



Broward Workforce Development Board  
**Combined Audit and Executive Committee**  
Monday, February 12, 2024  
12:00 p.m. – 1:30 p.m.

Zoom Meeting ID: 854 6045 1987  
Zoom Password: 461335  
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. 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 the 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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**MEETING AGENDA**

**IDENTIFICATION AND INTRODUCTION OF ANY UNIDENTIFIED CALLERS**

**SELF-INTRODUCTIONS**

**APPROVAL OF MINUTES**

Approval of the Minutes of the 8/14 Audit Committee meeting.

<b>RECOMM</b>	Approval
<b>ACTION</b>	Motion for Approval
<b>EXHIBIT</b>	Minutes of the Meeting

**Pages 11 – 16**

Approval of the Minutes of the 12/4 Executive Committee meeting.

<b>RECOMM</b>	Approval
<b>ACTION</b>	Motion for Approval
<b>EXHIBIT</b>	Minutes of the Meeting

**Pages 17 – 24**

**NEW BUSINESS**

**1. Anthony Brunson, P.A. Audit for FY 22/23 Presentation**

Consideration to accept the Audit Report for the period ending 9/30/23. Anthony Brunson, PA, has completed its draft Audit Report for the PY 22/23 CareerSource Broward (CSBD) fiscal year. The audit is clean and has an unqualified opinion. There are no findings or management recommendations.

<b>RECOMM</b>	Approval
<b>ACTION</b>	Motion for Approval
<b>EXHIBIT</b>	Memo #04 – 23 (LS) 22/23 Fiscal Year Audit Report (Copies will be available at the meeting.)

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**2. Accept funds from FloridaCommerce**

Consideration to accept \$3,000,000 from FloridaCommerce, which will be used to rehabilitate the Pompano Care Center Multipurpose Facility in partnership with Broward Health, which will be investing funds as well. CSBD and Broward Health will be collocated at the Center, which will offer workforce and health services to the community.

**RECOMM**                      Approval  
**ACTION**                      Motion for Approval  
**EXHIBIT**                      None

**3. Accept Funds from Broward County for the Summer Youth Employment Program**

Consideration to accept \$385,000 from Broward County for the Summer Youth Employment Program (SYEP). The funding will serve up to 83 economically disadvantaged youth who have and/or had contact with the Juvenile Justice continuum residing in one of the six distressed zip codes ages 16-18. The SYEP will provide each youth with three days of employability skills training and an eight-week meaningful summer work experience. Approved at the 2/6 Youth Committee meeting.

**RECOMM**                      Approval  
**ACTION**                      Motion for Approval  
**EXHIBIT**                      None

**4. Program Year (PY) 23/24 Revised Budget**

Consideration to approve the annual update from the preliminary budget presented in June. This is the adjusted budget based upon the final grant awards received by CareerSource Broward. The formula grants for PY 23/24 total \$19,423,045 an increase of \$158,052 or less than 1% from the planning numbers presented in June. Dedicated grants total \$11,804,969, an increase of \$4,683,312. Our total available budget is \$31,228,014 (\$19,423,045 + \$11,804,969) for PY 23/24. Approved at the 1/30 One Stop Services Committee meeting minus the additional funds now being reported.

**RECOMM**                      Approval  
**ACTION**                      Motion for Approval  
**EXHIBIT**                      Memo #03 – 23 (FS) Revised



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**7. CSBD Chatbot**

Consideration to implement a Chatbot on the CSBD Website as a way to make the website more user-friendly for employers. The Chatbot is a form of artificial intelligence designed to simulate conversation with people using Natural Language Processing. The Chatbot can answer questions and provide information based on programmed algorithms or predefined responses. The Chatbot will help employers navigate our website to find the information they are looking for, and if successful, we will expand the Chatbot to assist job seekers. The estimated cost of doing this is less than \$10,000. Approved at the 1/22 Employer Services Committee meeting.

<b>RECOMM</b>	Approval
<b>ACTION</b>	Motion for Approval
<b>EXHIBIT</b>	None

**REPORTS**

**1. Update on Chamber Marketing Initiative**

Following a request for proposals to identify business associations willing to market and promote CSBD employer services to their members, CSBD is in the process of finalizing the contract with 1) Miramar/Pembroke Pines Chamber for up to \$20,000 and has finalized contracts with 2) The Greater Fort Lauderdale for up to \$65,000 and 3) Greater Hollywood Chambers for up to \$55,000 as recommended by the BWDB Proposal Review Committee. The CSBD Business Services team has begun training the Chamber staff, who will work on developing commitments in the amount of \$350,000 for work-based training in OJTs, internships and incumbent worker training contracts with their Chamber members. The contracts are aligned with our fiscal year and run from the date executed through 9/30. The funds awarded have been prorated to reflect the number of months between execution through 9/30.

<b>ACTION</b>	None
<b>EXHIBIT</b>	None

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**2. General Fund Balance**

As of 6/30/23, we reported that the General Fund balance was \$1,020,281. From 7/1/23 through 12/31/23, we realized revenues of \$175,409 and incurred expenditures of \$106,410. The General Fund balance as of 12/31/23 is \$1,089,280. Of this amount \$521,531 is held in reserve leaving a balance of \$567,749.

**ACTION**                      None  
**EXHIBIT**                      Memo #04 – 23 (FS)

**Pages 37 – 39**

**3. Budget vs. Actual Expenditure Report**

Pursuant to the Board's request, throughout the year, we provide a report on Budget vs. Actual expenditures. Each year, we budget to spend 100% of our grants. CSBD receives some of its funds based on its program year, which is 7/1 – 6/30, and some of its funds based on the federal fiscal year, 10/1 – 9/30, which is also the CSBD fiscal year. While Wagner Peyser, Veterans, and SNAP expenditures appear low, we have plans that will result in expending the funds.

**ACTION**                      None  
**EXHIBIT**                      Memo #05 – 23 (FS)

**Pages 40 – 41**

**4. Cherry Bekaert LLP Fiscal Monitoring - Report #3 PY 22/23 Issued 9/29/23**

Cherry Bekaert conducted fiscal monitoring for the period 3/1/23 through 6/30/23. Cherry Bekaert reviewed a total of 1,220 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 #06 – 23 (QA)  
    Chart of Findings

**Pages 42 – 43**

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**5. Cherry Bekaert LLP Fiscal Monitoring - Report #1 PY 23/24 Issued 1/12/24**

Cherry Bekaert conducted fiscal monitoring for the period 7/1/23 through 9/30/23. Cherry Bekaert reviewed a total of 829 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 #10 – 23 (QA)  
Chart of Findings

**Pages 44 – 45**

**6. Taylor Hall Miller Parker (THMP), P.A. Program Monitoring Report Issued 8/23**

THMP conducted program monitoring for the period 2/22/23 through 08/17/23. They reviewed a total of 178 files consisting of 6,894 elements. There were 8 findings and 20 observations. This equates to an error rate of .12%, 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 #07 – 23 (QA)

**Pages 46 – 53**

**7. 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 2023 summer program, and we were commended for having no findings.

**ACTION** None  
**EXHIBIT** CSC Financial and Administrative Review Letter

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**8. Update on Summer Youth Employment Program (SYEP) 2024**

The SYEP will serve approximately 1,130 youth this year. The youth application portal opened on 12/1/23 and will close on 2/29/24. We have received nearly 2,000 applications. The program begins on 6/12 with a three-day employability skills training. This year CSBD is incorporating mental health awareness into the program. This will be followed by an eight-week meaningful summer work experience. The intake process has begun and we are also recruiting employers.

**ACTION** None  
**EXHIBIT** [SYEP Video](#)

**9. Update on Worlds of Work (WOW) Youth Career Exploration Summit**

CSBD, in partnership with the School Board of Broward County, will host the 2024 WOW Youth Career Exploration Summit on 3/14, from 9:00 am to 12:30 pm at the Amerant Bank Arena. WOW is an immersive experiential learning event where over 800 youth in the 9<sup>th</sup> and 10<sup>th</sup> grades will learn about different career pathways that align with their interests. At the event, students will engage in several hands-on career experiences in nine growth industries 1) aviation 2) healthcare 3) information technology 4) manufacturing 5) construction, energy and utility 6) hospitality 7) logistics, transportation and automotive 8) marine and 9) public safety and service. CSBD Intermediary staff have engaged businesses related to the specific industries, education and community partners who have expressed an interest in supporting the event. Exhibitor and Supporter forms are being sent to confirm commitments. A social media campaign will be released on the week of February 5<sup>th</sup>, followed by a press release announcing the event.

**ACTION** None  
**EXHIBITS** [Save the Date](#)  
[Exhibitor Information and Commitment](#)  
[Supporter Commitment](#)



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## **10. Inaugural State of the Workforce Breakfast and Job Fair**

On 1/24, CSBD, in partnership with the chambers of commerce in Fort Lauderdale, Hollywood, Pompano Beach, and Tamarac, hosted the inaugural State of the Workforce Breakfast and Job Fair at the Broward County Convention Center. The event featured a 1) networking breakfast where over 300 business leaders learned about the latest workforce trends and uncovered the dynamic relationship between AI and the workforce 2) Business Marketplace showcasing local vendors that offer services designed to help the companies operate efficiently and 3) job fair where over 100 employers discovered top-notch talent by coming face-to-face with over 1,200 job seekers. Broward County Transit provided complimentary transportation to job seekers from economically distressed zip codes, and Visit Lauderdale provided complimentary parking. This was the largest event that CareerSource Broward has brought to the community in our 51-year history. By all accounts, the event was an incredible success!

**ACTION  
EXHIBITS**

None  
[Inaugural State Of The Workforce Event Program](#)  
[CBS News Story](#)  
[Team Photo](#)

## **11. Update on the Purchase of the Oakland Park Buildings**

Ms. Hylton and Ms. Daniels had an in person meeting in Fort Lauderdale, with Matt Swanson, Chief Operating Officer FloridaCommerce, regarding the purchase of the Central Office. Mr. Swanson indicated that it would be a lengthy process, but there was merit to the request, and he stated he would get back to us. In addition, we were able to ascertain that the Central Office is located in Oakland Park, and the City told us the following restrictions apply: the maximum height is 100 feet, but anything above 50 feet will need a set-back of footage equal to one half of the height of the building in the front and a setback equal to 1/3 of the height of the building on the side and in the rear. The space is zoned for commercial use. Parking requirements are tied to the square footage.

**ACTION  
EXHIBIT**

None  
None

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## **12. Construction Industry Job Fair**

CSBD partnered with the Broward County Office of Economic and Small Business Development (OESBD) and Balfour Beatty and hosted a Construction Industry Job Fair on 1/17 at the Central Career Center. The job fair was to support the Broward County Convention Center Expansion Project. BWDB member and director of the OESBD, Sandy McDonald, welcomed the employers and over 120 job seekers. BWDB member Rick Shawbell recruited for electrical apprenticeship positions. Ten construction companies participated, including Southeast Mechanical Contractors, Conti Corp., and Lotspeich, with job openings from entry-level to managerial positions. Employers at the event shared that they were pleased with the number and skill of the applicants. Based on the success of this job fair, several employers expressed a desire to hold additional recruitment events.

<b>ACTION</b>	None
<b>EXHIBIT</b>	None

**MATTERS FROM THE AUDIT COMMITTEE CHAIR**

**MATTERS FROM THE EXECUTIVE COMMITTEE CHAIR**

**MATTERS FROM THE AUDIT AND EXECUTIVE COMMITTEE MEMBERS**

**MATTERS FROM THE FLOOR**

**MATTERS FROM THE PRESIDENT/CEO**

**ADJOURNMENT**

<p><b>THE NEXT AUDIT COMMITTEE IS TBD</b></p>
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<p><b>THE NEXT EXECUTIVE COMMITTEE MEETING IS APRIL 8, 2024</b></p>
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Broward Workforce Development Board  
**Audit Committee**  
Monday, August 14, 2023  
11:00 a.m. – 12:00 p.m.

