



September 18, 2019 - 11:45 A.M.
 Epicenter- 13805 58th Street N. Clearwater.
 Conference Dial: 1-844-815-8411
 Conference Code: 268-750#

**Board of Directors
 Agenda**

- I. Welcome and Introductions** Karla Leavelle, Chair
- II. Roll Call**
- III. Chair’s Report**
- IV. Action/Discussion Items**
 - 1. Approval of minutes: 08/16/19 BOD Page 2
 - 2. Iguana Sanctuary Relocation..... Page 5
One-Stop Committee..... John Howell (Michelle Moeller)
 - 3. South County Center Lease Page 6
Audit Committee..... David Fetkenher (Steven Meier)
 - 4. Annual 401(K) Plan Audit Page 16
Compensation Committee..... Candida Duff (Dawn Evans)
 - 5. Health and Wellness Plan..... Page 33
- V. Other Administrative Matters**
- VI. Information Items**
 - 1. CSPIN By-Laws: As approved by BOCC on 7/23.....Page 38
 - 2. Science Center Items Relocation.....Page 55
 - 3. Career Resource Centers Update (w/ map).....Page 56
 - 4. One-Stop Operator Update.....Page 59
 - 5. DEO Daily Governor’s Report.....Page 60
 - 6. Performance Dashboard (as of 6/30/19).....Page 62
 - 7. MOU/IFA Renewals.....Page 63
 - 8. Financials Statements through June 30, 2019.....Page 65
 - 9. YouthBuild Monitoring.....Page 72
 - 10. Financial Compliance Monitoring Report.....Page 77
 - 11. DEO Questionnaire.....Page 94
- VII. Committee Reports**
 - 1. Ad Hoc CEO/Counsel Selection Committee.....Karla Leavelle
 - 2. Audit Committee.....David Fetkenher (Steven Meier)
 - 3. Compensation Committee.....Candida Duff (Dawn Evans)
 - 4. One Stop Committee.....John Howell (Michelle Moeller)
 - 5. Workforce Solutions Committee.....Mark Hunt (April Torregiante)
- VIII. CEO Report**.....Jennifer Brackney
- IX. Public Comments**
- X. Open Discussion**
- XI. Adjournment**

Workforce Solutions Committee – October 8, 2019
 One-Stop Committee – October 24, 2019
 Finance Committee – October 30, 2019
 Next Board Meeting – November 20, 2019





Action Item 1

Approval of Minutes

In accordance with Article VII, Section 1(H), of the approved WorkNet Pinellas By-Laws: Minutes shall be kept of all Board and Committee meetings. Minutes shall be reviewed and approved at the next CareerSource Pinellas Board or Committee meeting as appropriate.

The official minutes of meetings of the Board and Committees of the Board are public record and shall be open to inspection by the public. They shall be kept on file by the Board Secretary at the administrative office of CareerSource Pinellas as the record of the official actions of the Board of Directors.

The draft minutes from the August 16, 2019 meeting of the Board of Directors have been prepared and are enclosed.

RECOMMENDATION

Approval of the draft minutes, to include any amendments necessary.

CareerSource Pinellas Board of Directors Minutes

Date: Friday August 16, 2019 at 10:00 A.M.
Location: Epicenter: 13805 58th Street N. Clearwater, FL.

Call to Order

Chairwoman Leavelle called the meeting to order at 10:04 a.m. She thanked the members for participating. She then turned it over to Board Secretary Mike Meidel to lead the meeting. There was a quorum present with the following board members participating.

Board Members in attendance

Manny Bhuller, Candida Duff (phone), Celeste Fernandez (phone), John Howell, Mark Hunt, Michael Jalazo (phone), Carolyn King (phone), Dr. William Law (phone), Karla Leavelle (phone), Russell Leggette, Michael Meidel, Debbie Passerini (phone), Sheryl Sheppard, Scott Wagman, Amy Van Ness (phone), Zachary White (phone), Glenn Willocks (phone).

Board Members not in attendance

Vivian Amadeo, William Apple, Jody Armstrong, James England, David Fetkenher, Jack Geller, Commissioner Pat Gerard, Barclay Harless, Andrea Henning, Samuel Kolapo (phone), Michael Logal, Kay McKenzie, Dr. Rebecca Sarlo, Chad Simpson, Kenneth Williams.

Staff in attendance

Jennifer Brackney, Steven Meier, Dawn Evans, Luna Clarke, Steven Blakey.

