



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

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.

MEETING AGENDA

IDENTIFICATION AND INTRODUCTION OF ANY UNIDENTIFIED CALLERS

SELF-INTRODUCTIONS

APPROVAL OF MINUTES

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

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	Minutes of the meeting

Pages 6 – 7

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 24/25 organization-wide audit in the amount of \$34,000, the same rate as last year. This is the 2nd of 4 one-year renewals under their contract.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	None

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 3rd of up to 4 one-year renewals under their contract.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	None

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 3rd of up to 4 one-year renewals under their contract.

RECOMM	Approval
ACTION	Motion for Approval
EXHIBIT	None

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.

ACTION	None
EXHIBIT	Memo #01 – 25 (FS)

2. Budget vs. Actual Expenditure Report

CSBD receives funds based on our program year 7/1 – 6/30, and also based on the federal fiscal year 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.

ACTION None
EXHIBIT Memo #02 – 25 (FS)

Pages 10 - 11

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.

ACTION None
EXHIBIT Memo #01 – 25 (QA)

Pages 12 – 18

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.

ACTION None
EXHIBIT Memo #03 – 25 (QA)

Pages 19 – 24

5. **Cherry Bekaert. (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.

ACTION	None
EXHIBIT	Cherry Bekaert Monitoring Report #2 for PY 24/25

Page 25

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
Tuesday, June 3, 2025
12:00 p.m. – 1:00 p.m.

Zoom Meeting ID: 857 5988 4456
Zoom Password: 037866
Zoom Call-In: 1 646 931 3860

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.

ATTENDEES VIA ZOOM: Keith Costello, and Zac Cassidy who chaired the meeting.

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

APPROVAL OF MINUTES

The Executive Committee approved the 2/10 Executive and Audit Combined Committee Meeting Minutes at the 4/15 Exec Committee meeting.

Committee Chair Zac Cassidy, noted that the 02/10 Executive and Audit Combined Committee Meeting Minutes were approved at the 04/15 Exec Committee meeting.

NEW BUSINESS

1. Fiscal and Program Monitoring

Consideration to reduce the number of CSBD external contracted fiscal and program monitoring visits from 3 each to 2. Over the past several years fiscal monitoring reports continue to have no findings and program monitoring findings have been consistently low and are not systemic. As CSBD's allocation is decreasing for the coming program year, we can realize cost savings of approximately \$51,600.00.

Committee Chair Zac Cassidy introduced the item.

Mr. Cassidy opened the discussion. He stated that based on the consistent fiscal and program monitoring results, reducing the number of annual visits is a good idea that would produce cost savings. He added that we should track the monitoring results for one year and decide whether to keep or increase the number of visits based on those results.

On a motion made by Keith Costello and seconded by Zac Cassidy the Audit Committee unanimously approved reducing contracted fiscal and program monitoring visits from 3 each to 2.

MATTERS FROM THE AUDIT COMMITTEE MEMBERS

None.

MATTERS FROM THE FLOOR

None.

MATTERS FROM THE PRESIDENT/CEO

Carol Hylton reported that we are finalizing the budget for next program year and assessing where we can implement cost saving measures. For instance, Ms. Hylton indicated that the lease for the North One-Stop expires in February. We are considering a space reduction and potential co-locations with partners. We have also vacated the second floor at the Central One-Stop location and Ms. Daniels is working with the State to make the appropriate adjustments to our lease.

ADJOURNMENT

12:09 p.m.

<p>THE NEXT AUDIT COMMITTEE MEETING IS TBD.</p>
--

Memorandum #01 – 25 (FS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: General Fund Balance

Date: July 30, 2025

SUMMARY

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.

BACKGROUND

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

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

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

Chart 1- General Fund Reserves

Category	Dollar Amount
Contingency reserve	\$250,000
Depreciation collected to date: \$1,089,184	
Less Principle paid with Depreciation revenue since 1/1/2019 (\$751,771)	\$337,413
Total	\$587,413

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

Chart 2- Board Approved Budgeted Items

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

DISCUSSION

The General Fund balance as of 12/31/24 was \$1,332,894. Chart 3, below is a list of the revenues and expenditures from 1/1/25 through 6/30/25. During this period revenues totaling \$145,804 and expenditures totaling \$116,890 were incurred. The total of the General Fund balance including reserves minus expenditures is \$1,361,808.

Chart 3- Revenues and Expenditures 1/1/25 – 6/30/25

Category	Revenues	Expenditures	Comments
Investment Interest	20,880		SBA & Truist
Reimbursement to CSBD	400		Restitution
Ticket to Work (TTW)	34,484	233	
Depreciation collected from grants	85,340		
Tobacco Free Florida	4,700		
FY 24/25 Building Principal		64,608	Paid to date \$964,563
President & General Counsel Salary Cap		39,261	
Food expense		7,185	
Indirect Costs		5,603	
Total	\$145,804	\$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.

