to serve additional youth in our summer youth employment program.

**Note 2: WIOA AD/DW**

WIOA AD/DW is expected to be expended by the end of the year. As we have shared with the governing board whenever possible we use our dedicated grants first as the grants have a shorter shelf life.

**Note 3: WIOA Youth**

Spending is expected to increase as our two ISY programs begin enrollment and work experience activities in January. We are monitoring OSY expenditures as the School Board has reported a drop in WIOA GED OSY enrollments.

**Note 4: Wagner Peyser**

The State has awarded us funds to assist with the Central Office relocation of staff from one building to another in the complex. As of December, we have not been billed for all those expenditures. We are on track to spend our annual WP allocation.

Chart 2. Depicts funds allocated to us on an FY basis from 10/1/25 to 9/30/26 and represent expenditures through 12/31/25, which is 25% of the fiscal year (ends in September 30).

**Chart 2: 10/1/25 – 12/31/25 Budget vs. Actual at 25% of the Year**

| Notes | Funding Stream | PY 25/26 Budget | Actual Expenditures<br>10/1/25 – 12/31/25 | %<br>Expended |
|-------|----------------|-----------------|---|---------------|
|       | Veterans       | 263,372         | 60,546                                    | 23%           |
| 1     | SNAP           | 204,018         | 31,902                                    | 16%           |

**Note 1: SNAP**

We received our SNAP funds late (Dec 2025) as a result of the government shut down. Expenditures are expected to catch up by the end of the program year.

**RECOMMENDATION**

None. For information purposes only.

## **Memorandum #05 – 25 (QA)**

**To:** Audit Committee

**From:** Carol Hylton, President/CEO

**Subject:** Results of the Taylor Hall Miller Parker (THMP), P.A.  
Program Monitoring Report #3 – PY 24/25 – Issued 10/1/2025

**Date:** October 6, 2025

### **SUMMARY**

THMP conducted program monitoring for the period March 18, 2025 through July 31, 2025. They reviewed a total of 181 files consisting of 7,163 elements. There were 3 findings and 9 observations. This equates to an error rate of .06%, or less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

### **BACKGROUND**

THMP monitors program activities three times a year. This was the third and final monitoring for PY 24/25. This monitoring covered the period March 18, 2025 through July 31, 2025.