Guest –Joanne Lentino (Pinellas County School Board)

Welcome & Introductions

Secretary Meidel welcomed the board members on the phone and those present. He proceeded to introduce Ms. Sheryl Sheppard, the newly added board member. Ms. Sheppard works for S.S. White Technologies, a local manufacturing firm and was recently approved to join the board. Also in attendance was Ms. Joanne Lentino. Ms. Lentino is a Pinellas County School Board member and will officially be added to the Board on August 20th.

Action Item 1 – Approval of the Minutes – 07.17.2019 Board of Directors

The minutes of the July 17, 2019 Board of Directors meeting were presented for approval.

Motion: Mark Hunt
Second: Russell Leggette

The minutes were approved as presented. This motion carried unanimously. There was no further discussion.

Action Item 2 – CEO Employment Contract – Jennifer Brackney

On October 31, 2018, The Board of Directors approved a 1-year employment contract for Jennifer Brackney, as the CEO of CareerSource Pinellas. The contract stipulates: “*The Employer shall provide Employee with written notice at least 60 days prior to the expiration of the Term (the “Notice Date”) if the Employer has made a decision as of the Notice Date to initiate a formal search to replace Employee in her capacity as Chief Executive Officer of the Employer at the end of the Term.*” On February 6, 2019, the Board of Directors approved the CEO performance appraisal, which provided the annual goals, initiatives, actions to be taken and metrics. The document was intended to be utilized toward the end of Ms. Brackney’s contract and would allow the Board of Directors to review performance against goals. **Attachment:** The CEO performance appraisal has been completed by Ms. Brackney, to include her achievements during her time as CEO. On August 5, 2019 the members of the Ad Hoc CEO/Counsel Committee submitted their ratings and comments of the CEO’s performance appraisal. Ms. Brackney also included her responses to the feedback. The consolidated document is enclosed for your review.

Discussion: Board Members praised Ms. Brackney for her performance this past year in the role of CEO of CareerSource. They commended her for her leadership, professionalism, for encouraging transparency and collegiality. Members voted in unanimous support to move forward on rehiring Ms. Brackney as CEO.

Motion: Mark Hunt
Second: Scott Wagman

The Board of Directors approved to entering into negotiations to renew the employment contract of Jennifer Brackney as CEO of CareerSource Pinellas, for a multi-year term. The motion carried unanimously.

Other Administrative Matters – A letter was sent out to the Board of Directors, regarding a participant who contested the non-payment of her tuition from 2013-2014. The participant's concerns resurfaced recently via a letter which was sent to Commissioner Ken Welch and forwarded to Ms. Brackney.

Ms. Brackney has met in person on Thursday August 15, 2019 with the participant (Ms. Sams) to discuss a way forward. If the Board deems it acceptable, Ms. Brackney would like the organization to work with Ms. Sams to help her continue her career/ educational goals in some fashion. Mr. Hunt offered his assistance via Pinellas Technical College, in the event that the participant may be interested in another healthcare program.

Based on a review of the participant's files, it appears the policy in place at the time was followed. Ms. Sams exceeded the lifetime limit for her training and therefore was not eligible for another award.

As a point of clarification, the participant has not filed a lawsuit against the organization and management sought legal advice before determining another path to help resolve the complaint and assist Ms. Sams, since she was recently laid off from her job.

Information Items – None

Public Comments: None

Open Discussion: None

Adjournment: The meeting was adjourned at 10:18 a.m.

DRAFT



Action Item 2 – Iguana Sanctuary Relocation

Information

On 7/17/2019, the Board of Directors unanimously tabled the discussion regarding the iguana relocation until further information can be finalized and presented. Board members suggested to reach out to other organizations such as Florida Fish & Wildlife to inquire about possible options concerning the animals. According to the Captive Wildlife office, a permit is not needed to transfer the iguanas. Similarly, it is not needed to go through the Amnesty program to transfer the animals, as long as they are not being sold.

WorkNet Pinellas had previously reached out to the Society for the Prevention of Cruelty to Animals (SPCA) and has since had a chance to finalize the agreement to transfer the iguanas to the SPCA.

If agreeable by the Board of Directors, WorkNet would like to ensure the continued care for the iguanas through a partnership with SPCA and Gulf Coast Iguana Rescue. SPCA will assume all responsibilities for the care of the animals, provided that WorkNet covers the costs for the construction of a new habitat.

