

REVISED 10/14/2021

MEETING AGENDA

Meeting Details

Date: Friday, October 15, 2021

Time: 8:00 a.m.

Location: Administrative Office
584 NW University Blvd.
Suite 100
Port St. Lucie, FL 34986

Microsoft TEAMS Virtual Meeting Access

Access Code: 422 721 916#

Phone: 1-772-800-5467

URL: [Click here to join the meeting](#)

Opening Remarks

1. Welcome & Attendance
2. Declarations of Conflict of Interest

Voting Items

3. Review and Approve Financial Statements Audit – June 30, 2021, and 2020
4. Approve Designee for Dr. Timothy Moore, President, Indian River State College
5. Review and Approve Financial Statement - August 2021
6. Review and Approve Updated Board Member-Contract COI Exemption Requests PY21-22
7. Review and Approve WIOA - Needs - Related Payment Policy
8. Review and Approve WIOA - Disaster Recovery Dislocated Worker Grant Policy
9. Review and Approve WIOA Youth - Supportive Services Policy
10. Review and Approve WIOA Youth - Incentive Payment Policy
11. Review and Approve 2nd Quarter Local Targeted Occupations List for PY21-22

Information/Discussion

12. THMP Monitoring Report - Fall 2021 Monitoring
13. Other Business
 - a. Career Center - Re-employment Assistance Updates
 - b. CareerSource Research Coast - Staff Reorganization
 - c. Letter of Agreement - IRSC Foundation - Marketing Plan and Public Service Announcement (PSA) PY21-22
14. Set Agenda Items for next Executive Committee Meeting – November 12, 2021
15. Adjournment

AGENDA ITEM SUMMARY

Title	Declarations of Conflict of Interest
Strategic	N/A
Plans/Goals	Public Law 105-220
Policy/Plan/Law	Information Only
Action Requested	In the event that a conflict of interest arises due to business or employment interests of associates or close family members, a Regional Workforce Development Board member would be required to reveal that conflict, to refrain from voting on the issue and to file a memorandum of voting conflict Commission Form 8B
Background	
Staff	
Recommendations	Conflict of Interest Statement Form
Supporting Material	8B Memorandum of Voting Conflict
Board Staff	Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 418

collaborate.

innovate.

lead.

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
 - The form must be read publicly at the next meeting after the form is filed.
- IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:
- You must disclose orally the nature of your conflict in the measure before participating.
 - You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, _____, hereby disclose that on _____, 20: ____

A measure came or will come before my agency which (check one)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____;
- inured to the special gain or loss of my relative, _____;
- inured to the special gain or loss of _____, by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows

Date Filed

Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

AGENDA ITEM SUMMARY

Title	Acceptance of the Financial Statements Audit June 30, 2021, and 20202
Strategic Plans/Goals	Optimal Use of Resources
Policy/Plan/Law	Workforce Innovation and Opportunity Act (WIOA)
Action Requested	Review and Approve Acceptance of the Financial Statements Audit June 30, 2021, and 2020
Background	<p>Each year, CSRC receives an audit report from its auditing firm. A representative from James Moore & Company will present to the Executive Committee meeting the draft audit of the financial statements report.</p> <p>The CSRC Board of Directors are required to officially review and accept the audit report presented by the auditing firm. Our Administrative Plan requires that the Executive Committee reviews the report. After review by the Executive Committee, a representative of James Moore & Company will present the FINAL audit of financial statements at the Board meeting on October 27, 2021.</p>
Staff Recommendations	Review and Approve Acceptance of the Financial Statements Audit June 30, 2021, and 2020
Supporting Material	Presentation by James Halleran, CPA, and Draft of Financial Statements Audit - June 30, 2021, and 2020
Board Staff	<p>Lisa Delligatti CFO ldelligatti@careersourcerc.com (866) 482-4473 ext. 430</p>

**WORKFORCE DEVELOPMENT BOARD OF THE
TREASURE COAST, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

DRAFT

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
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JUNE 30, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Management,
Workforce Development Board of the Treasure Coast, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the general fund of Workforce Development Board of the Treasure Coast, Inc., (the Board), as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Board's 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits 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 the general fund of the Board, as of June 30, 2021 and 2020, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

- 1 -

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, 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 audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Board's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 1, 2035, on our consideration of the Board'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 the 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 the Board's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Daytona Beach, Florida
January 1, 2035

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
MANAGEMENT'S DISCUSSION & ANALYSIS
JUNE 30, 2020

This discussion and analysis of the Workforce Development Board of the Treasure Coast, Inc. (the Board) financial performance provides an overview of the Board's financial activities for the fiscal years ended June 30, 2021, 2020, and 2019. Please read it in conjunction with the Board's financial statements, which follow this section.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This annual report contains government-wide financial statements that report on the Board's activities as a whole and fund financial statements that report on the Board's individual fund.

Government-wide Financial Statements

The first financial statement presented is the Statement of Net Position. This statement includes all of the Board's assets and liabilities using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. Assets and related revenue are recorded when earned and related liabilities and expenses are recognized as incurred regardless of when cash is received or paid. Net Position, the difference between assets and liabilities, can be used to measure the Board's financial position.

The second financial statement presented is the Statement of Activities. This statement is also shown using the accrual basis of accounting. It shows the increases and decreases in net position during the fiscal year. Over time, the increases or decreases in net position are useful indicators as to whether the Board's financial health is improving or deteriorating. However, other non-financial factors, such as changes in federal and state funding, must also be considered when assessing the overall health of the Board. In these statements, all of the Board's activities are considered to be governmental activities.

Fund Financial Statements

Following the government-wide financial statements are the fund financial statements. They provide more detailed information about the Board's fund.

- **Governmental Fund** – The Board maintains one individual governmental fund. The General Fund is considered to be a major fund and, accordingly, is displayed separately. This fund is accounted for using modified accrual accounting. Modified accrual accounting focuses on available cash and other financial assets that can readily be converted to cash. This provides a shorter-term view of the governmental fund's financial position. A reconciliation of the governmental fund balance and net position is provided with this statement, which helps to explain the difference between the fund financial statements and the government-wide financial statements.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
MANAGEMENT'S DISCUSSION & ANALYSIS
JUNE 30, 2020
(Continued)

CONDENSED FINANCIAL INFORMATION

The following table presents condensed, government-wide current and prior year data about net position and changes in the net position.

Net Position	2021	2020	2019
Assets:			
Current assets	\$ 1,245,641	\$ 1,067,476	\$ 1,173,387
Capital assets, net	143,606	165,618	164,339
Total assets	<u>1,389,247</u>	<u>1,233,094</u>	<u>1,337,726</u>
Liabilities:			
Current liabilities	<u>1,037,258</u>	<u>883,222</u>	<u>922,073</u>
Net Position:			
Investment in capital assets	143,606	165,618	164,339
Unrestricted	208,383	184,254	251,314
Total net position	<u>\$ 351,989</u>	<u>\$ 349,872</u>	<u>\$ 415,653</u>
Change in Net Position			
Program revenues:			
Operating grants and contributions	\$ 7,345,941	\$ 6,376,037	\$ 6,805,066
Charges for services	<u>81,972</u>	<u>114,942</u>	<u>109,160</u>
Total program revenues	7,427,913	6,490,979	6,914,226
General revenues:			
Investment income	-	-	301
Total revenues	<u>7,427,913</u>	<u>6,490,979</u>	<u>6,914,527</u>
Program expenses:			
Training, retraining, and readjustment	<u>7,425,796</u>	<u>6,556,762</u>	<u>6,928,043</u>
Total program expenses	7,425,796	6,556,762	6,928,043
Change in net position	2,117	(65,783)	(13,516)
Beginning net position	349,872	415,655	429,169
Ending net position	<u>\$ 351,989</u>	<u>\$ 349,872</u>	<u>\$ 415,653</u>

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
MANAGEMENT'S DISCUSSION & ANALYSIS
JUNE 30, 2020
(Continued)

OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

Governmental Activities

In Program Year 2021, governmental activities generated \$7,427,913 in revenues and incurred \$7,425,802 of program expenses. This resulted in a \$2,117 increase in net position. This increase is the net result of revenues relating to the Board's charges for services, accrued leave on June 30, 2021, capitalized assets acquired and the depreciation expenditure for the program year. Grant revenue and expenditures have increased as compared to Program Year 2021 due to a \$1,516,047 (5,132%) increase in WIOA National Dislocated Worker COVID-19 funds and a \$142,255 (30%) increase in the Employee Services Cluster funds, offset by a \$367,679 (9%) decrease in the WIA/WIOA Cluster funds and a \$181,811 (18%) decrease in the Welfare Transition funds. The increase in expenditures in Program Year 2021 compared to Program Year 2020 is primarily a result of the increase in WIOA National Dislocated Worker COVID-19 funding causing an increase in salaries, training, participant wages and other program related expenses.

In Program Year 2020, governmental activities generated \$6,490,979 in revenues and incurred \$6,556,762 of program expenses. This resulted in a \$65,781 decrease in net position. This decrease is the net result of revenues relating to the Board's charges for services, accrued leave on June 30, 2020, capitalized assets acquired and the depreciation expenditure for the program year. Grant revenue and expenditures have decreased as compared to Program Year 2019 due to a \$934,4489 (21.4%) decrease in WIOA funds which includes Sector Strategy and Apprenticeship funding, a \$102,807 (27%) increase in WIOA Performance Incentives, a \$9,180 (.78%) increase in Welfare Transition and SNAP funds and a \$99,042 (23.5%) increase in Employment Services cluster funds, offset by a \$199,071 increase in WIOA National Dislocated Worker COVID-19 funds. The decrease in expenditures in Program Year 2020 compared to Program Year 2019 is a result of the decrease in WIOA and Sector Strategy funding causing a decrease in salaries, training, participant wages and other program related expenses.

THE BOARD'S INDIVIDUAL FUND

General Fund

The General Fund receives its funding under cash advance and cost reimbursement contracts. If at the end of the fiscal year, an advance is not sufficient to cover applicable expenditures, a receivable is created. If an advance is in excess of applicable expenditures, a refundable advance is reported. Consequently, revenues will generally equal expenditures with a small profit due to charges for services not funded by grants. The fund balance represents amounts received prior to the Job Training Partnership Act (JTPA) from performance grants and other charges for services.

The \$121 increase in fund balance for Program Year 2021 was a result of revenues generated by the Boards' charges for services and nonfederal funding Programs in excess of related expenditures.

The \$36,402 decrease in fund balance for Program Year 2020 was a result of increased accrued leave from the prior year end and the amount of capitalized assets acquired and current year depreciation exceeding the Boards' charges for services and nonfederal funding Programs in excess of related expenditures.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
MANAGEMENT'S DISCUSSION & ANALYSIS
JUNE 30, 2020
(Continued)

Budgetary Highlights

The Board is not legally required to adopt a budget. As such, budgetary exhibits are not presented.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Board's capital assets consist of computer equipment, office equipment, improvements, and vehicles needed to support the One-Stop Centers in its local workforce development area (LWDA20). Two vehicles are mobile units, which are currently being used as Mobile One-Stop (Resource) Centers in Martin and Indian River Counties.

Capital assets, primarily consisting of computers, communication equipment, vehicles and leasehold improvements did not increase in 2021 or 2019 but increased by \$24,420 in 2020. For the years ending June 30, 2021, 2020, and 2019, depreciation was \$22,012, \$22,961, and \$25,901, respectively. At June 30, 2021, 2020, and 2019, accumulated depreciation was \$657,989, \$635,977, and \$613,016, respectively. Capital retirements of older, similar assets were none in 2021 or 2020 but were \$27,746 in 2019. These assets were fully depreciated at the time of disposal.

Debt Administration

The Board has no debt.

ECONOMIC FACTORS

Ninety-six percent (96%) of the Board's revenues were generated from federal grants, all of which were passed through the State of Florida's Department of Economic Opportunity. Anything that could influence federal and state appropriations of these funds will have a direct impact on the Board.

CONTACTING THE BOARD'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Brian Bauer, President/CEO, Workforce Development Board of the Treasure Coast, Inc. 584 NW University Blvd, Suite 100, Port St. Lucie, Florida, 34986.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
<u>ASSETS</u>		
Current assets		
Cash and cash equivalents	\$ 864,136	\$ 800,379
Grants and other receivables	209,018	105,919
Prepays and other assets	172,487	161,178
Total current assets	1,245,641	1,067,476
Non-current assets		
Capital assets		
Leasehold improvements	217,856	217,856
Equipment	136,353	136,353
Vehicles	447,386	447,386
Less: Accumulated depreciation	(657,989)	(635,977)
Total non-current assets	143,606	165,618
Total Assets	\$ 1,389,247	\$ 1,233,094
<u>LIABILITIES AND NET POSITION</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 698,930	\$ 500,226
Unearned revenue	338,328	382,996
Total current liabilities	1,037,258	883,222
Net position		
Investment in capital assets	143,606	165,618
Unrestricted	208,383	184,254
Total net position	351,989	349,872
Total Liabilities and Net Position	\$ 1,389,247	\$ 1,233,094

The accompanying notes to the financial statements
are an integral part of these statements.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

		2021			
		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position-Governmental Activities
Functions and Programs					
Governmental Activities					
Training, retraining, and readjustment	\$ 7,425,796	\$ 81,972	\$ 7,345,941	\$ -	\$ 2,117
General revenues					
					-
					-
Changes in net position					2,117
Net position, beginning of year					349,872
Net position, end of year					<u>\$ 351,989</u>
		2020			
		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position-Governmental Activities
Functions and Programs					
Governmental Activities					
Training, retraining, and readjustment	\$ 6,556,760	\$ 114,942	\$ 6,376,037	\$ -	\$ (65,781)
General revenues					
					-
					-
Changes in net position					(65,781)
Net position, beginning of year					415,653
Net position, end of year					<u>\$ 349,872</u>

The accompanying notes to financial statements
are an integral part of these statements.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
BALANCE SHEETS – GOVERNMENTAL FUND
JUNE 30, 2021 AND 2020

<u>ASSETS</u>	General Fund	
	2021	2020
Cash and cash equivalents	\$ 864,136	\$ 800,379
Grants and other receivables	209,018	105,919
Prepays and other current assets	172,487	161,178
Total Assets	\$ 1,245,641	\$ 1,067,476
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities		
Accounts payable and accrued liabilities	\$ 589,120	\$ 366,408
Unearned revenue	338,328	382,996
Total liabilities	927,448	749,404
Fund Balance		
Nonspendable:		
Prepays and other current assets	172,487	161,178
Unassigned	145,706	156,894
Total fund balance	318,193	318,072
Total Liabilities and Fund Balance	\$ 1,245,641	\$ 1,067,476

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The accompanying notes to the financial statements
are an integral part of these statements.

**WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
RECONCILIATION OF THE BALANCE SHEETS – GOVERNMENTAL FUND
TO THE STATEMENTS OF NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2021 AND 2020**

	2021	2020
Total Governmental Fund Balance	\$ 318,193	\$ 318,072
Amounts reported for governmental activities in the statements of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital assets being depreciated	801,595	801,595
Accumulated depreciation on capital assets	(657,989)	(635,977)
Accrued compensated absences are not due and payable in the current period and, therefore are not reported in the funds		
	(109,810)	(133,818)
Net Position of Governmental Activities	\$ 351,989	\$ 349,872

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The accompanying notes to the financial statements
are an integral part of these statements.

**WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>General Fund</u>	
	<u>2021</u>	<u>2020</u>
Revenues		
Intergovernmental		
Federal grants	\$ 7,118,597	\$ 6,038,864
Local grants	227,344	337,173
Charges for services	81,972	114,942
Total revenues	<u>7,427,913</u>	<u>6,490,979</u>
Expenditures		
Current:		
Training, retraining, and readjustment	7,427,792	6,503,141
Capital outlay	-	24,240
Total expenditures	<u>7,427,792</u>	<u>6,527,381</u>
Net change in fund balance	<u>121</u>	<u>(36,402)</u>
Fund balance, beginning of year	318,072	354,474
Fund balance, end of year	<u>\$ 318,193</u>	<u>\$ 318,072</u>

The accompanying notes to the financial statements
are an integral part of these statements.

**WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND TO THE
STATEMENTS OF ACTIVITIES
JUNE 30, 2021 AND 2020**

	2021	2020
Net Change in Fund Balance - Total Governmental Fund	\$ 121	\$ (36,402)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures of governmental funds. Expenses are reduced by amounts used during the year.	24,008	(30,658)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	-	24,240
Depreciation expense	(22,012)	(22,961)
Change in Net Position of Governmental Activities	\$ 2,117	\$ (65,781)

The accompanying notes to the financial statements
are an integral part of these statements.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies of Workforce Development Board of the Treasure Coast, Inc. (the Board), which affect significant elements of the financial statements:

(a) **Reporting entity**—The Board was organized on September 26, 1983 as a private non-profit corporation to develop workforce skills to meet current and future demands in Indian River, Martin, and St. Lucie counties within the State of Florida. Workforce development prepares individuals for work through secondary and post-secondary education, employer-sponsored training for incumbent workers, and special public programs for the poor and unemployed. The Board receives its funding from federal and state grants passed primarily through the Florida Department of Economic Opportunity.

The accounting policies adopted by the Board conform to accounting principles generally accepted in the United States of America as applied to not-for-profit organizations reporting using the governmental model. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Board (the primary government). There were no entities that required inclusion as a component unit within the Board's financial statements.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Board. Governmental activities are reported separately from business-type activities, which rely on fees charged to external parties as their primary revenues. The Board has no business-type activities.

The Statement of Net Position reports the Board's financial position as of the end of the fiscal year. In this statement, the Board's net position are reported in two categories: investment in capital assets and unrestricted net position.

The Statement of Activities is displayed using a net-cost format and reports the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Indirect costs are included in the program expense reported for individual functions and activities. Program revenues include (1) charges for services that are directly related to a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the general fund, which is the Board's only fund.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(1) **Summary of Significant Accounting Policies:** (Continued)

(c) **Measurement focus and basis of accounting**—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Board considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Board considers most revenues, such as reimbursement-based grant revenues and charges for service, to be susceptible to accrual and so they have been recognized as revenues in the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received. When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, then unrestricted resources as they are needed.

