

Executive Committee

MEETING AGENDA

Meeting Details

Date: Friday, October 17, 2025

Time: 8:00 am

Location: In-Person:
4100 Okeechobee Rd.
Unit 90A
Fort Pierce, FL 34947

MS Teams Virtual Meeting Access:

Access Code: 664 037 694#

Phone: 772-800-5467

URL: [Join the meeting now](#)

Opening Remarks

1. Welcome & Attendance
2. Conflict of Interest Declaration

Voting Items

3. Review and Approve Financial Statement - August 2025
4. Review and Approve Internal Control Questionnaire (ICQ) for PY 2025-2026

Information/Discussion

5. CareerSource Research Coast (CSRC) Updates
 - Letter of Support - Brian Mast
 - Ad Hoc Search Committee - Board Membership
6. Adjournment - Next Executive Meeting - November 14, 2025

AGENDA ITEM SUMMARY

Title	Declarations of Conflict of Interest
Strategic	N/A
Plans/Goals	Public Law 105-220
Policy/Plan/Law	Information Only
Background/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
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.

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

LAST NAME – FIRST NAME – MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
MAILING ADDRESS	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY	NAME OF POLITICAL SUBDIVISION:
DATE ON WHICH VOTE OCCURRED	MY POSITION IS <input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

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, _____, 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	Review and Approve Financial Reports
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 Financial Report - PY 2025-2026
Background	The Board approved the budget for PY 2025-2026. The Executive Committee regularly reviews budgets, all amendments to the budget, and monthly expenditures.
Staff Recommendations	Review and Approve August financial Reports
Supporting Material	Monthly Financial Reports, Statement of Financial Position
Board Staff	Lisa Delligatti Chief Financial Officer ldelligatti@careersourcerc.com (866) 482-4473 ext. 430

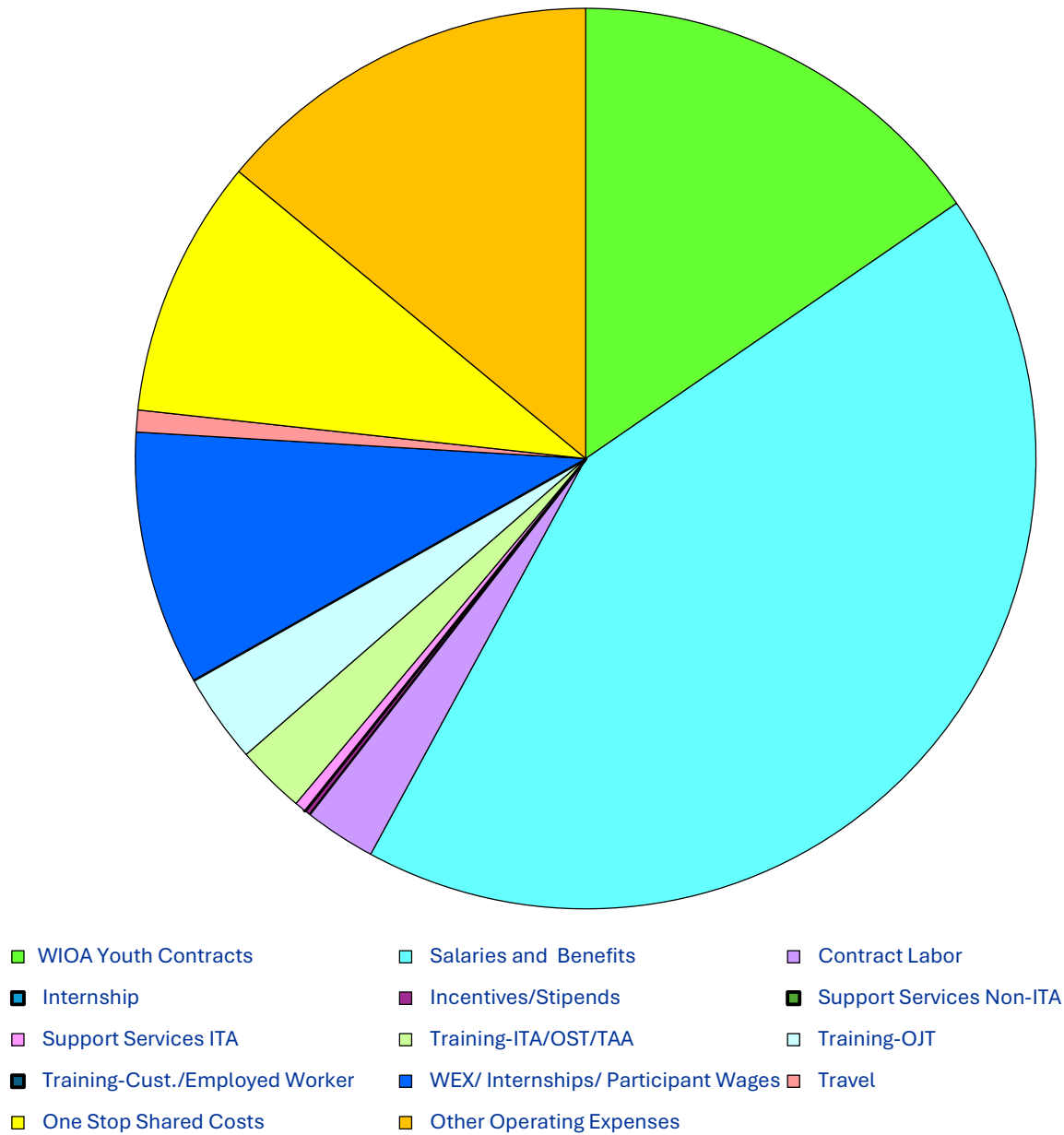
LWDB 20
Summary of Funding and Expenditures
As of August 31, 2025