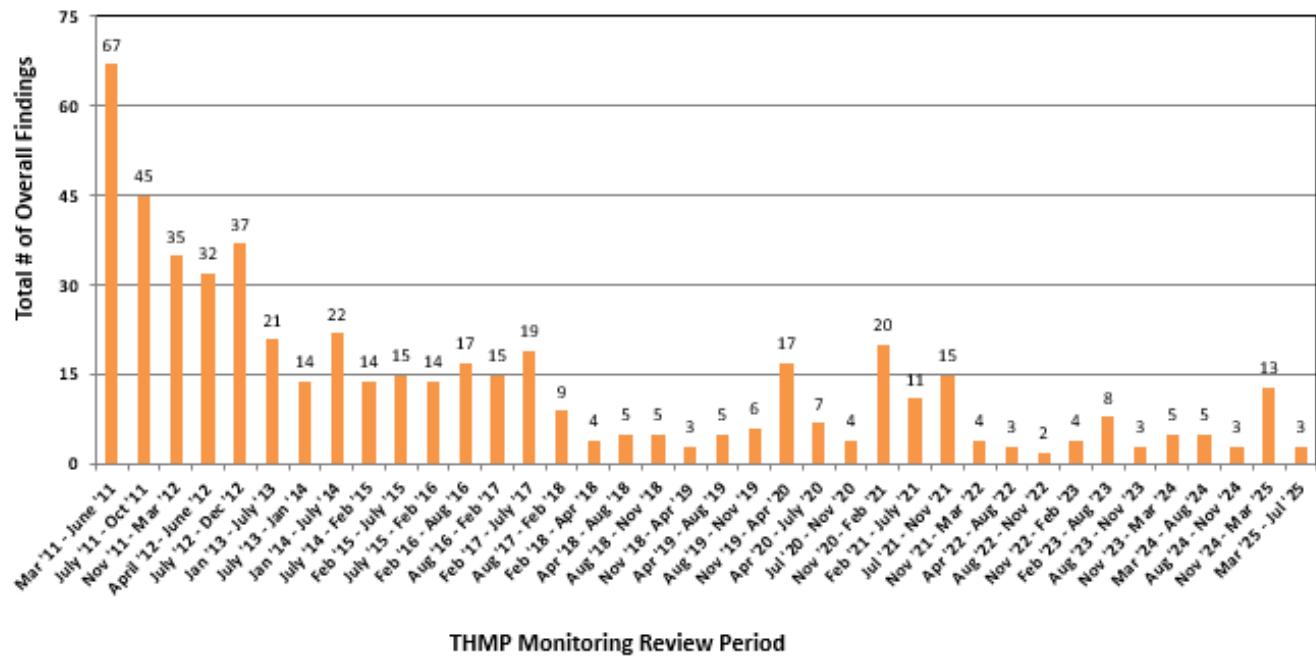
### **DISCUSSION**

THMP identified 3 findings and 9 observations during their program monitoring visit. They reviewed a total of 181 files consisting of 7,163 elements. This equates to an error rate of .06%, or less than 1%.

### **THMP Program Findings**

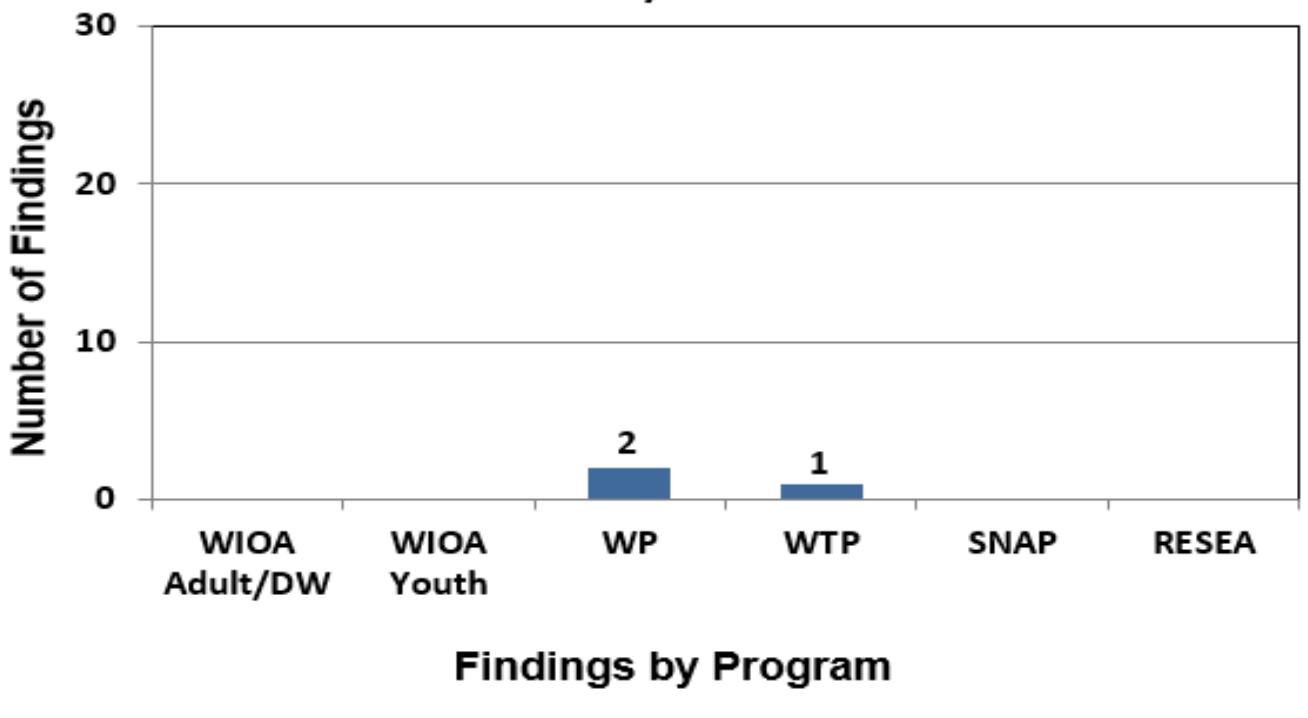
A chart trending program findings, per review period since March 2011, is represented in Graph #1, as follows:

**Graph #1 - THMP Program Findings**

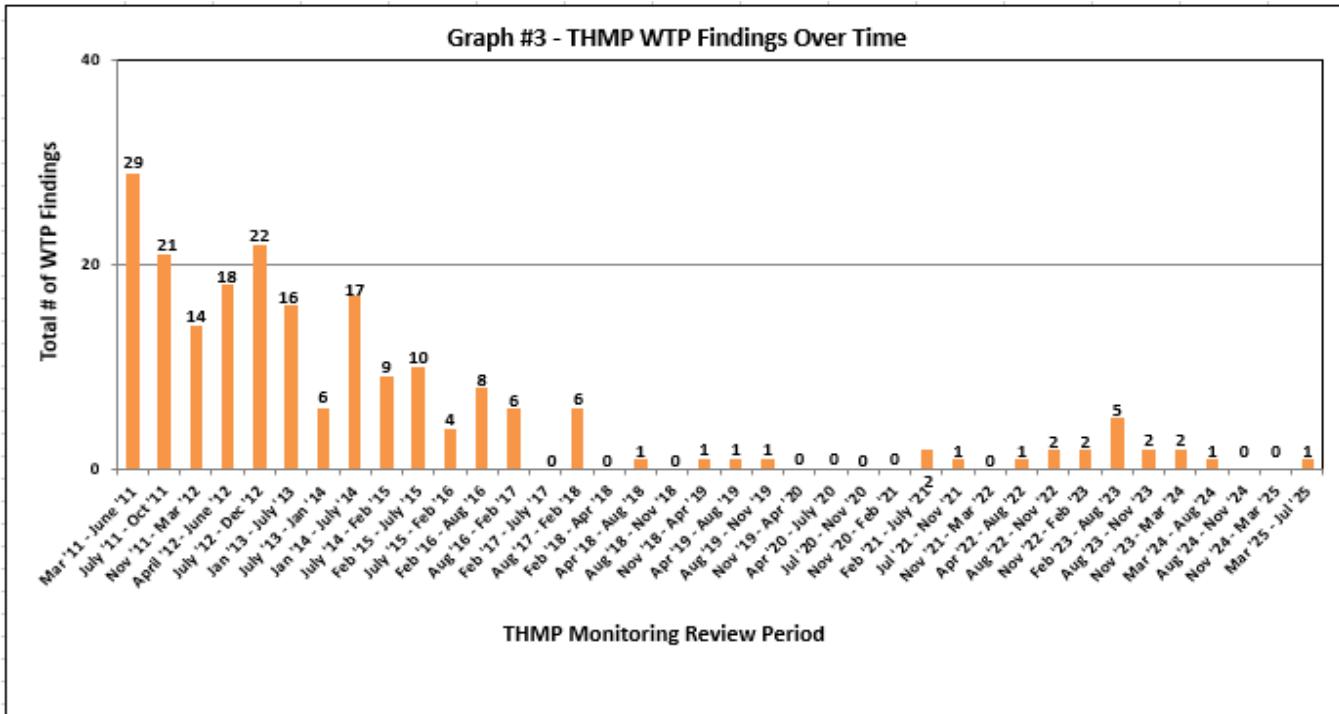


A breakdown of findings by program is represented in Graph #2 as follows:

**Graph #2 - THMP Program Review Findings  
July 2025**



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 March 2025 – July 2025**

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

#### **WIOA Adult/Dislocated Worker**

- 30 WIOA Adult, Dislocated Worker and Special Project customers files from enrollments in Employ Florida (EF) were reviewed; 10 from each Center. There were **(0)** findings and **(0)** observations.
- 3 WIOA Incumbent Worker Training (IWT) customers from enrollments in Employ Florida (EF) were reviewed. There were **(0)** findings and **(0)** observations.
- 3 NDWG Hurricane Ian customers from enrollments in Employ Florida (EF) were reviewed. There were **(0)** findings and **(0)** observations.

#### **WIOA Youth**

- 20 WIOA Youth files were reviewed: 3 CareerSource Broward (CSBD), 1 Center for Independent Living (CIL), 3 FLITE Center, 2 HANDY, 4 Junior Achievement (JA), and 7 School Board of Broward County (SBBC). There were **(0)** findings and **(1)** observation.

|  |
|--|
| <b>Observation</b> File/System Review  |
| The Annualized Family Income (AFI) for one participant was incorrectly calculated; however, the error did not affect the WIOA low-income eligibility determination.  |
| <b>Recommendation</b>  |
| The customer's AFI should be recalculated and corrected and the WIOA and Employ Florida (EF) entry should be corrected.  |
| <b>Agree / Disagree</b>  |
| Agree  |
| <b>Resolution</b>  |
| The customer's AFI was recalculated and corrected in EF and the income calculation in DMS was reviewed with the Success Coach. The relevant youth policy was updated to include a step-by-step income calculation desk aide for staff to follow. |