RECOMMENDATION

None. For information purposes.

Memorandum #02 – 25 (FS)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Budget vs. Actual Expenditure Report

Date: July 30, 2025

SUMMARY

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 carryforward 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.

BACKGROUND

CSBD receives funds based on our PY 7/1 – 6/30, and also based on the FY 10/1 – 9/30. WIOA allows for a 20% carryforward.

DISCUSSION

Chart 1 depicts funds allocated to us on a PY basis from 7/1/24 to 6/30/25 and represents expenditures at 100% of the program year (ended in June).

Chart 1: 7/1/24 – 6/30/25 Budget vs. Actual at 100% of the Year

Notes	Funding Stream	PY 24/25 Budget	Actual Expenditures 7/1/24 – 6/30/25	% Expended
1	WTP	4,365,001	3,800,339	87%
2	WIOA Adult/Dislocated Worker	7,011,031	6,431,199	92%
3	WIOA Youth	2,510,583	2,264,912	90%

Note 1: WTP

Florida Commerce extended the end date for this grant to 8/31/25. Per Board policy, we use funds available to serve additional youth in our summer youth employment program. We anticipate the funds will be 100% expended.

Notes 2 and 3: WIOA AD/DW and Youth

We have carried forward the unexpended funds as allowed by WIOA.

Chart 2 depicts funds allocated to us on a federal FY basis from 10/1/24 to 9/30/25 and represents expenditures through 6/30/25, which represents 75% of the fiscal year (ends in September).

Chart 2: 10/1/24 – 9/30/25 Budget vs. Actual at 75% of the Year

Notes	Funding Stream	PY 24/25 Budget	Actual Expenditures 10/1/24 – 6/30/25	% Expended
1	Veterans	286,783	149,435	52%
2	Wagner Peyser (WP)	1,774,957	1,091,979	62%
3	SNAP	204,018	182,426	89%

Note 1: Veterans Program

There was a delay in receiving the approvals necessary from the state to fill vacancies. As a result funds budgeted for fair share costs were not expended at the rate projected. As all vacancies are now filled we anticipate being able to spend the funds.

Note 2: Wagner Peyser

We are on track to spend the majority of our WP funds. The state is allowing us to carry forward any unspent funds to be utilized for the Central One-Stop Center move.

Note 3: SNAP

We received slightly less funds from the state than anticipated. We have adjusted the SNAP budget to bring it into alignment by the end of the period of funding availability.

RECOMMENDATION

None. For information purposes only.

Memorandum #01 – 25 (QA)

To: Audit Committee

From: Carol Hylton, President/CEO

Subject: Results of the Taylor Hall Miller Parker (THMP), P.A.
Program Monitoring Report #1 – PY 24/25 – Issued 1/30/2025

Date: March 14, 2025

SUMMARY

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.