PY 24-25 TOTAL AVAILABLE FUNDING	INDIRECT	10 ADULT	12 DW	11 YOUTH	17 WIOA Supplemental	20 WP	22 SNAP	24 LVER	25 DVOP	271 RESEA	40 WTP	470 Apprent Navigator	474 Rapid Response Navigator	476 Hope Navigator	477 Hope Training
PY 25-26 Allocations		\$ 1,167,001	\$ 667,134	\$ 949,630	\$ -	\$ 804,045	\$ 231,203	\$ 214,646	\$ 202,538	\$ 298,261	\$ 1,043,690	\$ -	\$ 65,000	\$ -	\$ -
PY 25-26 Supplemental		\$ -	\$ 121,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted Funds Earned this year		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funds/Incentives		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained by DEO for Merit Salaries		\$ -	\$ -	\$ -	\$ -	\$ (345,868)	\$ -	\$ (172,980)	\$ (158,757)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryforward to PY 26-27		\$ -	\$ (1,088,896)	\$ (327,261)	\$ -	\$ (327,591)	\$ (161,540)	\$ -	\$ -	\$ (65,846)	\$ (545,320)	\$ -	\$ -	\$ -	\$ -
Carryforward from PY 24-25		\$ -	\$ 863,556	\$ 322,276	\$ 42,052	\$ 300,430	\$ 118,136	\$ 6,577	\$ 4,248	\$ 135,698	\$ 211,255	\$ -	\$ -	\$ 15,831	\$ 14,620
Total DEO Grant Funding		\$ 1,167,001	\$ 563,224	\$ 944,645	\$ 42,052	\$ 431,016	\$ 187,799	\$ 48,243	\$ 48,029	\$ 368,113	\$ 709,625	\$ -	\$ 65,000	\$ 15,831	\$ 14,620
OTHER NON DEO REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 1,167,001	\$ 563,224	\$ 944,645	\$ 42,052	\$ 431,016	\$ 187,799	\$ 48,243	\$ 48,029	\$ 368,113	\$ 709,625	\$ -	\$ 65,000	\$ 15,831	\$ 14,620
FUNDING DRAWN DOWN YTD	INDIRECT	10 ADULT	12 DW	11 YOUTH	17 WIOA Supplemental	20 WP	22 SNAP	24 LVER	25 DVOP	271 RESEA	40 WTP	470 Apprent Navigator	474 Rapid Response Navigator	476 Hope Navigator	477 Hope Training
PY 25-26 Allocations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -
PY 25-26 Supplemental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funds/Incentives		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained by DEO for Merit Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryforward to PY 26-27		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryforward from PY 24-25		\$ -	\$ 173,940	\$ 130,773	\$ 28,608	\$ 11,953	\$ 15,914	\$ 6,321	\$ 5,850	\$ 32,345	\$ 82,796	\$ -	\$ -	\$ 9,686	\$ 14,620
Total DEO Grant Funding		\$ -	\$ 173,940	\$ 130,773	\$ 28,608	\$ 11,953	\$ 15,914	\$ 6,321	\$ 5,850	\$ 32,345	\$ 82,796	\$ -	\$ 300	\$ 9,686	\$ 14,620
OTHER NON DEO REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ 173,940	\$ 130,773	\$ 28,608	\$ 11,953	\$ 15,914	\$ 6,321	\$ 5,850	\$ 32,345	\$ 82,796	\$ -	\$ 300	\$ 9,686	\$ 14,620
% of Total Budgeted Funding Received		0.00%	30.88%	13.84%	68.03%	2.77%	8.47%	13.10%	12.18%	8.79%	11.67%	#DIV/0!	0.46%	61.18%	0.00%
EXPENDITURES															
Administrative	\$ (0)	\$ -	\$ 7,551	\$ 6,507	\$ -	\$ 17,991	\$ 3,675	\$ 748	\$ 443	\$ 5,848	\$ 15,294	\$ -	\$ 3	\$ 1,053	\$ 1,847
Salaries and Benefits	\$ 53,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General and Administrative	\$ 21,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Indirect Costs	\$ (74,736)	\$ 20,573	\$ 1,579	\$ 6,507	\$ -	\$ 2,093	\$ 3,675	\$ 748	\$ 443	\$ 5,848	\$ 15,294	\$ 104	\$ 3	\$ 1,545	\$ 4,150
Reclassification	\$ -	\$ (20,573)	\$ 5,971	\$ -	\$ -	\$ 15,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (104)	\$ -	\$ (492)	\$ (2,304)
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Training	\$ (0)	\$ -	\$ 66,692	\$ 136,347	\$ -	\$ 115,056	\$ 26,915	\$ 7,221	\$ 4,737	\$ 43,332	\$ 109,834	\$ -	\$ 39	\$ 8,633	\$ 12,773
WIOA Youth Contracts	\$ -	\$ -	\$ -	\$ 109,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	\$ 32,404	\$ 78,985	\$ 5,753	\$ 4,723	\$ -	\$ 6,284	\$ 12,155	\$ 1,637	\$ 925	\$ 30,136	\$ 44,828	\$ 435	\$ 13	\$ 8,612	\$ 16,750
Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,857	\$ -	\$ -	\$ -	\$ 11,571	\$ -	\$ -	\$ -	\$ -
Internship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives/Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -
Support Services Non-ITA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ -
Support Services ITA	\$ -	\$ 2,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ 100
Training-ITA/OST/TAA	\$ -	\$ 13,429	\$ 2,515	\$ -	\$ -	\$ -	\$ 130	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ 1,419
Training-OJT	\$ -	\$ 17,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,359
Training-Cust./Employed Worker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WEX/ Internships/ Participant Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 605	\$ 1,525	\$ 292	\$ 490	\$ -	\$ 199	\$ 257	\$ 293	\$ 8	\$ 760	\$ 928	\$ -	\$ -	\$ 80	\$ 106
One Stop Shared Costs	\$ 2,157	\$ 15,530	\$ 964	\$ 1,143	\$ -	\$ 9,850	\$ 3,268	\$ 4,591	\$ 3,231	\$ 7,097	\$ 10,426	\$ 532	\$ 15	\$ 1,631	\$ 4,584
Other Operating Expenses	\$ 4,373	\$ 7,284	\$ 828	\$ 17,451	\$ -	\$ 1,689	\$ 4,305	\$ 304	\$ 338	\$ 2,245	\$ 32,510	\$ 29	\$ 9	\$ 114	\$ 271
Allocated Program Indirect	\$ (39,539)	\$ 10,884	\$ 836	\$ 3,443	\$ -	\$ 1,107	\$ 1,944	\$ 396	\$ 235	\$ 3,094	\$ 8,091	\$ 55	\$ 2	\$ 818	\$ 2,196
Reclassification	\$ -	\$ (147,757)	\$ 55,505	\$ -	\$ -	\$ 95,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,052)	\$ -	\$ (2,622)	\$ (18,011)
Total Expenditures	\$ 0	\$ -	\$ 74,243	\$ 142,854	\$ -	\$ 133,047	\$ 30,590	\$ 7,969	\$ 5,180	\$ 49,180	\$ 125,128	\$ -	\$ 42	\$ 9,686	\$ 14,620
Funding Over/(under) expenditures	\$ 0	\$ -	\$ 99,697	\$ (12,081)	\$ 28,608	\$ (121,094)	\$ (14,676)	\$ (1,648)	\$ 669	\$ (16,834)	\$ (42,333)	\$ -	\$ 258	\$ -	\$ -
YTD % of Budgeted Funds Expended		0.00%	13.18%	15.12%	0.00%	30.87%	16.29%	16.52%	10.79%	13.36%	17.63%	#DIV/0!	0.07%	61.18%	0.00%