WorkNet would reimburse the SPCA for costs associated with the construction of the Habitat, provided that said costs do not exceed Forty Thousand Dollars (\$40,000.00). Any and all payments to the SPCA would be made in the form of invoices.

SPCA and the FL Fish and Wildlife would take this opportunity to educate the public about the humane treatment of all animals, including non-native species, such as iguanas.

Recommendation

Approve the expenditure of up to \$40,000 for the Society for the Prevention of Cruelty to Animals (SPCA) to build a habitat to relocate the Iguanas currently housed at the Science Center of Pinellas. All invoices of costs and expenditures will be documented by the SPCA.



Action Item 3 – South County Center Lease

Information

CareerSource Pinellas originally moved into this location in 2008. This location quickly became the busiest center, seeing 45% of all traffic. The South County location is a full service career center offering all services that include but are not limited to: Job Seeker Services, Veteran Services, WIOA, Youth Services, WTP and SNAP. Additionally, the space is shared with three in-house partners: Job Corps, Non-Custodial Parent Employment Program and AARP (Senior Community Service Employment Programs).

The details of the lease renewal with Pinellas County Schools are listed below:

- Center address: 3420 8th Avenue South, St. Petersburg, Fl. 33711.
- The new lease continues to cover the same total square footage of 11,025.
- Total cost is remaining the same at \$11.25 per square foot, \$10,335.93 per month, \$124,031.25 per year.
- Duration of the lease: 1 year lease with an option to renew for 3 additional years.

Recommendation

Approval to renew the lease with Pinellas County Schools as stated above, maintaining current square footage for a 1-year lease, with an option to renew for 3 additional years.

LEASE AGREEMENT
BETWEEN
THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA ("LESSOR")
AND
WORKNET PINELLAS, INC. ("LESSEE")

This Lease Agreement ("Lease") is made effective this ____ day of _____, 2019, between THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, a political subdivision of the State of Florida ("Lessor"), with its administrative offices located at 301 4th Street S.W., P.O. Box 2942, Largo, FL 33779-2942, and WORKNET PINELLAS, INC. ("Lessee"), a not-for-profit corporation organized and existing under the laws of the State of Florida, with a principal place of business at 13805 58th Street North, Suite 2-140, Clearwater, FL 33760.

ARTICLE 1. LEASED PREMISES

Description of Leased Premises

1.01. Lessor leases to Lessee, and Lessee rents and accepts from Lessor, certain school facilities located at 3420 8th Avenue South, St. Petersburg, FL consisting of the eastern 11,025 square feet of Building 4 as shown in Exhibit "A" attached hereto (the "Premises"). The Premises shall be used to establish "ONESTOP Center", which is an employee referral and placement center. Vehicular access and parking for the ONESTOP Center shall be as designated by the Lessor.

Improvement to Premises

1.02. The Lessee may, with the prior written approval of the Lessor, make improvement to the Premises at Lessee's sole expense, including, but not necessarily limited to, electrical, information technology, signage, flooring, painting, and cubicles. Prior to vacating the Premises upon termination of the Lease term, Lessee shall remove so many of the improvements as Lessor shall direct, and shall provide Lessee reasonable notice to accomplish such removal.

ARTICLE 2. TERM AND RENT

Term of Lease

2.01. The term of the Lease shall commence retroactively on May 13, 2018, and ending on June 30, 2020, unless terminated at an earlier date for any reason set forth in this Lease. This lease may be extended for one additional three (3) year term under the same terms and conditions set forth herein, with written agreement and approval by the Superintendent and the Lessee.

Holdover

2.02. If Lessee holds over after the expiration of the Lease Term and continues to pay rent without objection from Lessor, then Lessee's tenancy shall be from month to month on all the terms and conditions of this Lease.

Rent

2.03. Lessee shall pay rent to Lessor in the amount of \$11.25 per square foot of leased space per year. Rent will include utilities and custodial services during the Lessor's normal operating hours. Any other utilities or custodial services needed after Lessor's normal operating hours will be subject to direct costs. Rent shall be due on a monthly basis on or before the 10th of each month.

Consideration for Reduced Rent

2.04. In consideration for the reduced rent charged to the Lessee, Lessee agrees to actively refer its clients to the Lessor's Pinellas Technical Center programs (PTC) and other appropriate Pinellas County School Board educational programs. Lessee shall serve as placement agent of PTC graduates at no cost to Lessor or to the graduates.