BACKGROUND

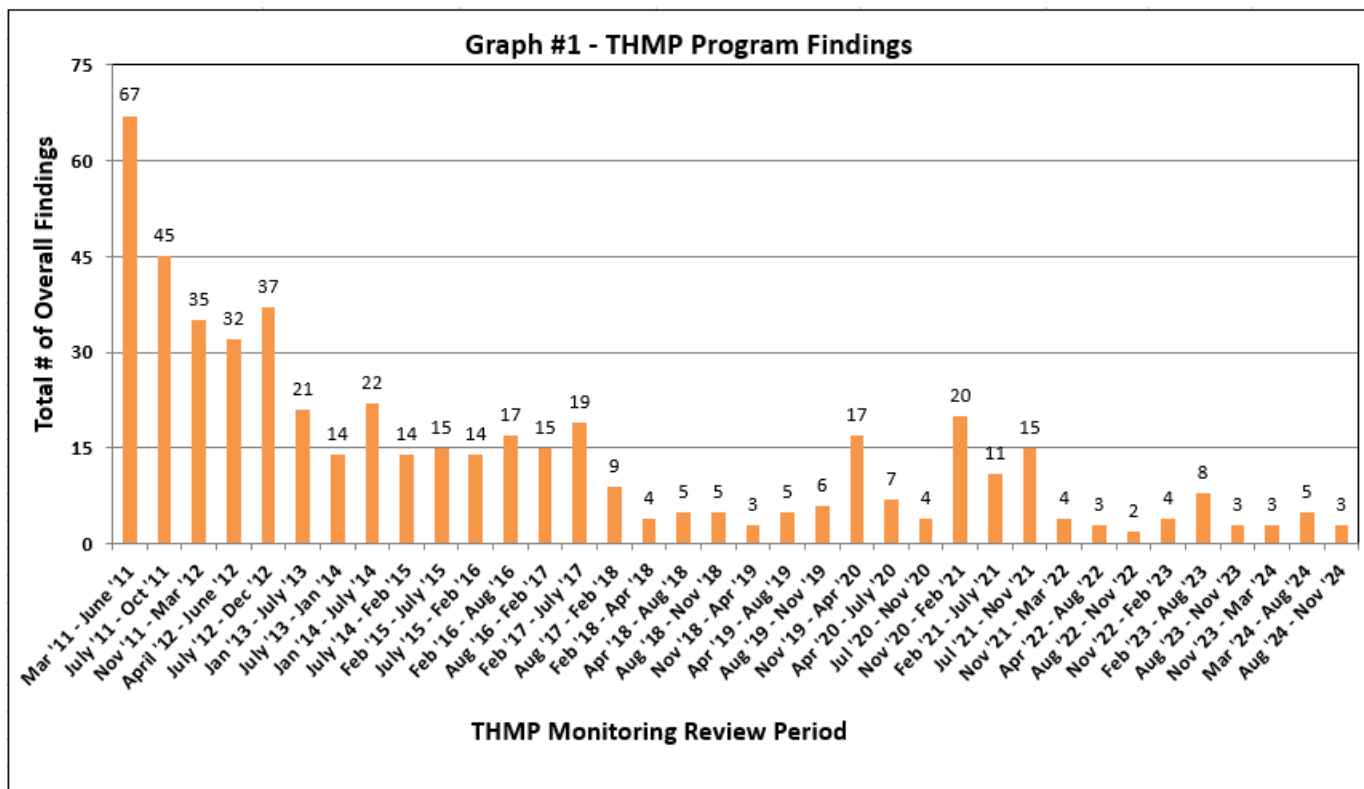
THMP monitors program activities three times a year. This was the first report for Program Year 24/25. This monitoring covered the period August 2024 through November 2024.

DISCUSSION

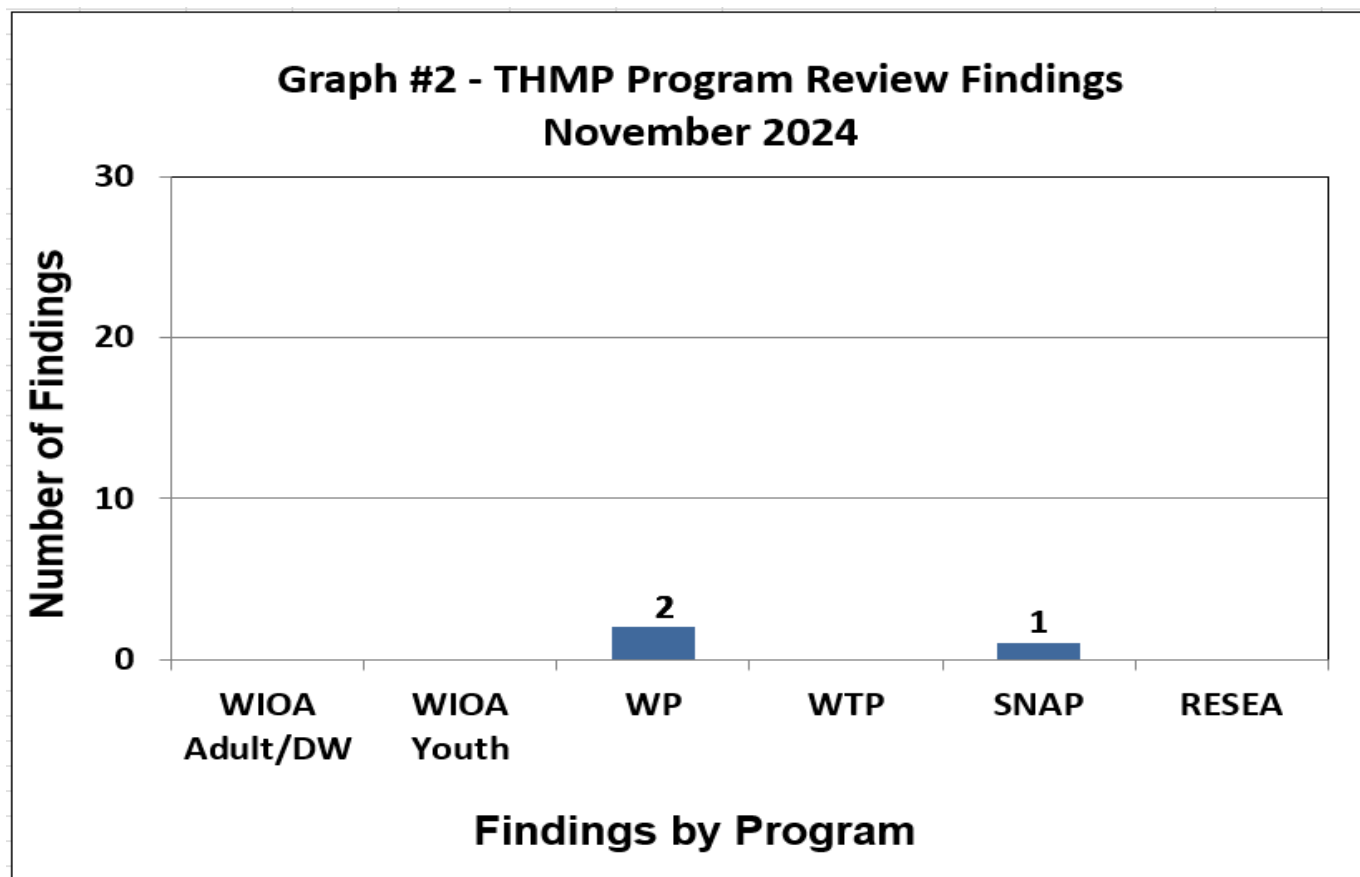
THMP identified 3 findings and 18 observations during their program monitoring visit. They reviewed a total of 175 files consisting of 6,844 elements. This equates to an error rate of .07%, or less than 1%.