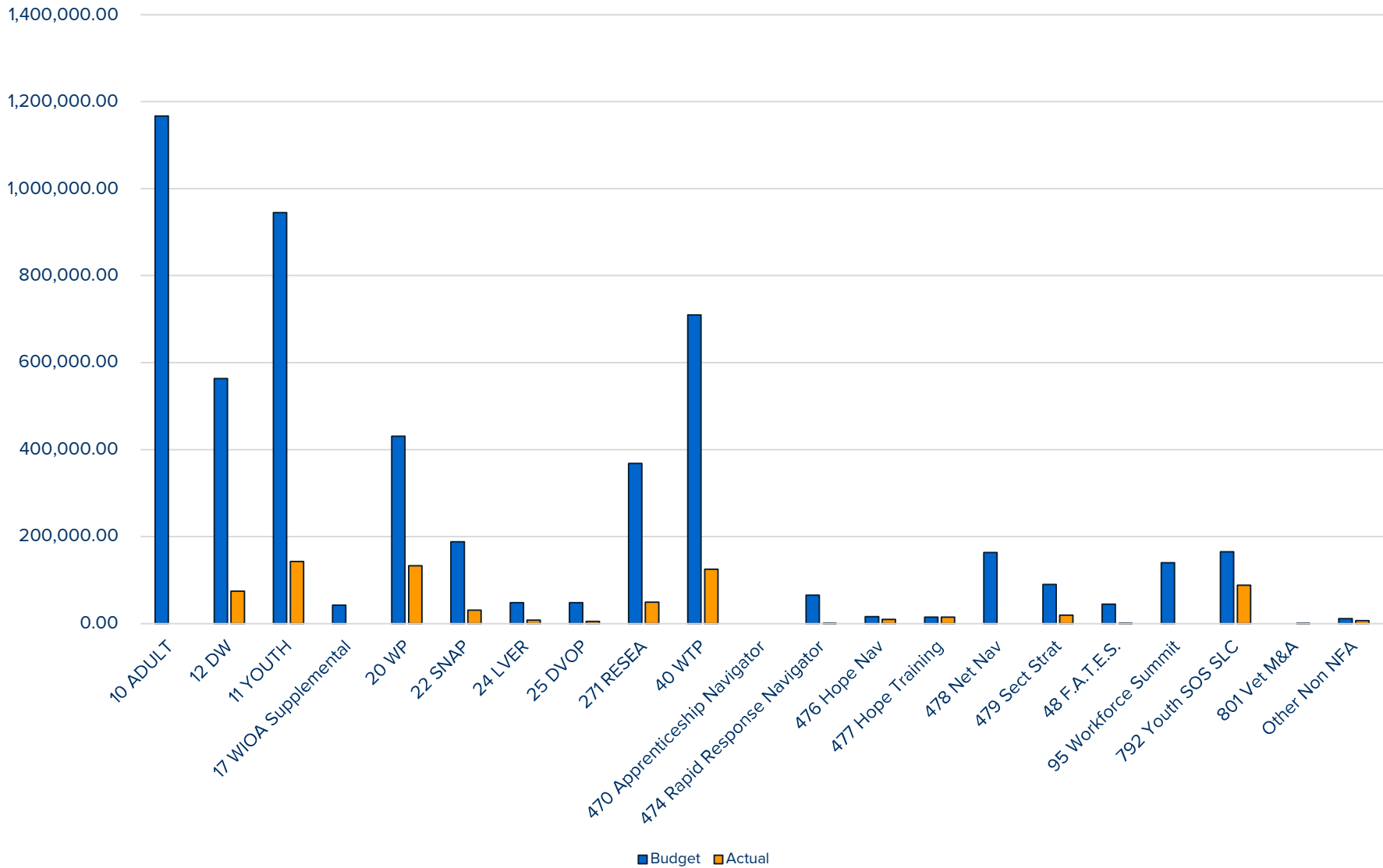
LWDB 20
Summary of Funding and Expenditures
As of August 31, 2025

