



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

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

MEETING MINUTES

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

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

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

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

APPROVAL OF MINUTES

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

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

PRESENTATION

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

NEW BUSINESS

1. Anthony Brunson, PA 2020-2021 Audit

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

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

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

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

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

REPORTS

1. General Fund Balance and Budget vs. Actual Report

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

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

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

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

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

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

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

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

MATTERS FROM THE AUDIT COMMITTEE

None

MATTERS FROM THE FLOOR

None

MATTERS FROM THE PRESIDENT/CEO

Ms. Carol Hylton, provided the following update:

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

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

ADJOURNMENT:

11:30 am