Zoom Meeting ID: 861 570 11208  
Zoom Password: 522089  
Zoom Call-In: 1 646 876 9923

## MEETING MINUTES

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

**The Committee was reminded of the conflict-of-interest provisions.**

**ATTENDEES:** Bob Swindell, Heiko Dobrikow, Dr. Ben Chen, Frank Horkey, and Zac Cassidy who chaired the meeting.

**STAFF:** Carol Hylton, Ron Moffett, Rochelle Daniels, Kaminnie Kangal, Natalie Joseph-Cauley, and Moya Brathwaite.

### APPROVAL OF MINUTES

Approval of the Minutes of the 2/13/23 Combined Executive and Audit Committee meeting.

**On a motion by Frank Horkey, seconded by Dr. Ben Chen, the Audit Committee unanimously approved the Minutes of the February 13, 2023 Exec and Audit Combined Committee Meeting.**

### NEW BUSINESS

#### 1. Selection of an Audit Firm

Consideration to recommend Anthony Brunson P.A. as our Audit Firm. Their proposal provides for WatsonRice to serve as the engagement partner in accordance with state rules which allows for the continuation of the same firm beyond 5 years as long as the engagement partner is rotated. A Request for Quotes (RFQ) was issued on 5/15, with responses due 6/16. We sent the RFQ to 10 firms as well as to the firms which are registered to be noticed when an RFQ is issued, altogether at least 15 firms. We received a quote from Anthony Brunson, P.A. our current Audit Firm, and one (1) no bid from Tri Merge CPA. A Review Committee Meeting was held on 8/7. After hearing from Mr. Brunson and representatives from WatsonRice, the Committee rated and ranked the proposal which had an average score of 93. The Review Committee then voted to recommend the selection of Anthony Brunson, P.A. at a cost of \$34,000, a \$1,000 increase over last year. The contract if approved will allow for 4 one-year renewals subject to governing board approval.

Frank Horkey stated he's unsure what CSBD would do for a new audit firm if we did not have authorization from the State to keep working with our current auditor, Anthony Brunson, P. A.

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Rochelle Daniels explained that the state now allows boards to continue with the same audit firm beyond 5 years, as long as the engagement partner is rotated. As a result, firms realize that unless a client is unhappy with their audit firm, they are unlikely to select a new firm and there is little incentive to put the time in to respond to a request for proposals/quotes. Also we are required to post our audit contract and firms must consider whether they can be competitive from a cost perspective.

Mr. Horkey thanked Ms. Daniels for the explanation.

**On a motion by Dr. Ben Chen, seconded by Frank Horkey the Audit Committee unanimously approved the selection of Anthony Brunson P.A. and award the contract as CSBD's Audit Firm.**

**2. Renewal of Taylor Hall Miller Parker, P.A. Program Monitoring Contract for PY 23/24**

Consideration to renew the contract for program monitoring with Taylor Hall Miller Parker, P.A. for the 23/24 program year. The cost of the renewal is \$81,000 for 3 visits at \$27,000 per visit. This is the same cost as last year. CSBD is satisfied with the services. This will be the first of up to 4 one-year renewals.

Mr. Horkey inquired if this was the first year of a five (5) year contract.

Ms. Daniels responded last year was the first year of the contract and that this would be the first of four (4) one-year renewals.

**On a motion by Dr. Ben Chen, seconded by Frank Horkey the Audit Committee unanimously approved renewal of the Taylor Hall Miller Parker, P.A. 2023-2024 program monitoring contract at a cost of \$81,000 for 3 visits.**

**3. Cherry Bekaert Fiscal Monitoring Contract Renewal for PY 23/24**

Consideration to renew the contract for fiscal monitoring with Cherry Bekaert, LLP for the 23/24 program year. The cost of the renewal is \$73,500 for 3 visits at \$24,500 per visit. This is an increase of \$1,500 over last year. CSBD is satisfied with the services. This will be the first of up to 4 one-year renewals.

Mr. Horkey asked if Cherry Bekaert could do additional work under the renewal contract.

Ms. Daniels responded yes, they could. Ms. Daniels added that Cherry Bekaert has been very generous with their time. They do not charge us for a fifteen or thirty-minute phone call.

Carol Hylton added that with the VP of Finance transition from Christine to Kaminnie, we had Cherry Bekaert personnel based at the Administrative Office for a time to assist and they have been instrumental in the smooth transition.

**On a motion by Dr. Ben Chen, seconded by Frank Horkey the Audit Committee unanimously approved renewal of the Cherry Bekaert LLP 2023-2024 fiscal monitoring contract at a cost of \$73,500 for 3 visits.**

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#### 4. Central One-Stop Purchase

During the Board retreat there was a healthy discussion regarding the purchase of the Central One Stop complex. At that time, it was suggested that we query the Department of Management Services (DMS) regarding a price for the entire complex. We are pursuing this and have been in contact with DMS. In preparation for going forward we are seeking input from the Committee on options for the funding of the project.

Dr. Chen asked if Carol or staff had contacted DMS. Ms. Hylton responded that we had contacted DMS and advised them of our interest in purchasing the building and perhaps the entire complex. Our contact indicated the request would be submitted to management.

She further added that when we previously contacted the State, they seemed eager to sell, but now the state told us that will have to conduct estimates to get a fair market value and also determine whether or not they want to sell.

Dr. Chen asked if the purchase of the South One-Stop location was discussed.

Ms. Hylton replied, no. Our discussions have been about the purchase of the Central office. Ms. Hylton advised the committee that although purchase of the South-One Stop location was not previously discussed, as talks continue regarding the purchase of the Central location she could inquire whether the state is open to selling the South property.

Dr. Chen stated that he believed the money available in the General Fund is less than what would be needed for a down payment. The down payment may have to be financed. An option might be to partner with a developer. Dr. Chen stated we should wait for the state to give us the purchase price and then issue an RFP to conduct a study regarding whether to go forward with the project. Last year the Sadowski Act helped fund a number of projects. We could find someone familiar with that area of the funding process to assist us. Someone who is independent and knowledgeable about funding and construction development.

Mr. Horkey inquired if the company used in the renovation of the Administrative Office has someone with construction development experience. Ms. Hylton responded yes, that the Fort Lauderdale Housing Authority worked closely with us providing guidance for the entirety of the project.

Dr. Chen stated that perhaps we could demolish the buildings and construct a multi use facility that would include affordable housing.

Heiko Dobrikow stated we first need to determine a purchase price. This would indicate the direction we take. Mr. Dobrikow added he liked the idea of working with a consultant. He added that the MPO was looking for a central transportation hub.

Ms. Daniels, suggested that we first determine whether jurisdiction and zoning for the property belongs to the City of Ft. Lauderdale or the City of Oakland Park. Then we would be able to inquire as to any restrictions related to building height and parking. She said the Board and Council should also think about whether serving as a landlord would be consistent with the mission of CSBD. Currently, the CSBD mission would be furthered by the creation of a state of the art one-stop career center, expanded parking to meet the flow of traffic, and providing for commercial space that would be aligned with the day to day needs of our customers, supporting traffic to the one-stop and some excess revenue for the general fund.

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Mr. Dobrikow asked Ms. Daniels if she is suggesting that staff be tasked with gathering information before we consider whether a consultant is needed and that staff continue discussions with the state regarding a selling price.

Ms. Daniels replied, gathering the information would provide a realistic perspective for further discussion and consideration.

Mr. Horkey inquired if the City of Oakland Park could assist with funding.

Dr. Chen replied that City funding is possible, but such partnerships add another decision-maker to the process.

Mr. Dobrikow added that that he agreed with Dr. Chen. We should focus on our area of expertise. While affordable housing is important it would be a very difficult for CSBD to also be a landlord. If another entity was brought in then we would risk losing control over the space.

Mr. Cassidy asked if there were further questions.

Mr. Horkey asked if a plan was outlined.

Mr. Dobrikow responded that step one is to continue discussions with the state regarding the purchase price and step two is to have a preliminary conversation with the City of Oakland Park or Fort Lauderdale regarding zoning for the space and the potential for the footprint.

Mr. Cassidy asked if there were any further questions or comments.

There were none.

## **REPORTS**

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

At the 12/2022 Board meeting, we reported that the General Fund balance was \$901,711. From 11/1/22 through 6/30/23, we realized revenues of \$334,195 and incurred expenditures of \$215,625 for an ending balance including the reserves, \$1,020,281 in the General Fund as of 6/30/23.

Mr. Horkey requested that the amount held in reserve be added to the summary for the Board Meeting. Ms. Hylton responded that we would make the change.

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

In accordance with good fiscal practices we provide a Budget vs. Actual Expenditure Report to the Audit Committee. Each year we budget to spend 100% of our grants. As the governing boards are aware WIOA funds are available for 2 years and also allow for a 20% allocation carry forward each year to avoid a cliff effect due to fluctuations in allocations as we experienced this year. The State extended the period for the expenditure of welfare transition

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program (WTP) funds this year through August, and the funds are being invested in the summer program. The strategies we put in place last year are working.

Ms. Hylton informed the committee that since discretionary funds have a shorter shelf life, we strategically spend those funds before the formula funds.

**3. Cherry Bekaert LLP Fiscal Monitoring - Report #2 PY 22/23 Issued 5/2023**

Cherry Bekaert issued their monitoring report for the period 10/1/22 through 2/28/23. Cherry Bekaert reviewed a total of 921 elements. There were no findings or observations for a 0% error rate.

Mr. Dobrikow applauded and said good job.

**4. Taylor Hall Miller Parker, PA Program Monitoring - Report #2 PY 22/23 Issued 2/2023**

THMP issued their Program Monitoring Report for the period 11/18/22 through 2/21/23. They reviewed a total of 177 files consisting of 6,029 elements. There were 4 findings and 11 observations. This equates 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.

Mr. Dobrikow applauded the monitoring results.

Mr. Horkey asked why THMP did not conduct monitoring reviews in alignment with fiscal month end.

Ms. Hylton responded that we coordinate the monitoring so that staff is not inundated with requests all at the same time.

**5. DEO Programmatic and Financial Monitoring Report for Period 4/2021 through 3/2022 Issued 6/2023**

The Florida Department of Economic Opportunity (DEO) issued their Financial and Program Monitoring Report on 12/1/22 for the period 4/21 through 3/22. They reviewed a total of 166 program files consisting of 6,502 elements. There were 0 fiscal findings, observations, and technical assistance items. There were 9 program findings and 6 non-compliance issues. The program findings equate to an error rate of .14% less than 1%. All findings and non-compliance issues were corrected except where cases were closed, and no further action could be taken. Our Corrective Action Plan was accepted on 4/13/23.

Mr. Dobrikow stated nice job, you knocked it out of the park.

Ms. Hylton added that we disagreed with one of their non-compliance issues. DEO indicated our administrative plan was not up to date. However, the last time they reviewed an administrative plan was in 2011. The state moved away from that requirement because they looked at the fiscal policies when they monitored. This monitoring review was conducted by a new team, they agreed with our assessment but did not remove the non-compliance status.

