



# 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, 2021, and the related notes to the financial statements, which collectively comprise the CareerSource Broward, 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.

### ***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, 2021, 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 State of Florida Subrecipient Enterprise Resource Application 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 State of Florida Subrecipient Enterprise Resource Application 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 14, 2022 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.



Miramar, Florida  
January 14, 2022

**CAREERSOURCE BROWARD  
BROWARD COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<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	10.561	039484	\$ 378,495	\$ 1,218
<b>Total U.S. Department of Agriculture</b>			<u>378,495</u>	<u>1,218</u>
<b>Passed through Florida Department of Economic Opportunities (DEO):</b>				
<b>Employment Services Cluster:</b>				
Wagner Peyser	17.207	039209,034252	786,629	2,143
Disabled Veterans' Outreach Program	17.801	039549 ,038559	139,953	420
Local Veterans' Employer Representative Program	17.801	039569, 038579	<u>80,204</u>	<u>218</u>
<b>Total Employment Services Cluster</b>			<u>1,006,786</u>	<u>2,781</u>
<b>Workforce Investment Act (WIOA) Cluster:</b>				
WIOA Adult Program	17.258	039257, 038270, 038693, 039182, 035637, 040182, 039318	2,312,012	12,987
WIOA Youth Activities	17.259	038120, 039318, 038270, 038693, 039076, 039182, 035637	2,326,141	1,273,469
WIOA Dislocated Worker Formula Grants	17.278	038317, 039318, 038270, 038693, 039233, 039048, 039182, 40206, 035637	5,762,874	14,285
WIOA Dislocated Worker – Rapid Response	17.278	040362	16,880	45
WIOA Dislocated Worker - Apprenticeship	17.278	039519	64,423	201
WIOA Adult Program – Marine Apprenticeship	17.258	039527	8,919	25
WIOA Youth Activities – Marine Apprenticeship	17.259	039527	8,919	25
WIOA Dislocated Worker – Marine Apprenticeship	17.278	039527	10,033	28
WIOA Adult Program - Apprenticeship	17.258	037919	77,847	164
WIOA Youth Activities - Apprenticeship	17.259	037919	77,847	164
WIOA Dislocated Worker - Apprenticeship	17.278	037919	80,206	170
WIOA Adult Program - Pathways to Prosperity	17.258	038904	3,589	5
WIOA Youth Activities - Pathways to Prosperity	17.259	038904	3,589	5
WIOA Dislocated Worker - Pathways to Prosperity	17.278	038904	<u>3,699</u>	<u>6</u>
<b>Total Workforce Investment Act (WIOA) Cluster</b>			<u>10,756,978</u>	<u>1,301,579</u>
<b>Unemployment Insurance:</b>				
Reemployment Services and Eligibility Assessments	17.225	038968	<u>651,336</u>	<u>2,084</u>
<b>Total Unemployment Insurance</b>			<u>651,336</u>	<u>2,084</u>
<b>Trade Adjustment Assistance:</b>				
Trade Adjustment Assistance	17.245	039366, 039521	<u>101,107</u>	<u>262</u>
<b>Total Trade Adjustment Assistance</b>			<u>101,107</u>	<u>262</u>
<b>Apprenticeship:</b>				
Apprenticeship USA	17.285	038632	<u>70,613</u>	<u>163</u>
<b>Total Apprenticeship Grant</b>			<u>70,613</u>	<u>163</u>
<b>WIOA National Dislocated Worker Grants / WIA National Emergency Grants:</b>				
Sector Partnership National Emergency - COVID	17.277	038901	<u>1,127,734</u>	<u>3,639</u>
<b>Total WIOA National Dislocated Worker Grants/ WIA National Emergency Grants</b>			<u>1,127,734</u>	<u>3,639</u>
<b>Total U.S. Department of Labor</b>			<u>13,714,554</u>	<u>1,310,508</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	039141, 039413, 040132	<u>4,307,275</u>	<u>13,230</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>4,307,275</u>	<u>13,230</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 18,400,324</u>	<u>\$ 1,324,956</u>

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



# 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, 2021, and the related notes to the financial statements, which collectively comprise CSBD's basic financial statements and have issued our report thereon dated January 14, 2022.

### **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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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.



January 14, 2022  
Miramar, Florida



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

### Report on Compliance for Each Major Federal Program

We have audited CareerSource Broward's ("CSBD") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the CSBD's major federal programs for the fiscal year ended September 30, 2021. CSBD's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of CSBD's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CSBD's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of CSBD's compliance.

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## Opinion on Each Major Federal Program

In our opinion, CSBD complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

## Report on Internal Control over Compliance

Management of CSBD is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered CSBD's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CSBD's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



January 14, 2022  
Miramar, Florida



**CAREERSOURCE BROWARD  
BROWARD COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SEPTEMBER 30, 2021**

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**Section I - Summary of Auditors' Results**

**Financial Statements**

**Type of Auditors' Report Issued**

**Unmodified Opinion**

Internal control over financial reporting:

- Material weaknesses identified? \_\_\_\_\_ Yes \_\_\_\_\_ X No
- Significant deficiency identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes \_\_\_\_\_ X No
- Non-compliance material to financial statements noted? \_\_\_\_\_ Yes \_\_\_\_\_ X No

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified? \_\_\_\_\_ Yes \_\_\_\_\_ X No
- Significant Deficiency identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes \_\_\_\_\_ X No

**Type of Auditors' Report Issued on Compliance for Major Program: Unmodified Opinion**

Any audit findings disclosed that are required to be reported in accordance with The Uniform Guidance? \_\_\_\_\_ Yes \_\_\_\_\_ X No

**Identification of Major Programs:**

<b>CFDA Numbers</b>	<b>Name of Federal Program or Cluster</b>
17.207, 17.801, 17.804	Employment Cluster
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants
93.558	Temporary Assistance For Needy Families

Dollar threshold used to distinguish between

**Type A and Type B programs:** \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ X Yes \_\_\_\_\_ No



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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

We have examined CareerSource Broward, Broward County, Florida's ("CSBD") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for CSBD's compliance with those requirements. Our responsibility is to express an opinion on CSBD's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether CSBD complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether CSBD complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on CSBD's compliance with specified requirements.

In our opinion, CSBD complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Career Source Board of Elected Officials and the Broward WorkForce Development Board, Inc. of CareerSource Broward, Broward County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

January 14, 2022  
Miramar, Florida

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# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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 financial statements of CareerSource Broward (“CSBD”) as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated January 14, 2022.

### Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant’s Report(s) on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated January 14, 2022 should be considered in conjunction with this management letter.



### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings and recommendations made in the preceding financial audit report.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name or official title and legal authority of CSBD are disclosed in the notes to the financial statements.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Elected Officials of CareerSource Broward, Broward County, Florida and is not intended to be and should not be used by anyone other than these specified parties.



Miramar, Florida  
January 14, 2022