Major Governmental Fund—The sole governmental fund used by the Board is the general fund, which is used to account for all financial activity of the Board.

(d) **Cash and cash equivalents**—Cash and cash equivalents of the Board are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

(e) **Grants and other receivables**—Grants and other receivables consist of amounts due from grantor agencies for reimbursement of expenditures under various programs. Management has concluded that realization of losses on balance outstanding at year-end will be immaterial.

(f) **Capital assets and depreciation**—Capital assets are defined by the Board as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of the donation. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year. Depreciation of capital assets is computed using the straight-line method over estimated useful lives as follows:

Assets	Years
Leasehold improvements	30
Equipment	5–10
Vehicles	5

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(1) **Summary of Significant Accounting Policies:** (Continued)

(g) **Unearned revenues**—Unearned revenues are comprised of amounts received from grantor agencies by the Board prior to meeting revenue recognition criteria. In subsequent periods, when the revenue recognition criteria have been met, the liability for unearned revenues is reduced and revenue is recognized.

(h) **Prepays and other assets**—Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepays in both the government-wide and fund financial statements.

(i) **Indirect costs**—The Board receives funds from several sources. Accordingly, indirect administrative and program support costs are allocated between the various programs in the following manner: Indirect administrative costs and indirect program support costs, including indirect salary costs, are charged to either an administrative or program cost pool and allocated to all programs including WTP, WIOA youth, WIOA adult, and WIOA dislocated workers contracts based on each program's direct program costs. Indirect occupancy costs are charged to a cost pool and allocated to all programs based on each program's direct program costs. Indirect occupancy costs are charged to various funding sources or indirect costs pools based on FTE's determined by bi-weekly personnel activity reports. The allocation ratios are determined based upon each program's percentage of total time charged by staff.

(j) **Budgets**—The general expenditure authority of the Board, as provided by Sections 445.004 and 445.007 of the Florida Statutes, does not require a legally adopted budget placed into public law. Accordingly, the budgetary comparison schedules for governmental funds have not been presented as supplementary information required by the Governmental Accounting Standards Board.

(k) **Income taxes**—The Board is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, except for taxes on unrelated business income. Since the Board had no taxable unrelated business income during the years ended June 30, 2021 and 2020, no provision for income taxes is provided in the financial statements.

Management of the Board considers the likelihood of changes by taxing authorities in its filed income tax returns and recognizes a liability for or discloses potential significant changes that management believes are more likely than not to occur, including changes to the Board's status as a not-for-profit entity. Management believes the Board met the requirements to maintain its tax-exempt status and has no income subject to unrelated business income tax, therefore no provision for income taxes has been provided in these financial statements. The Board's income tax returns for the past three years are subject to examination by tax authorities, and may change upon examination.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(1) **Summary of Significant Accounting Policies:** (Continued)

(l) **Fund balance**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Board is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted—Amounts that can be spent only for specific purposes because of the Bylaws, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed—Amounts that can be used only for specific purposes determined by a formal action by ordinance or resolution.

Assigned—Amounts that are designated by the Board of Directors for a specific purpose but are not spendable until a budget ordinance is passed by the Board of Directors.

Unassigned—All amounts not included in other spendable classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Board considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Board considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Directors has provided otherwise in its commitment or assignment actions.

(2) **Reconciliation of Government-Wide and Fund Financial Statements:**

(a) **Explanation of certain differences between the governmental fund balance sheets and the government-wide statements of net position**—Following the governmental fund balance sheets is a reconciliation between *fund balance – total governmental funds* and *net position of governmental activities* as reported in the government-wide statements of net position. The details of these differences are explained in the above referenced financial statements.

(b) **Explanation of certain differences between the governmental fund statements of revenues, expenditures, and changes in fund balance and the government-wide statements of activities**—Following the governmental fund statements of revenues, expenditures, and changes in fund balance, there is a reconciliation between *net change in fund balance – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide statements of activities. The details of these differences are explained in the above referenced financial statements.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(3) Capital Assets and Depreciation:

Capital asset activity of the Board for the 2021 and 2020 fiscal years was as follows:

2021	Balance			Balance
Governmental Activities	June 30,	Increases	Decreases	June 30,
	2020			2021
Capital assets				
Leasehold improvements	\$ 217,856	\$ -	\$ -	\$ 217,856
Equipment	136,353	-	-	136,353
Vehicles	447,386	-	-	447,386
Total capital assets	<u>801,595</u>	<u>-</u>	<u>-</u>	<u>801,595</u>
Accumulated depreciation				
Leasehold improvements	(99,104)	(7,262)	-	(106,366)
Equipment	(89,487)	(14,750)	-	(104,237)
Vehicles	(447,386)	-	-	(447,386)
Total accumulated depreciation	<u>(635,977)</u>	<u>(22,012)</u>	<u>-</u>	<u>(657,989)</u>
Capital assets, net	<u>\$ 165,618</u>	<u>\$ 22,012</u>	<u>\$ -</u>	<u>\$ 143,606</u>
2020	Balance			Balance
Governmental Activities	June 30,	Increases	Decreases	June 30,
	2019			2020
Capital assets				
Leasehold improvements	\$ 217,856	\$ -	\$ -	\$ 217,856
Equipment	112,113	24,240	-	136,353
Vehicles	447,386	-	-	447,386
Total capital assets	<u>777,355</u>	<u>24,240</u>	<u>-</u>	<u>801,595</u>
Accumulated depreciation				
Leasehold improvements	(91,842)	(7,262)	-	(99,104)
Equipment	(78,361)	(11,126)	-	(89,487)
Vehicles	(442,813)	(4,573)	-	(447,386)
Total accumulated depreciation	<u>(613,016)</u>	<u>(22,961)</u>	<u>-</u>	<u>(635,977)</u>
Capital assets, net	<u>\$ 164,339</u>	<u>\$ 1,279</u>	<u>\$ -</u>	<u>\$ 165,618</u>

For the years ended June 30, 2021 and 2020, depreciation expense was \$22,012 and \$22,961 respectively, and was charged to Training, retaining, and readjustment.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(4) Operating Leases:

The Board has entered into various operating leases for office space and equipment. Future minimum rental payments on these existing lease commitments are as follows:

<u>Year ending June 30,</u>	
2022	\$ 713,712
2023	730,187
2024	740,336
2025	701,027
2026	579,524
2027 - 2031	3,082,576
2032 - 2035	1,904,638
	<u>\$ 8,452,000</u>

For the years ended June 30, 2021 and 2020, rent expense was approximately \$747,624 and \$727,813 respectively.

(5) Compensated Absences:

Employees are entitled to vacation and sick leave according to the Board's policies. Annual vacation is accrued based on completed years of employment with the Board. Upon resignation, death, termination or retirement, employees are paid in one lump sum for accrued vacation as of the last day of employment. A maximum number of hours equivalent to the potential annual vacation leave the employee may accrue according to the Board's policies may be carried over from one year to the next year. Accrued vacation leave in excess of what may be earned in a year will be forfeited. There is no liability for accumulated sick days since the Board does not have a policy to pay any amounts when employees separate from service with the Board. Compensated absences payable activity for each of the last two years is as follows:

<u>Compensated Absences Payable</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2021	<u>\$ 133,818</u>	<u>\$ 106,386</u>	<u>\$ (130,394)</u>	<u>\$ 109,810</u>	<u>\$ 109,810</u>
2020	<u>\$ 103,160</u>	<u>\$ 130,498</u>	<u>\$ (99,840)</u>	<u>\$ 133,818</u>	<u>\$ 133,818</u>

(6) Retirement Plan:

The Board implemented a Safe Harbor 401(k) plan with an effective date of July 1, 2011, which covered employees, over 21 years of age, with a minimum of one year of service, and who worked 1,000 hours during the plan year. The plan allowed for a maximum matching contribution of 4% during 2021 and employees may make salary deferrals beginning after three months of employment. For the year ended June 30, 2021 and 2020, the Board contributed \$73,588 and \$62,367 to the plan, respectively.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(7) **Risk Management:**

The Board is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Board carries commercial insurance.

(8) **Concentrations of Credit Risk and Significant Funding Source:**

(a) **Cash and cash equivalents**—As of June 30, 2021 and 2020, the Board had demand deposits with one financial institution of \$889,403 and \$833,003, respectively. The Board has no policy requiring collateral or other security to support its deposits, although all demand deposits with banks are federally insured up to FDIC limitations. The demand deposits with the financial institutions are insured up to \$250,000. At June 30, 2021 and 2020, the Board had \$639,403 and \$583,003 in excess of FDIC coverage, respectively.

(b) **Grants and other receivables**—The Board's receivables are for amounts due under contracts with the State of Florida and Federal government agencies. The Board has no policy requiring collateral or other security to support its receivables.

(c) **Significant funding source**—During the years ended June 30, 2021 and 2020, the Board received approximately 96% and 93%, respectively, of its funding from the United States Department of Labor, the United States Department of Health and Human Services, and the United States Department of Agriculture passed through the Department of Economic Opportunity. If a significant reduction in the level of this funding were to occur, it could have an adverse effect on the Board's program and activities.

(9) **Contingencies and Uncertainties:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Board expects such amounts, if any, to be immaterial.

In early 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending and investment markets have been substantially impacted. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Board as of January 1, 2021, management believes that an impact on the Board's financial position and results of future operations is reasonably possible.

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(10) **Related Parties:**

The Board of Directors includes representation of both the private and public service industries as required by Florida Statutes. The Board had transactions with entities with which certain board members are associated for the purpose of providing training services to participants and temporary labor. During the year ended June 30, 2021 and 2020, total payments to these entities were \$617,779 and \$424,134, respectively. At June 30, 2021 and 2020, \$16,853 and \$48,652 were payable to these entities, respectively. The transactions were approved and authorized in accordance with the Board's purchasing policies and procedures.

(11) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board ("GASB") has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the Board's financial statements:

- (a) GASB issued Statement No. 87, *Leases*, in June 2017. GASB 87 aims to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments, including expanded disclosures of lease agreements and recording corresponding lease assets and liabilities. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.

COMPLIANCE SECTION

DRAFT

**INDEPENDENT AUDITORS' 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 Board of Directors and Management,
Workforce Development Board of the Treasure Coast, Inc.:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the Workforce Development Board of the Treasure Coast, Inc., (the Board) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated January 1, 2025.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Board's internal control over financial reporting (internal control) as a basis for designing 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 the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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.

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 over financial reporting 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 Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

James Moore & Co., P.L.

Daytona Beach, Florida
January 1, 2035

DRAFT

WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Program Year	Federal CFDA Number	Funding Period	Total Expended	Transferred to Subrecipients
U.S. Department of Labor					
Passed through Florida Department of Economic Opportunity					
WIA/WIOA Cluster					
WIOA Adult Program	2020	17.258	7/1/20-6/30/22	\$ 1,054,352	\$ -
WIOA Adult Program	2019	17.258	2/1/19-6/30/21	24,558	-
WIOA Adult Program	2018	17.258	7/1/18-6/30/21	259,252	-
WIOA Adult Program	2020	17.258	12/3/20-12/31/20	32,180	-
WIOA Adult Program	2019	17.258	2/1/19-6/30/21	26,520	-
WIOA Adult Program	2019	17.258	2/1/19-6/30/21	12,637	-
WIOA Adult Program	2018	17.258	1/1/18-6/30/21	33,743	-
WIOA Adult Program	2020	17.258	7/1/20-6/30/21	249,494	-
WIOA Adult Program	2019	17.258	7/1/19-12/31/20	15,214	-
WIOA Adult Program	2019	17.258	7/1/19-12/31/20	69,492	-
WIOA Adult Program	2019	17.258	4/1/19-6/30/22	1,851	-
COVID-19 - WIOA Adult Program	2020	17.258	3/21/20-8/31/20	57,471	-
WIOA Adult Program	2018	17.258	12/1/19-6/30/21	74,285	-
WIOA Adult Program	2017	17.258	8/1/19-12/31/19	20,833	-
				1,931,882	-
WIOA Youth Activities	2019	17.259	4/1/19-6/30/21	537,537	391,447
WIOA Youth Activities	2020	17.259	4/1/20-6/30/22	468,765	468,765
				1,006,302	860,212
WIOA Dislocated Worker Formula Grants	2019	17.278	7/1/19-6/30/21	830,164	-
WIOA Dislocated Worker Formula Grants	2020	17.278	7/1/20-6/30/22	172,116	-
				1,002,280	-
WIA/WIOA Cluster Total				3,940,464	860,212
Employment Services Cluster					
Employment Services / Wagner-Peyser Funded Activities	2019	17.207	7/1/19-9/30/20	8,433	-
Employment Services / Wagner-Peyser Funded Activities	2019	17.207	7/1/19-9/30/20	242,227	-
Employment Services / Wagner-Peyser Funded Activities	2020	17.207	7/1/20-9/30/21	230,620	-
				481,280	-
Local Veterans' Employment Representative Program	2019	17.801	10/1/19-12/31/20	33,255	-
Local Veterans' Employment Representative Program	2020	17.801	10/1/20-12/31/21	39,487	-
				72,742	-
Disabled Veteran's Outreach Program	2019	17.801	10/1/19-12/31/20	28,838	-
Disabled Veteran's Outreach Program	2020	17.801	10/1/20-12/31/21	26,514	-
				55,352	-
Employment Services Cluster Total				609,374	-
Trade Adjustment Assistance	2019	17.245	7/1/19-9/30/20	5,031	-
Trade Adjustment Assistance	2019	17.245	7/1/19-9/30/20	16,803	-
Trade Adjustment Assistance	2020	17.245	10/1/20-9/30/21	5,503	-
Trade Adjustment Assistance	2020	17.245	10/1/20-9/30/21	10,932	-
				38,269	-
COVID-19 - WIOA National Dislocated Worker Grants/WIA National Emergency Grants	2019	17.277	7/1/19-6/30/20	1,545,589	-
				1,545,589	-
Total U.S. Department of Labor				6,133,696	860,212
U.S. Department of Health and Human Services					
Passed through Florida Department of Economic Opportunity					
Temporary Assistance for Needy Families	2019	93.558	10/1/19-8/31/20	10,492	-
Temporary Assistance for Needy Families	2020	93.558	7/1/20-10/31/20	312,943	-
Temporary Assistance for Needy Families	2020	93.558	10/1/20-6/30/21	529,272	-
Total U.S. Department of Health and Human Services				852,707	-
U.S. Department of Agriculture					
Passed through Florida Department of Economic Opportunity					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	2019	10.561	10/1/19-9/30/20	34,317	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	2020	10.561	10/1/20-9/30/21	97,877	-
Total U.S. Department of Agriculture and SNAP Cluster				132,194	-
Total Expenditures of Federal Awards				\$ 7,118,597	\$ 860,212

The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.

**WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

(1) **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of Workforce Development Board of the Treasure Coast, Inc. (the Board) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

(2) **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

(3) **De Minimis Indirect Cost Rate Election:**

The Board has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**WORKFORCE DEVELOPMENT BOARD OF THE TREASURE COAST, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

I. Summary of Auditors' Results:

Financial Statements:

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major Federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major Federal programs:

CFDA Number(s)	Program Name
17.277	COVID-19 WIOA National Dislocated Worker Grants/WIA National Emergency Grants

Dollar threshold used to distinguish between type A and type B Federal programs: \$750,000

Auditee qualified as low-risk auditee? yes no

II. Financial Statement Findings: None.

III. Federal Awards Findings and Questioned Costs: None.

IV. State of Florida, Department of Economic Opportunity Reporting Requirements: The Board performed timely reconciliations between the general ledger accounting system and the Subrecipient Enterprise Resource Application maintained by DEO. Based on the DEO reporting requirements, there were no additional findings to be reported in FY2021.

V. Federal Award Summary Schedule of Prior Year Findings: There were no audit findings for the year ended June 30, 2020.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Directors and Management,
Workforce Development Board of the Treasure Coast, Inc.:

Report on Compliance for Each Major Federal Program

We have audited the Workforce Development Board of the Treasure Coast, Inc.'s (the Board) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Board's major federal programs for the years ended June 30, 2021. The Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Board'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; the special audit guidance provided by the State of Florida Department of Economic Opportunity and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 the Board'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 the Board's compliance.

Opinion on Each Major Federal Program

In our opinion, the Board 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 June 30, 2021.

Report on Internal Control over Compliance

Management of the Board 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 the Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing 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 the Board'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.

James Moore & Co., P.L.

Daytona Beach, Florida
January 1, 2035

AGENDA ITEM SUMMARY

Title	Designee for Dr. Timothy Moore, President, Indian River State College
Strategic Plans/Goals	Operational Intelligence
Policy/Plan/Law	Workforce Innovation and Opportunity Act (WIOA): Role of Local Workforce Boards
Action Requested	Review and Approve Designee for Dr. Timothy Moore, President, Indian River State College
Background	The By-Laws of the Workforce Development Board permits mandatory board members to designate a single, high-ranking designee with decision-making authority from his/her organization to represent him/her at Board and/or at standing or Ad-Hoc committee meetings. Per the Boards By-Laws, Dr. Timothy Moore has requested that William Solomon represent him at the Programs and Services Committee meetings when Dr. Moore cannot attend. All designees must be approved by the Board.
Staff Recommendations	Review and Approve William Solomon as the official designee for Dr. William Moore, Indian River State College
Supporting Material	Declaration of Authority
Board Staff	Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 418

Board Member's Name: _____

Board Member's Title: _____

Board Member's Organization: _____

Board Seat (select all that apply):

- Local Educational Entity
- Postsecondary educational institution/community college
- Labor or employee representative
- Community based organization
- Economic development agency
- One-Stop partner
- Private education provider (non-profit)
- Private education provider (for-profit)

I hereby designate the following individual to represent me at Programs and Services committee meetings for the duration of my appointment to the Workforce Development Board of the Treasure Coast, Inc., dba CareerSource Research Coast, as necessary. I have instructed this designee as to the roles and responsibilities of a Programs and Services committee member, and have given this designee the authority to act on my behalf and attest that this individual has authority to make decisions and commitments for this committee.