THMP Program Findings

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



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



THMP Program Findings for the period of August 2024 – November 2024

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 **(1)** observation.

Observation WIOA Adult/Dislocated Worker
The customer's annualized family income (AFI) documented on the customer's WIOA application in EF was calculated using net pay rather than gross pay; the error did not affect the WIOA low-income determination for priority of service.
Recommendation
The AFI calculation documented in the customer file and the WIOA application in EF should be updated as appropriate for this customer.
Agree/Disagree
Agree
Resolution
This was an isolated incident, and the case file was updated in EF. Success Coaches have been advised to highlight key income information on paystubs, to prevent a reoccurrence of this issue.

WIOA Youth

20 WIOA Youth files were reviewed: 5 CareerSource Broward, 2 Center for Independent Living (CIL), 4 FLITE Center, 2 HANDY, and 7 School Board of Broward County (SBBC). There were no **(0)** findings and **(0)** observations.

Wagner-Peyser (WP)

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

Findings WP/Service Documentation Review
For two newly created staff-assisted customer registrations, there was no case note documenting the customer's permission to create the account in EF.
Recommendation
For staff-assisted registrations, staff should ensure the customer's permission to create the EF account is documented in a case note.

Agree / Disagree
Agree
Resolution
The staff was trained on 12/3/24 by the supervisor on proper case noting regarding customer registration and how to properly document the customer's authorization to register.

Observations WP/Service Documentation Review
For two customers for whom a job development service was recorded, information required to be documented in a case note was missing in EF.
Recommendation
When job development services are provided to customers, staff should record the following information in EF: employer's name, phone number, address; date of contact; and position/title of job.
Agree / Disagree
Agree
Resolution
The staff member corrected the file to include the above information. The requirement was reviewed with new staff to ensure they are aware of the requirement. The Program Manager provided staff with a sample case note for future reference.

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. There were **(0)** findings and **(0)** observations.

Welfare Transition Program (WTP)

- A. 23 WTP files were reviewed (8 each from North and Central, and 7 from South). There were **(0)** findings and **(9)** observations.

Observations WTP File/System Review
<ul style="list-style-type: none">a) IRPs for 2 participants, were not created within 30 days of referral.b) A signed IRP in case files was missing work activity assignment end dates.c) IRPs were not updated to reflect support services entered in OSSTd) A participant failed to submit participation documentation & no action was takene) Case notes did not provide the detail regarding a participant's progressf) A pre-penalty for a participant was not initiated in a timely mannerg) A participant's case notes were not updated over a long period of timeh) An incorrect pre-penalty termination date was entered in OSST which upon determining good cause, the pre-penalty should have been terminated with the date of the supposed failure.
Recommendation
<ul style="list-style-type: none">a) Staff should ensure an initial IRP is completed within 30 days of referral.b) Work activity assignment end dates should be reflected on signed IRPs.c) All support services, opened in OSST, must also be reflected in the IRP.d) All required documentation should be collected timely entered in OSST timely.e) Case notes should provide a clear picture of all activity with the case.f) Staff should ensure pre-penalty are initiated in a timely manner.g) Staff should timely engage participants and document those attempts in OSST.h) Staff should lift pre-penalties with the same date as the exact failure date upon determining good cause.
Agree / Disagree
Agree

Resolution
<ul style="list-style-type: none">a) - f) The observations were related to a single new WTP Success Coach. She was provided refresher training and taught to utilize OSST case management tips. Monthly desk reviews assure that the required corrections are taking place.g) An unforeseen extended absence by the Success Coach resulted in the delays in the case note entries. To prevent similar occurrences in the future, staff have been cross-trained to assist with case loads in the event of extended absences.h) Staff have been instructed regarding OSST tips to improve case management.