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**MATTERS FROM THE AUDIT COMMITTEE CHAIR**

None

**MATTERS FROM THE AUDIT COMMITTEE**

None

**MATTERS FROM THE FLOOR**

None

**MATTERS FROM THE PRESIDENT/CEO**

Ms. Hylton informed the committee that last week she met with the new Broward County Public Schools Superintendent, Dr. Licata, and he has agreed to join the Board. He is familiar with CTACE, and we discussed the value of internships for high school and technical school students. Ms. Hylton added that Dr. Licata will introduce her to the new Director of CTACE within the next few weeks. They also discussed the CSBD Summer Youth Program and how students' career tracks align with job placements.

Ms. Hylton added that we issued an RFQ for work-based training to expand on the micro contracts we did last year with the various community chambers. In addition, we are coordinating with Dan Linblade and several of the chambers to conduct a State of Workforce Services event to be held in October.

Mr. Dobrikow said it will be a signature event for Broward County and the Broward County Council of Chambers, providing resources and information that hopefully will grow into an annual event.

Mr. Cassidy asked if there were any additional questions or comments.

There were none.

**ADJOURNMENT**

11:45 am





Broward Workforce Development Board  
**Executive Committee**  
Monday, December 4, 2023  
12:00 Noon – 1:30 p.m.

Zoom Meeting ID: 848 4614 7769  
Zoom Password: 813293  
Zoom Call-In: 1 646 876 9923

## MEETING MINUTES

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

**The Committee was reminded of the conflict-of-interest provisions.**

**ATTENDEES IN-PERSON:** Marjorie Walters, Dawn Liberta, Francois Leconte, Kevin Kornahrens, Jim Ryan, Frank Horkey, Zac Cassidy, and Heiko Dobrikow, who chaired the meeting.

**ATTENDEES VIA ZOOM:** Dr. Ben Chen, Dr. Lisa Knowles, Sandy McDonald, and Rick Shawbell.

**STAFF:** Carol Hylton, Ron Moffett, Mark Klinecicz, Rochelle Daniels, and Samantha Vazquez.

### APPROVAL OF MINUTES

Approval of the Minutes of the 10/9 meeting.

**On a motion made by Rick Shawbell and seconded by Dawn Liberta, the Executive Committee unanimously approved the minutes of the meeting.**

### NEW BUSINESS

#### 1. Membership Renewals

Considered the renewal of BWDB members whose terms will expire in January 2024 and who are eligible for renewal for an additional two years. The fourteen (14) members being recommended for renewal are 1) Dr. Ben Chen 2) Paul Farren 3) Cynthia Gaber 4) Michael Goldstein 5) Rufus James 6) Dr. Lisa Knowles 7) Kevin Kornahrens 8) Dawn Liberta 9) Felipe Pinzon 10) Jim Ryan 11) Mark Schaunaman 12) Cynthia Sheppard 13) Shane Strum and 14) Marjorie Walters. The CSBD Council of Elected Officials appoints board members following a recommendation from the Board. Approved at the 11/13 Ad hoc Organizational Resources Committee meeting.

Mr. Kornahrens presented the item and went over the renewal recommendations.

**On a motion made by Frank Horkey and seconded by Zac Cassidy, the Executive Committee unanimously approved the renewal of BWDB members for an additional two years.**

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## 2. Food and Beverage Purchases

Considered approval of up to \$27,000 from the General Fund for food and beverage expenses for 2024. This is the same amount set aside last year. We use these funds for 1) board and committee meetings 2) staff planning sessions and day-long staff training 3) employer forums 4) networking events such as chamber of commerce/industry association meetings 5) community meetings attended by the President/CEO, Executive Vice Presidents, and management and 6) staff appreciation up to 3 times per year. Funds not expended remain in the General Fund.

Ms. Hylton presented the item and informed the members that this year's expense is expected to be \$18,000. Ms. Hylton emphasized that funds budgeted but not expended remain in the General Fund.

Mr. Horkey asked if this is ultimately for the Council of Elected Officials to approve. Ms. Hylton indicated, yes.

**On a motion made by Frank Horkey and seconded by Marjorie Walters, the Executive Committee unanimously approved up to \$27,000 from the General Fund for food and beverage expenses for 2024.**

## 3. Incumbent Worker Training (IWT) Contract with Locality Bank

Considered approval of entry into an IWT contract with Locality Bank to provide sales training for up to fifty (50) employees. The employees will receive training in sales processes, prospecting, sales cycles, managing sales teams, and accountability. The contract will provide for up to \$120,000 for the cost of the training through June 2024. Pursuant to the Workforce Innovation and Opportunity Act requirements, Locality Bank will contribute 10% to the cost of the training by paying employee wages while they are in training. Because Board member Keith Costello is a partner and Board Chair Heiko Dobrikow is Chair of the advisory board and a shareholder of the Bank, this recommendation must be approved by a 2/3 vote of the Board members present at a meeting with an established quorum and by the State following Board approval. Approved at the 11/20 Employer Services Committee meeting.

Mr. Dobrikow declared his conflict as a shareholder in the bank, refrained from discussion, and did not vote.

Mr. Leconte presented the item and reviewed the recommendation with the members.

**On a motion made by Zac Cassidy and seconded by Kevin Kornahrens, the Executive Committee unanimously approved entry into an IWT contract with Locality Bank to provide sales training for up to fifty (50) employees up to \$120,000 through June 2024.**

## 4. WIOA Youth Work Experience Contract Approval for Locality Bank

Considered approval of a Workforce Innovation and Opportunity Act Youth Work Experience (WEX) contract with Locality Bank for Program Year 23/24. WEX contracts are non-financial, as CSBD is the employer of record. Youth will be placed in clerical positions working with database management. Because Board member Keith Costello is a partner and Board Chair

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Heiko Dobrikow is Chair of the advisory board and a shareholder of the Bank, this recommendation must be approved by a 2/3 vote of the Board members present at a meeting with an established quorum. Approved at the 11/20 Employer Services Committee meeting.

Mr. Dobrikow declared his conflict as a shareholder in the bank, refrained from discussion, and did not vote.

Mr. Leconte presented the recommendation and explained that this item will also require approval by a 2/3 vote at the Board meeting.

**On a motion made by Francois Leconte and seconded by Frank Horkey, the Executive Committee unanimously approved a Workforce Innovation and Opportunity Act Youth Work Experience (WEX) contract with Locality Bank for Program Year 23/24.**

#### **5. Broward Health Work-Based Training**

Healthcare occupations are in high demand in Broward County. To assist individuals entering these occupations, Broward Health, a part of the Broward County public health system, will work with CSBD to provide Internships, On-the-Job Training (OJT), and Incumbent Worker Training (IWT). These training efforts will be supported by the Health Care Initiative discretionary funding and WIOA if needed. We anticipate obligating up to \$250,000 across these work-based options. Because Board member Shane Strum serves as the President/CEO of Broward Health, a 2/3 vote of the Board members present at a meeting with an established quorum is required. The internship contracts are non-financial in nature; however, the OJT and IWT contracts will be submitted to FloridaCommerce for their approval as required under the state's contracting policy for related parties. Approved at the 11/20 Employer Services Committee meeting.

Mr. Dobrikow asked Mr. Leconte to present the item. There was no further discussion.

**On a motion made by Francois Leconte and seconded by Marjorie Walters, the Executive Committee unanimously approved obligating up to \$250,000 to provide Internships, OJT, and IWT at Broward Health to assist individuals entering these occupations.**

#### **6. 2024 Stop-Loss Coverage**

Considered approval of the purchase of Stop-Loss coverage for the CSBD self-insurance health policy from Sirius Point America at a cost of \$197,200 based on our current census. This insurance caps payouts in the event of claims in excess of \$75,000 per individual and includes a pharmacy cap for employees. A Request For Proposals was issued in October for 2024 coverage and allows for three (3) renewals depending upon the reasonableness of the increase, if any. We received two quotes. One from Benecon Insurance who declined to quote and the other was from Sirius Point America Insurance Company, offering the same rates as our current carrier. American Fidelity, our current carrier is no longer offering Stop-Loss coverage. Approved at the 11/13 Ad hoc Organizational Resources Committee meeting.

Mr. Dobrikow asked Mr. Kornahrens to present the item. There was no further discussion.

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**On a motion made by Zac Cassidy and seconded by Francois Leconte, the Executive Committee unanimously approved the purchase of Stop-Loss coverage for the CSBD self-insurance health policy from Sirius Point America at a cost of \$197,200 based on our current census.**

**7. Clarification of Match for the Employee Deferred Compensation Plan**

Considered approving a clarification to the match for the employee deferred compensation plan. In 2021 as a part of the overall review of employee compensation and benefits, it was recommended that CSBD match employee contributions to the deferred compensation plan “dollar for dollar.” At that time the allowable match was \$10,250, and this figure was a part of the motion and reported as such in the minutes. Since then, the IRS has increased the cap for the allowable contribution, so now instead of employees receiving a “dollar for dollar” match, they are being matched at 82%. To fulfill the original intent of the governing boards a clarification that the intent was to match “dollar for dollar” is requested. In the future when the IRS raises the cap for contributions, we would be able to increase the match for CSBD and one-stop (ISG) staff. Approved at the 11/13 Ad hoc Organizational Resources Committee meeting.

Mr. Kornahrens presented the item.

**On a motion made by Dawn Liberta and seconded by Kevin Kornahrens, the Executive Committee unanimously approved the “dollar for dollar” clarification to the match for the employee deferred compensation plan.**

**8. Executive Committee and BWDB 2024 Meeting Schedule**

Considered approval of the 2024 meeting schedule for the Executive Committee and BWDB meetings. All members are encouraged to attend in person. On occasion, if necessary, a member can attend via Zoom.

Ms. Hylton presented the item and emphasized that April’s Board meeting will also include the annual planning session.

**On a motion made by Jim Ryan and seconded by Marjorie Walters, the Executive Committee unanimously approved the 2024 meeting schedule for the Executive Committee and BWDB meetings.**

**9. World Emblem Inc. Incumbent Worker Training Grant Application**

Considered approval to award World Emblem Inc. an Incumbent Worker Training (IWT) grant in the amount of \$82,000 to train 12 employees to learn Lean Practitioner methodologies. Pursuant to the Workforce Innovation and Opportunity Act requirements, World Emblem Inc. will contribute 50% to the cost of the training. In accordance with governing boards’ policy, IWT grant applications of \$50,000 or more and recommended by the rating committee go to the Employer Services and the Executive Committees for consideration, with a report to the

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BWDB/CSBD Council of Elected Officials at their next meeting. Approved at the 11/20 Employer Services Committee meeting.

Mr. Leconte presented the item.

Mr. Cassidy requested clarification on the required contributions from the company themselves; for example, Locality Bank is 10% of the cost, while World Emblem is 50%. Ms. Daniels informed the members that the employer contribution is a sliding scale based on the number of employees.

**On a motion made by Francois Leconte and seconded by Kevin Kornahrens, the Executive Committee unanimously approved an Incumbent Worker Training (IWT) grant in the amount of \$82,000 to train 12 employees to learn Lean Practitioner methodologies.**

#### **10. Addition of Courses to the WIOA Individual Training Account (ITA) List**

Considered approval to add 1) Broward College's Phlebotomy Technician and 2) McFatter Technical College's Forklift Certification to the WIOA ITA list. These programs provide opportunities to train for careers in the healthcare and manufacturing industries and are in high demand. CSBD reviewed the programs for completeness and to ensure that Board-mandated criteria have been met for the training programs and related occupational titles. CSBD adds schools and courses that meet federal, state, and local criteria to give customers more choices. Because Board member Dr. Peter Licata is employed by Broward County Public Schools, this recommendation must be approved by a 2/3 vote of the Board members present at a meeting with an established quorum. Approved at the 11/28 One Stop Services Committee meeting.