Name of Designee: _____
Title of Designee: _____
Mailing Address of Designee: _____
Designee Telephone Number: _____ Fax Number: _____
Designee Email: _____

By our signatures below, we agree that the above designee will represent the above named Board member at Program and Services committee meetings until further notice:

Board Member Signature: _____ Date: _____

Designee Signature: _____ Date: _____

For CareerSource Research Coast Board Use Only

Receipt Date:

Board Review and Approve Date:

AGENDA ITEM SUMMARY

Title	Financial Statement - August 31, 2021
Strategic Plans/Goals	Optimal Use of Resources
Policy/Plan/Law	Workforce Innovation and Opportunity Act (WIOA) - Role of LWDB's
Action Requested	Review and Approve August 2021 Financial Statement
Background	The Board approved the budget for PY 2021-2022. The Executive Committee regularly reviews budgets, all amendments to the budget, and monthly expenditures.
Staff Recommendations	Review and Approve August 2021 Financial Statement
Supporting Material	Financial Statement – August 31, 2021
Board Staff	Lisa Delligatti CFO ldelligatti@careersourcerc.com (866) 482-4473 ext. 430

LWDB 20
Summary of Funding and Expenditures
As of August 31, 2021

PY 21-22 TOTAL AVAILABLE FUNDING	INDIRECT	10 ADULT	12 DW	11 YOUTH	102 WIOA PI	122 Florida Rebuild	20 WP	22 SNAP	24 LVER	25 DVOP	282 TAA
PY 21-22 Allocations		\$ 1,085,046	\$ 919,374	\$ 964,333	\$ -	\$ 32,721	\$ 743,943	\$ 171,957	\$ 252,197	\$ 173,093	\$ 102,011
PY 21-22 Supplemental		\$ -	\$ 140,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted Funds Earned this year		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained by DEO for Merit Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (319,065)	\$ -	\$ (179,522)	\$ (116,207)	\$ (22,711)
Carryforward to PY 22-23		\$ -	\$ (509,645)	\$ (270,415)	\$ -	\$ -	\$ (199,949)	\$ (21,564)	\$ (7,895)	\$ (4,048)	\$ (103,218)
Carryforward from PY 20-21		\$ -	\$ 1,157,134	\$ 478,481	\$ 66,247	\$ -	\$ 106,915	\$ 22,535	\$ 17,232	\$ 11,328	\$ 75,268
TOTAL	\$ -	\$ 1,085,046	\$ 1,707,612	\$ 1,172,399	\$ 66,247	\$ 32,721	\$ 331,844	\$ 172,928	\$ 82,012	\$ 64,166	\$ 51,350
FUNDING DRAWN DOWN YTD											
FUNDING DRAWN DOWN YTD	INDIRECT	10 ADULT	12 DW	11 YOUTH	102 WIOA PI	122 Florida Rebuild	20 WP	22 SNAP	24 LVER	25 DVOP	282 TAA
PY 21-22 Allocations		\$ -	\$ -	\$ -	\$ 11,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PY 21-22 Supplemental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted Funds Earned this year		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained by DEO for Merit Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryforward to PY 22-23		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryforward from PY 20-21		\$ -	\$ 417,884	\$ 101,235	\$ -	\$ -	\$ 84,380	\$ 22,535	\$ 10,016	\$ 7,014	\$ 15,658
TOTAL		\$ -	\$ 417,884	\$ 101,235	\$ 11,582	\$ -	\$ 84,380	\$ 22,535	\$ 10,016	\$ 7,014	\$ 15,658
% of Total Budgeted Funding Received		0.00%	24.47%	8.63%	17.48%	0.00%	25.43%	13.03%	12.21%	10.93%	30.49%
EXPENDITURES											
Administrative	\$ -	\$ -	\$ 19,475	\$ 3,602	\$ 3,633	\$ -	\$ 1,897	\$ 3,600	\$ 699	\$ 497	\$ 49
Salaries and Benefits	\$ 59,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General and Administrative	\$ 23,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Indirect Costs	\$ (82,950)	\$ 21,522	\$ 1,412	\$ 3,602	\$ 175	\$ -	\$ 1,897	\$ 3,600	\$ 699	\$ 497	\$ 49
Reclassification		\$ (21,522)	\$ 18,064	\$ -	\$ 3,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Training	\$ -	\$ -	\$ 260,092	\$ 140,583	\$ 7,949	\$ -	\$ 54,935	\$ 18,935	\$ 14,354	\$ 9,875	\$ 1,614
WIOA Youth Contracts		\$ -	\$ -	\$ 121,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	\$ 30,805	\$ 162,839	\$ 10,874	\$ 3,669	\$ -	\$ -	\$ 8,996	\$ 27,186	\$ 2,761	\$ 1,841	\$ 250
Contract Labor	\$ -	\$ 1,910	\$ 126	\$ -	\$ -	\$ -	\$ 73	\$ 392	\$ 45	\$ 30	\$ 1
Internship		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives/Stipends		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Non-ITA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-TAA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-ITA/OST/TAA		\$ 4,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-OJT		\$ 1,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-Cust./Employed Worker		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WEX/ Internships/ Participant Wages		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 772	\$ 1,563	\$ 518	\$ 313	\$ -	\$ -	\$ 112	\$ 668	\$ 350	\$ 441	\$ 1
One Stop Shared Costs		\$ 34,239	\$ 1,562	\$ -	\$ -	\$ -	\$ 16,940	\$ 6,813	\$ 10,118	\$ 6,745	\$ 1,304
Other Operating Expenses	\$ 6,731	\$ 26,624	\$ 2,913	\$ 13,352	\$ 7,868	\$ -	\$ 5,167	\$ 4,985	\$ 758	\$ 589	\$ 35
Allocated Program Indirect	\$ (38,308)	\$ 9,939	\$ 652	\$ 1,664	\$ 81	\$ -	\$ 876	\$ 1,663	\$ 323	\$ 230	\$ 23
Reclassification		\$ (243,448)	\$ 243,448	\$ -	\$ -	\$ -	\$ 22,771	\$ (22,771)	\$ -	\$ -	\$ -
Total Expenditures	\$ 0	\$ -	\$ 279,568	\$ 144,185	\$ 11,582	\$ -	\$ 56,832	\$ 22,535	\$ 15,053	\$ 10,373	\$ 1,663
Funding Over/(under) expenditures	\$ 0	\$ -	\$ 138,317	\$ (42,950)	\$ -	\$ -	\$ 27,548	\$ -	\$ (5,037)	\$ (3,358)	\$ 13,995
YTD % of Budgeted Funds Expended		0.00%	16.37%	12.30%	17.48%	0.00%	17.13%	13.03%	18.35%	16.17%	3.24%

LWDB 20
Summary of Funding and Expenditures
As of August 31, 2021

PY 21-22 TOTAL AVAILABLE FUNDING	32 CNC Apprent Closed	39 DWG COVID-19	40 WTP	47 Manf Apprent Closed	470 Apprent Navigator	471 Sector Strategy	472 Sector Strategy	473 Recovery Navigator	474 Rapid Response Navigator	48 F.A.T.E.S.	49 Roof Truss Apprent Closed	792 Youth SOS SLC	793 Youth SOS MC	Other Non NFA
PY 21-22 Allocations		\$ -	\$ 1,063,369		\$ -	\$ -	\$ -	\$ -	\$ 140,749	\$ -		\$ -	\$ -	\$ -
PY 21-22 Supplemental		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Unrestricted Funds Earned this year		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 75,702
Additional Funds		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000		\$ 300,000	\$ 45,000	\$ -
Retained by DEO for Merit Salaries		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Carryforward to PY 22-23		\$ -	\$ -		\$ -	\$ -	\$ -	\$ (137,926)	\$ (102,997)	\$ -		\$ -	\$ -	\$ -
Carryforward from PY 20-21		\$ 924,868	\$ -		\$ 42,820	\$ 74,192	\$ 183,356	\$ 260,870	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 924,868	\$ 1,063,369	\$ -	\$ 42,820	\$ 74,192	\$ 183,356	\$ 122,944	\$ 37,752	\$ 125,000	\$ -	\$ 300,000	\$ 45,000	\$ 75,702
FUNDING DRAWN DOWN YTD														
FUNDING DRAWN DOWN YTD	32 CNC Apprent Closed	39 DWG COVID-19	40 WTP	47 Manf Apprent Closed	470 Apprent Navigator	471 Sector Strategy	472 Sector Strategy	473 Recovery Navigator	474 Rapid Response Navigator	48 F.A.T.E.S.	49 Roof Truss Apprent Closed	792 Youth SOS SLC	793 Youth SOS MC	Other Non NFA
PY 21-22 Allocations	\$ -	\$ -	\$ 167,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
PY 21-22 Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted Funds Earned this year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,874
Additional Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,075	\$ 1	\$ -
Retained by DEO for Merit Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryforward to PY 22-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryforward from PY 20-21	\$ -	\$ 237,868	\$ 17,111	\$ -	\$ 18,820	\$ 55,000	\$ 86,177	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 237,868	\$ 184,111	\$ -	\$ 18,820	\$ 55,000	\$ 86,177	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 80,075	\$ 1	\$ 29,874
% of Total Budgeted Funding Received	0.00%	25.72%	17.31%	0.00%	43.95%	74.13%	47.00%	4.07%	13.24%	0.00%	0.00%	26.69%	0.00%	39.46%
EXPENDITURES														
Administrative	\$ -	\$ 21,317	\$ 10,149	\$ -	\$ 1,050	\$ 1,984	\$ 5,130	\$ 246	\$ 35	\$ -	\$ -	\$ 6,599	\$ 538	\$ 2,449
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General and Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Indirect Costs	\$ 8	\$ 21,317	\$ 10,149	\$ 33	\$ 1,050	\$ 1,984	\$ 5,075	\$ 246	\$ 35	\$ -	\$ 14	\$ 6,599	\$ 538	\$ 2,449
Reclassification	\$ (8)	\$ -	\$ -	\$ (33)	\$ -	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ (14)	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Training	\$ -	\$ 210,848	\$ 116,520	\$ -	\$ 12,217	\$ 22,046	\$ 53,895	\$ 2,407	\$ 340	\$ -	\$ -	\$ 65,340	\$ 5,460	\$ 32,992
WIOA Youth Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	\$ 71	\$ 11,920	\$ 78,649	\$ 280	\$ 8,366	\$ 15,933	\$ 13,957	\$ -	\$ -	\$ -	\$ 119	\$ 2,678	\$ 681	\$ 8,916
Contract Labor	\$ -	\$ 1,334	\$ 1,050	\$ -	\$ -	\$ 412	\$ 229	\$ 2,250	\$ -	\$ -	\$ -	\$ 5,266	\$ 836	\$ 692
Internship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives/Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Non-ITA	\$ -	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-TAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-ITA/OST/TAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-OJT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-Cust./Employed Worker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WEX/ Internships/ Participant Wages	\$ -	\$ 183,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,085	\$ 3,413	\$ -
Travel	\$ -	\$ 87	\$ 1,115	\$ -	\$ 298	\$ 181	\$ 100	\$ -	\$ 149	\$ -	\$ -	\$ 33	\$ -	\$ 190
One Stop Shared Costs	\$ 33	\$ 1,534	\$ 17,687	\$ 124	\$ 3,960	\$ -	\$ 4,228	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ 6,386
Other Operating Expenses	\$ 5	\$ 2,364	\$ 13,331	\$ 22	\$ 3,069	\$ 644	\$ 979	\$ 43	\$ 175	\$ -	\$ 8	\$ 1,229	\$ 281	\$ 15,677
Allocated Program Indirect	\$ 4	\$ 9,844	\$ 4,687	\$ 15	\$ 485	\$ 916	\$ 2,344	\$ 114	\$ 16	\$ -	\$ 6	\$ 3,048	\$ 248	\$ 1,131
Reclassification	\$ (112)	\$ -	\$ -	\$ (441)	\$ -	\$ -	\$ 736	\$ -	\$ -	\$ -	\$ (183)	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 232,165	\$ 126,669	\$ -	\$ 13,267	\$ 24,030	\$ 59,025	\$ 2,653	\$ 375	\$ -	\$ -	\$ 71,939	\$ 5,998	\$ 35,441
Funding Over/(under) expenditures	\$ -	\$ 5,703	\$ 57,442	\$ -	\$ 5,553	\$ 30,970	\$ 27,152	\$ 2,347	\$ 4,625	\$ -	\$ -	\$ 8,136	\$ (5,997)	\$ (5,567)
YTD % of Budgeted Funds Expended	0.00%	25.10%	11.91%	0.00%	30.98%	32.39%	32.19%	2.16%	0.99%	0.00%	0.00%	23.98%	13.33%	46.82%

LWDB 20
Summary of Funding and Expenditures
As of August 31, 2021

PY 21-22 TOTAL AVAILABLE FUNDING	YEAR TO DATE TOTALS			
PY 21-22 Allocations		\$	5,648,793	
PY 21-22 Supplemental		\$	140,749	
Unrestricted Funds Earned this year		\$	75,702	
Additional Funds		\$	470,000	
Retained by DEO for Merit Salaries		\$	(637,506)	
Carryforward to PY 22-23		\$	(1,357,657)	
Carryforward from PY 20-21		\$	3,421,248	
TOTAL	\$ -	\$	7,761,330	
FUNDING DRAWN DOWN YTD				
	PY 21-22 Actual	PY 21-22 Budget	VARIANCE	% Expended
PY 21-22 Allocations	\$ 183,582	\$ 5,648,793	\$ 5,465,211	3.250%
PY 21-22 Supplemental	\$ -	\$ 140,749	\$ 140,749	0.000%
Unrestricted Funds Earned this year	\$ 29,874	\$ 75,702	\$ 45,828	39.462%
Additional Funds	\$ 80,076	\$ 470,000	\$ 389,924	17.038%
Retained by DEO for Merit Salaries	\$ -	\$ (637,506)	\$ (637,506)	
Carryforward to PY 22-23	\$ -	\$ (1,357,657)	\$ (1,357,657)	
Carryforward from PY 20-21	\$ 1,078,700	\$ 3,421,248	\$ 2,342,549	31.529%
TOTAL	\$ 1,372,232	\$ 7,761,330	\$ 6,389,098	17.680%
% of Total Budgeted Funding Received	17.68%			
EXPENDITURES				
	PY 19-20 Actual	PY 19-20 Budget	BUDGET VARIANCE	% Expended
Administrative	\$ 82,950	\$ 726,767	\$ 643,817	11.41%
Salaries and Benefits	\$ 59,025	\$ 403,973	\$ 344,948	14.61%
General and Administrative	\$ 23,925	\$ 322,794	\$ 298,869	7.41%
Allocated Indirect Costs	\$ (0)	\$ (0)	\$ (0)	
Reclassification	\$ 0	\$ -	\$ 0	
Travel	\$ -	\$ -	\$ -	
Program Training	\$ 1,030,405	\$ 7,034,594	\$ 6,004,189	14.6%
WIOA Youth Contracts	\$ 121,586	\$ 1,000,000	\$ 878,414	12.2%
Salaries and Benefits	\$ 390,790	\$ 2,960,815	\$ 2,570,025	13.2%
Contract Labor	\$ 14,646	\$ 185,884	\$ 171,237	7.9%
Internship	\$ -	\$ -	\$ -	
Incentives/Stipends	\$ -	\$ 19,975	\$ 19,975	0.0%
Support Services Non-ITA	\$ 416	\$ 15,228	\$ 14,812	2.7%
Training-TAA	\$ -	\$ 23,935	\$ 23,935	0.0%
Training-ITA/OST/TAA	\$ 19,293	\$ 258,548	\$ 239,256	7.5%
Training-OJT	\$ 18,363	\$ 434,763	\$ 416,400	4.2%
Training-Cust./Employed Worker	\$ -	\$ 101,000	\$ 101,000	0.0%
WEX/ Internships/ Participant Wages	\$ 239,848	\$ 815,951	\$ 576,103	29.4%
Travel	\$ 6,890	\$ 11,749	\$ 4,859	58.6%
One Stop Shared Costs	\$ 111,723	\$ 621,905	\$ 510,182	18.0%
Other Operating Expenses	\$ 106,849	\$ 584,840	\$ 477,991	18.3%
Allocated Program Indirect	\$ (0)	\$ (0)	\$ -	
Reclassification	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,113,354	\$ 7,761,360	\$ 6,648,006	14.3%
Funding Over/(under) expenditures	\$ 258,878			
YTD % of Budgeted Funds Expended	14.34%			

AGENDA ITEM SUMMARY

TITLE:	Review and Approve Updated Board Member - Contract COI Exemption Requests PY21-22
STRATEGIC GOAL:	Optimal Use of Resources
POLICY/PLAN/LAW:	CareerSource Florida Strategic Policy # 2012.05.24.A.2
ACTION REQUIRED:	Review and Approve Updated Board Member - Contract COI Exemption Requests PY21-22
BACKGROUND:	<p>Under CSFL Strategic Policy # 2012.05.24.A.2, the policy establishes criteria and procedures used to address potential conflicts of interest and when appropriate “cure” such conflicts and ensure compliance with Public Law 113-128, Workforce Innovation and Opportunity Act (2014), section 445.007(1) and (11), Florida Statutes, and section 112.3143, Florida Statutes.</p> <p>At a board’s discretion, the following may be exempt from the policy described above:</p> <p>Contracts with a board member receiving a grant for workforce services. All contracts between a board and a board member or other person or entity who may benefit financially from a contract must be approved by a two-thirds vote of the board when a quorum has been established. Board members are required to complete a Contract Information Form and a Conflict of Interest Form.</p>
STAFF RECOMMENDATION:	Review and Approve Updated Board Member - Contract COI Exemption Requests PY21-22
SUPPORTING MATERIALS:	Updated Board Member - Conflict of Interest Exemption Request Forms PY21-22
BOARD STAFF:	Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 418

Board Member Contract-COI Exemption Form - 2021-2022

Date	Vendor	Party	Description	Purpose	Expense	State of Florida Approved Vendor	Low Bid	Comments
PY 21-22	Cleveland Clinic Indian River Hospital	Pamela Burchell	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily- mandated services.	On the Job Training	Not to exceed \$150,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	Indian River State College	Dr. Timothy Moore	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily- mandated services.	Approved training provider	Not to exceed \$150,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	Cleveland Clinic Martin Health	Debbie Perez	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily- mandated services.	On the Job Training	Not to exceed \$150,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	Airburners Inc.	Larry Hawes	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily- mandated services.	On the Job Training	Not to exceed \$20,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	Keiser University	Leslie Kristoff	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily- mandated services.	Approved training provider	Not to exceed \$150,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	Treasure Coast Technical College	Dr. David Moore	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily- mandated services.	Approved training provider	Not to exceed \$75,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	Staybridge Suites	Jill Hanson	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily- mandated services.	On the Job Training	Not to exceed \$30,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs. Board member will not be utilizing On-Job-Training grant this PY 2021-2022.
PY 21-22	The Porch Factory	Jim Brann	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily - mandated services.	On the Job Training	Not to exceed \$40,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	Treasure Coast Builders Association (TCBA)	Maddie Williams	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily - mandated services.	On the Job Training	Not to exceed \$10,000	n/a	n/a	A contract with a board member receiving a grant for workforce services under federal, state or other governmental workforce programs.
PY 21-22	St. Lucie Public Schools	Wayne Gent	2012.05.24.A.2 State and Local Workforce Development Board Contracting Conflict of Interest Policy with exemption to the prohibition to allow the workforce boards to provide statutorily - mandated services.	Facility Use Agreement of the Garden City Career Center	Not to exceed \$15,000	n/a	n/a	A contract with a board member's employer, St. Lucie Public Schools, to receive rent for facility usage at Garden City, Fort. Pierce Career Center.

