



**Broward Workforce Development Board
Audit Committee**

**Monday, August 15, 2022
11:00 a.m. – 12:00 p.m.**

Zoom Meeting ID: 89674556363
Zoom Password: 342265
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; Dr. Ben Chen; and James Payne.

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

APPROVAL OF MINUTES

Approval of the Minutes of the February 14, 2022 Audit Committee meeting.

On a motion by Dr. Ben Chen, seconded by Mr. James Payne the Audit Committee unanimously approved the Minutes of the February 14, 2022 Audit Committee Meeting.

NEW BUSINESS

1. **Approval of Contract Renewal with Anthony Brunson, P.A.**

Consideration of renewal of the Agreement between CareerSource Broward (CSBD) and Anthony Brunson, PA, at the same rate as last year \$33,000, for the conduct of the Fiscal Year 2021-2022 audit. Staff was satisfied with their services last year. This will be the fourth and last renewal under their current contract.

Rochelle Daniels, stated that the Anthony Brunson P.A. rate is the same as last year for the conduct of the 2021-2022 Fiscal Year audit.

Christine Azor added that she has no issues working with Anthony Brunson, P.A.

On a motion by James Payne, seconded by Dr. Ben Chen, the Audit Committee unanimously approved the contract renewal for Anthony Brunson P.A.

2. **Selection of External Fiscal Monitoring Firm**

On 7/12 (CSBD) issued a Request for Quotes (RFQ) for fiscal monitoring services. We received three (3) quotes. A Review Committee met on 8/9 to consider the proposals. The Review Committee unanimously recommended Cherry Bekaert LLP to conduct fiscal monitoring at a cost of \$24,000 a visit or \$72,000 for three visits per year. This is an increase of \$4,500 over their current contract. The contract will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

Ms. Daniels reported that Cherry Bekaert has conducted CSBD's fiscal monitoring for the past 5 years with no rate increase. Cherry Bekaert raised their fee by \$2,000 per visit, which the Committee found to be very reasonable. Ms. Daniels added that the Cherry Bekaert team is available and responsive to CSBD requests for assistance, and staff is pleased with their services and expertise.

On a motion by Dr. Ben Chen, seconded by James Payne the Audit Committee unanimously approved award of the 2022-2023 fiscal monitoring contract to Cherry Bekaert LLP.

3. **Selection of External Program Monitoring Firm**

On 7/12 CareerSource Broward (CSBD) issued a Request for Quotes (RFQ) for program monitoring services. We received three (3) quotes. A Review Committee met on 8/9 to consider the proposals. The Review Committee unanimously recommended Taylor Hall Miller Parker (THMP) to conduct the program monitoring at a cost of \$27,000 per visit or \$81,000 for three visits per year. The contract will be for one (1) year with up to four (4) one-year renewals for a total of five (5) years.

Ms. Daniels stated Taylor Hall Miller Parker has been conducting CSBD's program monitoring for many years. THMP also conducts program monitoring for many of the other Florida LWDBs. THMP stays well-informed on State policy updates. Staff is pleased with THMP's services.

On a motion by Dr. Ben Chen, seconded by James Payne the Audit Committee unanimously approved award of the 2022-2023 program monitoring contract to Taylor Hall Miller Parker.

REPORTS

1. General Fund Balance

On 9/30/21 the General Fund balance was \$863,625. Since then, we have realized revenues of \$313,367 and expenditures of \$166,058. This balance as of 6/30/22 was \$1,010,934 minus the reserves we have \$567,632.

Ms. Daniels asked if the Chair would query the Committee Members to determine if they wish to keep the General Fund Spreadsheet as part of the General Fund Memo.

Chair, Zac Cassidy queried the Committee. Dr. Chen advised maintaining the spreadsheet and reminded the Committee that he hoped to discuss revenue strategies in addition to ticket to work in the future.

2. Budget vs. Actual Expenditure Report

This is the report on Budget vs. Actual Expenditure. Some under expenditures in the WIOA adult/dislocated worker and youth, and SNAP funding streams are noted. We are expanding our outreach efforts, scheduling ITA fairs, getting ready to launch two in-school youth programs, preparing to serve OSY through the one-stop, and purchasing additional online learning software to increase expenditures.