### **Wagner-Peyser (WP)**

A. 30 WP accounts were reviewed; 10 from each Center. There were **(2)** findings and **(0)** observations.

|   |
|---|
| <b>Findings</b> WP/Service Documentation Review   |
| <ul style="list-style-type: none"> <li>a) A staff-assisted customer registration was completed by WIOA staff, but there was no case note documenting the customer's permission to create the account in EF.</li> <li>b) A veteran customer received a DVOP Intake Screening code 159, but the case note in EF did not document the specifics of the service provided.</li> </ul>  |
| <b>Recommendation</b>   |
| <ul style="list-style-type: none"> <li>a) Staff-assisted registrations should contain the customer's permission to create the EF account and document it in a case note.</li> <li>b) When DVOP staff provide an Intake Screening code 159, the case note in EF must document the results of the screening, specific eligibility criteria, referral, and outcome.</li> </ul>   |
| <b>Agree / Disagree</b>   |
| Agree   |
| <b>Resolution</b>   |
| <ul style="list-style-type: none"> <li>a) The staff member was apprised of the issue and reminded to follow WP policy and procedures. The case note was added to the customer file.</li> <li>b) The case note was amended to include the appropriate specifics aligned to the activity requirements, and their caseload files were monitored for compliance and there was no reoccurrence of this issue. Further, a reporting process requiring weekly updating and case review has been put into place to sustain compliance.</li> </ul> |

B. 30 WP job orders were reviewed. There were **(0)** findings and **(0)** observations.

## **Reemployment Services and Eligibility Assessment (RESEA)**

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

## **Welfare Transition Program (WTP)**

A. 21 WTP mandatory files were reviewed (9 from North, 8 from Central, and 4 from South). There were **(1)** finding and **(2)** observations.

|   |
|---|
| <b>Finding</b> WTP File/System Review   |
| The number of Community Service Work Experience (CSWE) hours assigned to complete was greater than the number allowed per the benefit calculation for one (1) participant.  |
| <b>Recommendation</b>   |
| Staff should determine whether the hours assigned are actually exceeding the maximum permissible.   |
| <b>Agree / Disagree</b>   |
| Agree   |
| <b>Resolution</b>   |
| This is an isolated incident involving a typo. The calculation documented was correct, stating a maximum of 74 hours and it was typed in the IRP as 75 maximum hours. Training was conducted with the Success Coach by the WTP Supervisor, on the proper method of calculating community service activity hours in accordance with benefit level and local policy. Additional quality control reviews have been implemented to ensure accuracy in hours assigned. |

|  |
|--|
| <b>Observation</b>   |
| IRPs retained in case files contained unclear steps to self-sufficiency for two (2) participants.  |
| <b>Recommendation</b>  |
| Staff should ensure appropriate actions are documented accurately.   |
| <b>Agree/Disagree</b>  |
| Agree  |
| <b>Resolution</b>  |
| WTP Program Manager and WTP Supervisor reviewed proper IRP development and related policies with the Success Coach. In addition, the Success Coach was enrolled in THMP's WTP Training, which was completed. |

B. 3 WTP Upfront Diversion files were reviewed from South; There were **(0)** findings and **(0)** observations.

C. 21 WTP transitional files were reviewed; 7 from North, South and Central each. There were **(0)** findings and **(0)** observations.

## **Supplemental Nutritional Assistance Program (SNAP)**

10 SNAP files were reviewed. There were **(0)** findings and **(6)** observations.

|  |
|--|
| <b>Observation</b> SNAP File/System Review   |
| <ul style="list-style-type: none"><li>a) An incorrect outcome was recorded for the Appointment Activity for a participant.</li><li>b) Documentation in the case file supported hours worked that were not recorded as participation on the JPR screen in OSST for a participant.</li><li>c) The assigned activities/hours in OSST did not agree with the Monthly Participation Agreement (MPA) in the case file for (3) participants.</li><li>d) The conciliation initiated for failure to comply with program requirements was not lifted in a timely manner subsequent to compliance by a participant.</li></ul>   |
| <b>Recommendation</b>  |
| <ul style="list-style-type: none"><li>a) Staff should ensure appointment statuses are updated in OSST within two business days through internal tracking and staff reminders.</li><li>b) Staff should ensure assigned activities/hours are properly recorded and updated in OSST.</li><li>c) Staff should ensure the activities/hours on the MPA and the activities/hours are documented in the case notes are the same.</li><li>d) Staff should reinforce timely case management through clear expectations, regular file reviews, and use of scheduling tools.</li></ul>   |
| <b>Agree / Disagree</b>  |
| Agree  |
| <b>Resolution</b>  |
| <ul style="list-style-type: none"><li>a) A training was conducted with staff to roll out a new process to record the 590 code the same day it occurs.</li><li>b) The Center Manager conducts bi-weekly spot checks for compliance, reporting that all relevant cases have been recorded timely.</li><li>c) CSBD's Policy 594, SNAP Employment and Training Activities, has been updated to include the correct proration of assigned hours according to State guidelines.</li><li>d) The SNAP Program Manager and Center Manager developed a cross-training plan to ensure timely case management, regular file reviews, and use of scheduling tools so that cases are entered in OSST in a timely manner.</li></ul> |