I, Wayne Gent, a board member, hereby disclose that My employer

Or "Other"(describe): _____ could benefit financially from the contract described below:

Local Workforce Development Board: CareerSource Research Coast, LWDB20

Contractor Name & Address: 501 NW University Blvd., Port St. Lucie, FL 34986

Contractor Contact Phone Number: 772-429-3925

Description or Nature of Contract: Facility Use Agreement of the Garden City career center.

Description of Financial Benefit*: Financial gain to parent organization.

For purposes of the above contract the following disclosures are made: The contractor's principals**/owners***: (check one)

have no relative who is a member of the board or an employee of the board; OR
 have a relative who is a member of the board or an employee of the board, whose name is:

The contractor's principals**/owners*** is is not (check one) a member of the board. If applicable, the principal's/owner's name is: _____

DocuSigned by:
Wayne Gent
6516D9F7CCF74C2...
Signature of Board Member/Employee Print Name

Wayne Gent
Print Name

10/5/2021 | 3:59 PM EDT
Date

*"Benefit financially from a contract" means the special private financial gain to a member, a special private financial gain to any principal which retains the member, the special private financial gain of the parent organization or subsidiary of a corporate principal which retains the member or the special private financial gain to any member's relatives or business associate or to a board employee and such benefit is not remote or speculative.

** "Principal" means an owner or high-level management employee with decision-making authority.

*** "Owner" means a person having any ownership interest in the contractor.

NOTICE: CONFLICTS OF INTEREST REGARDING BOARD MEMBERS AND BOARD EMPLOYEES MUST BE DISCLOSED PRIOR TO THE BOARD'S DISCUSSION OR VOTING TO APPROVE THE CONTRACT. BOARD MEMBERS WHO BENEFIT FINANCIALLY OR BOARD MEMBERS OR EMPLOYEES OF THE BOARD WHO HAVE A RELATIONSHIP WITH THE CONTRACTING VENDOR MUST ABSTAIN FROM VOTING DURING THE PERIOD OF TIME THE VOTES ARE CAST, AND THE CONTRACT MUST BE APPROVED BY A TWO-THIRDS VOTE OF THE BOARD WHEN A QUORUM HAS BEEN ESTABLISHED. COMPLETION OF THIS FORM DOES NOT IN ANY WAY SUPERSEDE OR SUBSTITUTE FOR COMPLIANCE WITH CONFLICT OF INTEREST DISCLOSURE REQUIREMENTS OF SECTION 112.3143, FLORIDA STATUTES, OR SECTION 101(f), WIOA.



CONTRACT INFORMATION FORM

This form is to disclose a conflict or potential conflict and to seek approval of a contract involving a conflict or potential conflict of interest of board members or employees. All requested information is required. Failure to provide complete information may result in disapproval of the contract.

I, Pamela Burchell, hereby certify the following information regarding a contract that was approved by a two-thirds (2/3) vote of a quorum of CareerSource and will be executed and implemented immediately after receiving the State's approval in compliance with section 445.007(11), Florida Statutes.

Identification of all parties to the contract: CareerSource Research Coast/LWDB 20

Contractor Name & Address: Wayne Gent, St. Lucie Public Schools, 501 NW University Blvd., Port St. Lucie, FL 34986

Contractor Contact Phone Number: 772-429-3925

Contract Number or Other Identifying Information, if any: n/a

Contract Term: PY 2021-22

Value of the Contract with no extensions or renewals exercised: \$15,000

Value of the Contract with all extensions and renewals exercised: n/a

Description of goods and/or services to be procured: Facility Use Agreement of the Garden City career center.

Method of procurement for the goods and/or services to be procured: n/a

Name of board member or employee whose conflict of interest required the board's approval of the contract by two-thirds (2/3) vote: Wayne Gent

The nature of the conflicting interest in the contract: Financial gain to parent organization

The board member or employee with the conflict of interest [checked] did [] did not (check one) attend the meeting(s), including subcommittee meetings, at which the board discussed or voted to approve the contract.

If the board member or employee with the conflict of interest attended the meeting(s), including subcommittee meetings, at which the board discussed or voted on the contract, the board member or employee abstained from voting.

I further attest that the following is being provided with this form:

- A certified board membership roster listing all members on the board at the time of the vote on the approval of the contract with a vote tally indicating attendance or absence at the meeting(s), including subcommittee meetings, and for those in attendance, the affirmative and negative votes and abstentions for each member.
• Consistent with the procedures outlined in section 112.3143, Florida Statutes, the dated and executed conflict of interest form that was submitted at or before the board meeting(s) in which a vote related to the contract took place, for board member/employee who has any relationship with the contracting vendor.
• A draft copy of the related party contract and amendments, as applicable.
• Documentation supporting the method of procurement of the related party contract.
• A copy of the board meeting and committee meeting minutes that document the discussion and approval of the related party contract.

I certify that the above is true and correct.

Signature of Board Chair / Vice Chair*

Pamela Burchell
Print Name

*Must be certified and attested to by the Board Chair

Date

I, Aliesha Seitz, a board member, hereby disclose that My employer

Or "Other"(describe): _____ could benefit financially from the contract described below:

Local Workforce Development Board: CareerSource Research Coast, LWDB20

Contractor Name & Address: 501 NW University Blvd., Port St. Lucie, FL 34986

Contractor Contact Phone Number: 772-429-5559

Description or Nature of Contract: Facility Use Agreement of the Garden City career center.

Description of Financial Benefit*: Financial gain to parent organization.

For purposes of the above contract the following disclosures are made: The contractor's principals**/owners***: (check one)

have no relative who is a member of the board or an employee of the board; OR
 have a relative who is a member of the board or an employee of the board, whose name is:

The contractor's principals**/owners*** is is not (check one) a member of the board. If applicable, the principal's/owner's name is: _____

DocuSigned by:
Aliesha Seitz
AF472EDEZBB2403...
Signature of Board Member/Employee Print Name

Aliesha Seitz
Print Name

10/5/2021 | 3:50 PM EDT
Date

*"Benefit financially from a contract" means the special private financial gain to a member, a special private financial gain to any principal which retains the member, the special private financial gain of the parent organization or subsidiary of a corporate principal which retains the member or the special private financial gain to any member's relatives or business associate or to a board employee and such benefit is not remote or speculative.

** "Principal" means an owner or high-level management employee with decision-making authority.

*** "Owner" means a person having any ownership interest in the contractor.

NOTICE: CONFLICTS OF INTEREST REGARDING BOARD MEMBERS AND BOARD EMPLOYEES MUST BE DISCLOSED PRIOR TO THE BOARD'S DISCUSSION OR VOTING TO APPROVE THE CONTRACT. BOARD MEMBERS WHO BENEFIT FINANCIALLY OR BOARD MEMBERS OR EMPLOYEES OF THE BOARD WHO HAVE A RELATIONSHIP WITH THE CONTRACTING VENDOR MUST ABSTAIN FROM VOTING DURING THE PERIOD OF TIME THE VOTES ARE CAST, AND THE CONTRACT MUST BE APPROVED BY A TWO-THIRDS VOTE OF THE BOARD WHEN A QUORUM HAS BEEN ESTABLISHED. COMPLETION OF THIS FORM DOES NOT IN ANY WAY SUPERSEDE OR SUBSTITUTE FOR COMPLIANCE WITH CONFLICT OF INTEREST DISCLOSURE REQUIREMENTS OF SECTION 112.3143, FLORIDA STATUTES, OR SECTION 101(f), WIOA.

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC

LAST NAME – FIRST NAME – MIDDLE NAME Seitz, Aliesha	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE CareerSource Research Coast/LWDB20
MAILING ADDRESS 501 NW University Blvd.	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY Port St. Lucie St. Lucie County	NAME OF POLITICAL SUBDIVISION:
DATE ON WHICH VOTE OCCURRED October 15, 2021	MY POSITION IS <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTEE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies equally to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing the reverse side and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which inures to his or her special private gain or loss. Each elected or appointed local officer also is prohibited from knowingly voting on a measure which inures to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent organization or subsidiary of a corporate principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a “relative” includes only the officer’s father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A “business associate” means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venture, co-owner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; and

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you otherwise may participate in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on other side)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
 - The form must be read publicly at the next meeting after the form is filed.
- IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:
- You must disclose orally the nature of your conflict in the measure before participating.
 - You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Aliesha Seitz, hereby disclose that on October 15, 20: 21

A measure came or will come before my agency which (check one)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____;
- inured to the special gain or loss of my relative, _____;
- inured to the special gain or loss of _____, by whom I am retained; or
- inured to the special gain or loss of St. Lucie Public Schools, which is the parent organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows

10/5/2021 | 3:50 PM EDT

Date Filed

DocuSigned by:

 AF472EDE2BB2403...
 Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.



CONTRACT INFORMATION FORM

This form is to disclose a conflict or potential conflict and to seek approval of a contract involving a conflict or potential conflict of interest of board members or employees. All requested information is required. Failure to provide complete information may result in disapproval of the contract.

I, Pamela Burchell, hereby certify the following information regarding a contract that was approved by a two-thirds (2/3) vote of a quorum of CareerSource and will be executed and implemented immediately after receiving the State's approval in compliance with section 445.007(11), Florida Statutes.

Identification of all parties to the contract: CareerSource Research Coast/LWDB 20

Contractor Name & Address: Alisha Seitz, St. Lucie Public Schools, 501 NW University Blvd., Port St. Lucie, FL 34986

Contractor Contact Phone Number: 772-429-5559

Contract Number or Other Identifying Information, if any: n/a

Contract Term: PY 2021-22

Value of the Contract with no extensions or renewals exercised: \$15,000

Value of the Contract with all extensions and renewals exercised: n/a

Description of goods and/or services to be procured: Facility Use Agreement of the Garden City career center.

Method of procurement for the goods and/or services to be procured: n/a

Name of board member or employee whose conflict of interest required the board's approval of the contract by two-thirds (2/3) vote: Alisha Seitz

The nature of the conflicting interest in the contract: Financial gain to parent organization

The board member or employee with the conflict of interest [checked] did [] did not (check one) attend the meeting(s), including subcommittee meetings, at which the board discussed or voted to approve the contract.

If the board member or employee with the conflict of interest attended the meeting(s), including subcommittee meetings, at which the board discussed or voted on the contract, the board member or employee abstained from voting.

I further attest that the following is being provided with this form:

- A certified board membership roster listing all members on the board at the time of the vote on the approval of the contract with a vote tally indicating attendance or absence at the meeting(s), including subcommittee meetings, and for those in attendance, the affirmative and negative votes and abstentions for each member.
• Consistent with the procedures outlined in section 112.3143, Florida Statutes, the dated and executed conflict of interest form that was submitted at or before the board meeting(s) in which a vote related to the contract took place, for board member/employee who has any relationship with the contracting vendor.
• A draft copy of the related party contract and amendments, as applicable.
• Documentation supporting the method of procurement of the related party contract.
• A copy of the board meeting and committee meeting minutes that document the discussion and approval of the related party contract.

I certify that the above is true and correct.

Signature of Board Chair / Vice Chair*

Pamela Burchell
Print Name

*Must be certified and attested to by the Board Chair

Date

AGENDA ITEM SUMMARY

Title	Review and Approve WIOA – Needs-Related Payments Policy
Strategic Plans/Goals	Optimal Use of Resources
Policy/Plan/Law	Workforce Innovation and Opportunity Act (WIOA), Training and Employment Guidance Letters (TEGLs) 19-16 and 21-16, CareerSource Florida Administrative Policy 109 – Supportive Services and Needs-Related Payments (NRP)
Action Requested	Review and Approve WIOA – Needs-Related Payments Policy
Background	<p>While participating in training services, a WIOA participant may need NRPs to complete their training activity. Like other supportive services, CSRC may provide NRPs to participants with a documented need who cannot obtain such supportive services through other programs or resources.</p> <p>This newly created policy establishes the eligibility criteria and allowable payment limits for Needs-Related Payments for WIOA participants.</p>
Staff Recommendations	Approve WIOA – Needs-Related Payments Policy
Supporting Material	WIOA – Needs-Related Payments Policy Draft
Board Staff	<p>Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 418</p>

PURPOSE

To ensure the appropriate use of Needs-Related Payments (NRPs) as an allowable supportive service for eligible Workforce Innovation and Opportunity Act (WIOA) participants and establish limits on the amount and duration of NRPs. WIOA program staff shall coordinate by either connecting participants to other resources or when appropriate WIOA funding is available to avoid duplication. CSRC shall authorize supportive services when a participant demonstrates the financial need, when the participant will not be successful without the support, and when no alternative funding is available to pay for such supportive service.

REFERENCES

Workforce Innovation and Opportunity Act, Public Law (WIOA) Sections 3(59); 106(c)(1)(F); 133(b)(2)(B); 133(b)(3); 134(c)(3); 134(d)(3); 134(d)(4); 134(c)(1)(A)(ii); 134(c)(1)(A)(iii), 20 Code of Federal Regulations (CFR) Subpart G; 681.570; 681.640
Training and Employment Guidance Letters (TEGLs) 19-16 and 21-16
CareerSource Florida Administrative Policy 109

BACKGROUND

While participating in WIOA training services, the WIOA participant may need NRPs to complete their training activity. Like other supportive services, CSRC may provide NRPs to participants with a documented need who cannot obtain such supportive services through other programs or resources.

WIOA authorizes NRPs for Adult, Dislocated Worker, and Out-of-School Youth (OSY) participants enrolled in training or accepted into a training program that will begin in 30 calendar days to enable their participation in such training. NRPs must be administered fairly and equitably to all participants. They may be provided when it is determined that ongoing resources and income from all other sources are insufficient to support participants in WIOA-funded training.

LOCAL POLICY:

As supportive services and needs-related payments are not entitlements, staff must first determine a participant has a financial need and has exhausted all other means of financial support before an NRP is requested. NRPs must be used to address the participant's barriers identified during the initial or objective assessment process. The plan for addressing those barriers, including CSRC's provision of NRPs, must be documented in the participant's Individual Employment Plan (IEP) or Individual Service Strategy (ISS).

NRPs are based on the availability of funds. CSRC will only consider NRPs for eligible WIOA participants enrolled in a full-time training program attending no less than **20** days of class/labs per month or those accepted into a full-time training program beginning within 30 calendar days. For consideration of approval, staff must complete a Needs-Related Payment Support Analysis Form to document the participant's monthly income and expenses. The NRP request cannot exceed the deficit between the participant's monthly income and expenses, as documented in the NRP Support Analysis Form.

The participant must also submit a signed "Statement of Need" form clearly stating the need for NRP. Approved NRPs will be issued directly to the participant and cannot be issued to a third party on behalf of the participant.

NRP levels will be reassessed monthly during the participant's training activity to confirm that a financial deficit still exists.

Adults and OSY:

To be eligible to receive NRPs, Adults, and OSY (ages 18-24) must:

- ✓ Be unemployed;
- ✓ Not qualify for, or have ceased qualifying for, Reemployment Assistance (RA) benefits
- ✓ Be enrolled full-time in a training service authorized under WIOA

NRPs for Adults and OSY will be based upon the individual poverty level on the current "Lower Living Standard Income Level (LLSIL) with Poverty Line" guide. The maximum allowable monthly NRP will be calculated by taking the poverty level for one individual divided by 12 months, not to exceed the participant's monthly financial deficit.

Examples

1. Participant A receives **\$2200** in monthly income and has **\$2500** in expenses, leaving a deficit of **\$300** per month. The annual poverty level for one individual is **\$12,880** divided by 12 months is **\$1073**, the maximum allowable NRP. Based on the individual's financial situation, the actual monthly NRP level is **\$300**.
2. Participant B receives **\$600** in monthly income and has **\$2500** in expenses, leaving a deficit of **\$1900** per month. The annual poverty level for one individual is **\$12,880** divided by 12 months is **\$1073**, the maximum allowable NRP. Based on the participant's financial situation, the actual monthly NRP level is **\$1073**.

Note: The LLSIL guide is updated annually; thus, needs-related payment levels for Adults and OSY must be updated accordingly.

