



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## INDEPENDENT AUDITORS' REPORT

To the CareerSource Board of Elected Officials  
and the Broward WorkForce Development Board, Inc.  
Broward County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of CareerSource Broward, Broward County Florida ("CSBD") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the South Florida Workforce Investment Board's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of the CareerSource Broward, as of September 30, 2019, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the CareerSource Broward's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the accompanying Reconciliation of the General Ledger Expenditure Accounts to the State of Florida One Stop Management Information System, as required by the Special Guidance Provided by the Florida Department of Economic Opportunity audit requirement are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient Enterprise Resource Application System and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Reconciliation of the General Ledger Expenditure Accounts to the State of Florida One Stop Management Information System and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standard***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2020 on our consideration of the CareerSource Broward's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CareerSource Broward's internal control over financial reporting and compliance.

*Ally Durr Y.A.*

January 28, 2020



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the CareerSource Board of Elected Officials  
and the Broward WorkForce Development Board, Inc.  
Broward County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of CareerSource Broward, Broward County, Florida ("CSBD") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise CSBD's basic financial statements and have issued our report thereon dated January 28, 2020.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the CSBD's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CSBD's internal control. Accordingly, we do not express an opinion on the effectiveness of CSBD's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the CSBD's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

 Ally Fran Y.A.

January 28, 2020

**CAREERSOURCE BROWARD  
BROWARD COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Federal Grantor/Pass-Through Grantor/ Program</u>	<u>Federal CFDA Number</u>	<u>Pass Through Identifier</u>	<u>Federal Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Department of Agriculture</b>				
<b>Passed through Florida Department of Economic Opportunities (DEO):</b>				
Supplemental Nutrition Assistance Program	10.551	037587	\$ 462,808	\$ -
<b>Total U.S. Department of Agriculture</b>			<u>462,808</u>	<u>-</u>
<b>Department of Commerce</b>				
Regional Innovation Strategies Program	11.020	N/A	25,408	-
<b>Total United States Department of Commerce</b>			<u>25,408</u>	<u>-</u>
<b>U.S. Department of Labor</b>				
<b>Passed through Florida Department of Economic Opportunities (DEO):</b>				
<b>Employment Services Cluster:</b>				
Wagner Peyser	17.207	037459	627,368	-
Wagner Peyser – DRCC	17.207	36013	293,424	-
Disabled Veterans’ Outreach Program	17.801	037760	94,805	-
Local Veterans’ Employer Representative Program	17.804	037742,35342	63,173	-
<b>Total Employment Services Cluster</b>			<u>1,078,770</u>	<u>-</u>
<b>Workforce Investment Act (WIOA) Cluster:</b>				
WIOA Adult Program	17.258	037510,38293 037296,037919,	3,564,662	-
WIOA Youth Activities	17.259	038044	2,466,435	1,134,037
WIOA Dislocated Worker Formula Grants	17.278	33697,037486	4,454,335	-
WIOA Adult Program - Governor’s Challenge	17.258	35637	27,790	-
WIOA Youth Activities - Governor’s Challenge	17.259	35637	27,790	-
WIOA Dislocated Worker - Governor’s Challenge	17.278	35637	34,065	-
WIOA Adult Program - Pathways to Prosperity	17.258	35742	7,485	-
WIOA Youth Activities - Pathways to Prosperity	17.259	35742	7,485	-
WIOA Dislocated Worker - Pathways to Prosperity	17.278	35742	9,174	-
<b>Total Workforce Investment Act (WIOA) Cluster</b>			<u>10,599,221</u>	<u>1,134,037</u>
<b>Unemployment Insurance:</b>				
Unemployment Compensation Program	17.225	037716	106,685	-
Reemployment Services and Eligibility Assessments	17.225	037829,038020	456,543	-
<b>Total Unemployment Insurance</b>			<u>563,228</u>	<u>-</u>
<b>Trade Adjustment Assistance:</b>				
Trade Adjustment Assistance	17.245	037561,037560, 036561	328,286	-
<b>Total Trade Adjustment Assistance</b>			<u>328,286</u>	<u>-</u>
<b>Sector Partnership National Emergency Grant:</b>				
Sector Partnership National Emergency – IRMA	17.277	34187	1,217,491	-
Sector Partnership National Emergency – MARIA	17.286	35827	343,914	-
<b>Total Sector Partnership National Emergency Grant</b>			<u>1,561,405</u>	<u>-</u>
<b>Total U.S. Department of Labor</b>			<u>14,130,910</u>	<u>1,134,037</u>
<b>U.S. Department of Health and Human Services</b>				
<b>Passed through Florida Department of Economic Opportunities (DEO):</b>				
Welfare Transition Program	93.558	037618,038201	3,869,260	-
<b>Total U.S. Department of Health and Human Services</b>			<u>3,869,260</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 18,488,386</u>	<u>\$ 1,134,037</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.