



Broward Workforce Development Board
Audit Committee
Monday, February 9, 2026
11:00 a.m. – 12:00 p.m.

Zoom Meeting ID: 865 3048 1301
Zoom Password: 036027
Zoom Call-In: 1 646 931 3860

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: Keith Costello, Bob Swindell and Zac Cassidy who chaired the meeting. **Guests:** Anthony Brunson and Jean Borno from Anthony Brunson PA.

STAFF: Carol Hylton, Rochelle Daniels, Mark Klinecicz, Kaminnie Kangal, Maryann Barraza, and Moya Brathwaite.

APPROVAL OF MINUTES

Approval of the Minutes of the 8/11/25 Audit Committee meeting.

On a motion made by Keith Costello and seconded by Bob Swindell the Audit Committee unanimously approved the minutes of the meeting.

NEW BUSINESS

1. Anthony Brunson, P.A. Audit for Fiscal Year (FY) 2024/2025 Presentation

Considered the approval of Anthony Brunson, P.A.'s Audit Report for the 24/25 CareerSource Broward fiscal year. The audit is clean and has an unqualified opinion with no findings and no material weaknesses. Mr. Brunson will present the audit report. As the Audit Committee meets directly prior to the Executive meeting, any recommendations will be presented at the Executive meeting.

Committee Chair Zac Cassidy introduced Anthony Brunson, CEO, Anthony Brunson PA.

Mr. Brunson delivered a presentation describing the methodology for conducting the FY' 2024/2025 audit, including the compliance requirements and scope. He provided a comparison of PY 24/25 to PY 23/24 revenues, expenditures, reserves, and reviewed our statement of net position, statement of activities, current ratios, and the Schedule of Expenditures of Federal Awards. Mr. Brunson commended the staff for their hard work and cooperation. He stated he was pleased to report no findings and no weaknesses identified in the internal control systems governing financial reporting.

Mr. Cassidy asked if there were any questions.

Keith Costello stated that Anthony Brunson, P.A., did an excellent job on the audit and that it was a clean audit.

Bob Swindell stated that he had no questions and that he appreciated the audit data being presented in graphic format.

On a motion made by Keith Costello and seconded by Bob Swindell the Audit Committee unanimously approved the FY 24/25 Audit Report.

REPORTS

1. General Fund Balance

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

Zac Cassidy reviewed the General Fund Balance summary.

There were no questions or comments from the committee.

2. Budget vs. Actual Expenditure Report

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

Mr. Cassidy presented a summary of the Budget vs. Expenditure Report

There were no questions or comments from the committee.

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

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

Mr. Cassidy reported the results of the THMP Program Monitoring Report #3.

There were no questions or comments from the committee.

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

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

Mr. Cassidy presented the results of the Cherry Bekaert Fiscal Monitoring Report #3 and commended staff for achieving a 0% error rate.

Carol Hylton acknowledged the Senior VP of Finance and commended her and her team for a job well done.

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

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

Mr. Cassidy presented the summary of the Children's Services Council of Broward County's administrative and fiscal review of the 2025 Summer Youth Employment Program.

There were no questions or comments from the committee.

MATTERS FROM THE AUDIT COMMITTEE CHAIR

Mr. Cassidy commended Ms. Hylton and the staff on the results of the audit and monitoring reports. He also thanked Mr. Brunson for his work with CSBD.

MATTERS FROM THE AUDIT COMMITTEE MEMBERS

Mr. Costello asked whether staff had any insight into how the federal and state budget cuts could impact Broward County and CSBD.

Rochelle Daniels responded that the House and Senate budgets have been released and that our funding remains at the current levels. Since we are forward-funded for two years, funding appears to be stable.

Ms. Hylton indicated that while funding may be stable for us, we have some carry-forward funds that can offset formula funds reductions once we have final numbers.

Ms. Hylton reminded the committee that last year's funding was reduced by about 10% and that we have implemented cost-saving initiatives to allow us to maintain a high level of service to the community.

MATTERS FROM THE FLOOR

Mr. Brunson stated that funding appears to be stable and healthy moving forward.

MATTERS FROM THE PRESIDENT/CEO

Ms. Hylton updated the committee on key initiatives and upcoming events. The first draft of the AI Playbook for Small and Medium-Sized Employers has been received and staff is reviewing it.

The World of Work (WOW) event for 9th and 10th graders is scheduled for 3/4 at the Amerant Bank Arena, with exhibitors being finalized and sponsorships sought.

Preparations for the 2026 Summer Youth Employment Program are underway. Youth are being assessed at the Central One-Stop Center. The State has made space available at no cost. We are still pursuing additional funding to be able to serve more youth.

Some of our other upcoming events include the Aviation Job Fair 2/12, the Manufacturing Employer Forum 2/1 and a Construction Forum 2/2. Committee members are invited to attend.

Mr. Bob Swindell inquired about the date and location of the Aviation Job Fair. Ms. Hylton responded that the Aviation Job Fair is scheduled for 2/12 at the South One-Stop Center, Davie Road Extension in Hollywood.

Mr. Cassidy asked if we had any events scheduled for 11th and 12th graders, since we are hosting the 9th and 10th graders at WOW.

Ms. Hylton stated that the Summer Youth Employment Program serves 11th and 12th-graders.

ADJOURNMENT

11:32 am