Dislocated Workers (DWs):

To be eligible to receive NRPs, dislocated workers must:

- ✓ Be unemployed, deemed ineligible, or have ceased to qualify for RA benefits or Trade Readjustment Allowance (TRA) under the Trade Adjustment Assistance (TAA) program;
- ✓ Be enrolled in training services authorized under WIOA Section 134(c)(3) by the end of the 13th week after the most recent layoff that resulted in a determination of the worker's eligibility as a dislocated worker, or, if later, by the end of the eighth week after the worker is informed that a short-term layoff will exceed six months

For DWs, the payment level of NRPs must not exceed the greater of:

- ✓ The applicable weekly level of RA benefits for participants who were eligible for RA benefits as a result of the qualifying dislocation; or
- ✓ The individual poverty level for an equivalent period for participants who did not qualify for RA because of the qualifying layoff.
 - NRPs will be based upon the individual poverty level on the current "Lower Living Standard Income Level (LLSIL) with Poverty Line" guide. The maximum allowable monthly NRP will be calculated by taking the poverty level for one individual divided by 12 months, not to exceed the participant's monthly financial deficit

The authorization of NRPs will be reassessed each month while participants are enrolled in training to determine if the need still exists. NRPs must be adjusted to reflect changes in total family income and expenses.

NRPs requests and all required documentation must be presented to the Vice President of Operations/COO or designee, with final approval granted by the President/CEO or designee. All available options of income or support must be investigated, exhausted, and documented in the request when presented for approval.

Refer to –

WIOA Needs Related Payment Procedure
Lower Living Standard Income Level
Needs-Related Payment Support Analysis Form
Needs-Related Payment Statement of Need Form

AGENDA ITEM SUMMARY

Title	Review and Approve WIOA – Disaster Recovery Dislocated Worker Grants (DWG) Policy
Strategic Plans/Goals	Optimal Use of Resources
Policy/Plan/Law	Workforce Innovation and Opportunity Act (WIOA), 20 Code of Federal Regulations (CFR) 687; Training and Employment Guidance Letters (TEGLs) 12-19, Change 1, and 19-16; CareerSource Florida Administrative Policy 113 – Disaster Recovery Dislocated Worker Grants
Action Requested	Review and Approve WIOA – Disaster Recovery Dislocated Worker Grants Policy
Background	<p>Disaster Recovery DWGs temporarily expand the service capacity of training and employment programs to respond to large, unexpected economic events which cause significant job losses. DWGs provide states and local areas funding and resources to quickly reemploy laid-off workers by offering training and career services to help laid-off workers regain employment.</p> <p>The purpose of this newly created policy is to establish CSRC’s requirements for administering DWGs.</p>
Staff Recommendations	Approve WIOA – Disaster Recovery Dislocated Worker Grants Policy
Supporting Material	WIOA – Disaster Recovery Dislocated Worker Grants Policy Draft
Board Staff	<p>Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 418</p>

PURPOSE

To provide guidance to CareerSource Research Coast (CSRC) staff for administering Disaster Recovery Dislocated Worker Grants (DWGs).

REFERENCES

WIOA Sections 3(15); 170(a) and (d); 134; 181; 184; 185; 188; 189; 20 Code of Federal Regulations (CFR) 687; Training and Employment Guidance Letter (TEGL) 12-19, Change 1 and 19-16; CareerSource Florida Administrative Policy 113 – Disaster Recovery Dislocated Worker Grants

BACKGROUND

Disaster Recovery DWGs, authorized by the Workforce Innovation and Opportunity Act (WIOA), temporarily expand the service capacity of training and employment programs to respond to large, unexpected economic events which cause significant job losses. DWGs provide states and local areas funding and resources to quickly reemploy laid-off workers by offering training and career services to help laid-off workers regain employment.

Disaster Recovery DWGs may be issued to the state after a federal agency makes a major emergency or natural disaster declaration. These grants can be used to provide disaster recovery assistance to areas included in the declaration. Such assistance may include temporary disaster-relief jobs in addition to training and career services. Disaster Recovery DWGs are meant to address situations beyond those that are the focus of WIOA formula funds, and enable areas impacted by a disaster to employ workers in jobs assisting in recovery and humanitarian efforts, as well as to provide training opportunities that support customers in accessing employment.

When an emergency or disaster has met the criteria for disaster grant funding, the Florida Department of Economic Opportunity (DEO) will coordinate with the impacted local area(s) to assess the need for clean-up and humanitarian efforts and ascertain the availability of eligible individuals to perform the disaster relief work and provide technical assistance as needed. If a need for disaster grant funding is identified, DEO will work with impacted local areas interested in participating to submit an application for DWG funding to the United States Department of Labor (DOL).

LOCAL POLICY

A. Participant Eligibility

CSRC staff must ensure that individuals receiving services funded by a Disaster Recovery DWG meet at least one of the following eligibility requirements:

- a) Temporarily or permanently laid off because of the disaster OR
 - b) A dislocated worker as defined in WIOA section 3(15) OR
 - c) A long-term unemployed individual OR
 - d) A self-employed individual who became unemployed or significantly underemployed because of the disaster.
- Note: A long-term unemployed individual for Disaster Recovery DWGs is defined as an individual who has been unemployed for six (6) out of the last 13 weeks. An individual is considered unemployed if they were not employed during the weeks in question and were available for work.*

CSRC staff must document eligibility in the participant's Employ Florida program application, including, but not limited to the participant's:

- a) Citizenship or right to work – A copy of the completed I-9 must be maintained in the file of a participant placed into a temporary disaster-relief position AND
- b) Compliance with the Selective Service Act AND
- c) One of the four grant-specific eligibility requirements listed above

Examples of documentation demonstrating dislocated worker status include:

- a) Letter of separation from employer
- b) Verification of Reemployment Assistance (RA) or other forms of unemployment assistance
- c) Paystubs or other payroll records showing the last day of employment
- d) Self-Attestation may be accepted as an exception and must not be used as a standard method of determining eligibility. When self-attestation is accepted due to its being the only verification method, CSRC must case note efforts made to obtain other, independent documentation.

Self-employed individuals must submit documentation to establish their self-employment prior to the disaster and unemployment/underemployment due to the declared disaster through the following:

- a) Self-Attestation describing the impact of the disaster, supported by one of more of the following:
 - i. Federal tax return and/or evidence of payment of estimated taxes to the Internal Revenue Service (IRS)
 - ii. Evidence of business closure
 - iii. Business ledger
 - iv. Business license
 - v. Customer/client verification

Circumstances surrounding the disaster may make documentation of eligibility difficult to obtain during the early stages. Self-Attestation alone may be used initially if the disaster's circumstances make it prohibitive for the client to present other documentation demonstrating their dislocated worker status. However, CSRC must obtain complete eligibility verification within six (6) months of the participant's enrollment or the grant closeout date, whichever occurs first. Acceptable documents to verify dislocated worker status may include those items listed above as well as wage records from the Florida Department of Revenue (SunTax) verifying no wages during the eligibility period. If a potential participant does not possess acceptable documentation of their Dislocated Worker status due to the circumstances surrounding the disaster, CSRC will work directly with client at the time of application to access their RA records or SunTax wage records to document DW status. If these records are not available for the appropriate time frame, attestation may be used initially and CSRC will review records again during the next fiscal quarter when updated wage records may be available. All files where Self-Attestation is used for initial eligibility must be reviewed and eligibility reverified within a maximum of 6 months from initial enrollment date.

If, during the reverification review of participants enrolled through self-attestation, CSRC discovers that it served an ineligible participant, the participant must be terminated from the program and a case note must be recorded in Employ Florida comprising the review process and subsequent determination of ineligibility. This situation will not result in a disallowed cost.

B. Veteran and Eligible Spouse Priority of Service

Covered persons (veterans and eligible spouses) determined eligible for services under a Disaster Recovery DWG must receive priority over non-covered persons in accordance with CSFL Administrative Policy 111: Priority of Service for Veterans and Eligible Spouses.

C. Disaster Recovery DWG Allowable Activities

In most cases, Disaster Recovery DWG projects must include a temporary disaster relief employment component. Participants may be enrolled into temporary disaster relief employment, as well as career and training services, concurrently, sequentially, or as standalone services. Prioritization of types of services will be determined in coordination with local emergency planning and recovery agencies.

1. **Temporary disaster relief jobs:** Disaster-relief employment is temporary employment of eligible individuals for clean-up and recovery efforts including demolition, repair, renovation and reconstruction of damaged and destroyed structures, facilities and lands located within the disaster area and in offshore areas related to the emergency or disaster; or employment related to the delivery of appropriate humanitarian assistance in the immediate aftermath of the disaster or emergency. CSRC must demonstrate that disaster-relief employment created under a Disaster Recovery DWG aligns with the categories of humanitarian assistance or cleanup activities. Post-disaster response and recovery activities address needs associated with mass care/sheltering, public health and health care, (re)housing, debris/infrastructure removal and repair, support to business owners, emotional/psychological support, public health and health care, and mitigation activities.

Humanitarian assistance provided by temporary disaster-relief workers generally includes actions designed to alleviate suffering and maintain human dignity in the immediate aftermath of disasters. The humanitarian assistance provided by disaster relief workers must relate directly to needs created by the disaster and economic consequences due to the disaster. Disaster-relief positions that deliver humanitarian assistance to address humanitarian needs cannot be used to fund the actual humanitarian aid. For example, funding could be used to support food delivery workers at food shelters but not the food itself.

Eligible participants may be enrolled into temporary disaster-relief jobs under a Disaster Recovery DWG for up to 12 months or 2,080 hours, unless DOL approves an extension for up to an additional 12 months through a grant modification. Participants must be paid the higher of the comparable rate of pay for individuals employed in similar occupations by the same employer, and no less than the federal or state minimum wage. Generally, participants must be compensated at the same rates, including periodic increases, as employees who are similarly situated in similar occupations by the same employer and who have similar training, experience, and skills.

2. **Training and career services:** Training and career services may be offered to eligible participants to help them obtain (re)employment that leads to self-sufficiency when they are unlikely to return to their prior employment. These services may include, for example, job search/job readiness activities, literacy instruction including English as a second language, occupational skills training and/or work-based training for career pathways that lead to high-demand jobs in high-growth industries. Participants must meet eligibility requirements and/or prerequisites as detailed above. An Individual Employability Plan must detail the need for training services if they are provided.
3. **Supportive services:** Supportive services are allowable to enable a participant's involvement in grant activities. Supportive services for a Disaster Recovery DWG must align with the CSRC's supportive service policy and be consistent with WIOA and state requirements. Transportation, childcare, and dependent care are examples of allowable supportive services, as are tools, protective clothing, etc. To be ready to respond to natural disasters/major emergencies, CSRC's policies related to supportive services allow flexibility for approval of supportive services that may be unique to potential disaster/emergency situations.

Needs-Related Payments (NRPs) may be made to those individuals enrolled in training services who do not qualify for or have exhausted benefits under RA or Disaster Unemployment Assistance (DUA). WIOA section 134(d)(3)(B) limits the availability of NRP for dislocated workers as follows: "a dislocated worker who has ceased to qualify for unemployment compensation may be eligible to receive needs-related payments under this paragraph only if such worker was enrolled in training services— (i) by the end of the 13th week after the most recent layoff that resulted in a determination of the worker's eligibility for employment and training activities for dislocated workers under this subtitle; or (ii) if later, by the end of the 8th week after the worker is informed that a short-term layoff will exceed 6 months." DWG participants enrolled in training services who meet these criteria may be considered for NRPs as long as they do not receive wages from disaster-relief temporary jobs, as this would make them ineligible.

4. **Program outputs and performance outcomes:** CSRC must provide must DEO measurable goals with milestones and timelines in the following areas:
 - a) Number of participants to be served in temporary disaster-relief employment
 - b) Worksite employers with description of worksites, tasks, length of time needed, and number of workers needed (and, for modifications, percentage of work completed)
 - c) Number of participants to be enrolled in training, including on-the-job training, targeted industries and occupations, anticipated length of training
 - d) Number of participants to be enrolled in work experiences, types of work experience sites, anticipated length of activity
 - e) Number of participants to receive supportive services, types of supportive services
 - f) Number of participants to be placed in employment upon completion of grant activities
 - g) Other outcomes, such as continuation in training/other WIOA services after the grant ends, credential attainment

CSRC must provide information to DEO monthly to describe the planned levels of service and planned expenditures, tracked monthly through a review of participant data in Employ Florida and financial information entered in DEO's financial management systems.

D. Disaster-Relief Worksites

Disaster-relief worksites must be in the geographic area covered by the qualifying event and within CSRC's jurisdiction (St. Lucie, Martin, and Indian River Counties). WIOA requires that cleanup activities align directly with the impacts of the disaster. CSRC will give the highest priority to clean-up of the disaster area's most severely damaged public facilities and to the cleanup and the provision of humanitarian assistance to economically disadvantaged portions of the disaster area. The administration of grant funds must be in coordination with projects administered by emergency management and disaster recovery agencies. Note: The provision of disaster-relief activities that focus on prevention and planning for future disasters is not an allowable activity for a temporary disaster-relief worker.

1. There is no limitation on what type of entity may be a worksite employer:

Typically, disaster-recovery worksites are governmental agencies and community/faith-based organizations (CBO). Private, for-profit worksites may also be approved to host eligible temporary disaster-relief workers under the following conditions:

- a) CSRC, in coordination with the county's disaster-recovery team, identifies the need for and use of private for-profit worksites AND
- b) The delivery of temporary disaster-relief activities through a private for-profit worksite is coordinated through a governmental entity or CBO AND
- c) The funding of temporary disaster-relief positions shall not duplicate or supplant other funding.

2. Work on private properties is authorized under the following circumstances:

- a) The specific work on private properties has been approved by DOL AND
- b) The work is necessary to remove health and safety hazards to the larger community located on private lands or around homes or other structures and only to return them to a safe and habitable level and not to improve them AND
- c) The work is intended to address or alleviate specific economic or employment-related impacts of the disaster, such as clean-up work needed for disaster-affected employers to resume operations AND
- d) Priority is to be given to older individuals and individuals with disabilities AND
- e) Funds may not be used to cover the cost of materials to do repairs.

In LWDA 20, priority for work on private properties will be given to homes of individuals over age 70, those with a documented disability, or recipients of public assistance. Documentation of these priority groups must be presented along with the request for the specific work needed. If potential private properties in need of work are identified, CSRC will submit requests for approval to DEO who will, in turn, seek DOL approval. Approval from DOL must be secured prior to placement of any individuals at the worksite.

3. Coordination with FEMA and non-duplication of funds

Disaster-relief activities must be coordinated with the appropriate local emergency management agencies to avoid duplication of benefits and ensure that grant activities appropriately respond to the affected community's needs after a disaster. CSRC must also coordinate with federal agencies responding to the disaster either through direct contact or through state or local agencies working with the federal agencies.

As FEMA and Disaster Recovery DWG funds can pay for similar services, CSRC must ensure funding is not duplicated by obtaining a written statement from the county, city and/or non-profit as to what services and/or funding FEMA is or will be supplying to the entity and what disaster-recovery services will be provided by disaster-relief temporary workers. This will provide documentation to show that Disaster Recovery DWG funds are not duplicated with FEMA funded services/activities. The written statement must include a brief description of what staff, equipment, supplies, etc., are being paid through FEMA vs. Disaster Recovery DWG sources. When a Disaster Recovery DWG funded disaster-relief temporary job participant works at a site which is later approved for FEMA reimbursement, and it is time for FEMA to reimburse the costs of the project, the wages of the temporary job participants must be deducted from the cost of the project before FEMA reimburses 75% of the cost of the project to the local government. Worksite employers must agree, in writing, to reimburse DWG grant funds should other funds become available for the same activities.

4. Prioritizing Disaster-Relief Worksites

CSRC will prioritize clean-up of the disaster area's most severely damaged public facilities and the cleanup and provision of humanitarian assistance to economically disadvantaged areas within the disaster area. Deployment of the most appropriate temporary disaster-relief jobs will be made through consultation with local government, community and faith-based organizations, economic development and industry stakeholders, etc. Priorities for the types of disaster-relief jobs will be based on an assessment of the following factors:

- a) Physical impact on public properties
- b) Human impact on the elderly, people with disabilities, low-income and other special needs populations
- c) Impact on organizations that are needed to respond to the disaster or emergency (governmental, community and faith-based)
- d) Impact on local businesses, industry sectors, and the overall economic health of the area

3. Approval and Tracking of Worksites

CSRC must approve all temporary disaster-recovery worksites and job duties for temporary disaster-relief workers. Worksite and job description information must be maintained and reported to DEO according to a schedule and in a format provided by DEO for each Disaster Recovery DWG. Worksite files must include:

- a) The worksite agreement between CSRC and the employer including nonduplication requirements. As CSRC uses a staffing agency as the Employer of Record (EOR), the agreement must also describe how the staffing agency will be engaged with the worksite employer and the temporary disaster-relief employees. The agreement must clearly identify the roles and responsibilities of each party, including who is responsible for day-to-day supervision, safety instruction, providing documentation of hours worked and wages paid, and compliance with labor standards.
 - a) Approved job descriptions
 - b) Evidence of appropriate OSHA/safety training
 - c) Evidence that supervisor orientation has taken place, including allowable activities, timekeeping and discipline of DWG participants
 - d) Description of supplies and equipment needed and responsibility for providing such
 - e) Copies of payroll records.

4. Employer of Record

Each temporary disaster-relief worker must have an employer of record. The employer of record is responsible for maintaining all personnel and payroll records related to the employment of temporary disaster-relief workers, including employer and employee withholdings, and other benefits, if applicable. The employer of record may be responsible for unemployment claims filed by temporary disaster-relief workers when their assignment ends and is required to secure workers' compensation for temporary disaster-relief workers and ensure that the participants receive adequate OSHA/security training.

CSRC utilizes a staffing agency as the Employer of Record for all DWG participants. The staffing agency is procured through a Request for Proposal process and selected by internal committee. The selected staffing agency is awarded the contract on an annual basis which may be renewed by the CSRC Board of Directors for up to four years, contingent upon satisfaction of performance expectations.

5. Monitoring

Each worksite must be monitored by CSRC as part of its formal programmatic & fiscal monitoring plan. The formal monitoring must be conducted by an independent person or entity not engaged in worksite development/management or case management. The worksite monitor must engage with worksite supervisors and temporary disaster-relief workers on-site or via Microsoft Teams or Zoom if on-site visits are not safe. Monitoring visits must be documented in a written report and address corrective actions, as needed. If at any time, CSRC becomes aware of temporary disaster-relief workers being employed in activities that are not disaster-relief activities, immediate action must be taken to remedy the finding and/or terminate the agreement.