Early Termination

2.05. In the event that Lessee's funding is substantially reduced in a manner that prohibits the continuation of Lessee's operations in the manner and nature as at the Lease commencement date, Lessor agrees, at Lessor's sole discretion, to either 1) negotiate a modification of this Lease by reducing the amount of space leased and the resultant Lease payments, or 2) terminate the Lease and release Lessee from any further obligations hereunder. In the event that Lessee's funding is discontinued, Lessor agrees to terminate this Lease and release Lessee from any further obligations hereunder. Lessee will provide the Lessor a minimum of ninety (90) days written notice of reduced or discontinued funding. In addition, either party may terminate this lease without cause upon 180 days written notice.

ARTICLE 3. USE

Primary Use

3.01. Lessee shall have the right to use the Premises for a ONESTOP Center for employee referral, placement and related services.

ARTICLE 4. LAWS AND GOVERNMENTAL REGULATIONS

Compliance With Legal Requirements

4.01. Lessee shall promptly comply with all laws and ordinances, and all orders, rules, regulations, and requirements of federal, state, and municipal governments and appropriate departments, commissions, boards, and officers of these governments ("Legal Requirements") throughout the Term of this Lease, and without cost to Lessor. Lessee shall promptly comply with these Legal Requirements whether they are foreseen or unforeseen, or ordinary or extraordinary.

ARTICLE 5. LIENS AND ENCUMBRANCES

Creation Not Allowed

5.01. Lessee shall not create, permit, or suffer any mechanics or other liens or encumbrances on or affecting the Premises or the fee estate of Lessor.

Discharge After Filing or Imposition

5.02. If any lien or encumbrance shall at any time be filed or imposed against the Premises or the fee estate of Lessor, Lessee shall promptly, and at its own cost, cause the lien or encumbrance to be discharged of record. If Lessee shall fail to cause the lien or encumbrance to be so discharged, then in addition to any other right or remedy of Lessor, Lessor shall be entitled but not obligated to discharge the lien or encumbrance either by paying the amount claimed to be due or by procuring the discharge by deposit or by bonding proceedings. In any event, Lessor shall be entitled to compel the prosecution of an action for the foreclosure of any lien or encumbrance by the lienor and to pay the amount of the judgment for and in favor of the lienor with interest, costs, and allowances if Lessor elects to take this action. All amounts paid by Lessor and all of its costs and expenses in connection with the actions taken by Lessor, including court costs, reasonable attorneys' fees, and interest at the highest legal rate in effect at the time these moneys are due, shall be deemed to be additional rent under this Lease and shall be paid by Lessee to Lessor promptly on demand by Lessor.

5.03. Lessor shall not be liable for any labor, services, or materials furnished or to be furnished to Lessee or to any sublessee in connection with any work performed on or at the Premises, and no mechanics lien or other lien or encumbrance for any labor, services, or materials shall attach to or affect Lessor's fee estate in the Premises.

Phone and Communication Equipment

5.04. Lessee is responsible for providing at Lessee's sole expense all phone or other communication equipment.

Office Equipment and Supplies

5.05 Lessee is responsible for providing at Lessee's sole expense all paper goods, office consumables, copies, copiers and copier maintenance, and supplies.

5.06 Lessee is responsible for the operation and monitoring of the Sonitrol access control security system for the Premises.

ARTICLE 6. INSURANCE AND INDEMNITY

Property and Personal Injury Liability Insurance

6.01. At all times during the Term of this Lease, Lessee shall maintain, at its sole cost, comprehensive broad-form general public liability insurance against claims and liability for personal injury, death, and property damage arising from the use, occupancy, disuse, or condition of the Premises and Improvements, and adjoining areas. The insurance shall be carried by insurance companies authorized to transact business in the State of Florida, selected by Lessee and approved by Lessor. In addition, the following conditions shall be met:

(a) The insurance provided pursuant to this Paragraph 6.01 shall be in an amount no less than \$1,000,000 for property damage, and in an amount no less than \$1,000,000 for one person and \$1,000,000 for one accident for personal injury.

(b) The insurance shall be maintained for the mutual benefit of Lessor and Lessee, any succeeding owners of the fee title in the Premises, and any successors and assigns of this Lease. The insurance policy or policies shall name both Lessor and Lessee as insureds.

(c) The amounts of insurance shall be increased as Lessor may reasonably require from time to time to account for inflation, or generally increased insurance settlements or jury verdicts.