Mr. Shawbell presented the item.

**On a motion made by Rick Shawbell and seconded by Francois Leconte, the Executive Committee unanimously approved the addition of 1) Broward College's Phlebotomy Technician and 2) McFatter Technical College's Forklift Certification to the WIOA ITA list.**

#### **11. Addition of Occupational Title to Current Targeted Occupation List (TOL)**

Considered approval to add Data Analyst/Scientist to our local TOL. Over the year CSBD receives input from our industry intermediaries, eligible training providers, and employers and evaluates our local TOL. A Data Analyst/Scientist is an analytical data expert with strong math and technical skills. Data Analysts work with a variety of programming languages. CSBD staff has been able to establish local demand for Data Analyst/Scientist and that all Board mandated criteria have been met for this occupational title to be added to the TOL for Program Year 23/24. Approved at the 11/28 One Stop Services Committee meeting.

Mr. Shawbell presented the item.

**On a motion made by Rick Shawbell and seconded by Jim Ryan, the Executive Committee unanimously approved adding Data Analyst/Scientist to our local TOL.**

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## **12. Request for Proposals (RFP) for WIOA Youth Providers**

Considered approval to allow flexibility in serving In-School Youth (ISY) and Out-of-School (OSY) for providers serving both categories of youth under the new RFP to be released. CSBD will be releasing an RFP for OSY and ISY services as there are no renewals remaining for the OSY contracts and only one renewal remaining for the ISY contracts. This will place OSY and ISY contracts on the same schedule. The RFP will encompass the WIOA 14 elements as required by the statutes. Currently, FloridaCommerce has a waiver allowing local areas to divide youth funds 50/50 for ISY and OSY as opposed to the 25/75 allocation of funds required by the statute. If the waiver continues, it is recommended that flexibility in the ratio of expenditures and numbers of youth served be incorporated into the RFP for providers serving both ISY and OSY. Approved at the 11/6 Youth Committee meeting.

Ms. Liberta presented the item.

Ms. Daniels requested that any member who potentially may want to submit a proposal in response to the RFP declare a conflict and abstain from voting. No conflicts were declared.

**On a motion made by Dawn Liberta and seconded by Francois Leconte, the Executive Committee unanimously approved the new RFP to be released to allow flexibility in serving ISY and OSY for providers serving both categories of youth.**

## **13. Industry-Related Informational Videos**

Considered approval to set aside up to \$90,000 from our dedicated grants to produce industry-specific Informational videos that identify career paths in 1) manufacturing 2) marine 3) information technology and 4) healthcare as these are in-demand occupations for employers. The videos will portray the day-to-day requirements of the various career pathways available. They will expand awareness among our most barriered job seeker populations and demonstrate success through these upskilling opportunities. The videos will be posted on our website and distributed county-wide. Approved at the 11/28 One Stop Services Committee meeting.

Mr. Shawbell presented the item.

Ms. Hylton emphasized the purpose of producing the videos is to share them with economically disadvantaged customers so that they may better understand available career paths. Ms. Hylton further explained that once procured, the intent is to get input from and work with hospitals and other targeted industries with in-demand career pathways. She added that Memorial Hospital confirmed their willingness to assist in creating the videos. Mr. Ryan asked if for-profit companies could sponsor these videos to offset costs. Ms. Hylton stated that she will discuss this with Ms. Daniels.

Mr. Ryan asked if the set-aside is specifically for a third-party agency or if it is for the CSBD communications and other staff. Ms. Hylton stated that while CSBD staff will coordinate and finalize the videos, the purpose of the set-aside is to procure an external vendor to handle the project.

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Mr. Dobrikow suggested contacting the other boards to see if they are interested in collaborating to create a shared video library to access more content. Ms. Hylton stated we could check with our bordering regions.

**On a motion made by Rick Shawbell and seconded by Zac Cassidy, the Executive Committee unanimously approved to set aside up to \$90,000 from our dedicated grants to produce industry-specific Informational videos.**

## REPORTS

### 1. **All BWDB Officers Will be Entering the 2nd Year of their Term in January 2024**

In the past, we would present a slate of Officers annually. The updated By-Laws approved by the governing boards align with the REACH Act, which provides for officers to serve 2-year terms. Our current officers will continue in their offices for the upcoming year, which will be the second year in their positions. A new slate will be presented next fall with the officers selected taking their seats in January of 2025.

Ms. Daniels presented the item. There was no further discussion.

### 2. **Update on WIOA Youth Performance for Program Year 23/24**

This Youth Performance report provides the Committee with provider performance as required under their agreements and in accordance with the Workforce Innovation and Opportunity Act. CSBD funds four (4) OSY and two (2) ISY programs. Programs are on target for the first quarter of the year.

Ms. Liberta presented the item and reviewed the youth provider's performance with the committee.

### 3. **Individual Training Account (ITA) Provider Performance**

CSBD conducted its semi-annual analysis of ITA provider performance in October and found that all training programs have achieved a 70% training-related employment rate.

Mr. Shawbell presented the item.

## MATTERS FROM THE EXECUTIVE COMMITTEE CHAIR

Mr. Dobrikow congratulated the members of the Board as well as CSBD's leadership team, the President, and staff for the passion, motivation, and knowledge that they bring and for all the work that was accomplished this year. Additionally, he acknowledged the success CSBD has had in improving their outreach and brand recognition. Ms. Liberta emphasized the critical role of CSBD's staff in the success of the committee meetings and presented an example of when CSBD staff was able to provide information expeditiously that was needed in order to respond to a commissioner.

Mr. Ryan and Mr. Horkey also recognized Mr. Dobrikow for his outstanding representation of the Board and CSBD staff, especially out in the community.

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Mr. Dobrikow reviewed the Economic Dashboard. Added that additional tiles are a work in progress. Ms. Hylton clarified that the tiles will include cruise, hospitality, and business confidence which should be ready for presentation at the February Board meeting.

#### **MATTERS FROM THE EXECUTIVE COMMITTEE**

Mr. Leconte informed the members that his business will be moving to Sunrise. He expects the process will take about a year to build the studio and relocate.

#### **MATTERS FROM THE FLOOR**

None

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

Ms. Hylton reminded the members that the State of the Workforce Breakfast was coming up on 01/24/24. She confirmed that the event will include a marketplace and job fair following the breakfast. Ms. Hylton added that Adrienne Johnston, CareerSource Florida President, will be attending as a speaker. There will also be a speaker on the impact of AI in the workplace and its potential to improve employer operations. Ms. Hylton also confirmed that the contract to secure a date at the Amerant Bank Arena for the Worlds of Work (WOW) event has been received and is pending review by Ms. Daniels. An invite for the WOW event will be sent to all the board members once the contract is finalized.

Mr. Ryan requested that CSBD send the Board members calendar invitations using Outlook for this and future events and meetings. Mr. Dobrikow agreed that, in addition to the informational e-mails, we should always have a calendar invite sent out, especially when the event is scheduled this far in advance. Ms. Hylton agreed and indicated we will do so going forward.

Ms. Hylton stated that the summer youth job portal is open so employers can post their jobs. This summer we are expecting to serve approximately 1000 youth.

Ms. Hylton relayed that Commissioner Geller issued a proclamation for Apprenticeship Week recognizing CSBD and the South Florida Marine Industry for their work in promoting apprenticeships.

Ms. Hylton also shared that she and Heiko were “celebrity servers” at the recent Broward Partnership for the Homeless Breakfast.

Lastly, Ms. Hylton reminded the members that she will be at Leadership Florida from 12/13 to 12/15 and, therefore, will not attend the next Board meeting on 12/14.

**ADJOURNMENT** – 12:54 p.m.

<p><b>THE NEXT EXECUTIVE COMMITTEE MEETING WILL BE HELD ON FEBRUARY 12, 2024.</b></p>
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**Memorandum #04 – 23 (LS)**

**To:** Audit and Executive Committees

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

**Subject:** Acceptance of the Audit Report for the Period Ending 9/30/23

**Date:** February 5, 2024

**SUMMARY**

Consideration to accept the Audit Report for the period ending 9/30/23. Anthony Brunson, PA, has completed the annual audit of CareerSource Broward (CSBD) for the fiscal year ending on 9/30/23. Mr. Brunson will present the audit report. There were no findings.

**BACKGROUND**

Each year CSBD is required to have an audit conducted of its financial statements and a compliance review with respect to grant requirements. CSBD has a contract with Anthony Brunson, PA to conduct the audit.

**DISCUSSION**

There were no findings or management recommendations in the Audit Report.

**RECOMMENDATION**

That the annual Audit Report be accepted.

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## Memorandum #03 – 23 (FS) Revised

**To:** Executive Committee  
**From:** Carol Hylton, President/CEO  
**Subject:** Program Year (PY) 23/24 Revised Budget  
**Date:** February 7, 2024

### **SUMMARY**

This is our annual update from the preliminary budget presented in June. It is the adjusted budget based upon the final grant awards received by CareerSource Broward (CSBD). The CSBD formula grants for PY 23/24 total \$19,423,045 an increase of \$158,052 or less than 1% from the planning numbers presented in June. Dedicated grants total \$11,804,969, an increase of \$4,683,312. Our total available budget is \$31,228,014 (\$19,423,045 + \$11,804,969) for PY 23/24. Approved at the 1/30 One Stop Services Committee meeting.<sup>1</sup>

### **BACKGROUND**

We present our annual budget to the Broward Workforce Development Board, Inc. (BWDB) and the CSBD Council of Elected Officials (Council) in the spring based on planning numbers received from the state prior to the beginning of the new program year. An adjusted budget based on the actual grant awards is brought back to the CSBD governing boards in mid-year for final approval.

The budget presentation does not include the General Fund which is reported separately. The Budget Summary presented on the last page does not include dedicated grants in the total of funds available because those grants may only be spent for the specific purposes outlined in those grants. Table 1 details the dedicated grants.

This update follows the same format used when the budget was presented in May as developed and approved by the CSBD governing boards over the course of many years.

CSBD adheres to the guiding principles below in creating the budget:

1. Maintaining the administrative cap at 9%. The statutory limit for administration is 10%.
2. Spending at least 35% of the WIOA Adult and DW funds on training per State statute.<sup>2</sup>
3. Assuring consistent Success Coach to participant ratios.

### **DISCUSSION**

Table 1 lists our dedicated grants to present a full picture to the governing boards of the funds allocated or awarded to CSBD. They are presented separately from our formula grants and are not included in the Budget Summary presented on the last page because we are unable to plan

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<sup>1</sup> Subsequent to the 1/30 One Stop Services Committee, CSBD received additional dedicated grants 1) \$385,000 from Broward County for SYEP and 2) \$3 million from FloridaCommerce for the Broadband Opportunity Program.

<sup>2</sup> In July 2023 the FloridaCommerce granted us an unsolicited sliding scale waiver from 50% to 35% for PY 23/24.

or predict whether they will be awarded each year. The Dedicated Grants Table has been updated to reflect actual grants received for PY 23/24.