Refer to –

Disaster Recovery Dislocated Worker Grants Procedure
CSRC Internal Monitoring Plan

AGENDA ITEM SUMMARY

Title	Review and Approve Revisions to WIOA Youth - Supportive Services Policy
Strategic Plans/Goals	Optimal Use of Resources
Policy/Plan/Law	Workforce Innovation & Opportunity Act
Action Requested	Review and Approve Revisions to the WIOA Supportive Services Policy
Background	<p>The Workforce Innovation and Opportunity Act (WIOA) requires that WIOA participants have access to limited funds designated through program design to help them overcome barriers to employment. Supportive service payments are issued on a case-by-case basis and determined by the individual participant's needs under WIOA regulations.</p> <p>The policy was updated to reflect an increase in the allowable cost for background screenings due to a change in local pricing.</p>
Staff Recommendations	Approve revisions to the WIOA Youth - Supportive Services Policy
Supporting Material	WIOA Youth - Supportive Services Policy Draft
Board Staff	<p>Brian Bauer President/CEO bbauer@careersourcerc.com 1-866-482-4473 ext. 418</p>



PURPOSE

To establish a uniform standard for providing supportive services to Workforce Innovation & Opportunity Act (WIOA) Youth program participants of CareerSource Research Coast (CSRC). To avoid duplication, WIOA Youth Program staff shall coordinate and provide cost-effective support services to participants by either connecting participants to other resources or when appropriate WIOA funding is available. CSRC shall authorize supportive services when a participant demonstrates the financial need, when the participant will not be successful without the support, and when no alternative funding is available to pay for such supportive service.

REFERENCES

Section 129 of the Workforce Innovation & Opportunity Act. WIOA Desk Reference; Supportive Services, June 2017 Edition, Employment and Training Administration, United States Department of Labor, U.S. Department of Labor Training and Employment Guidance Letter No. TEGL 21-16, and CareerSource Florida Administrative Policy No. 109.

BACKGROUND

Supportive services, one of the fourteen program elements for the WIOA youth program, are services that enable an individual to participate in WIOA activities. These supportive services include but are not limited to assistance with transportation, child care, housing, health care, educational testing, work-related attire, and work-related tools.

LOCAL POLICY

To help WIOA Youth program participants overcome barriers to employment and training services, supportive services may be provided to youth actively enrolled and participating in a training activity. Staff must assess the youth's financial need for supportive services during the initial objective assessment and throughout the youth's enrollment in career and training services. WIOA-funded supportive services may be provided to youth only after staff has determined and appropriately documented the following:

- Supportive services are necessary for the youth to complete the WIOA career or training services.
- The identified supportive service is not available through other agencies, programs, or services.
 - If available through other sources, staff must document how/why referrals to other agencies for the supportive service would create a hardship for the participant.
- Staff has documented the need for the supportive service in the participant's Individual Service Strategy (ISS) OR Individual Employment Plan (IEP).
- WIOA Youth participant has completed and signed a Statement of Need documenting the financial need for support and the cost of the requested supportive services. A copy of the form must be maintained in the participant's case file.
- Staff has recorded the appropriate code in the State's Management Information System, Employ Florida, along with a supporting case note documenting the need for the supportive service, as reflected in the IEP.

Staff must ensure supportive services provided are used for their intended purpose and must not be issued to a third party on behalf of the WIOA Youth participant. Supportive services are purchased directly from the appropriate vendor; CSRC does not reimburse youth for costs incurred. The availability of supportive services may vary with each program year and is based on WIOA Youth Program funding.



Due to limited WIOA Youth program funding, CSRC does not regularly authorize supportive service payments for housing expenses, childcare/dependent care, legal fees, fines, late fees, court costs, or any item not listed in the chart below. However, requests for support services not listed may be approved by the WIOA Youth Program Manager.

SUPPORT SERVICE LIMITATIONS PER YOUTH PER PROGRAM YEAR		
Support Service	Cost Limitation	Quantity Limitation
Uniforms	\$75.00	2 Tops, 2 Bottoms
Shoes	\$50.00	One Pair
Safety Steel Toe Boots	\$75.00	One Pair
Interview Attire	\$75.00	2 Tops, 2 Bottoms, and Shoes
Tools	\$100.00	No Quantity Limitation
Background Screening	\$55.00 100.00	No Quantity Limitation
Physicals/Drug Screening	\$100.00	No Quantity Limitation
Bus Passes	\$35.00	One Book Per Month Maximum
Gas Cards	Based on Mileage, Not to Exceed \$25.00	One Per Month Maximum
Educational Testing, Licensing Fees, Required Textbooks	\$300.00	No Quantity Limitation
Required Accommodations for Youth with Disabilities	No Predetermined Limit-Based on Documentation of Need and Manager approval	No Quantity Limitation
Driver's License, Permit, State ID	\$65.00	No Quantity Limitation

Reference Documents:

WIOA Youth - Supportive Services Procedure

PURPOSE

To establish a uniform standard for providing supportive services to Workforce Innovation & Opportunity Act (WIOA) Youth program participants of CareerSource Research Coast (CSRC). To avoid duplication, WIOA Youth Program staff shall coordinate and provide cost-effective support services to participants by either connecting participants to other resources or when appropriate WIOA funding is available. CSRC shall authorize supportive services when a participant demonstrates the financial need, when the participant will not be successful without the support, and when no alternative funding is available to pay for such supportive service.

REFERENCES

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BACKGROUND

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- Supportive services are necessary for the youth to complete the WIOA career or training services.
- The identified supportive service is not available through other agencies, programs, or services.
 - If available through other sources, staff must document how/why referrals to other agencies for the supportive service would create a hardship for the participant.
- Staff has documented the need for the supportive service in the participant's Individual Service Strategy (ISS) OR Individual Employment Plan (IEP).
- WIOA Youth participant has completed and signed a Statement of Need documenting the financial need for support and the cost of the requested supportive services. A copy of the form must be maintained in the participant's case file.
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Staff must ensure supportive services provided are used for their intended purpose and must not be issued to a third party on behalf of the WIOA Youth participant. Supportive services are purchased directly from the appropriate vendor; CSRC does not reimburse youth for costs incurred. The availability of supportive services may vary with each program year and is based on WIOA Youth Program funding.

Due to limited WIOA Youth program funding, CSRC does not regularly authorize supportive service payments for housing expenses, childcare/dependent care, legal fees, fines, late fees, court costs, or any item not listed in the chart below. However, requests for support services not listed may be approved by the WIOA Youth Program Manager.

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Tools	\$100.00	No Quantity Limitation
Background Screening	\$100.00	No Quantity Limitation
Physicals/Drug Screening	\$100.00	No Quantity Limitation
Bus Passes	\$35.00	One Book Per Month Maximum
Gas Cards	Based on Mileage, Not to Exceed \$25.00	One Per Month Maximum
Educational Testing, Licensing Fees, Required Textbooks	\$300.00	No Quantity Limitation
Required Accommodations for Youth with Disabilities	No Predetermined Limit- Based on Documentation of Need and Manager approval	No Quantity Limitation
Driver's License, Permit, State ID	\$65.00	No Quantity Limitation

Reference Documents:

WIOA Youth - Supportive Services Procedure

AGENDA ITEM SUMMARY

Title	Review and Approve Revisions to the WIOA Youth Incentive Payments Policy
Strategic Plans/Goals	Optimal Use of Resources
Policy/Plan/Law	Workforce Innovation & Opportunity Act
Action Requested	Review and Approve Revisions to the WIOA Youth Incentive Payments Policy
Background	<p>WIOA regulations authorize the use of incentive payments for youth participants. Incentive payments are allowable for recognition and achievements directly tied to training activities, education, and work experience. Local Workforce Development Boards are tasked with determining the value of the incentive payments and to create policies governing their use.</p> <p>The local policy was updated to clarify eligibility requirements for incentives available to WIOA Youth participants and to amend the monetary value for the job shadow incentive.</p>
Staff Recommendations	Review and Approve the WIOA Youth Incentive Payments Policy
Supporting Material	WIOA Youth Incentive Payments Policy
Board Staff	<p>Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 418</p>



PURPOSE

To establish a uniform standard for providing incentive payments to Workforce Innovation and Opportunity Act (WIOA) Youth Program participants of CareerSource Research Coast (CSRC).

REFERENCE

20 CFR 681.640. U.S. Department of Labor Training and Employment Guidance Letter No. 21-16.

BACKGROUND

WIOA regulations authorize the use of incentive payments for youth participants. Unlike supportive services, incentives are permitted for recognition and achievements directly tied to training activities, education, and work experience. In addition, Local Workforce Development Boards may determine the value of the incentive payments and create policies related to their use. Achievements completed prior to WIOA Youth enrollment do not qualify for incentives.

Opportunities for WIOA Youth to earn incentives must be outlined in writing and reviewed with the participant to ensure a thorough understanding of program requirements. Supporting documentation of the activities completed or milestones achieved must be documented in the participant’s file as verification of achievement.

LOCAL POLICY

For CSRC, In-School Youth (ISY) participants are limited to a maximum incentive earnings of \$600 and Out-of-School Youth (OSY) participants are limited to maximum incentive earnings of \$650 per program year. If extenuating circumstances require funding in excess of the allowable limits, exceptions may be made upon request by the WIOA Youth Program Manager to the CSRC staff overseeing the WIOA Youth Workforce Service Contract and approved by CSRC’s Chief Financial Officer.

Incentive payments are based on the availability of funding and may be declined, adjusted, and/or discontinued due to changes in funding, budgets, and contracts, without notice. A participant’s lack of satisfactory performance/progress or disciplinary issues may delay receipt of any/all incentives until resolved.

CSRC offers the incentives listed below to WIOA Youth participants as determined allowable and upon meeting the requirements listed for each. Complete details regarding specific requirements for each may be found on the OSY Youth Connections Incentive Plan and ISY Youth Connections Incentive Plan.

Type	Description	Value	Limit Per Program Year	ISY, OSY, or Both
Successful Grade Report	Submission of end of term grade report reflecting satisfactory progress in a current education program.	\$25	Two	ISY
Success in Education	Attainment of Dean’s List, Honor Roll, or Perfect Attendance reports in conjunction with a successful grade report.	\$50	One	ISY



**WORKFORCE INNOVATION & OPPORTUNITY ACT YOUTH
 INCENTIVE PAYMENTS POLICY**
 ORIGINAL APPROVAL DATE: 8/17/2021
 REVISION DATE: 10/05/2021
 BOARD EFFECTIVE DATE: 8/25/10/27/2021

Type	Description	Value	Limit Per Program Year	ISY, OSY, or Both
YESS Class Completion	Completion of eight core modules of the YESS Work Readiness curriculum.	\$100	One	Both
Job Shadowing	Completion of a minimum of ten - twelve documented hours "shadowing" a professional in the industry or field identified in the participant's career plan.	\$75 - OSY \$50 - ISY	One - OSY Two - ISY	Both
Internship Completion	Completion an internship for nine-six - eight consecutive weeks working 140 hours minimum/ 192 hours maximum.	\$150	One	Both
Basic Skills Upgrade	Increase of at least one Educational Functioning Level. Must be basic skills deficient at the time of enrollment.	\$50 - OSY \$25 - ISY	Two	Both
Credentialing – Long term Occupational Skills Credential	Attainment of a state or nationally recognized certification requiring long-term academic or occupational skills upgrades/training.	\$100	One	Both
Credentialing – GED/High School Diploma	Attainment of a state or nationally recognized high school diploma or GED.	\$200 - OSY \$150 - ISY	One	Both
Financial Literacy	Completion of an assigned Financial Literacy course.	\$25	One	Both
Leadership/ Entrepreneurial Project	Planning and execution of an approved leadership/entrepreneurial project.	\$25	One	Both
Education Exploration	Completion of at least one higher education institution visit.	\$25	One	Both
Youth Positive Outcome- Entered Employment/Job Retention	Obtained employment, earned an occupational credential, and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment).	\$150	One	Both



Type	Description	Value	Limit Per Program Year	ISY, OSY, or Both
Youth Positive Outcome- Enrolled in Post-Secondary Education or Occupational Skills Training	Earned an occupational credential and enrollment/ attendance in post-secondary education <u>and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment):-</u>	\$150	One	Both
Youth Positive Outcome- Enlisted in the Military	Earned an occupational credential and enlisted in the military <u>and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment):-</u>	\$150	One	Both
Youth Positive Outcome- Enrolled in a State Approved Apprenticeship Program	Earned an occupational credential and entered a state-approved apprenticeship <u>and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment):-</u>	\$150	One	Both
2nd Quarter Employment Retention	Verification of employment or school attendance during the second quarter after program exit.	\$75	One	Both
4th Quarter Employment Retention	Verification of employment or school attendance during the fourth quarter after program exit.	\$75	One	Both

Referenced Documents:

OSY Youth Connections Incentive Plan

ISY Youth Connections Incentive Plan

WIOA Youth Incentive Payments Procedure

PURPOSE

To establish a uniform standard for providing incentive payments to Workforce Innovation and Opportunity Act (WIOA) Youth Program participants of CareerSource Research Coast (CSRC).

REFERENCE

20 CFR 681.640. U.S. Department of Labor Training and Employment Guidance Letter No. 21-16.

BACKGROUND

WIOA regulations authorize the use of incentive payments for youth participants. Unlike supportive services, incentives are permitted for recognition and achievements directly tied to training activities, education, and work experience. In addition, Local Workforce Development Boards may determine the value of the incentive payments and create policies related to their use. Achievements completed prior to WIOA Youth enrollment do not qualify for incentives.

Opportunities for WIOA Youth to earn incentives must be outlined in writing and reviewed with the participant to ensure a thorough understanding of program requirements. Supporting documentation of the activities completed or milestones achieved must be documented in the participant's file as verification of achievement.

LOCAL POLICY

For CSRC, In-School Youth (ISY) participants are limited to a maximum incentive earnings of \$600 and Out-of-School Youth (OSY) participants are limited to maximum incentive earnings of \$650 per program year. If extenuating circumstances require funding in excess of the allowable limits, exceptions may be made upon request by the WIOA Youth Program Manager to the CSRC staff overseeing the WIOA Youth Workforce Service Contract and approved by CSRC's Chief Financial Officer.

Incentive payments are based on the availability of funding and may be declined, adjusted, and/or discontinued due to changes in funding, budgets, and contracts, without notice. A participant's lack of satisfactory performance/progress or disciplinary issues may delay receipt of any/all incentives until resolved.

CSRC offers the incentives listed below to WIOA Youth participants as determined allowable and upon meeting the requirements listed for each. Complete details regarding specific requirements for each may be found on the OSY Youth Connections Incentive Plan and ISY Youth Connections Incentive Plan.

Type	Description	Value	Limit Per Program Year	ISY, OSY, or Both
Successful Grade Report	Submission of end of term grade report reflecting satisfactory progress in a current education program.	\$25	Two	ISY
Success in Education	Attainment of Dean's List, Honor Roll, or Perfect Attendance reports in conjunction with a successful grade report	\$50	One	ISY

Type	Description	Value	Limit Per Program Year	ISY, OSY, or Both
YESS Class Completion	Completion of eight core modules of the YESS Work Readiness curriculum.	\$100	One	Both
Job Shadowing	Completion of a minimum of ten- twelve documented hours “shadowing” a professional in the industry or field identified in the participant’s career plan.	\$75 - OSY \$50- ISY	One - OSY Two - ISY	Both
Internship Completion	Completion an internship for six- eight consecutive weeks working 140 hours minimum/ 192 hours maximum.	\$150	One	Both
Basic Skills Upgrade	Increase of at least one Educational Functioning Level. Must be basic skills deficient at the time of enrollment.	\$50 - OSY \$25 - ISY	Two	Both
Credentialing – Long term Occupational Skills Credential	Attainment of a state or nationally recognized certification requiring long-term academic or occupational skills upgrades/training.	\$100	One	Both
Credentialing – GED/High School Diploma	Attainment of a state or nationally recognized high school diploma or GED.	\$200 -OSY \$150 - ISY	One	Both
Financial Literacy	Completion of an assigned Financial Literacy course.	\$25	One	Both
Leadership/ Entrepreneurial Project	Planning and execution of an approved leadership/entrepreneurial project.	\$25	One	Both
Education Exploration	Completion of at least one higher education institution visit.	\$25	One	Both
Youth Positive Outcome- Entered Employment/Job Retention	Obtained employment, earned an occupational credential, and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment).	\$150	One	Both

Type	Description	Value	Limit Per Program Year	ISY, OSY, or Both
Youth Positive Outcome- Enrolled in Post-Secondary Education or Occupational Skills Training	Earned an occupational credential and enrollment/ attendance in post-secondary education and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment).	\$150	One	Both
Youth Positive Outcome- Enlisted in the Military	Earned an occupational credential and enlisted in the military and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment).	\$150	One	Both
Youth Positive Outcome- Enrolled in a State Approved Apprenticeship Program	Earned an occupational credential and entered a state-approved apprenticeship and gained a basic skills upgrade (if youth is basic-skills-deficient at enrollment).	\$150	One	Both
2nd Quarter Employment Retention	Verification of employment or school attendance during the second quarter after program exit.	\$75	One	Both
4th Quarter Employment Retention	Verification of employment or school attendance during the fourth quarter after program exit.	\$75	One	Both

Referenced Documents:

OSY Youth Connections Incentive Plan
 ISY Youth Connections Incentive Plan
 WIOA Youth Incentive Payments Procedure

AGENDA ITEM SUMMARY

Title	Review and Approve the Local Targeted Occupations List (LTOL) 2 nd Quarter PY 2021-2022
Strategic Plans/Goals	Strong Advancement of Existing and Emerging Local Targeted Industry Clusters
Policy/Plan/Law	Workforce Innovation & Opportunity Act; CareerSource Florida Administrative Policy 82 – Local Targeted Occupations List Requirements
Action Requested	Review and Approve the LTOL for the 2 nd Quarter PY 2021-2022
Background	Pursuant to CareerSource Florida policy, LWDBs are to develop their LTOLs, in consultation with local business and industry representatives, using the LMS-generated Demand Occupations Lists, as well as other resources, such as Help Wanted Online Lists and Supply/Demand lists. As part of CSRC’s local policy, the LTOL is to be reviewed and approved on a quarterly basis to add occupations in demand or delete occupations which are declining.
Staff Recommendations	Staff reviewed local labor market information and resources regarding the LTOL. There are no recommended additions or deletions of occupations to the 1st Quarter of PY 2021 – 2022 list that was approved at the June 30, 2021 Board of Directors meeting. Staff recommends approval of this LTOL for the 2nd Quarter of PY 2021-2022.
Supporting Material	CareerSource Research Coast Local Targeted Occupations List
Board Staff	Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 518

2021-22 Local Targeted Occupations List

Workforce Development Area 20 - Indian River, Martin, and Saint Lucie Counties

Sorted by Occupational Title

Selection Criteria:

- 1 FLDOE Training Code 3 (PSAV Certificate), 4 (Community College Credit/Degree), or 5 (Bachelor's Degree)
- 2 30 annual openings and positive growth
- 3 Mean Wage of \$15.24/hour and Entry Wage of \$12.40/hour
- 4 High Skill/High Wage (HSHW) Occupations: Mean Wage of \$23.89/hour and Entry Wage of \$15.24/hour

Legend

- † SOC Code and Occupational Title refer to Standard Occupational Classification codes and titles.
- †† HSHW = High Skill/High Wage.
- ††† Data Source:
- R = Meets regional wage and openings criteria based on state Labor Market Statistics employer survey data. Regional data are shown.
- S = Meets statewide wage and openings criteria based on state Labor Market Statistics employer survey data. Statewide data are shown.
- NR = Not releasable.
- EFI - Enterprise Florida, Inc.