PY 24-25 TOTAL AVAILABLE FUNDING	478 Network Navigators	479 Sectors of Strategic Focus	48 F.A.T.E.S.	792 Youth SOS SLC	801 VMA	95 Workforce Summit	Other Non NFA	YEAR TO DATE TOTALS			
PY 25-26 Allocations	\$ 163,571	\$ 90,000	\$ -	\$ -	\$ 3,091	\$ 140,000	\$ -		\$ 6,039,810		
PY 25-26 Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 121,430		
Unrestricted Funds Earned this year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		
Additional Funds/Incentives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		
Retained by DEO for Merit Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (677,605)		
Carryforward to PY 26-27	\$ -	\$ -	\$ (5,733)	\$ -	\$ -	\$ -	\$ -		\$ (2,522,187)		
Carryforward from PY 24-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,034,681		
Total DEO Grant Funding	\$ 163,571	\$ 90,000	\$ (5,733)	\$ -	\$ 3,091	\$ 140,000	\$ -		\$ 4,996,129		
OTHER NON DEO REVENUES	\$ -	\$ -	\$ 50,461	\$ 165,000	\$ -	\$ -	\$ 11,547		\$ 227,008		
TOTAL	\$ 163,571	\$ 90,000	\$ 44,728	\$ 165,000	\$ 3,091	\$ 140,000	\$ 11,547	\$ -	\$ 5,223,136		
FUNDING DRAWN DOWN YTD	478 Network Navigators	479 Sectors of Strategic Focus	48 F.A.T.E.S.	792 Youth SOS SLC	801 VMA	95 Workforce Summit	Other Non NFA	PY 25-26 Actual	PY 25-26 Budget	VARIANCE	% Expended
PY 25-26 Allocations	\$ -	\$ -	\$ -	\$ -	\$ 281	\$ -	\$ -	\$ 581	\$ 6,039,810	\$ 6,039,229	0.010%
PY 25-26 Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,430	\$ 121,430	0.000%
Additional Funds/Incentives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Retained by DEO for Merit Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (677,605)	\$ (677,605)	
Carryforward to PY 26-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,522,187)	\$ (2,522,187)	
Carryforward from PY 24-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,807	\$ 2,034,681	\$ 1,521,874	25.203%
Total DEO Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ 281	\$ -	\$ -	\$ 513,388	\$ 4,996,129	\$ 4,482,741	10.276%
OTHER NON DEO REVENUES	\$ -	\$ -	\$ 50,461	\$ 26,787	\$ -	\$ -	\$ 754	\$ 78,002	\$ 227,008	\$ 149,006	34.361%
TOTAL	\$ -	\$ -	\$ 50,461	\$ 26,787	\$ 281	\$ -	\$ 754	\$ 591,390	\$ 5,223,136	\$ 4,631,746	11.323%
% of Total Budgeted Funding Received	0.00%	0.00%	112.82%	16.23%	0.00%	0.00%	6.53%	11.32%			
EXPENDITURES								PY 25-26 Actual	PY 25-26 Budget	VARIANCE Under/(Over)	% Expended
Administrative	\$ -	\$ 1,604	\$ 77	\$ 11,256	\$ -	\$ -	\$ 837	\$ 74,736	\$ 548,372	\$ 473,637	13.63%
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,233	\$ 402,460	\$ 349,226	13.23%
General and Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,502	\$ 145,912	\$ 124,410	14.74%
Allocated Indirect Costs	\$ -	\$ -	\$ 77	\$ 11,256	\$ -	\$ -	\$ 837	\$ (0)	\$ (0)	\$ (0)	
Reclassification	\$ -	\$ 1,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (0)	
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Program Training	\$ -	\$ 18,011	\$ 583	\$ 76,935	\$ 281	\$ -	\$ 5,756	\$ 633,145	\$ 4,671,677	\$ 4,038,532	13.6%
WIOA Youth Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,097	\$ 750,000	\$ 640,903	14.5%
Salaries and Benefits	\$ -	\$ -	\$ 427	\$ 3,382	\$ -	\$ -	\$ 230	\$ 247,676	\$ 2,228,511	\$ 1,980,835	11.1%
Contract Labor	\$ -	\$ -	\$ -	\$ 1,991	\$ -	\$ -	\$ -	\$ 18,418	\$ 9,347	\$ (9,071)	197.1%
Internship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Incentives/Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 14,198	\$ 12,948	8.8%
Support Services Non-ITA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ 10,000	\$ 9,835	1.7%
Support Services ITA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,810	\$ 54,895	\$ 52,085	5.1%
Training-ITA/OST/TAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,523	\$ 279,330	\$ 261,807	6.3%
Training-OJT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,805	\$ 320,746	\$ 297,941	7.1%
Training-Cust./Employed Worker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WEX/ Internships/ Participant Wages	\$ -	\$ -	\$ -	\$ 64,633	\$ -	\$ -	\$ -	\$ 64,633	\$ 104,448	\$ 39,815	61.9%
Travel	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 5,547	\$ 16,190	\$ 10,643	34.3%
One Stop Shared Costs	\$ -	\$ -	\$ 101	\$ 189	\$ 281	\$ -	\$ 69	\$ 65,660	\$ 402,021	\$ 336,361	16.3%
Other Operating Expenses	\$ -	\$ -	\$ 12	\$ 786	\$ -	\$ -	\$ 5,014	\$ 77,561	\$ 481,990	\$ 404,429	16.1%
Allocated Program Indirect	\$ -	\$ -	\$ 41	\$ 5,955	\$ -	\$ -	\$ 443	\$ (0)	\$ 0	\$ -	
Reclassification	\$ -	\$ 18,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 0	
Total Expenditures	\$ -	\$ 19,614	\$ 660	\$ 88,191	\$ 281	\$ -	\$ 6,594	\$ 707,880	\$ 5,220,045	\$ 4,512,165	13.6%
Funding Over/(under) expenditures	\$ -	\$ (19,614)	\$ 49,801	\$ (61,404)	\$ -	\$ -	\$ (5,839)	\$ (116,490)			
YTD % of Budgeted Funds Expended	0.00%	21.79%	1.48%	53.45%	9.09%	0.00%	57.10%	13.55%			