- B. 1 WTP Upfront Diversion file was reviewed; There were no **(0)** findings and **(0)** observations.
- C. 21 WTP transitional files were reviewed; 7 at North, South and Central. There were no **(0)** findings and **(0)** observations

Supplemental Nutritional Assistance Program (SNAP)

10 SNAP files were reviewed. There was **(1)** finding and **(6)** observations.

Finding SNAP File/System Review - Sanctions
A compliance activity was not completed by a participant but the pending sanction was lifted/ended without a valid penalty lift reason. Instead, the pending sanction was ended with Entered In Error when the participant submitted an offer of employment,
Recommendation
Employment offer letters are insufficient to lift/end a penalty. Employment verification, such as pay stubs, are needed to end or lift a penalty.
Agree / Disagree
Agree
Resolution
The file could not be corrected as the case is closed. The requirement to obtain employment verification was reviewed with the SNAP Success Coach. The SNAP Program Manager reviewed 5 SNAP customer files, and all of them were verified and documented correctly.

Observation SNAP File/System Review
a) OSST reflects less than the required 80 hours per month were assigned because although Education (41 hours) and Supervised Job Search (39 hours) were originally assigned for 80/hrs per month employment was recorded in OSST, The activity were changed to zero.
b) Employment was recorded in OSST based on an offer letter instead of without documented employer verification of employment although the documentation was subsequently obtained
c) The appointment date on the Monthly Participation Agreement (MPA) provided to two participants was different than the appointment date documented in case notes and used for the penalty request.
d) A participant case was closed based on an exemption; However, the closure alert related to a sanction that was lifted with compliance prior to closing the case
e) The conciliation for failure to complete Notice of Mandatory Participation (NOMP) requirements was not lifted in a timely manner subsequent to compliance.

Recommendation
<ul style="list-style-type: none"> a) Staff should not amend activity hours when there is employment. They should close the current activity and open a new activity reflecting updated hours. b) Staff should not use offer letters to enter employment in OSST they need an employment verification form or pay stub c) Dates on the MPA and the dates documented in the case notes are the same. d) Cases should not be close prior to obtaining support for an exemption or before a sanction is lifted with compliance. e) Staff should lift the conciliation failure for NOMP requirements in a timely manner.
Agree / Disagree
Agree
Resolution
<ul style="list-style-type: none"> a) The SNAP Program Manager reviewed correct protocol for entry of participation hours with the success Coach to assure activity hours are properly entered b) Staff was instructed regarding the requirement for employment verification forms or pay stubs prior to entering employment into OSST. The Program Manager has reviewed SNAP files to ensure compliance with this requirement c) This was a scrivener's error. The Monthly Participation Agreement was dated and assigned 9/25/24, although the case note was dated 9/26. d) The file could not be corrected as the case is closed. The SNAP Program Manager reviewed the requirement to obtain proper employment verification with the SNAP Supervisor/Success Coach. 5 SNAP customer files, were reviewed and all employment was correctly verified. e) The SNAP Program Manager reviewed lifting conciliation failures for NOMP within the required time limit with staff. The SNAP Program Manager conducted random weekly desk reviews to check on compliance with NOMP requirements.

RECOMMENDATION

None. For information purposes only.

Memorandum #03 – 25 (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 24/25 – Issued 3/25/2025

Date: July 9, 2025

SUMMARY

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.