SOC Code†	HSHW††	Occupational Title†	Annual Percent Growth	Annual Openings	2018 Hourly Wage		FLDOE Training Code	In EFI Targeted Industry?	Data Source†††
					Mean	Entry			
132011	HSHW	Accountants and Auditors	0.02	169	\$37.77	\$21.95	5	Yes	R
113011	HSHW	Administrative Services Managers	0.02	30	\$43.29	\$24.46	4	Yes	R
493011	HSHW	Aircraft Mechanics and Service Technicians	0.01	36	\$29.38	\$16.00	3	Yes	R
532011	HSHW	Airline Pilots, Copilots, and Flight Engineers	0.01	610	\$113.51	\$69.15	4	Yes	S
274011		Audio and Video Equipment Technicians	0.03	869	\$23.38	\$14.44	4	Yes	S
493021		Automotive Body and Related Repairers	0.01	33	\$18.60	\$13.36	3	Yes	R
493023		Automotive Service Technicians and Mechanics	0.01	157	\$21.50	\$13.51	3	Yes	R
433031		Bookkeeping, Accounting, and Auditing Clerks	0.00	13212	\$20.99	\$14.03	4	Yes	S
472021		Brickmasons and Blockmasons	0.02	882	\$18.61	\$12.70	3	No	S
493031	HSHW	Bus and Truck Mechanics and Diesel Engine Specialists	0.02	30	\$25.03	\$19.52	3	Yes	R
533022		Bus Drivers, School or Special Client	0.01	89	\$16.72	\$12.58	3	Yes	R
533021		Bus Drivers, Transit and Intercity	0.05	31	\$17.84	\$14.45	3	No	R
131199		Business Operations Specialists, All Other	0.02	216	\$25.89	\$13.48	4	Yes	R
535021	HSHW	Captains, Mates, and Pilots of Water Vessels	0.02	742	\$29.34	\$18.11	3	Yes	S
472031		Carpenters	0.02	233	\$19.78	\$15.02	3	Yes	R
472051		Cement Masons and Concrete Finishers	0.01	1755	\$19.31	\$14.49	3	Yes	S
351011	HSHW	Chefs and Head Cooks	0.04	57	\$29.71	\$17.73	3	Yes	R
111011	HSHW	Chief Executives	0.01	37	\$63.90	\$25.09	5	Yes	R
131031	HSHW	Claims Adjusters, Examiners, and Investigators	0.00	2070	\$30.92	\$20.07	3	Yes	S
212011		Clergy	0.01	55	\$27.68	\$14.98	5	Yes	R
532012	HSHW	Commercial Pilots	0.02	31	\$33.97	\$15.21	3	Yes	R
211099		Community and Social Service Specialists, All Other	0.01	52	\$17.62	\$13.47	5	Yes	R
131141	HSHW	Compensation, Benefits, and Job Analysis Specialists	0.02	756	\$26.93	\$17.88	4	Yes	S
131041	HSHW	Compliance Officers	0.01	32	\$31.60	\$17.73	3	Yes	R
151143	HSHW	Computer Network Architects	0.02	979	\$51.96	\$34.03	3	Yes	S
151152	HSHW	Computer Network Support Specialists	0.02	1028	\$29.34	\$17.96	3	Yes	S
151199	HSHW	Computer Occupations, All Other	0.01	1118	\$37.67	\$17.86	3	Yes	S
151131	HSHW	Computer Programmers	0.02	1169	\$41.69	\$23.31	3	Yes	S
151121	HSHW	Computer Systems Analysts	0.02	2652	\$43.26	\$24.53	4	Yes	S
151151		Computer User Support Specialists	0.02	102	\$21.87	\$14.32	3	Yes	R
474011	HSHW	Construction and Building Inspectors	0.01	34	\$27.09	\$19.55	3	Yes	R
119021	HSHW	Construction Managers	0.01	77	\$54.56	\$26.66	4	Yes	R
131051	HSHW	Cost Estimators	0.01	47	\$29.17	\$18.53	4	Yes	R
151141	HSHW	Database Administrators	0.02	669	\$45.51	\$27.69	4	Yes	S
319091		Dental Assistants	0.02	74	\$19.09	\$16.06	3	Yes	R
292021	HSHW	Dental Hygienists	0.01	31	\$33.19	\$29.28	4	Yes	R
292032	HSHW	Diagnostic Medical Sonographers	0.03	522	\$30.43	\$22.17	3	Yes	S
472081		Drywall and Ceiling Tile Installers	0.02	44	\$20.97	\$15.69	3	No	R
472111		Electricians	0.01	170	\$19.76	\$14.84	3	Yes	R
252021	HSHW	Elementary School Teachers, Except Special Education	0.01	167	\$29.29	\$22.28	5	No	R
512091		Fiberglass Laminators and Fabricators	0.02	37	\$16.98	\$13.85	3	Yes	R
113031	HSHW	Financial Managers	0.03	64	\$57.96	\$25.56	5	Yes	R
332011	HSHW	Firefighters	0.00	1827	\$32.55	\$23.33	3	Yes	S
371012	HSHW	First-Line Superv. Landscaping & Groundskeeping Workers	0.02	113	\$27.38	\$18.14	3	Yes	R
471011	HSHW	First-Line Superv. of Construction and Extraction Workers	0.01	160	\$32.54	\$19.89	4	Yes	R
371011		First-Line Superv. of Housekeeping & Janitorial Workers	0.02	49	\$23.32	\$15.29	3	Yes	R
491011	HSHW	First-Line Superv. of Mechanics, Installers, and Repairers	0.02	69	\$29.15	\$19.84	3	Yes	R
431011	HSHW	First-Line Superv. of Office and Admin. Support Workers	0.01	12867	\$28.38	\$17.53	4	Yes	S

Selection Criteria:

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- 4 High Skill/High Wage (HSHW) Occupations:
Mean Wage of \$23.89/hour and Entry Wage of \$15.24/hour

Legend

- † SOC Code and Occupational Title refer to Standard Occupational Classification codes and titles.
- †† HSHW = High Skill/High Wage.
- ††† Data Source:
- R = Meets regional wage and openings criteria based on state Labor Market Statistics employer survey data. Regional data are shown.
- S = Meets statewide wage and openings criteria based on state Labor Market Statistics employer survey data. Statewide data are shown.
- NR = Not releasable.
- EFI - Enterprise Florida, Inc.

SOC Code†	HSHW††	Occupational Title†	Annual Percent Growth	Annual Openings	2018 Hourly Wage		FLDOE Training Code	In EFI Targeted Industry?	Data Source†††
					Mean	Entry			
511011	HSHW	First-Line Superv. of Production and Operating Workers	0.01	76	\$27.85	\$16.47	3	Yes	R
331099		First-Line Superv., Protective Service Workers, All Other	0.02	662	\$22.72	\$13.88	3	Yes	S
531031	HSHW	First-Line Supervisors of Material Moving Vehicle Operators	0.01	1311	\$28.32	\$17.81	3	Yes	S
411012	HSHW	First-Line Supervisors of Non-Retail Sales Workers	0.01	61	\$34.70	\$19.41	4	Yes	R
391021		First-Line Supervisors of Personal Service Workers	0.03	2046	\$21.96	\$14.13	3	Yes	S
411011		First-Line Supervisors of Retail Sales Workers	0.01	396	\$22.15	\$14.38	3	Yes	R
119051		Food Service Managers	0.03	161	\$24.42	\$13.10	4	Yes	R
111021	HSHW	General and Operations Managers	0.02	295	\$44.86	\$21.29	4	Yes	R
472121		Glaziers	0.02	721	\$20.30	\$15.19	3	Yes	S
271024		Graphic Designers	0.02	31	\$19.75	\$13.91	4	Yes	R
292099		Health Technologists and Technicians, All Other	0.02	941	\$21.43	\$13.45	3	Yes	S
499021		Heating, A.C., and Refrigeration Mechanics and Installers	0.01	91	\$18.75	\$13.36	3	Yes	R
533032		Heavy and Tractor-Trailer Truck Drivers	0.01	204	\$18.97	\$13.81	3	Yes	R
131071	HSHW	Human Resources Specialists	0.02	100	\$26.72	\$17.76	5	Yes	R
499041		Industrial Machinery Mechanics	0.02	1698	\$21.93	\$14.95	3	Yes	S
537051		Industrial Truck and Tractor Operators	0.01	3811	\$18.34	\$12.37	3	Yes	S
151122	HSHW	Information Security Analysts	0.02	565	\$43.26	\$26.49	3	Yes	S
413021	HSHW	Insurance Sales Agents	0.01	100	\$30.88	\$17.65	3	Yes	R
252012	HSHW	Kindergarten Teachers, Except Special Education	0.02	71	\$29.59	\$21.99	5	No	R
292061		Licensed Practical and Licensed Vocational Nurses	0.02	145	\$22.87	\$18.36	3	Yes	R
434131		Loan Interviewers and Clerks	0.01	1629	\$22.10	\$15.46	3	Yes	S
132072	HSHW	Loan Officers	0.01	1690	\$34.72	\$18.08	4	Yes	S
514041		Machinists	0.01	34	\$22.65	\$16.13	3	Yes	R
499071		Maintenance and Repair Workers, General	0.02	11523	\$18.01	\$12.39	3	Yes	S
131111	HSHW	Management Analysts	0.03	117	\$43.51	\$20.99	5	Yes	R
119199	HSHW	Managers, All Other	0.02	70	\$43.87	\$22.77	4	Yes	R
131161		Market Research Analysts and Marketing Specialists	0.03	77	\$24.63	\$13.66	5	Yes	R
319011	HSHW	Massage Therapists	0.04	58	\$30.70	\$15.21	3	Yes	R
292010	HSHW	Medical and Clinical Laboratory Technologists and Technicians	0.02	1713	\$25.99	\$15.73	4	Yes	S
119111	HSHW	Medical and Health Services Managers	0.02	61	\$49.73	\$30.58	5	Yes	R
319092		Medical Assistants	0.03	228	\$15.90	\$12.86	3	Yes	R
292071		Medical Records and Health Information Technicians	0.02	925	\$19.87	\$12.82	4	Yes	S
436013		Medical Secretaries	0.02	98	\$16.72	\$12.60	3	Yes	R
131121	HSHW	Meeting, Convention, and Event Planners	0.03	1194	\$24.67	\$15.51	4	Yes	S
252022	HSHW	Middle School Teachers, Exc. Special & Voc. Education	0.01	87	\$30.68	\$23.95	5	No	R
493051		Motorboat Mechanics and Service Technicians	0.01	30	\$21.04	\$13.78	3	Yes	R
151142	HSHW	Network and Computer Systems Administrators	0.02	30	\$33.67	\$25.06	4	Yes	R
311014		Nursing Assistant	0.02	400	\$12.47	\$12.07	3	No	R
472073		Operating Engineers/Construction Equipment Operators	0.01	93	\$19.10	\$15.37	3	Yes	R
472141		Painters, Construction and Maintenance	0.01	3534	\$17.12	\$13.30	3	Yes	S
232011	HSHW	Paralegals and Legal Assistants	0.01	87	\$23.92	\$17.64	3	Yes	R
292041		Paramedics	0.00	10	\$15.99	\$12.87	4	Yes	R
132052	HSHW	Personal Financial Advisors	0.02	44	\$55.56	\$17.70	5	Yes	R
372021		Pest Control Workers	0.01	44	\$17.77	\$13.08	3	No	R
292052		Pharmacy Technicians	0.02	53	\$16.03	\$12.51	3	Yes	R
319097		Phlebotomists	0.03	1346	\$16.45	\$12.85	3	Yes	S
312021	HSHW	Physical Therapist Assistants	0.03	30	\$29.63	\$23.01	4	Yes	R
472151		Pipelayers	0.01	559	\$19.38	\$16.19	3	Yes	S
472152		Plumbers, Pipefitters, and Steamfitters	0.01	92	\$22.92	\$16.14	3	Yes	R
333051	HSHW	Police and Sheriff's Patrol Officers	0.01	68	\$24.88	\$18.25	3	No	R
251199	HSHW	Postsecondary Teachers, All Other	0.02	2041	\$33.61	\$17.29	4	No	S
119141	HSHW	Property, Real Estate & Community Association Managers	0.01	48	\$26.46	\$16.26	4	Yes	R

Selection Criteria:

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Mean Wage of \$23.89/hour and Entry Wage of \$15.24/hour

Legend

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 EFI - Enterprise Florida, Inc.

SOC Code†	HSHW††	Occupational Title†	Annual Percent Growth	Annual Openings	2018 Hourly Wage		FLDOE Training Code	In EFI Targeted Industry?	Data Source†††
					Mean	Entry			
292053		Psychiatric Technicians	0.02	47	\$15.86	\$12.60	3	Yes	R
292034	HSHW	Radiologic Technologists	0.02	1112	\$27.45	\$19.60	3	Yes	S
419021		Real Estate Brokers	0.02	874	\$29.34	\$13.81	3	No	S
291141	HSHW	Registered Nurses	0.02	432	\$31.29	\$22.08	4	Yes	R
291126	HSHW	Respiratory Therapists	0.03	776	\$28.22	\$23.54	4	Yes	S
472181		Roofers	0.03	183	\$20.14	\$14.64	3	No	R
535011		Sailors and Marine Oilers	0.02	555	\$15.40	\$13.35	3	No	S
112022	HSHW	Sales Managers	0.01	42	\$56.41	\$29.58	5	Yes	R
414011	HSHW	Sales Representatives, Wholesale & Mfg, Tech. & Sci. Prod.	0.01	37	\$33.98	\$15.98	3	Yes	R
414012		Sales Representatives, Wholesale and Manufacturing, Other	0.01	11411	\$29.65	\$13.49	3	Yes	S
252031	HSHW	Secondary School Teachers, Exc. Special and Voc. Ed.	0.01	86	\$30.82	\$22.42	5	No	R
413031	HSHW	Securities and Financial Services Sales Agents	0.01	55	\$25.34	\$16.85	5	Yes	R
492098		Security and Fire Alarm Systems Installers	0.02	1094	\$22.13	\$15.43	3	No	S
472211		Sheet Metal Workers	0.01	31	\$19.48	\$15.31	3	Yes	R
435071		Shipping, Receiving, and Traffic Clerks	0.01	56	\$16.78	\$12.49	3	Yes	R
211093		Social and Human Service Assistants	0.02	59	\$19.19	\$12.68	3	Yes	R
151132	HSHW	Software Developers, Applications	0.04	68	\$43.48	\$25.50	4	Yes	R
252054	HSHW	Special Education Teachers, Secondary School	0.01	33	\$32.06	\$27.66	5	No	R
472221		Structural Iron and Steel Workers	0.02	506	\$21.16	\$16.08	3	Yes	S
292055		Surgical Technologists	0.01	809	\$22.19	\$16.10	3	Yes	S
492022	HSHW	Telecommunications Equipment Installers and Repairers	0.01	2258	\$28.37	\$19.41	3	Yes	S
499052		Telecommunications Line Installers and Repairers	0.01	32	\$19.97	\$13.53	3	Yes	R
472044		Tile and Marble Setters	0.02	827	\$19.90	\$15.51	3	Yes	S
131151	HSHW	Training and Development Specialists	0.01	50	\$25.93	\$15.34	5	Yes	R
113071	HSHW	Transportation, Storage, and Distribution Managers	0.01	513	\$46.32	\$26.13	4	Yes	S
319096		Veterinary Assistants and Laboratory Animal Caretakers	0.05	56	\$19.49	\$14.88	3	Yes	R
292056		Veterinary Technologists and Technicians	0.03	998	\$18.31	\$13.04	4	Yes	S
251194	HSHW	Vocational Education Teachers, Postsecondary	0.02	658	\$29.91	\$20.20	4	Yes	S
151134	HSHW	Web Developers	0.02	868	\$34.50	\$20.68	3	Yes	S
514121		Welders, Cutters, Solderers, and Brazers	0.01	52	\$19.88	\$15.93	3	Yes	R

AGENDA ITEM SUMMARY

Title	Taylor, Hall, Miller and Parker (THMP) Monitoring Report - Fall 2021 Monitoring
Strategic Plans/Goals	Effective Utilization of Current and Timely Operational Intelligence for all Stakeholders
Policy/Plan/Law	DEO Grantee/Sub-Grantee Agreement, CSRC Administrative Plan
Action Requested	None. Information only
Background	<p>CSRC monitors all administration and program operations to ensure maximum effectiveness and efficiency of all management, programmatic and fiscal systems. Monitoring should ensure that abuses in program operations are identified promptly, resulting in the prevention and/or elimination of any misuse of funds.</p> <p>Per State requirements, CSRC conducts internal monitoring on a scheduled basis. Various staff members with programmatic experience are utilized to ensure that programs comply with federal/state/local regulations and policies. Internal monitoring is also completed to track performance, reach goals and provide for continuous improvement. CSRC also contracts with an independent monitoring firm through a competitive procurement process to review any potential programmatic or fiscal issues.</p> <p>Staff will provide and review the results of the monitoring completed by CSRC’s independent monitoring firm, Taylor, Hall, Miller, and Parker (THMP), on August 30, 2021 - September 3, 2021.</p>
Staff Recommendations	None. Information Only.
Supporting Material	THMP Monitoring Report - September 13, 2021
Board Staff	Brian Bauer President/CEO bbauer@careersource.com (866) 482-4473 ext. 418

CAREERSOURCE RESEARCH COAST
PROGRAM YEAR 2021-2022
FINANCIAL & PROGRAMMATIC MONITORING
AS OF SEPTEMBER 2, 2021

REPORT #1



Taylor | Hall | Miller | Parker | P.A.



Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Board of Directors and Management of CareerSource Research Coast:

We have performed the procedures enumerated below in the attached sections on the fiscal and programmatic records of CareerSource Research Coast (CareerSource) as of September 2, 2021, for the program year ending June 30, 2022. CareerSource's management is responsible for the fiscal and programmatic records.

CareerSource has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of conducting fiscal and programmatic monitoring. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

For reporting purposes, findings and observations are as follows:

Findings—These items reflect non-compliance with governing regulations, internal policies, or contractual requirements and may illustrate questionable costs and/or problematic deficiencies in internal controls. These items can also indicate ineffective or improper procedures, systems, and/or records maintenance.

Observations—These items may be proactive in nature and highlight specific situations where particular changes may enhance customer service and program outcomes, strengthen internal controls or improve financial information and documentation.

The procedures and associated findings and observations are detailed in the following sections:

- I. CareerSource
- II. WIOA Adult/DW and NDWG
- III. WIOA Youth
- IV. Wagner-Peyser
- V. Welfare Transition Program (WTP)
- VI. Supplemental Nutrition Assistance Program (SNAP)

We were engaged by CareerSource to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the fiscal and programmatic records of CareerSource. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of CareerSource and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Taylor Hall Miller Parker, P.A.

September 13, 2021

I. CareerSource

Subrecipient Audit Review

1. We inspected the following audit report submitted by CareerSource's subrecipient:

- Eckerd Youth Alternatives, Inc. – Eckerd Connects – June 30, 2020

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

One-Stop Operator

1. We inquired of CareerSource staff and randomly selected the latest quarterly report prepared by CareerSource for the quarter ended June 30, 2021, to substantiate and report the status of the following primary One-Stop Operator responsibility roles:

- Coordinate the service delivery of participating One-Stop Partners
- MOUs/IFAs
- Disclose conflicts of interest
- Establish firewalls
- Provide recommendations to improve coordination of services among Partners and continuous improvement strategies

There were no findings or observations identified as a result of applying the procedures above to the reports selected.

Memorandum of Understandings (MOUs) and Infrastructure Funding Agreements (IFAs)

1. We randomly selected the PY21-22 MOU/IFA agreements for the One-Stop partners AARP Foundation and Indian River State College and inspected the agreements to determine if the following key elements as required by TEGLs 16-16 and 17-16 were included in the applicable document:

- Description of services
- One-Stop Operating/Infrastructure budget
- Access
- Referral
- Duration
- Modification process
- Signatories of Chief Elected Official, Local Board Director, and Partner
- Identification of all One-Stop Partners participating in the IFA
- A description of the periodic modification and review process for the IFA

There were no findings identified as a result of applying the procedures listed to the sample selected.

Observations:

1. Although the required partners are billed based on the current program year Operating/IFA budget, the detailed Operating/IFA budget prepared each program year is not distributed to the required partners. Additionally, the budget contained in the MOU/IFA document is for illustrative purposes only, to explain how the partner contributions are calculated. Language explaining this disclaimer was erroneously omitted from the document.

Recommendation:

The detailed PY21-22 IFA One-Stop Operating Budget and Partner IFA contributions should be sent to the required partners. Additionally, the next time the MOU/IFA is updated, language should be added to the budget section explaining that the budget listed is for illustrative purposes only.

Financial Review

1. We selected a random sample of 20 small purchases (less than \$100,000 per local policy), expense reimbursements and credit card charges (American Express, closing date 7/29/2021) from the period ended August 20, 2021, inspected current policies and procedures, and determined whether:
 - a. check data agreed to invoice(s);
 - b. the ACH payment traced to the transaction on the bank statement or the check contained an authorized signature and endorsement agreed to payee, or bank guaranteed lack of endorsement;
 - c. the disbursement was supported by proper documentation and approval;
 - d. purchasing and travel procedures were followed, and a cost or price analysis was performed, if applicable;
 - e. the cost was allowable, reasonable, and necessary;
 - f. the cost was properly allocated and classified;
 - g. payment traced to general ledger posting;
 - h. prior approval procedures were followed in accordance with DEO guidance; and
 - i. the cost was properly capitalized, if applicable.

Findings:

1. As a result of applying the procedures to the sample selected, we confirmed that small purchases and expense reimbursements were performed in compliance with policies and procedures, except for:
 - For the payment to vendor DML Products Inc (ck# 81118), proper procurement documentation was not maintained to substantiate use of the vendor. The procurement method was specified as sole source on CareerSource's posted two-party contract list.

Recommendation:

CareerSource should ensure that documentation is compiled/prepared to substantiate proper procurement of this vendor in accordance with local procurement procedures.

Observations:

1. As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve financial information and documentation:
 - Open Text, Inc. (ck# 81135) – A Purchase Authorization and Justification Form was not completed at the beginning of the fiscal year to document the decision, including use of micro-purchase procedures; however, a Purchase Authorization and Justification Form was completed during fieldwork.

Recommendation:

CareerSource should ensure that, for ongoing services that do not exceed the micro-purchase threshold, a Purchase Authorization and Justification Form is completed at the beginning of the fiscal year to document the decision, including use of micro-purchase procedures.

2. We randomly selected the 2020 WIOA Dislocated Worker (NFA ID# 39231), 2020 WIOA Youth (NFA ID# 39074), 2018 WIOA State Level – Apprenticeship Navigator (NFA ID# 39518), 2020 and 2021 Welfare Transition (NFA ID# 39411 and 40130), 2020 SNAP (NFA ID# 39482), and 2020 Wagner-Peyser (NFA ID# 39207) grants, obtained the Financial Report Summary (FRS) and supporting documentation for each NFA for the most recent month reported to DEO (July 2021), and performed the following:
 - a. Confirmed the mathematical accuracy.
 - b. Traced monthly and year-to-date expenditures to supporting schedules and the general ledger.
 - c. Determined whether costs were properly reported among the SERA cost categories.
 - d. Determined whether administrative costs were limited to the appropriate guidelines.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

Customer-Related Expenditures

1. We selected a random sample of four WIOA On-the-Job Training (OJT) reimbursement requests from PY21-22, and performed the following:
 - a. Confirmed the mathematical accuracy.
 - b. Determined whether the amount invoiced/reimbursed agreed with the OJT agreement/training plan.
 - c. Determined whether appropriate documentation as required by the contract/agreement was submitted to support payment.
 - d. For the customers included on the invoice, we determined whether:
 1. the customer was properly registered in Employ Florida (EF);
 2. an OJT activity was recorded; and
 3. the employment wage rate at case closure agreed with the information provided by the employer, if applicable.
 - e. Traced the payment to the general ledger.
 - f. Traced the payment to the cancelled check.

A1 Roof Trusses, LTD Company (ck# 81088, \$1,008.89)

Derecktor Ship Yard (ck# 81092, \$1,368.00)

Cleveland Clinic Martin Health (ck# 81100, \$1,861.29)

Two Way Radio Gear (ck# 81145, \$1,510.00)

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

2. We randomly selected a payment to Manpower (ck# 81165) and the NDWG COVID-19 temporary labor payroll invoice (#308254910) for the week ended August 8, 2021, and performed the following:
 - a. Confirmed the mathematical accuracy.
 - b. For a random sample of eight NDWG-COVID19 Public Emergency customers listed:
 1. Traced hours paid to the supporting timecard report for the pay period invoiced.
 2. Determined whether the timecard report indicated approval of the customer's timecard.

3. Determined whether the billing rate recalculated based on the Manpower contract rates.
4. Determined whether a signed worksite agreement existed for the worksite listed on the timesheet and the customer's pay rate agreed with the DWG Temporary Job Order Form for the position.
5. Verified that the customer was enrolled in EF with an appropriate activity open.
6. Verified that the cost was properly classified.
7. Determined whether the cost traced to the general ledger.

There were no findings identified as a result of applying the procedures above to the sample selected.

Observations:

As a result of applying the procedures to the sample selected, we observed the following that should be addressed:

1. For the worksite Mustard Seed Ministries, the signed amendment to the worksite agreement is missing the end date for the agreement period, and the existing agreement ended 12/31/2020. The corresponding DWG Temporary Job Order Forms indicate a projected end date of 3/31/2022.

Recommendation:

CareerSource should ensure that the amendment to the worksite agreement includes acknowledgment by both parties of the agreed end date.

II. WIOA Adult/DW and NDWG

File/System Review

1. We selected a random sample of 14 WIOA Adult, Dislocated Worker, and Special Project customers from enrollments in Employ Florida (EF) during PY20-21 and PY21-22 and inspected customer files and EF for evidence of eligibility and program documentation, using information on DEO's 2020-2021 WIOA Adult/DW Programmatic Review Tool.

There were no findings identified as a result of applying the procedures above to the sample selected.

Observations:

As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve case management, case file documentation and system information:

1. For M.B. (EF ID# 15997662), the customer completed an OJT activity during June 2021, but staff closed the activity with an end date matching the day the final timesheet was received (8/2/2021). Additionally, although the customer remained employed, a case closure with the employment details was not entered into EF.

Recommendation:

During fieldwork, staff updated EF to reflect the correct end date of the OJT activity and recorded the case closure with employment. In the future, staff should ensure that training activities are closed in a timely manner, particularly at the end of a program year when untimely closure can have a negative impact on the WIOA Measurable Skills Gains Primary Indicator of Performance.

2. We selected a random sample of four NDWG COVID-19 customers from new enrollments in Employ Florida (EF) during PY20-21 and PY21-22 and inspected customer files and EF for evidence of eligibility and program documentation, using information on DEO's 2020-2021 NDWG Programmatic Review Tool.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

III. WIOA Youth

File/System Review

1. We selected a random sample of eight WIOA Youth customers served by Eckerd Connects from enrollments in Employ Florida (EF) during PY20-21 and PY21-22 and inspected customer files and EF for evidence of eligibility and program documentation, using information on DEO's 2020-2021 WIOA Youth Programmatic Review Tool.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

IV. Wagner-Peyser

Services Review

1. We selected a random sample of 20 Wagner-Peyser customers from Employ Florida (EF) and inspected documentation in EF for the period July 1, 2021, through August 30, 2021, to determine whether proper procedures were followed and the services provided were properly documented, using DEO's 2020-2021 Wagner-Peyser Programmatic Review Tool.

Findings:

There were no findings identified as a result of applying the procedures above to the sample selected, except for:

1. For the following customer, the customer's permission to make the staff-assisted job referral was not documented as required by CSF Policy #099:

Customer	EF ID#
K.G.	15943237

Recommendation:

Staff should be reminded of the requirements of CSF Policy #099, which requires the customer's permission for staff-assisted job referrals.

2. For the following customer whose Wagner-Peyser participation was initiated, a complete registration was not documented in EF:

Customer	EF ID#
E.M.	16057436

Recommendation:

Staff should ensure they follow the requirements of CSF Policy #096, which requires full registrations for customers in EF prior to receiving services initiating participation.

3. For the following newly created, staff-assisted customer registrations, there was no case note documenting the customers' permission to create the account in EF as required by CSF Policy #096:

Customer	EF ID#
N.M.	16056829
A.B.	16055630

Recommendation:

Staff should ensure they follow the requirements of CSF Policy #096, which requires the customer's permission to create the EF account for staff-assisted registrations.

Observations:

As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve case management, case file documentation and system information:

1. A staff job referral was made for the following customer; however, documentation in EF did not adequately support that the customer met the minimum job order requirements:

Customer	EF ID#	Job Order
D.T.	7554510	11423229

Recommendation:

In the future, staff should ensure that the customer meets the minimum job order requirements based on the information documented in EF (e.g., résumé, background data) prior to the staff referral.

Job Order Review

1. We selected a random sample of 10 Wagner-Peyser job orders with open dates of July 1, 2021, or subsequent and inspected the job orders documented in EF, using information on DEO's 2020-2021 Wagner-Peyser Programmatic Review Tool to determine whether proper procedures were followed.

There were no findings identified as a result of applying the procedures above to the sample selected.

Observations:

As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve system information:

1. For the following private employment agency job order, "position offered by a no-fee agency" was not listed on the job order:

Job Order #
11464974

Recommendation:

For private employment agency job orders, the phrase "position offered by a no-fee agency" should be listed on the job order as required by DEO.

V. Welfare Transition Program (WTP)

File/System Review

1. We selected a random sample of 15 cases that were active in the Welfare Transition Program (WTP) during the period June 1, 2021, through September 2, 2021, and utilized information on the 2020-2021 WTP Monitoring Tool developed by DEO to inspect the State system (OSST) and case files for evidence of compliance.

There were no findings identified as a result of applying the procedures above to the sample selected.

Observations:

1. As a result of applying the procedures to the sample selected, we observed the following issues that should be addressed to improve case management, case file documentation and system information:

IRPs

- Signed IRPs in the case file for participant K.S. (OSST ID# 884781) contained non-specific Employment Goals.

Employment

- An employment follow-up (30-day) was missing from the OSST Employment Details screen for participant L.K. (OSST ID# 4666497).
- The employment verification date entered in OSST was prior to the date that participant K.T. (OSST ID# 4741418) actually started working.
- Employment hours were not projected and entered in the JPR screen for the last month that the case for participant K.T. (OSST ID# 4741418) was open and counting towards participation rates, even though proper documentation was retained in the case file to substantiate projecting hours.

Deferred Cases

- A MVF submitted by participant J.L. (OSST ID# 2151862) was accepted without the licensed physician's office address recorded on the form.

Case Management

- Case notes did not provide a clear picture of what was happening with the cases:

Participant	OSST ID#
C.C.	4163583
S.A.	4371179
K.T.	4741418

- The case for participant K.T. (OSST ID# 4741418) was not closed timely.

- Closing the case for participant S.A. (OSST ID# 4371179) early without attempting to collect participation for the assigned Employment activity may have negatively affected the Region's July participation rate.

Pre-penalties and Sanctions

- Sanctions were not requested in a timely manner for participants:

Participant	OSST ID#
C.C.	4163583
D.B.	3504144

Recommendation:

Specific details related to the observations are noted by case on the THMP monitoring work papers provided to CareerSource. In an effort to promote continuous improvement, case managers, supervisors and management should review the above comments, as well as work papers provided to CareerSource, and take action to improve WTP case management, file documentation, and system information.

2. For the two Domestic Violence cases included in the random sample of mandatory cases selected, we utilized information on the 2020-2021 Welfare Transition Monitoring Tool developed by DEO to inspect the case files and determine whether the cases were properly processed.

Findings:

1. As a result of applying the procedures to the sample selected, we confirmed that, for participant S.A. (OSST ID# 4371179), a safety plan was not created and retained in the case file. As a result, the signed IRP in the case file did not include any elements from a safety plan.

Recommendation:

Specific details related to the finding are noted by case on the THMP monitoring work papers provided to CareerSource. In an effort to ensure that Domestic Violence (DV) cases are being handled appropriately, with safety being the first priority, any participant who reports that they are a victim of DV must have a safety plan created in addition to their OSST IRP/ARP. The IRP/ARP created in OSST must include elements from the safety plan.

VI. Supplemental Nutrition Assistance Program (SNAP)

File/System Review

1. We inspected a random sample of five cases that were active in the Supplemental Nutrition Assistance Program (SNAP) during the period June 1, 2021, through September 1, 2021, and utilized the SNAP local operating procedures, the SNAP Florida State Plan for Federal Fiscal Year 2020, and the 2020-2021 SNAP Monitoring Tool developed by DEO to inspect the State system (OSST) and case files for evidence of compliance.

There were no findings identified as a result of applying the procedures indicated to the sample selected.

Observations

1. As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve case management, case file documentation and system information:

Case Management

- Case notes did not provide a clear picture of what was happening with the case for participant M.R. (OSST ID# 4408550) subsequent to the penalty request for failure to attend a scheduled appointment.
- There was lack of proper case management observed in the case of participant C.S. (OSST ID# 4733065), which included conflicting information regarding the activity assignment, lack of timely follow-up, and the most recent case note not detailing what is happening next with the case.

Conciliations and sanctions

- The penalty requests for participants M.R. (OSST ID# 4408550) and E.H. (OSST ID# 3382361) listed the reason as failure to complete the assigned 20 hours for the last week of the month; however, the penalty reason should have been for failure to complete the requisite 80 hours for the month. Furthermore, although participant E.H. was required to complete 80 hours of participation in the subsequent month to comply for penalty lift, participant M.R. was only required to complete 20 hours of participation in the subsequent week to comply for the penalty lift.
- The conciliation was not ended in a timely manner (within two business days) upon compliance:

Participant	OSST ID#
M.R.	4408550
J.M.	4076499

Recommendation:

Specific details related to the observations are noted by case on the THMP monitoring work papers provided to CareerSource. In an effort to promote continuous improvement, case managers, supervisors and management should review the above comments, as well as work papers provided to CareerSource, and take action to improve SNAP case management, file documentation, and system information. SNAP case managers should ensure information is timely and correctly recorded into OSST, proper follow-up is conducted/documented, and penalties are properly processed.