## **RECOMMENDATION**

None. For information purposes only.

## **Memorandum #06 – 25 (QA)**

**To:** Combined Executive and Audit Committee

**From:** Carol Hylton, President/CEO

**Subject:** Results of the Cherry Bekaert, LLP Fiscal Monitoring – Report #3  
PY 24/25 Issued 9/08/25

**Date:** September 15, 2025

### **SUMMARY**

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

### **BACKGROUND**

Cherry Bekaert monitors fiscal activities three times a year. This was the third and final monitoring for PY 24/25.

### **DISCUSSION**

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

### **RECOMMENDATION**

None. For information purposes only.

**QA #06-25 ATTACHMENT A**  
**Cherry Bekaert Fiscal Findings - PY 24-25**  
**Monitoring Report #3**

| <b>Procedure</b>   | <b>Report #3</b> |
|--|------------------|
| Previous Year-end Audit Adjusting Journal Entries          | 0                |
| Previous Year-end Single Audit Report                      | 0                |
| Insurance  | 0                |
| Local Plan Controls Review                                 | 0                |
| Check Disbursement Walkthrough                             | 0                |
| Budget vs Actual Grants/Programs                           | 0                |
| Cash Draw  | 0                |
| Cancelled Checks   | 0                |
| Cash Receipts  | 0                |
| Bank Reconciliation – Operating Account                    | 0                |
| Bank Reconciliation – Staff Payroll Account                | 0                |
| Bank Reconciliation – Participant Payroll Account          | 0                |
| Bank Reconciliation – Money Market General Fund Account    | 0                |
| Bank Reconciliation – AP                                   | 0                |
| Participant Payroll  | 0                |
| Integrative Staffing Payroll                               | 0                |
| On the Job Training (OJT)                                  | 0                |
| Employee Separations                                       | 0                |
| Staff Payroll  | 0                |
| Welfare Transition Program (WTP) Community Work Experience | 0                |
| Incumbent Worker Training (IWT)                            | 0                |
| Cell Phone Expenditures                                    | 0                |
| Youth Support & WIOA (AD/DW) Payments                      | 0                |
| Non-Payroll Expenditures                                   | 0                |
| Procurements – Micro Purchase                              | 0                |
| Procurements – Small Purchases                             | 0                |
| Procurements – RFP/Bid                                     | 0                |
| P-Card Expenditures  | 0                |
| Customer-Related Expenditures – WIOA ITA & WTP             | 0                |
| Mileage Reimbursements (Individuals)                       | 0                |
| Grant Compliance Review (Hope Florida)                     | 0                |
| Subawarding/Subrecipient Monitoring                        | 0                |
| <b>TOTAL</b>   | <b>0</b>         |

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



**CHILDREN'S SERVICES COUNCIL  
OF BROWARD COUNTY**

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*John Milledge  
Garry Johnson*

August 20, 2025

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

**Financial and Administrative Review of **CareerSource Broward, Program and Contract – SYEP #23-5016.****

Dear Ms. Hylton,

We are pleased to inform you that the Children's Services Council of Broward County (CSC) completed the financial and administrative review of CareerSource Broward, program and contract, SYEP #23-5016, funded by the CSC. The assessment tools are attached to this report.

In general, CareerSource Broward has sufficient controls in place to manage the program, and we are happy to report that there were no findings that impacted the administration of the program.

**SYEP #23-5016:**

- 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 on the financial and administrative review experience and report. If you have any questions, please contact me at (954) 377-1140 or [mrazavi@cscbroward.org](mailto:mrazavi@cscbroward.org).

Sincerely,

*Mina Razavi*

Mina Razavi  
Assistant Director of Finance