**Table 1: Dedicated Grants – PY 23/24 Awards**

<b>Grant / Program</b>	<b>Description</b>	<b>Amount PY 23/24</b>
Children’s Services Council (CSC)	Summer Youth Employment Program (SYEP)	\$ 4,215,656 <sup>3</sup>
City of Fort Lauderdale	SYEP	150,000
Bank of America	SYEP	10,000 <sup>4</sup>
Broward County	SYEP	385,000
Broadband Opportunity Program	In partnership with Broward Health supports the construction and rehabilitation of the Pompano Care Center Multipurpose Facility to increase access to on-site workforce development and telehealth services.	3,000,000
Florida Healthcare Training	Expand access to high-quality healthcare training programs	916,666
Get There Faster Veteran and Military Grant	Veterans Grant	846,503
Non-Custodial Parent Employment	Assists Non-custodial parents with accessing employment services	772,447
Reemployment Services and Eligibility Assessment (RESEA)	Reemployment assistance and assessments	565,000
WIOA National Dislocated Worker Grant Funds	Temporary jobs for cleanup and humanitarian aid	418,623 <sup>5</sup>
Single Mothers Grant	Assists single mothers with accessing employment and training opportunities	224,191 <sup>6</sup>
Hope Florida – A Pathway to Promise	Assist in addressing poverty and promoting economic Mobility	217,815
Apprenticeship Navigator	Navigator will identify and develop Registered Apprenticeship programs	62,500
Trade Adjustment Assistance (TAA)	Workers who become unemployed due to the impact of international trade	20,568 <sup>7</sup>
	<b>Total</b>	<b>\$ 11,804,969</b>

<sup>3</sup> CSC awarded the additional \$1.4 million in SYEP budget for PY 23/24.

<sup>4</sup> This is an anticipated amount from Bank of America and will be confirmed in March 2024.

<sup>5</sup> We initially budgeted \$895,000 for PY 23/24 however the state reduced the allocation.

<sup>6</sup> Single Mothers Grant was \$500,000 for PY 22/23 and 23/24. This is the amount available for the 2<sup>nd</sup> Year.

<sup>7</sup> USDOL has ended the TAA Program. Budget available is to allow customers enrolled to complete it.

Table 2 shows the preliminary PY 23/24 budget compared to the actual budget and includes all available formula funds and carry forward.

**Table 2: Preliminary vs. Actual Budget PY 23/24**

<b>Preliminary PY 23/24 Budget</b>	<b>Actual PY 23/24 Budget</b>	<b>Change from Preliminary to Actual Budget</b>
19,264,993	\$19,423,045	\$158,052

Table 3 depicts the variance in the separate funding streams from the preliminary budget to the PY 23/24 actual budget.

**Table 3: Variance from Preliminary to Actual Budget by Funding Stream**

<b>Funding Stream</b>	<b>Preliminary PY 23/24 Budget</b>	<b>Actual PY 23/24 Budget</b>	<b>Variance</b>
<b>Wagner Peyser (WP)</b>	\$ 981,888	\$ 1,690,007	\$ 708,119
<b>Workforce Innovation and Opportunity Act (WIOA) Adult / Dislocated Worker</b>	8,713,780	8,524,394	(189,386) <sup>8</sup>
<b>WIOA - Youth</b>	4,572,281	4,337,084	(235,197) <sup>9</sup>
<b>Welfare Transition Program (WTP)</b>	4,367,562	4,350,244	(17,318) <sup>10</sup>
<b>Supplemental Nutrition Assistance Program Employment and Training (SNAP ET)</b>	342,700	234,533	(108,167) <sup>10</sup>
<b>Veterans (DVOP/LVER)</b>	286,783	286,783	0
<b>Totals*</b>	<b>\$ 19,264,993</b>	<b>\$ 19,423,045</b>	<b>\$ 158,052</b>

\*rounding difference

The adjustments to the PY 23/24 Budget categories are described below followed by an overall budget summary.

<sup>8</sup> WIOA Adult, Dislocated Worker carryforward was less than projected for PY 23/24.

<sup>9</sup> WIOA Youth carryforward was less than projected for PY 23/24.

<sup>10</sup> The State slightly reduced the allocation for WTP and SNAP ET.

**Program Support Staff Category**

Preliminary		Actual		Change from Preliminary to Actual Budget Available	% Change of Total Budget
PY 23/24 Budget	% of Total Budget	PY 23/24 Budget	% of Total Budget		
\$5,647,248	29%	\$5,690,034	29%	\$42,786	<1%

This category includes all staff salaries and benefits other than the CSBD administrative and state Wagner-Peyser staff as follows:

1. CSBD Program Managers, Management Information Systems and Quality Assurance staff.
2. The Integrative Staffing Group (ISG) contract for the three one-stop centers. The contract includes salaries, mandatory benefits, insurance, 401K and health costs at 24% for the staff.

**Facilities and Related Costs Category**

Preliminary		Actual		Change from Preliminary to Actual Budget Available	% Change of Total Budget
PY 23/24 Budget	% of Total Budget	PY 23/24 Budget	% of Total Budget		
\$3,467,842	18%	\$3,504,961	18%	\$37,119	<1%

This category is for rent of the three one stop centers, supplies, assessments, equipment rental (copiers), telephones and information technology, high-speed lines, monitoring fees, employer/customer outreach and various insurance to cover the agency and boards.

Media advertising agency and additional outreach campaigns have been included to reach out to youth and participants in need of training, work experience, and OJTs. We also budgeted new vendor contracts with organizations that will assist with job seeker and employer outreach.

**Contracts Category**

Preliminary		Actual		Change from Preliminary to Actual Budget Available	% Change of Total Budget
PY 23/24 Budget	% of Total Budget	PY 23/24 Budget	% of Total Budget		
\$1,742,485	9%	\$1,742,485	9%	\$0	0%

This category includes the following: WIOA out-of-school youth (OSY), WIOA in-school youth (ISY), One Stop Operator contracted services:

1. The School Board of Broward County – OSY & ISY
2. HANDY Navigator - OSY
3. FLITE Navigator - OSY
4. Center for Independent Living - OSY
5. Junior Achievement of South Florida - ISY
6. One Stop Operator

There is no change to the overall percentage of budget in the total projected in this category.

**Training Category**

Preliminary		Actual		Change from Preliminary to Actual Budget Available	% Change of Total Budget
PY 23/24 Budget	% of Total Budget	PY 23/24 Budget	% of Total Budget		
\$5,663,527	30%	\$5,728,333	30%	\$64,806	<1%

This category includes OJT employer reimbursements, Work Experience, Individual Training Accounts, Customized and Incumbent Worker Training. We slightly increased budget in this category due to an uptick in customer demand for work-based occupational training.

**Participant Support Services Category**

Preliminary		Actual		Change from Preliminary to Actual Budget Available	% Change of Total Budget
PY 23/24 Budget	% of Total Budget	PY 23/24 Budget	% of Total Budget		
\$974,925	5%	\$987,266	5%	\$12,341	<1%

This category funds participant support costs for gas cards, youth ride share, clothing vouchers, bus passes, and participant performance incentives for WIOA Adult, DW and Youth, and WTP. This year we are also offering laptops to qualifying participants to assist with their school work.

**Administrative Category**

Preliminary		Actual		Change from Preliminary to Actual Budget Available	% Change of Total Budget
PY 23/24 Budget	% of Total Budget	PY 23/24 Budget	% of Total Budget		
\$1,768,965	9%	\$1,769,965	9%	\$1,000	<1%

Our administrative costs are at the 9% allowed per the governing boards. Administration includes both personnel and non-personnel costs for administrative and oversight functions related to the grants. The law allows us to spend 10% of the grants on administration.

**Budget Summary**

Budget Category	Preliminary		Actual		Change in Actual Funds Available from the Preliminary Budget	
	PY 23/24 Budget	% of Total Budget	PY 23/24 Budget	% of Total Budget		
Program Support Staff	\$ 5,647,248	29%	\$ 5,690,034	29%		\$42,786
Facilities and Related Costs	3,467,842	18%	3,504,961	18%		\$37,119
Contracts	1,742,485	9%	1,742,485	9%		0
Training	5,663,527	30%	5,728,333	30%		\$64,806
Participant Support Services	974,925	5%	987,266	5%		\$12,341
Administrative Costs	1,768,965	9%	1,769,965	9%		\$1,000
<b>TOTAL*</b>	<b>\$ 19,264,993</b>	<b>100%</b>	<b>\$ 19,423,045</b>	<b>100%</b>	<b>\$ 158,052</b>	<b>&lt;1%</b>

\*rounding difference

The budget is in alignment with the current conditions of the local labor market and supports the Board's goal to maximize employment and training opportunities for targeted populations.

The total available formula funding for PY 23/24 is \$19,423,045 with the addition of the \$11,804,969 in dedicated grants, our budget total is \$31,228,014.

**RECOMMENDATION**

That the changes as indicated in this memo from the preliminary to the actual PY 23/24 budget be approved.

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**Memorandum # 13-23 (OPS)**

**To:** Executive Committee

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

**Subject:** Addition of Occupational Titles to the Targeted Occupations List

**Date:** January 31, 2024

**SUMMARY**

Consideration to approve adding three occupations to our local Targeted Occupations List (TOL) 1) Computer Programmers 2) Nursing Assistants and 3) Veterinary Assistants/Laboratory Animal Caretakers. Over the year, CSBD receives input from our industry intermediaries, eligible training providers, our economist, and employers to evaluate our local TOL. With this input and using labor market analytic tools such as Employ Florida and Lightcast, CSBD staff has been able to establish local demand for these three (3) occupations, and that all Board-mandated criteria have been met for these occupational titles to be added to the TOL for Program Year 23/24. Approved at the 1/30 One Stop Services Committee meeting.

**BACKGROUND**

In compliance with the Workforce Innovation and Opportunity Act (WIOA), the TOL governs the provision of the WIOA-funded training programs being offered to individuals needing training assistance within the workforce system. The CSBD governing boards may approve changes and add new occupations to the TOL anytime throughout the year. Once the Board approves the TOL, it becomes final and requires no further ratification by the CareerSource Florida, Inc. Board of Directors. The occupation must meet all of the following criteria:

1. Have a minimum of twenty-five job openings in Broward County in the past ninety days
2. Have an entry wage rate equal to or greater than our TOL wage rate of \$13.97
3. Require more than a high school diploma but less than a Master's degree and
4. Require occupational training at a minimum that results in a postsecondary adult vocational training certificate, college credit certificate, applied technology diploma, Associate of Science degree, or Bachelor of Science degree.

**DISCUSSION**

The Board may approve adding new occupations to the TOL anytime throughout the year. To fulfill our role as workforce convenors, CSBD receives input from our industry intermediaries, eligible training providers, our economist, and employers over the year to evaluate our local TOL. During our recent review, which included using labor market analytic tools such as Employ Florida and Lightcast, we established 1) Computer Programmers 2) Nursing Assistants and 3) Veterinary Assistants/Laboratory Animal Caretakers meet the criteria outlined above and, in the table, below.



Occupation	Entry Wage	Job Openings Within Last 3 Months	Credential	Description
Computer Programmers	\$37.82	>25	Degree or Certificate	Create, modify, and test the code and scripts that allow computer applications to run. Work from specifications drawn up by software and web developers or other individuals. Write computer programs to store, locate, and retrieve information.
Nursing Assistants	\$14.05		CNA Certificate or Diploma	Provide or assist with basic care or support under the direction of onsite licensed nursing staff. Perform duties such as monitoring the health status of patients in a health or nursing facility. Includes medication administration and other health-related tasks.
Veterinary Assistants and Laboratory Animal Caretakers	\$14.37		Certificate	Examine pets and other nonfarm animals for signs of illness, disease, or injury in laboratories and animal hospitals and clinics. Provide routine postoperative care, administer medication orally or topically, or prepare samples for laboratory examination under the supervision of veterinary or laboratory animal technologists, veterinarians, or scientists.

CSBD recommends approval of these occupations to our local area's TOL for PY 23/24. If approved, we will notify the State.

**RECOMMENDATION**

Approve adding 1) Computer Programmers 2) Nursing Assistants and 3) Veterinary Assistants/Laboratory Animal Caretakers to our local TOL for PY 23/24.