Ms. Daniels stated that we have some under expenditures as traffic has still not increased to pre-pandemic levels. However strategies are in place to address this. For example, Ms. Hylton is planning to issue micro purchase contracts to community partners and local chambers to assist in a community outreach and recruitment of both participants and businesses. We also plan to increase our social media presence, and we will continue working with Moore and Associates, the state public relations firm which recently generated 250 youth queries following a social media blitz. Finally, the Management Study is set to begin and they will look at Business Relations and Communications.

Ms. Hylton added that we strategically expended the Dislocated Worker COVID grant as those funds were set to expire and could not be carried forward. Ms. Hylton added that the in-school youth programs should help to increase youth expenditures.

3. RFQ For Banking Services

CSBD has been informed by Citibank, that it will no longer insure deposits in excess of the FDIC limit of \$250,000. CSBD is required to maintain its accounts in a bank that insures its funds up to the amount in its accounts which often exceeds \$250,000. There is a limited number of banks that will insure funds in excess of the FDIC limit. In the past CSBD notified each eligible banking institution along with CSBD's required criteria and solicited quotes from the banks. It is CSBD's intention to again issue a request for quotes so that a new financial institution can be selected. Citibank has agreed to give us sufficient time to find a new bank.

The bank selected bank will be presented to the Audit Committee and to the Board.

4. Cherry Bekaert LLP Fiscal Monitoring - Report #2 PY 21-22 Issued 5/22

Cherry Bekaert conducted fiscal monitoring for the period 10/1/21 through 2/28/22. Cherry Bekaert reviewed a total of 1,050 elements during the review period. There were no findings or observations. Based upon the total elements reviewed, this was a 0% error rate.

5. Taylor Hall Miller Parker, PA Program Monitoring - Report #2 PY 21-22 Issued 6/22

THMP conducted program monitoring for the period 11/18/21 through 3/31/22. They reviewed a total of 177 files consisting of 6,154 elements. There were 4 findings and 12 observations. This equates to an error rate of (.065%) less than 1%. All findings and observations were corrected except where cases were closed and no further action could be taken.

6. Children's Services Council of Broward County- 2022 Summer Youth Program Review

The Children's Services Council of Broward County (CSC) provides funding under the CSBD Summer Youth Employment Program. CSC conducted an administrative and fiscal review. There were no findings.

Ms. Hylton added that there are two new additions for the youth:

1. The implementation of Tier 1 and Tier 2 Soft Skills training for returning youth.
2. Some youth have been assigned as classroom assistants to help teach soft skills.

Ms. Hylton stated that at the end of the Summer Program, youth are excited to receive the resource guide which provides information on available scholarships, on CSBD services and funding access.

Mr. Cassidy asked if there were any questions or concerns by the Committee. There were none.

MATTERS FROM THE AUDIT COMMITTEE

None

MATTERS FROM THE FLOOR

None

MATTERS FROM THE PRESIDENT/CEO

Ms. Hylton communicated that CSBD hosted an Apprenticeship Forum on August 11, 2022. Over 200 employers attended. Eugen Bold did a welcome address on behalf of Commissioner Ryan. The keynote speaker was Eric Seleznow Sr. former Deputy Secretary of Labor and an apprenticeship and workforce development expert. Panelists included Neeta Rancourt, the Director of Atlantic Technical College and High School; Dr. Rehana Seepersad, Senior Director for Apprenticeship Programs at Broward College; Rich Shawbell, CSBD Board Member and

Training Director for Florida East Coast Electrical JATC. Sandy Michael McDonald, CSBD Board Member and Director of the Broward County Office of Economic and Small Business Development who served as a panel moderator.

Ms. Hylton stated that as the Summer Youth Employment Program has ended both employers and youth are enthusiastic about next year's program.

Ms. Hylton added that she will be a panelist on the upcoming OIC Middle Class Summit and she will be speaking at the Broward County Commission meeting about CSBD Youth programs.

ADJOURNMENT

11:27