PY 25-26 Expenditures by Category



Budget to Actual by Program



Workforce Development Board of the Treasure Coast, Inc.
Statement of Financial Position
As of 8/31/2025

Assets	
Current assets	
Cash - Accounts Payable	5,212.59
Cash - Payroll	30,058.50
Cash - Business	282,747.66
Checking W/Int.	
Accounts Receivable	111.03
Customers	
Accounts Receivable -	1,300.11
Other	
Prepaid Expenses	40,340.25
Deposits	4,000.00
Due TO/ Due FROM	6,374.45
Total Current assets	370,144.59
Non-current assets	
Data Processing	119,215.39
Vehicles	447,386.10
Lease Assets - Building	3,719,789.00
Lease Assets -	248,370.00
Leasehold Improvements	217,855.62
Accumulated	(711,185.63)
Accumulated	(1,515,593.00)
Other Assets	24,240.00
Total Non-current assets	2,550,077.48
Total Assets	<u><u>2,920,222.07</u></u>
Liabilities & Net Assets	
Current Liabilities	
Accounts Payable	88,536.96
Accrued Expenses	71,601.65
Federal Withholding Tax	(2,107.94)
FICA Payable	2,108.53
SUTA Payable	42.14
Principal Insurance	180.17
Health Insurance Payable	1,220.33
AFLAC Payable	77.92
Legal Shield	95.73
Workers Comp Payable	5,944.22
Accrued Leave	80,222.32
Sick Leave Liability	44,265.49
Lease Interest Payable	5,257.00
Refundable Advances	1,935.77
Deferred Revenue	973.75
Total Current Liabilities	300,354.04
Non-current liabilities	
Short-term Lease Liability	316,523.00
Long-term Lease Liability	2,650,628.00
Lease Liability Offset	(316,523.00)
Total Non-current liabilities	2,650,628.00
Net Assets	
Beginning of Year	1,032,582.20
Current Year	(1,063,342.17)
Total Net Assets	(30,759.97)
Total Liabilities & Net Assets	<u><u>2,920,222.07</u></u>

AGENDA ITEM SUMMARY

Title	Internal Control Questionnaire (ICQ) for PY 2025-2026
Strategic Goal	Optimal Use of Resources
Policy/Plan/Law	Workforce Innovation & Opportunity Act: Role of LWDB's
Action Required	Review and Approve Internal Control Questionnaire (ICQ) For PY 2025-2026
Background	<p>The Internal Control Questionnaire (ICQ) has been developed by the Department of Commerce (FLORIDACOMMERCE) as a self-assessment tool for the agency's sub-recipients to help evaluate whether a system of sound internal control exists within their organization. An effective system of internal control provides reasonable assurance that management's goals are being properly pursued. Each organization's management team sets the tone and has ultimate responsibility for a strong system of internal controls.</p> <p>The ICQ is submitted to FLORIDACOMMERCE by the organization's President/CEO. Responses should reflect the entity's management team's knowledge and perspective of the controls in place as of the time the questionnaire is completed.</p>
Staff Recommendation	Review and Approve the Internal Control Questionnaire (ICQ) for PY 2025-2026
Supporting Materials	Internal Control Questionnaire (ICQ) for PY 2025-2026
Board Staff	Brian Bauer President/CEO bbauer@careersourcerc.com 866-482-4473 ext. 418