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**Memorandum #12-23 (OPS)**

**To:** Executive Committee

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

**Subject:** Add New Eligible Training Provider HCI College and Courses

**Date:** January 31, 2024

**SUMMARY**

Consideration to approve adding HCI College as an Eligible Training Provider and add 1) Nursing and 2) Substance Abuse Counseling Associate in Science (AS) Degree and 3) Medical Assisting and 4) Practical Nursing Diploma programs to the Workforce Innovation and Opportunity Act (WIOA) Individual Training Account (ITA) list. CareerSource Broward (CSBD) adds schools and courses that meet federal, state, and local criteria to give customers more choices. Approved at the 1/30 One Stop Services Committee meeting.

**BACKGROUND**

WIOA requires classroom or online training to be provided through ITAs at schools and for courses approved by the local workforce board. The ITA can only be used at schools on the State list of Eligible Training Providers (ETP) and for programs leading to in-demand occupations appearing on the Targeted Occupations List (TOL). Two critical criteria over which CSBD has no control are:

1. The inclusion of programs that are expensive when compared to the same courses which may be available at public institutions. The Florida State Statutes governing WIOA at 445.007 (6) state that a “local workforce development board may not restrict the choice of training providers based upon cost, location, or historical training arrangements.”
2. An individual has the ability to select a course of study even though they may incur debt because WIOA states we must give participants the full list of available courses along with cost and performance information.

While the law requires that participants have customer choice in selecting training programs, CSBD success coaches advise participants regarding all alternatives as a component of customer choice. Additionally, all occupational training must meet the Broward Workforce Development Board’s established minimum evaluation criteria. This includes but is not limited to licensure, a minimum of 25 local job openings, issuance of an industry-recognized credential, and reporting to the Florida Education and Training Placement Information Program (FETPIP). All of our current eligible training providers meet these criteria.

**DISCUSSION**

HCI College is located in Fort Lauderdale and has been operating since 2013, providing training in the healthcare industry. They are licensed by the Commission on Independent Education (CIE) and accredited by the Accrediting Commission of Career Schools and Colleges; an entity

recognized by the Department of Education. The provider submits reports to FETPIP and will continue to submit FETPIP data going forward.

The courses submitted will prepare participants for employment in the following in-demand occupations, as shown in the Eligible Training Provider and Courses to Be Added to the WIOA ITA List chart below:

<b>Training Provider</b>	<b>Occupational Training Program</b>	<b>Occupation</b>	<b>Entry Wage</b>	<b>Job Openings</b>
HCI College	AS Degree Nursing	Registered Nurse	\$29.65	>25
	AS Degree Substance Abuse Counselling	Substance Abuse, Behavioral Disorder, and Mental Health Counselor	\$15.44	
	Medical Assisting	Medical Assistant	\$15.84	
	Practical Nursing Program	Licensed Practical and Licensed Vocational Nurse	\$19.09	

As we do with all new applicants, CSBD conducted an on-site review of the school. Our review verified the location, equipment, classrooms, and school amenities. A cross-functional CSBD review committee comprised of staff from Operations, Quality Assurance, and our appropriate business intermediary reviewed the application and programs. The committee has determined that all Board-mandated criteria have been met for the school, training programs, and related occupational titles.

As a new training provider, HCI College will be under initial eligibility status with CSBD, and we will limit enrollment of customers to 10 in each training program until performance can be established for our customers.

**RECOMMENDATIONS**

Approve HCI College as an eligible training provider and add 1) Nursing and 2) Substance Abuse Counseling Associate in Science (AS) Degree and 3) Medical Assisting and 4) Practical Nursing Diploma programs to the WIOA ITA list.

**ITA Course Summary Spreadsheet  
Attachment to Memo #12-23 (OPS)**

School Name / Location	License / State Agency Approval	DOE Accreditation	Course Title	Type of Credential Offered	Program Length	Clock Hours	Entry Wage	Course Offering (Virtual/ Classroom/ Blended)	Class Size (Max)	Prerequisites	Tuition and Fees	Other Costs (Books, Uniforms, Supplies, Cert./Lic. Exams)	Program Total Costs
<i>HCI College</i>	YES	YES	A.S. Degree Nursing	Associate Degree	2 years	1485	\$29.65	Blended*	50	High School Diploma or its equivalent, Background check	\$51,614.00	\$0.00	\$51,614.00
	YES	YES	Medical Assisting	Diploma	43 weeks	720	\$15.84	Classroom	30	High School Diploma or its equivalent	\$18,050.00	\$0.00	\$18,050.00
	YES	YES	Practical Nursing Program	Diploma	52 weeks	1350	\$19.09	Classroom	40	High School Diploma or its equivalent, Background check	\$20,060.00	\$0.00	\$20,060.00
	YES	YES	A.S. Degree Substance Abuse Counselling Associate of Science Degree	Associate Degree	2 years	945	\$15.44	Online	50	High School Diploma or its equivalent	\$29,870.00	\$0.00	\$29,870.00

\*Blended = Training is offered both online and in the classroom.

## Memorandum #04 – 23 (FS)

**To:** Audit and Executive Committees  
**From:** Carol Hylton, President/CEO  
**Subject:** General Fund Balance  
**Date:** February 8, 2024

### SUMMARY

We reported to the Board that as of 06/30/23 the General Fund balance was \$1,020,281. From 7/1/23 through 12/31/23, we realized revenues of \$175,409 and incurred expenditures of \$106,410. The General Fund balance as of 12/31/23 is \$1,089,280. Of this amount \$521,531 is held in reserve leaving a balance of \$567,749.

### 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 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: <span style="float: right;">\$833,418</span>	\$271,531
Less Principle paid with Depreciation revenue since 1/1/2019 <span style="float: right;">(\$561,887)</span>	
<b>Total</b>	<b>\$521,531</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
Tripp Scott	\$50,000
President and Legal Counsel Salary Cap	\$37,610
<b>Total</b>	<b>\$232,710</b>

**DISCUSSION**

The General Fund balance as of 6/30/23 was \$1,020,281. Chart 3, below is a list of the revenues and expenditures from 7/1/23 through 12/31/23. During this period revenues totaling \$175,409 and expenditures totaling \$106,410 were incurred. The total of all revenues and expenditures is an ending balance including the reserves of \$1,089,280 in the General Fund.

**Chart 3- Revenues and Expenditures 7/1/23 – 12/31/23**

<b>Category</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Comments</b>
Investment Interest	19,790		
Reimbursement to CSBD	2,827		Restitution
Ticket to Work (TTW)	68,227	18,461	
Depreciation collected from grants	84,565		
FY 22/23 Building Principal		60,904	Paid to date \$774,680
Food expense		8,571	
Indirect Costs		1,807	
Tripp Scott		16,667	Final Payment
<b>Total</b>	<b>\$175,409</b>	<b>\$106,410</b>	

The General Fund balance as of 12/31/23 is \$1,089,280 of this amount \$521,531 is held in reserve leaving a balance of \$567,749.

**RECOMMENDATION**

None. For information purposes.

CSBD General Fund Revenues and Available Funds 7/1/23 - 12/31/23			
BALANCE 7/1/23			\$ 1,020,281
REVENUES			
	Depreciation Collected		84,565
	Ticket to Work		68,227
	Interest		19,790
	Reimbursements		2,827
Total Revenue			175,409
EXPENDITURES			
	Mortgage Principal	(60,904)	
	Tripp Scott – Final Payment	(16,667)	
	Ticket to Work	(18,461)	
	Food	( 8,571)	
	Indirect Costs	( 1,807)	
Total Expenditures			(106,410)
Net Revenue over Expenditures			68,999
Total General Funds as of 12/31/23			1,089,280
Less Reserves			
	Contingency Funds	(250,000)	
	Funds Collected for Depreciation	(833,418)	
	Less: Principle Paid	561,887	
			(521,531)
Unobligated General Fund Balance			\$567,749

**Memorandum #05 – 23 (FS)**

**To:** Audit and Executive Committees  
**From:** Carol Hylton, President/CEO  
**Subject:** Budget vs. Actual Expenditure Report  
**Date:** February 8, 2024

**SUMMARY**

Pursuant to Board request throughout the year we provide reports on Budget vs Actual expenditures. Each year we budget to spend 100% of our grants. CSBD receives some of its funds based on its program year which is 7/1 – 6/30 and some of its funds based on the federal fiscal year 10/1 – 9/30 which is also the CSBD fiscal year. Detailed below is the Budget vs. Actual Expenditure Report. While Wagner Peyser, Veterans and SNAP expenditures appear low, we have plans which will result in expending the funds.

**BACKGROUND**

Pursuant to Board request we provide reports on Budget vs Actual expenditures. CSBD receives some of its funds based on its program year which is 7/1 – 6/30 and some of its funds based on the federal fiscal year 10/1 – 9/30 which is also the CSBD fiscal year. Each year we budget to spend 100% of our grants. As the committees are aware WIOA funds are available for 2 years and we may carry forward 20% of our formula allocation to avoid a cliff effect due to a fluctuation in allocations. Dedicated grants have a shorter shelf life, and we purposefully spend dedicated funds before expending our formula funds

**DISCUSSION**

Chart 1 depicts funding streams received on a program year basis through 6/30/24 and represents expenditures at 50% of the program year.

**Chart 1: July 1, 2023 – June 30, 2024 Budget vs. Actual at 50% of the Year**

Notes	Funding Stream	PY 23-24 Budget	Actual Expenditures 7/1/23 – 12/31/23	% Expended
1	WTP	4,350,244	1,814,702	42%
2	WIOA Adult / Dislocated Worker	8,524,394	3,507,917	41%
3	WIOA Youth	4,337,084	1,738,932	40%
4	Wagner Peyser (WP)	1,690,007	598,017	35%



**Note 1: WTP**

We are underspent due to a slight reduction in caseloads. We are planning to invest funds in the summer program as previously approved by the Board when we have funds available.

**Notes 2 and 3: WIOA Adult / Dislocated Worker and Youth**

Because dedicated grants have a shorter shelf life, we purposely spend dedicated funds before formula funds to ensure we take full advantage of the funds available for our local area, as 20% of WIOA funds are able to be carried forward.

**Note 4: Wagner Peyser**

These are pass through funds and we are in process of 1) completing the procurement for production of informational career pathway videos 2) exploring the implementation of a Chatbot for our website and 3) planned equipment and software upgrades.

Chart 2 depicts funding streams received on a federal fiscal year basis through 09/30/24 which represents 25% of the year.

**Chart 2: October 1, 2023 – September 30, 2024 Budget vs. Actual at 25% of the Year**

Notes	Funding Stream	PY 23-24 Budget	Actual Expenditures 10/1/23 - 12/31/23	% Expended
1	Veterans	286,783	32,415	11%
2	SNAP	234,533	24,942	11%

**Note 1: Veterans Program**

We receive pass through funds from the state for facilities, overhead and operating expense related to the veteran’s program. We are evaluating if there are computer equipment upgrades needed for the veterans’ resource rooms in accordance with our scheduled refresh process.

**Note 2: SNAP**

We anticipate expending all funds. SNAP expenditures fluctuate based on customer levels, which have increased over the past month.

**RECOMMENDATION**

None. For information purposes only.

**Memorandum #06 – 23 (QA)**

**To:** Audit and Executive Committees

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

**Subject:** Results of the Cherry Bekaert, LLP Fiscal Monitoring – Report #3  
PY 22/23 Issued 9/29/23

**Date:** October 3, 2023

**SUMMARY**

Cherry Bekaert conducted fiscal monitoring for the period 3/1/23 through 6/30/23. Cherry Bekaert reviewed a total of 1,220 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 monitoring for the program year.