BACKGROUND

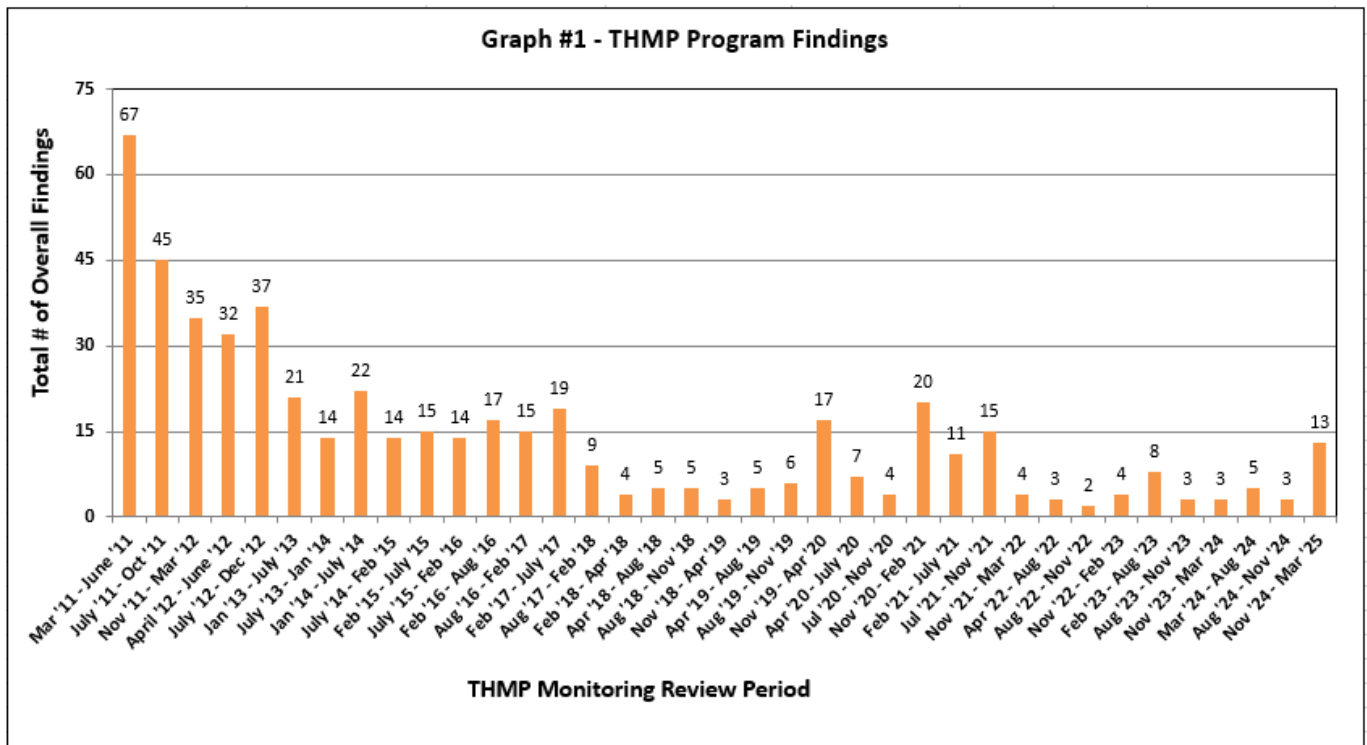
THMP monitors program activities three times a year. This was the second report for PY 24/25. This monitoring covered the period November 2024 through March 2025.

DISCUSSION

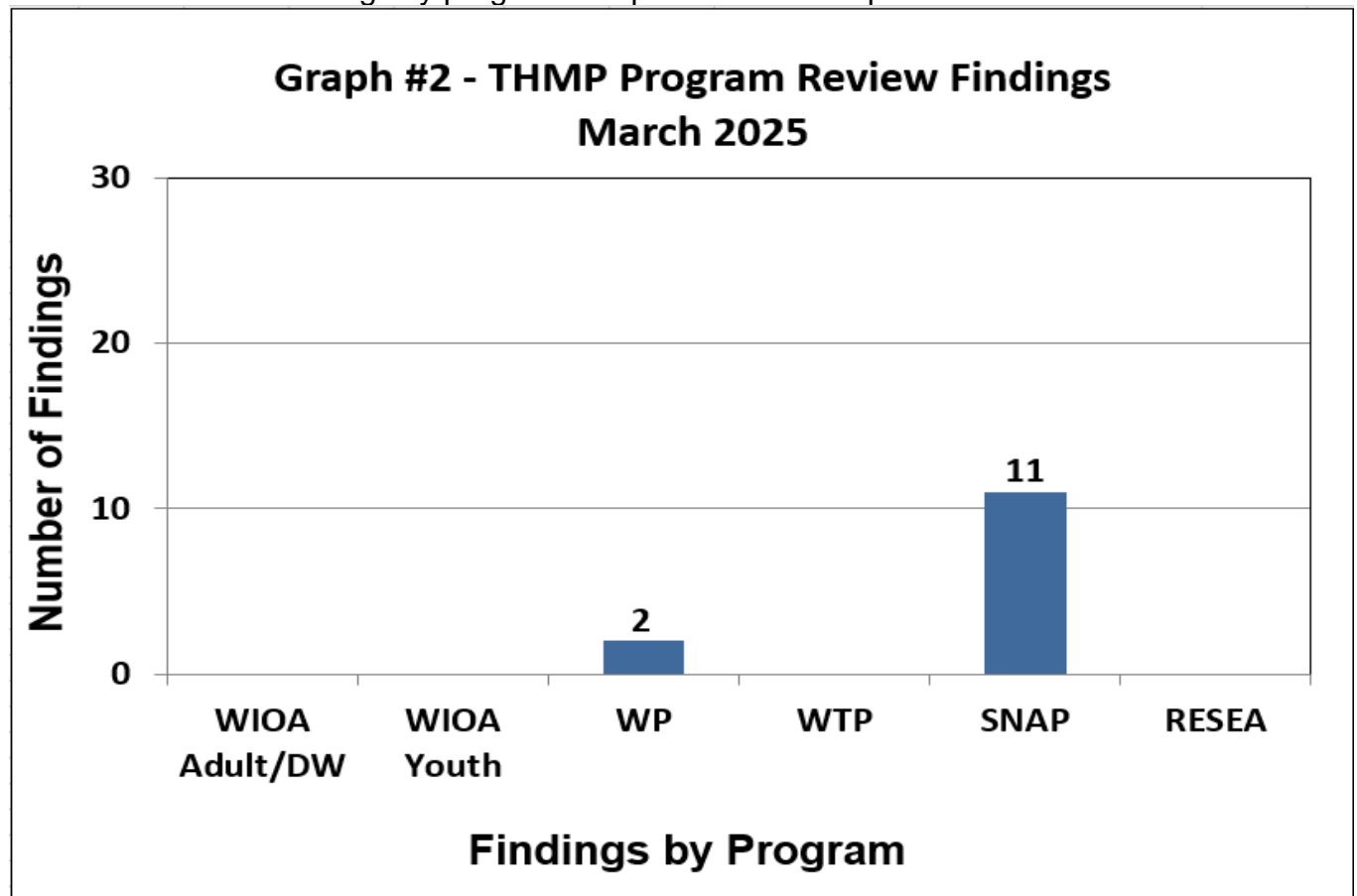
THMP identified 13 findings and 14 observations during their program monitoring visit. They reviewed a total of 184 files consisting of 6,536 elements. This equates to an error rate of .30%, or less than 1%.

