



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

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

MEETING MINUTES

CareerSource Broward Main Conference Room

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

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

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

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

APPROVAL OF MINUTES

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

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

NEW BUSINESS

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

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

Committee Chair Zac Cassidy introduced the item.

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

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

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

Zac Cassidy presented the item.

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

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

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

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

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

Zac Cassidy introduced the item.

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

REPORTS

1. General Fund Balance

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

Zac Cassidy introduced the item.

There were no questions or comments.

2. Budget vs. Actual Expenditure Report

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

Zac Cassidy presented the item.

There were no questions or comments.

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

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

Zac Cassidy introduced the item.

There were no questions or comments.

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

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

Zac Cassidy introduced the item.

There were no questions or comments.

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

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

Zac Cassidy introduced the item.

There were no questions or comments.

MATTERS FROM THE AUDIT COMMITTEE CHAIR

NONE.

MATTERS FROM THE AUDIT COMMITTEE MEMBERS

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

MATTERS FROM THE FLOOR

NONE.

MATTERS FROM THE PRESIDENT/CEO

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

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

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

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

ADJOURNMENT

11:47 a.m.