**DISCUSSION**

Cherry Bekaert conducted fiscal monitoring for the period 3/1/23 through 6/30/23. Cherry Bekaert reviewed a total of 1,220 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 #06-23 ATTACHMENT A  
Cherry Bekaert Fiscal Findings - PY 22-23  
Monitoring Report #3**

<b>Procedure</b>	<b>Report #3 3/1/23 - 6/30/23</b>
Insurance	0
Local Plan Controls Review	0
Cash Draw	0
Bank Reconciliation - Operating Master Account	0
Bank Reconciliation - Staff Payroll Account	0
Bank Reconciliation - Participant Payroll Account	0
Bank Reconciliation - General Fund Account	0
Bank Reconciliation - AP	0
Cash Receipt	0
Participant Payroll	0
Staff Payroll	0
Integrative Staffing Payroll	0
Employee Separations	0
On the Job Training (OJT)	0
Incumbent Worker Training (IWT)	0
Summer Youth Payroll	0
Welfare Transition Program (WTP) Community Work Experience	0
Cell Phone Expenditures	0
Sub-awarding/Sub-recipient Monitoring	0
Procurement- Micro Purchase	0
Procurements - Small Purchases	0
Procurements - RFP/Bid	0
Non-Payroll Expenditures	0
Youth Support & WIOA (AD/DW) Payments	0
P-Card Expenditures	0
Customer-Related Expenditures - WIOA ITA & WTP	0
Property Management - Fixed Asset (Inventory)	0
Property Management - Bus Passes	0
Mileage Reimbursements (Individuals)	0
Unpredictability Testing - Disbursements	0
Mileage Reimbursements (Service Provider)	0
Grant Compliance Review	0
Forensic Testing - Journal Entry Review	0
<b>TOTAL</b>	<b>0</b>

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

**Memorandum #10 – 23 (QA)**

**To:** Audit and Executive Committees

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

**Subject:** Results of the Cherry Bekaert, LLP Fiscal Monitoring – Report #1  
PY 23/24 Issued 1/12/24

**Date:** January 26, 2024

**SUMMARY**

Cherry Bekaert conducted fiscal monitoring for the period 7/1/23 through 9/30/23. Cherry Bekaert reviewed a total of 829 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 first monitoring for the program year.

**DISCUSSION**

Cherry Bekaert conducted fiscal monitoring for the period 7/1/23 through 9/30/23. Cherry Bekaert reviewed a total of 829 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 #10-23 ATTACHMENT A  
Cherry Bekaert Fiscal Findings - PY 23-24  
Monitoring Report #1**

<b>Procedure</b>	<b>Report #1 7/1/23 - 9/30/23</b>
Insurance	0
Youth Work Experience Expenditure Review	0
Local Plan Controls Review	0
Cash Draw	0
Cost Allocation Statistics	0
Sub-Recipient Enterprise Resource Application (S.E.R.A) Financial Reporting	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
Cash Receipts	0
Participant Payroll	0
Staff Payroll	0
Employee Separations	0
On the Job Training (OJT)	0
Summer Youth Payroll	0
Welfare Transition Program (WTP) Community Work	0
Cell Phone Expenditures	0
Subawarding/Subrecipient Monitoring	0
Procurement-Micro Purchase	0
Non-Payroll Expenditures	0
Youth Support & WIOA (AD/DW) Payments	0
P-Card Expenditures	0
Customer-Related Expenditures – WIOA ITS & WTP	0
Forensic Testing – Journal Entry Review	0
<b>TOTAL</b>	<b>0</b>

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

## Memorandum #07 – 23 (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 22/23 – Issued 8/28/23

**Date:** November 8, 2023

### SUMMARY

THMP conducted program monitoring for the period 2/22/23 through 08/17/23. They reviewed a total of 178 files consisting of 6,894 elements. There were 8 findings and 20 observations. This equates to an error rate of .12%, or less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

### BACKGROUND

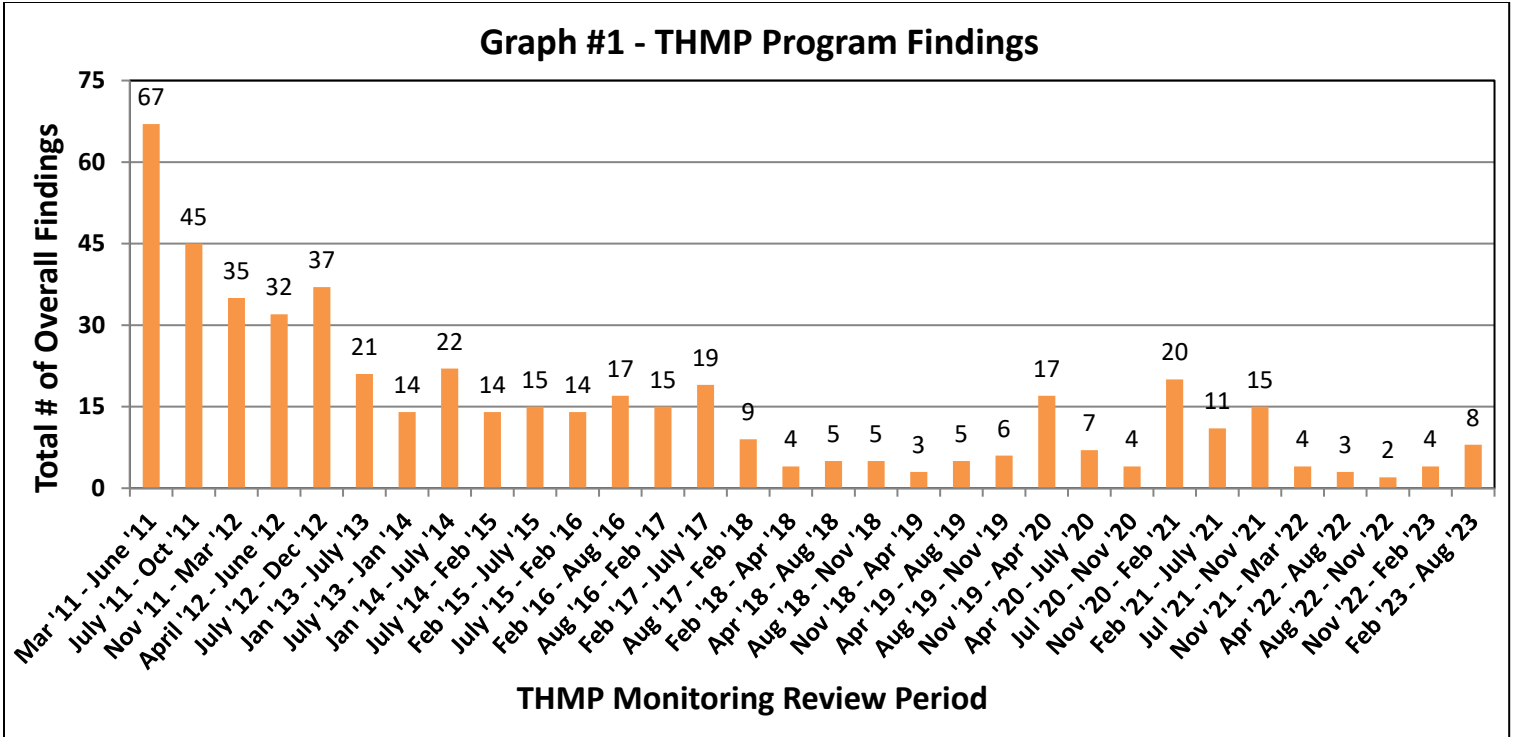
THMP monitors program activities three times a year. This was their third report for PY 22/23.

### DISCUSSION

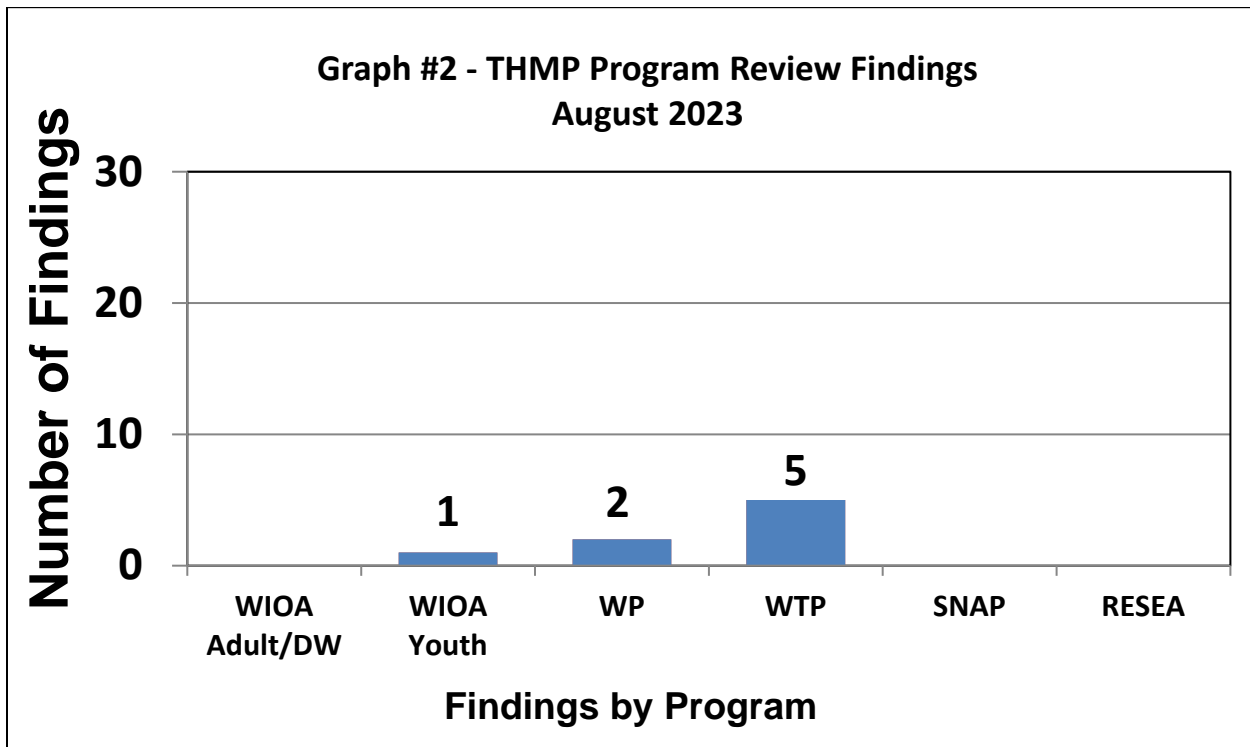
THMP identified 8 findings and 20 observations during their program monitoring visit. They reviewed a total of 178 files consisting of 6,894 elements. This equates to an error rate of .12%, or less than 1%. This monitoring covered the period 2/22/23 through 08/17/23.