THMP Program Findings

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



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



THMP Program Findings for the Period of November 2024 – March 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

- A. 24 WIOA Adult, Dislocated Worker and Special Project customers files from enrollments in Employ Florida (EF) were reviewed; 8 from each Center. There were **(0)** findings and **(0)** observations.
- B. 2 WIOA Incumbent Worker Training (IWT) customers from enrollments in Employ Florida (EF) were reviewed. There were **(0)** findings and **(0)** observations.
- C. 3 NDWG Hurricane Ian customers from enrollments in Employ Florida (EF) were reviewed. There were **(0)** findings and **(0)** observations.
- D. 6 WIOA Adult, Dislocated Worker, and Special Project customer files from Employ Florida who exited the program within the last 12 months; 2 from each Center. There were **(0)** findings and **(0)** observations.

WIOA Youth

- A. 16 WIOA Youth files were reviewed: 3 CareerSource Broward (CSBD), 1 Center for Independent Living (CIL), 3 FLITE Center, 1 Harmony Development Center, 3 Junior Achievement (JA), and 5 School Board of Broward County (SBBC). There were **(0)** findings and **(3)** observations.

Observations File/System Review
<ul style="list-style-type: none">a) The Annualized Family Income (AFI) for one participant was incorrectly calculated although the error did not affect the WIOA low-income eligibility determination.b) 2 youth from Haitian households with an English Language Learner barrier, was not documented. Instead the provider used the 5% exception. While eligible the provider should have used the correct barrier
Recommendation
<ul style="list-style-type: none">a) The customer's AFI should be recalculated and corrected and the WIOA and EF entry should be corrected.b) CSBD staff should instruct service provide staff regarding the barriers.
Agree / Disagree
Agree
Resolution
<ul style="list-style-type: none">a) The customer's AFI was recalculated and corrected in EF and in the DMS Income calculation was reviewed with the Success Coach. The relevant youth policy was updated to include a step-by-step income calculation worksheet.b) All Junior Achievement youth cases were reviewed and youth's barriers were updated as needed. The relevant youth policy was updated to include a revision to eliminate the 5% exception. Youth provider staff was coached on eligibility.

- B. 6 WIOA Youth customers who exited the program within the last 12 months were reviewed: 1 CSBD, 1 CIL, 2 FLITE, 1 JA, and 1 SBBC. There were **(0)** findings and **(0)** observations.

Wagner-Peyser (WP)

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

Findings WP/Service Documentation Review
Case notes were missing in EF for 2 customers receiving a job development service
Recommendation
When job development services are provided to customers, the case note recorded in EF must include: Employer's name, phone number, address, date of contact, and position/title or job.
Agree / Disagree
Agree
Resolution
The customer files were updated to include case notes with the required information. The employee involved was provided additional training and a case note template on 3/24/2025, 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.