2025-2026 Internal Control Questionnaire and Assessment

**Bureau of Financial Monitoring and Accountability
Florida Department of Commerce**

September 30, 2025

FLORIDACOMMERCE

107 East Madison Street
Caldwell Building
Tallahassee, Florida 32399
www.floridajobs.org

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OVERVIEW

Introduction and Purpose

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Florida Department of Commerce (FloridaCommerce), Bureau of Financial Monitoring and Accountability, as a self-assessment tool to help evaluate whether a system of sound internal control exists within the Local Workforce Development Board (LWDB). An effective system of internal control provides reasonable assurance that management's goals are being properly pursued. Each LWDB's management team sets the tone and has ultimate responsibility for a strong system of internal control.

The self-assessment ratings and responses should reflect the controls in place or identify areas where additional or compensating controls could be enhanced. When the questionnaire and the certification are complete, LWDBs submit them to FloridaCommerce by uploading to SharePoint.

Definition and Objectives of Internal Control

Internal control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide "reasonable assurance" regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

The concept of reasonable assurance implies the internal control system for any entity will offer a reasonable level of assurance that operating objectives can be achieved.

Need for Internal Control

Internal control helps to ensure the direction, policies, procedures, and practices designed and approved by management and the governing board are put in place and are functioning as designed/desired. Internal control should be designed to achieve the objectives and adequately safeguard assets from loss or unauthorized use or disposition, and to provide assurance that assets are used solely for authorized purposes in compliance with federal and state laws, regulations, and program compliance requirements. Additionally, Title 2, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, § 200.303 Internal controls, states:

The recipient and subrecipient must:

- (a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award.
- (c) Evaluate and monitor the recipient's or subrecipient's compliance with statutes, regulations, and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified.
- (e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

What Internal Control Cannot Do

As important as an internal control system is to an organization, an effective system will not guarantee an organization's success. Effective internal control can keep the right people, such as management and the governing board members, informed about the organization's operations and progress toward goals and objectives. However, this control cannot protect against economic downturns or make an understaffed entity operate at full capacity. Internal control can only provide reasonable, but not absolute, assurance the entity's objectives can be met. Due to limitations inherent to all internal control systems, breakdowns in the internal control system may be caused by a simple error or mistake, or by faulty judgments made at any level of management. In addition, control may be circumvented by collusion or by management override. The design of the internal control system is dependent upon the resources available, which means there must be a cost-benefit analysis performed as part of designing the internal control system.

Five Components of Internal Control

- **Control Environment** – is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization. The board of directors and senior

management establish the tone at the top regarding the importance of internal control and expected standards of conduct.

- **Risk Assessment** – involves a dynamic and iterative process for identifying and analyzing risks to achieving the entity’s objectives, forming a basis for determining how risks should be managed. Management considers possible changes in the external environment and within its own business model that may impede its ability to achieve objectives.
- **Control Activities** – are the actions established by policies and procedures to help ensure that management directives mitigate risks so the achievement of objectives are carried out. Control activities are performed at all levels of the entity and at various stages within business processes, and over the technology environment.
- **Information and Communication** – are necessary for the entity to carry out internal control responsibilities in support of achieving its objectives. Communication occurs both internally and externally and provides the organization with the information needed to carry out day-to-day internal control activities. Communication enables personnel to understand internal control responsibilities and their importance to the achievement of objectives.
- **Monitoring** – are ongoing evaluations, separate evaluations, or some combination of the two used to ascertain whether the components of internal controls, including controls to affect the principles within each component, are present and functioning. Findings are evaluated and deficiencies are communicated in a timely manner, with serious matters reported to senior management and to the board of directors.

Makeup of the ICQ

Subsequent sections of this document emphasize the “17 Principles” of internal control developed by the COSO and presented in the Internal Controls – Integrated Framework. The five components of internal control listed above are fundamentally the same as the five standards of internal control and reflect the same concepts as the “Standards for Internal Control in the Federal Government.”

The principles are reflected in groupings of questions related to major areas of control focus within the organization. Each question represents an element or characteristic of control that is or can be used to promote the assurance that operations are executed as management intended.

It should be noted that entities may have adequate internal control even though some or all of the listed characteristics are not present. Entities could have other appropriate internal control operating effectively that are not included here. The entity will need to exercise judgment in determining the most appropriate

and cost-effective internal control in any given environment or circumstance to provide reasonable assurance for compliance with federal program requirements.

Completing the Questionnaire

On a scale of 1 to 5, with “1” indicating the area of greatest need for improvements in internal control and “5” indicating that a very strong internal control exists, select the number that best describes your current operating environment. Please provide details in the comments/explanations column for each statement with a score of 1 or 2. **For questions requiring a narrative, please provide in the comments/explanations column.**

Certification of Self-Assessment of Internal Controls

Attachment A includes a certification which should be completed and signed by the LWDB Executive Director, then reviewed, and signed by the LWDB Chair or their designee, and uploaded to SharePoint.

CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 1. The organization demonstrates a commitment to integrity and ethical values.							
1.	The LWDB's management and board of directors' commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	The LWDB has a code of conduct and/or ethics policy that is periodically updated and has been communicated to all staff, board members, and contracted service providers. Provide the date of the last code of conduct/ethics policy update. How was this update communicated to all staff?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethical standards and sound internal control. How is ethics training provided to new staff?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	The LWDB management has processes in place to evaluate the performance of staff and contracted service providers against the expected standards of conduct.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.							
5.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management's activities and present alternate views, and act when faced with obvious or suspected wrongdoing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	The board of directors oversees the LWDB's design, implementation, and operation of the organizational structure so the board of directors can fulfill its responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	The board of directors and/or audit committee maintains a direct line of communication with the LDWB's external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Principle 3. Management establishes, with LDWB oversight, organizational structure, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.							
9.	Management periodically reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities. Please provide the date of last review.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations and a proper segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11.	The LWDB management maintains documentation of controls, including changes to controls, to meet operational needs and retain organizational knowledge.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.							
12.	The LWDB's recruitment processes are centered on competencies necessary for success in the proposed role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel. Training includes a focus on managing awards in compliance with federal and state statutes, regulations, and the terms and conditions of the award.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14.	The LWDB has succession plans for senior management positions and contingency plans for assignments of responsibilities important for internal control. Describe the succession and/or contingency planning for senior management positions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 5. The organization evaluates performance and holds individuals accountable for their internal control responsibilities in the pursuit of objectives.							
15.	Job descriptions include appropriate knowledge and skill requirements for all employees. Components of performance expectations are consistent with federal and state requirements applicable to each position. For all employees, the LWDB regularly evaluates performance and shares the results with the employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

16.	The LWDB has mechanisms in place to ensure that all required information is timely published to the LWDB's website in a manner easily accessed by the public in compliance with laws, regulations, and provisions of grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17.	The LWDB's management structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18.	The LWDB has policies, processes, and controls in place to evaluate performance and promote accountability of contracted service providers (and other business partners) and their internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 6. The organization defines objectives clearly to enable the identification of risks and define risks tolerances.							
19.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Financial reporting controls are consistent with the requirements of federal awards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 7. The organization identifies risks to the achievement of its objectives across the organization and analyzes risks as a basis for determining how the risks should be managed.							
22.	Management ensures that risk identification and analysis consider internal and external factors and their potential impact on the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

RISK ASSESSMENT

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
23.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks. What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24.	The LWDB's risk identification/assessment is broad and includes both internal and external business partners and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
25.	The LWDB periodically performs an assessment of each of its operating locations' exposure to fraudulent activity and how the operations could be impacted. When was the last assessment performed on each operating location to identify any fraudulent activity? What is the assessment frequency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
26.	<p>The LWDB's assessment of fraud risks considers opportunities for:</p> <ul style="list-style-type: none"> • unauthorized acquisition, use and disposal of assets; • altering accounting and reporting records; • corruption such as bribery or other illegal acts; and • other forms of misconduct, such as waste and abuse. <p>Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, Visa cards) against unauthorized use/distribution.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.							
27.	The LWDB has mechanisms in place to identify and react to significant changes presented by internal conditions including the LWDB’s programs or activities, oversight structure, organizational structure, personnel, and technology that could affect the achievement of objectives. Describe the mechanisms in place to identify and react to significant changes presented by internal conditions, such as what type of event or condition activates the review mechanism.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28.	The LWDB has mechanisms in place to identify and react to significant changes presented by external conditions including governmental, economic, technological, legal, regulatory, and physical environments that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29.	Considering significant changes affecting the LWDB, existing controls have been identified and revised to mitigate risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

CONTROL ACTIVITIES

						Self-Assessment of Policies, Procedures, and Processes	Comments/Explanations
						Weak Strong	
						1 2 3 4 5	
Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.							
30.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources, and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
31.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls, and ensure allowable use of funds. What type of training is provided to program and administration staff to ensure the allowable use of grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.						
32.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate. How frequently (quarterly, semiannually, etc.) are system privileges reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the organization's assets from external threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36.	The LWDB has established organizational processes and procedures to address cybersecurity risks to its critical information infrastructure. (Reference: National Institute of Standards and Technology (NIST) Cybersecurity Framework) What measures are being taken to address the risk of cybersecurity in the organization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.							
37.	The LWDB has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38.	The LWDB has written procedures that minimize the time elapsing between the receipt of advanced funds and disbursement of funds as required by 2 CFR 200.305(b)(1).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
39.	The LWDB has processes to ensure the timely submission of required reporting (i.e., financial reports, performance reports, audit reports, internal monitoring reviews, or timely resolution of audit findings).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
40.	The LWDB has a records retention policy and has implemented internal controls to ensure all records are retained, safeguarded, and accessible, demonstrating compliance with laws, regulations, and provisions of contracts and grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
41.	LWDB periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness. Changes may occur in personnel, operational processes, information technology, or governmental regulations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