### THMP Program Findings

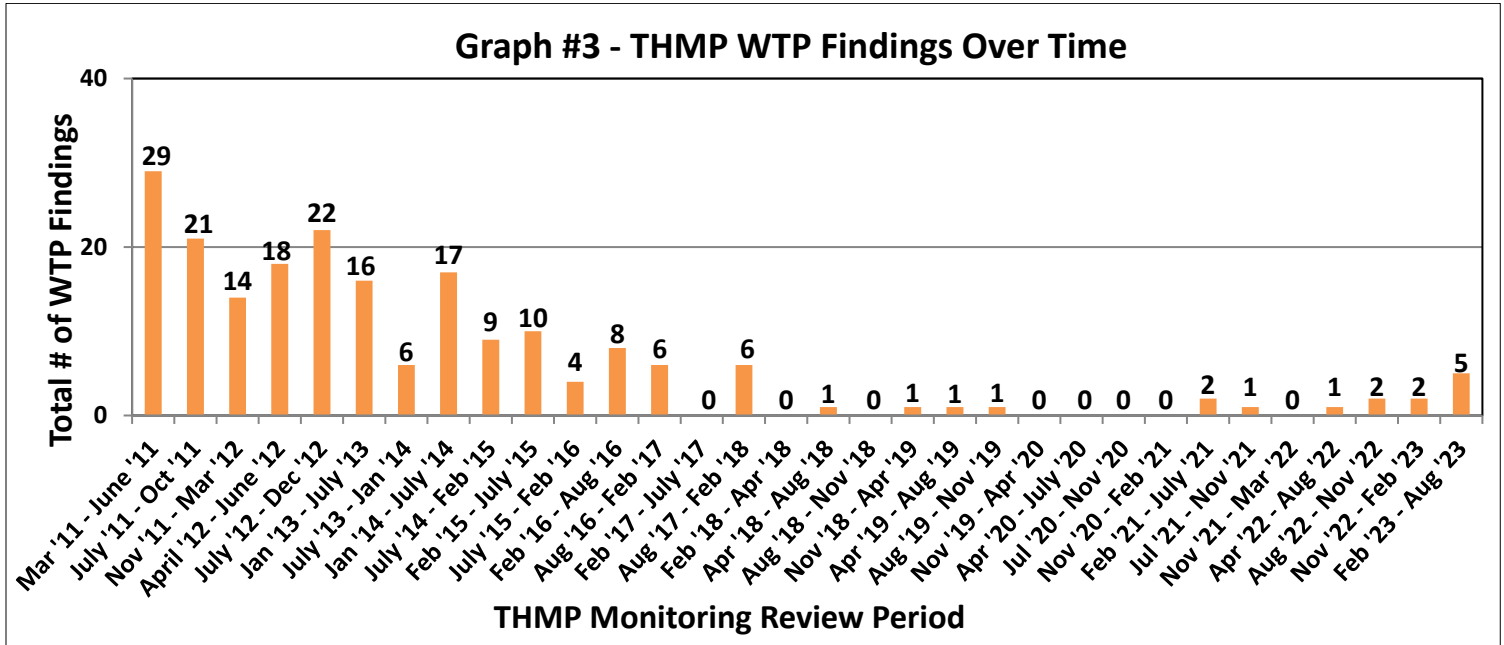
A trending chart for THMP program findings, per review period since March 2011, is represented in Graph #1, as follows:



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



A trending chart for THMP 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 February 2023 – August 2023**

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. 30 WIOA Adult and Dislocated Worker files were reviewed, 10 from each Center. There were no (0) findings and 1 observation.

<b>Observation</b> WIOA Adult/Dislocated Worker File/System Review
The WIOA application in a customer’s file was missing the customer’s signature.
<b>Recommendation</b>
The customer’s signature should be obtained on the WIOA application.
<b>Agree/ Disagree</b>
Agree
<b>Resolution</b>
Attempts were made to contact the customer, but staff were unable to collect the signature. The case notes were updated to include that the customer’s signature was the missing element.



- B. 2 WIOA Incumbent Worker Training (IWT) customers enrolled in Employ Florida (EF) during PY22-23 were reviewed. There were no **(0)** findings or **(0)** observations.

**II. WIOA Youth**

- A. 20 WIOA Youth files were reviewed: 4 CareerSource Broward (CSBD), 3 Center for Independent Living (CIL), 4 FLITE Center, 2 HANDY, 2 Junior Achievement and 5 School Board of Broward County (SBBC).

There was **1** finding and **1** observation.

<b>Finding</b> WIOA Youth File/System Review
A customer’s file did not contain a receipt for adequate supporting documentation, as a whole-school receipt of free lunch is unacceptable documentation, per CareerSource Florida.
<b>Recommendation</b>
Staff should obtain documentation from the school indicating the youth’s eligibility for free/reduced lunch to support WIOA low-income eligibility.
<b>Agree/ Disagree</b>
Agree
<b>Resolution</b>
The Program Manager (PM) provided refresher training to the provider on 8/18/23 that covered elements of eligibility, along with indicating that free and reduced lunch is no longer an acceptable eligibility criterion. PM corrected the case and enrolled the youth under the 5% low-income eligibility exception allowed by WIOA.

<b>Observation</b> WIOA Youth File/System Review
Transportation and clothing assistance was provided but were not listed as barriers on the youth’s Individual Service Strategy (ISS), and case notes did not address that these services were not available to the youth through any other program they may be eligible.
<b>Recommendation</b>
Staff should ensure that each youth’s ISS and case notes in EF are updated as appropriate.
<b>Agree/ Disagree</b>
Agree
<b>Resolution</b>
The ISS was updated to reflect transportation and clothing assistance needed to address barriers. PM provided specialized training the provider on 8/21/23. PM has closely monitored documentation for support service requests amongst this provider and no recurrences have been observed. PM has instructed the provider to review case notes for all participants enrolled as of 4/1/2023 to ensure alignment with required documentation.

**III. Wagner-Peyser (WP)**

A. 30 WP accounts were reviewed; 10 from each Center.

There were **2** findings and no **(0)** observations.

<b>Findings WP/Service Documentation Review</b>
a) For a Veteran customer, a priority of service code was not documented in EF. b) For a newly created staff-assisted customer registration (youth program), there was no case note documenting the customer's permission to create the account in EF.
<b>Recommendation</b>
a) Staff should ensure that a priority of service code is entered into EF for all newly registered Veteran customers with a case note documenting the priority of service is inclusive of the entitlements and services available within the career center and other educational programs. b) For staff-assisted registrations (including the youth program), staff should ensure the customer's permission to create the EF account is documented in a case note.
<b>Agree/ Disagree</b>
Agree
<b>Resolution</b>
a) The JVSG staff member has been retrained to ensure that priority of service information is provided and documented in EF. b) The Success Coach was retrained to add the case note in EF as required.

**IV.** 30 WP job orders were reviewed.

There were no **(0)** findings or **(0)** observations.

**V. Reemployment Services and Eligibility Assessment (RESEA)**

10 RESEA files were reviewed from Central.

There were no **(0)** findings or **(0)** observations.

**VI. Welfare Transition Program (WTP)**

- A. 23 WTP mandatory files were reviewed (8 each from North and Central, and 7 from South).

There were **4** findings.

<b>Findings WTP File/System Review</b>
a) Initial Assessments for three cases were not completed in OSST within 30 days of the most recent referral.
b) Documentation in a case file did not support the corresponding JPR entry in OSST.
<b>Recommendation</b>
a) Staff should ensure an initial assessment is completed timely within 30 days of the participation referral.
b) Staff should ensure JPR entries match documentation in the case file.
<b>Agree/ Disagree</b>
Agree
<b>Resolution</b>
a) The Success Coach attempted to engage the customer who did not respond timely to our attempts for the initial assessment. Engagement was later successful, which allowed the case to meet performance. Regional refresher training on initial assessment was held with staff on 11/14/23 and also was addressed in THMP's training to staff on 12/16/23. Since the review, the PM has conducted bi-weekly case reviews to ensure Initial Assessments have been completed timely and that the training was effective.
b) JPRs were corrected in OSST. Success Coach was given a performance improvement plan to address and rectify the issue of failure to verify and timely enter JPR hours into OSST. Regional refresher training on JPR entries was held with staff on 11/14/23 and also addressed in THMP's training to staff on 12/16/23.

There were **18** observations.

<b>Observations WTP File/System Review</b>
a) The IRP was not updated to support an open Medical Deferral for a participant.
b) Steps to self-sufficiency on the IRPs for a participant did not include work activity assignment end dates.
c) The IRP was not updated to support the open Transportation service for a participant.

- d) The IRP for a participant was signed with a future date.
- e) Case notes did not provide a clear picture of what was happening for five cases.
- f) Gaps of time passed with no documented attempted contact or case management for two cases.
- g) A compliance appointment was scheduled for a date subsequent to the conciliation period for a participant.
- h) An incorrect pre-penalty termination date was entered into OSST for a participant.
- i) Pre-penalties were not terminated in a timely manner for five cases.

**Recommendation**

- a) – d) Staff should ensure Medical Deferral information, support services, and steps to sufficiency are properly recorded on the IRP for customers and that dates for signed IRPs are accurate.
- e) Staff should ensure case notes provide a clear picture of what is happening with the case.
- f) Staff should timely document attempted contacts or case management with customers.
- g) – h) Staff should ensure compliance appointments and pre-penalty date entries are correctly entered into OSST.
- i) Staff should ensure penalty procedures are initiated and terminated for a customer’s failure to submit participation documentation and/or attend appointments.

**Agree/ Disagree**

Agree

**Resolution**

- a) Success Coaches received specialized training on 9/22/23. Since the review, the PM conducts bi-weekly case reviews to ensure that those cases with Medical Deferrals are supported in their IRPs, and that also the training was effective.
- b) All Success Coaches received training on IRPs facilitated by THMP on 12/16/23.
- c) The case file was closed for noncompliance.
- d) This was an isolated event. The case file was closed due to the participant being no longer eligible to receive services before the new Success Coach could correct the IRP.
- e) Regional refresher training on the case note process was held with staff on 11/14/23 and also it was addressed in THMP’s training to staff on 12/16/23.

- f) The Success Coach requested a case closure, but DCF failed to close the case which resulted in the gap of time. Success Coach proceeded to request a case closure 4 more times until DCF finally closed the case.
- g) This was an isolated event. The case is closed and cannot be corrected.
- h) The case is closed and cannot be corrected. The Success Coach was retrained to appropriately utilize the checklist to avoid incorrect data entry and also received THMP's training to staff on 12/16/23.
- i) All Success Coaches in the region, since the review, received training on penalty procedures facilitated by THMP on 12/16/2023.

B. 1 WTP domestic violence file.

There was **1** finding and no **(0)** observations.

<b>Findings WTP File/System Review</b>
As a result of applying the procedures to the sample selected, THMP confirmed that the case was processed in compliance with Welfare Transition Program requirements, except that a safety plan was not created and retained in the case file.
<b>Recommendation</b>
Staff should ensure elements of a safety plan for a domestic violence file are included in the participant's IRP.
<b>Agree/ Disagree</b>
Agree
<b>Resolution</b>
Case is closed and cannot be corrected. The participant failed to engage, which resulted in an IPR and alternate plan not being created.

C. 21 WTP transitional files were reviewed, 7 from each center.

There were no **(0)** findings or **(0)** observations.

D. 1 WTP relocation file was reviewed from South.

There were no **(0)** findings or **(0)** observations.

**VI. Supplemental Nutritional Assistance Program (SNAP)**

10 SNAP files were reviewed from Central.

There were no **(0)** findings or **(0)** observations.

**RECOMMENDATION**

None. For information purposes only.



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**LEGAL COUNSEL**

*John Milledge*

*Garry Johnson*

August 18, 2023

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) # 23-5016**

Dear Ms. Hylton:

The Children's Services Council of Broward County (CSC) completed the financial and administrative review of CareerSource Broward and contract: Summer Youth Employment (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. There were no findings that impacted the administration of the program.

**Summer Youth Employment- #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 to the financial and administrative review experience and report. If you have any questions, please contact me at (954) 233-1288 or [awilliams@csbroward.org](mailto:awilliams@csbroward.org).

Sincerely,

Alicia Williams  
Assistant Director of Finance