- 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 (7 from North, 8 from Central, and 6 from South). There were **(0)** findings and **(2)** observations.

Observations WTP File/System Review
a) A pre-penalty for a participant was not terminated timely. b) A sanction for a participant was not requested in a timely manner.
Recommendation
Staff should ensure appropriate actions are taken timely and documented accurately.
Agree / Disagree
Agree
Resolution
Both observations involved the same Success Coach who was counseled. The WTP Supervisor has increased desk reviews for this Success Coach to ensure compliance.

- B. 2 WTP Domestic Violence files were reviewed; There were **(0)** findings and **(0)** observations.
- C. 3 WTP Upfront Diversion files were reviewed; There were **(0)** findings and **(0)** observations.
- D. 21 WTP transitional files were reviewed; 7 from North, South and Central. There were **(0)** findings and **(0)** observations.

Supplemental Nutritional Assistance Program (SNAP)

- 10 SNAP files were reviewed. There were **(11)** findings and **(9)** observations.

Finding SNAP File/System Review - Sanctions
a) An employment JPR entry for one month did not agree with documentation in the case file for one participant. b) Employment & Education in excess of the 120 hours/month limit was assigned to a participant per the OSST Skill Development & Job Participation Rate screens. c) A SNAP E&T Self-Attestation Form reported in OSST had no amount in it and therefore did not support the amount of the FSR requested/issued; Documentation supporting FSRs must specify the amount of actual expenses incurred by the participant directly related to participation in the E&T. d) Penalties for 8 participants were not requested within two business days of the failure to attend the initial appointment or submit requisite hours of participation.
Recommendation
CSBD staff should ensure that assigned activities and JPRs are correctly recorded into OSST, required documents are obtained and maintained in the case file, and penalties are properly processed.
Agree / Disagree
Agree

Resolution
<p>a) & b) These cases are closed and could not be corrected. The SNAP Program Manager reviewed the issues with the Success Coach. CSBD will review customers assigned participation, actual hours, and JPR entered hours for accuracy, & related case notes. The SNAP QA monitoring tool has been updated to include a review of these program elements. This case was updated to reflect the correct amount on the FSR form.</p> <p>c) The penalty entry delays were due to an unexpected extended leave taken by a SNAP Success Coach.</p>

Observation SNAP File/System Review
<p>a) The appointment status for an initial appointment (590) was not selected within two business days of the initial appointment date.</p> <p>b) There were SNAP Monthly Participation Agreements (MPA) for 3 participants that specified an incorrect month.</p> <p>c) An assignment for 3 participants changed from Education to Education & Job Search but the change was not recorded in OSST.</p> <p>d) Case management was not always timely manner for 2 participants.</p>
Recommendation
<p>a) Staff should ensure appointment statuses are updated in OSST within two business days through internal tracking and staff reminders.</p> <p>b) Staff should ensure the dates on the MPA and the dates documented in the case notes are the same.</p> <p>c) Staff should ensure assigned activities/hours are properly recorded and updated in OSST.</p> <p>d) Staff should reinforce timely case management through clear expectations, regular file reviews, and use of scheduling tools.</p>
Agree / Disagree
Agree
Resolution
<p>a) & b) The SNAP Program Manager reviewed the issues with the Success Coach. SNAP internal monitoring has been increased to ensure compliance.</p> <p>c) These cases are closed and cannot be corrected. The SNAP Program Manager reviewed the issue with the Success Coach. In the future all customers assigned participation, actual hours, case notes and JPR entered hours will be verified for accuracy. The SNAP QA monitoring tool has been updated to include the review of these program elements.</p> <p>d) SNAP internal monitoring has been increased to monitor compliance.</p>

RECOMMENDATION

None. For information purposes only.

Cherry Bekaert PY 24/25 Fiscal Monitoring Report #2
Review Period October 2024 – February 2025

Areas Reviewed	Findings / Observations
Previous Year-end Audit Adjusting Journal Entries	0
Previous Year-end Single Audit Report	0
Insurance	0
Local Plan Controls Review	0
Cash Draw	0
Internal Control Website Review	0
Property Management - PPE	0
ETA Salary and Bonus Cap Calculation	0
Cash Receipts	0
Cancelled Checks	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) Disbursements	0
Staff Payroll	0
WTP Community Work Experience Agreements	0
Budget vs Actual Grants/Programs	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 (staff)	0
Mileage Reimbursements (service providers)	0
NDWG (Hurricane Ian) Testing - Disbursements	0
Subawarding/Subrecipient Monitoring	0
TOTAL	0