INFORMATION AND COMMUNICATION

INFORMATION AND COMMUNICATION		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.							
42.	Federal, state, or grant program rules or regulations are reviewed by one or more of the following: governing board, audit, finance, or other type committee. How often are these reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
43.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
44.	The LWDB has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 14. The organization internally communicates quality information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.							
45.	Communication exists between personnel, management, and the board of directors so that quality information is obtained to help management achieve the LWDB's objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
46.	There is a process to quickly disseminate critical information throughout the LWDB when necessary. Provide a description of the dissemination process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
47.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.							
48.	The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements. Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
49.	The LWDB has processes in place to communicate relevant and timely information to external parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
50.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, FloridaCommerce Bureau of Financial Monitoring and Accountability, FloridaCommerce Bureau of One-Stop and Program Support, FloridaCommerce Office of Inspector General, Florida Auditor General, and federal awarding agencies (U.S. Department of Labor, U.S. Department of Health and Human Services, and U.S. Department of Agriculture to the Board of Directors).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

MONITORING ACTIVITIES

MONITORING ACTIVITIES						Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
						Weak		Strong			
						1	2	3	4	5	
Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.											
51.	The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities. Describe the process of how funding decisions are determined. What are the criteria, who initiates/approves, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

MONITORING ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
52.	The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries, and inspection of source documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
53.	LWDB management periodically visits all career center locations in its local area (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended. When was the most recent visit performed, by whom, and who were the results communicated to?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.							
54.	The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
55.	The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the board of directors. Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

ATTACHMENT A

Florida Department of Commerce Certification of Self-Assessment of Internal Controls

Local Workforce Development Board Number: _____

To be completed by the Executive Director:

A self-assessment of internal control has been conducted for the 2025-2026 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Florida Department of Commerce has been completed and is available for review.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

To be completed by the Board Chairperson or their designee:

I have reviewed the self-assessment of internal control that was conducted for the 2025-2026 fiscal monitoring period.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Please scan and upload to SharePoint an executed copy of this certification on or before **October 31, 2025**.

Agenda Item 5

AGENDA ITEM SUMMARY

Title	CareerSource Research Coast (CSRC) Updates
Strategic Plans/Goals	Strategic Planning, Commitments, and Projects
Policy/Plan/Law	Workforce Development Board of the Treasure Coast By-Laws
Action Requested	None - Information only
Background	<p>The primary functions of the Executive Committee shall be to coordinate workforce development activities with regional economic development strategies and increase accountability by assuring that education and workforce development activities in the area are effective and relevant to current and future labor market needs.</p> <p>Staff will provide updates on CSRC programs and current initiatives to the Executive Committee members.</p>
Staff Recommendations	None - Information Only
Supporting Material	None - Information Only
Board Staff	Brian Bauer President/CEO bbauer@careersourcerc.com (866) 482-4473 ext. 418



September 25, 2025

The Honorable Brian Mast
U.S. House of Representatives

Dear Congressman Mast,

On behalf of the Workforce Development Board of the Treasure Coast /dba CareerSource Research Coast (CSRC), representing its Board of Directors, I am writing to respectfully ask you to oppose the proposed workforce system funding cuts in the Fiscal Year 2026 Labor, Health and Human Services, Education, and Related Agencies funding bill. These cuts would have a devastating impact on our ability to meet the needs of job seekers and employers in our local workforce development area here on the Treasure Coast.

Under the House proposal, **Workforce Innovation and Opportunity Act (WIOA) Title I State Formula Grants** would be reduced to \$1.807 billion, which is \$1.12 billion less than FY 2024 levels (\$2.929 billion) and \$1.1 billion less than the Senate proposal for FY 2026 (\$2.919 billion). This drastic reduction would severely limit the resources available to local workforce boards, which are on the frontlines of connecting people to training, education, and employment.

Additionally, the bill maintains level funding of \$1.095 billion for Dislocated Worker Employment and Training programs but rescinds \$712 million from prior-year funds (Public Law 119-4, Section 1112). While funding appears steady on the surface, this rescission undermines program stability and significantly disrupts services to workers who have lost their jobs due to layoffs, automation, or economic shifts.

Another provision of concern is the proposed **Block Grant language** (page 3, beginning line 11), which would allow outlying areas to consolidate funds across multiple programs under WIOA Title I, Subtitle B. While intended to simplify administration, this approach risks dismantling the local delivery system—particularly local workforce development boards. These boards are designed to ensure accountability, provide tailored services to job seekers and employers, and help individuals move toward self-sufficiency while addressing the unique workforce needs of local businesses.

The House proposal would diminish years of progress in building an effective, locally driven workforce system. These programs are not just numbers in a budget—they represent life-changing opportunities for people striving to gain skills, find employment, and support their families, as well as businesses seeking qualified workers to remain competitive in their communities.

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As the Board Chair and a local business owner who utilizes the services provided by CSRC to assist with my staffing needs, I urge you to stand with your communities and oppose the proposed cuts in the House bill. Instead, I respectfully request that you support funding levels at least to the current 2024 level, ensuring that workforce development remains a strong, effective, and locally accountable system.

Thank you for your continued leadership in District 21 and for the opportunity to discuss how these funding decisions impact our workforce system and the constituents we serve together.

Sincerely,



James Brann
Board Chair