Certificates of Insurance

6.02. Upon execution of this Lease, Lessee shall furnish Lessor with a certificate of all insurance evidencing coverages required by this Article 6. Lessee agrees that if it does not keep this insurance in full force and effect, Lessor may notify Lessee of this failure, and if Lessee does not deliver to Lessor certificates showing all of the required insurance to be in full force and effect within ten days after this notice, Lessor may, at its option, take out and pay the premiums on the insurance needed to fulfill Lessee's obligations under the provisions of this Article 6. On demand from Lessor, Lessee shall reimburse Lessor the full amount of any insurance premiums paid by Lessor, with interest at the rate of ten percent per annum from the date of Lessor's demand until reimbursement by Lessee.

Indemnification of Lessor

6.03. Lessor shall not be liable for any loss, damage, or injury of any kind or character to any person or property arising from any use of the Premises or Improvements, or caused by any defect in any building, structure, equipment, facility, or other improvement on the Premises, or caused by or arising from any act or omission of Lessee, or any of its agents, employees, licensees, or invitees, or by or from any accident, fire, or other casualty on the land, or occasioned by the failure of Lessee to maintain the premises in safe condition. Lessee waives all claims and demands on its behalf against Lessor for any loss, damage, or injury, and agrees to indemnify and hold Lessor entirely free and harmless from all liability for any loss, damage, costs, or injury of other persons, and from all costs and expenses arising from any claims or demands of other persons concerning any loss, damage, or injury, caused other than by the negligent or intentional act or omission of Lessor.

ARTICLE 7. MISCELLANEOUS

Maintenance and Repairs

7.01 Lessor shall be responsible for all structural repairs and maintenance to include, without limitation, roof repair, HVAC including filters and vents, and parking area. Lessor will be responsible for basic grounds maintenance. Any landscaping Lessee desires will be at the approval of the Lessor and will be funded and maintained by Lessee.

Lessor shall clean or replace the existing HVAC vent system, as needed.

Utilities

7.02 Lessor shall be responsible for the cost and expense of all utility services supplied to the Premises, to include electric, water, sewer, and garbage.

Janitorial Services

7.03 Janitorial services and supplies are the responsibility of the Lessee, except as otherwise noted in paragraph 2.03.

ARTICLE 8. DEFAULT

Events of Default

8.01. (a) Any one or more of the events listed in subparagraphs (b) through (f) of this paragraph 8.01 shall constitute a default under this Lease.

(b) Lessee's failure to pay rent within 30 days after the rent becomes due and payable in accordance with the terms, covenants, and agreements of this Lease shall constitute a default under this Lease.

(c) Lessee's failure to observe or perform or cause to be observed or performed any other term, covenant, or agreement under this Lease, and continuation of this failure for a period of 30 days after Lessor's written notice to Lessee specifying the nature of Lessee's failure shall constitute a default under this Lease. However, a failure as described in this subparagraph (b) shall not constitute a default if it is curable but cannot with reasonable diligence be cured by Lessee within a period of 30 days, and if Lessee proceeds to cure the failure with reasonable diligence and in good faith.

(d) Lessee's abandonment of the Premises and Improvements shall constitute a default under this Lease.

(e) The occurrence of both of the following events at the date of the commencement of this Lease or during its effective Term shall constitute a default under this Lease:

(1) Filing of a petition in bankruptcy or insolvency, for reorganization or the appointment of a receiver or trustee of all or a portion of Lessee's property, by or against Lessee in any court pursuant to any statute either of the United States or of any state.

(2) Lessee's failure to secure a dismissal of the petition within sixty days after its filing.

(f) Lessee's assignment of the leasehold interest under this Lease for the benefit of creditors shall constitute a default under this Lease.

Notice of Election to Terminate Lessee's Possession

8.02. If any event creating default occurs, Lessor may elect to terminate Lessee's right of possession under this Lease after 30 days from the date of service of notice of the election. If this notice is given, all of Lessee's rights, title, and interest in the Premises shall expire completely at the expiration of the 30 days, and Lessee shall quit and surrender the Premises and any Improvements erected on the Premises to Lessor.

Lessor's Entry After Termination of Lessee's Possession.

8.03. At any time after the termination of Lessee's right of possession under this Lease pursuant to this Lease, Lessor may enter and possess the Premises and Improvements by summary proceedings, ejectment, or otherwise, and Lessor may remove Lessee and all other persons and property from the Premises and Improvements. If Lessor takes the actions described in this paragraph 8.03, Lessor may then possess the Premises and Improvements and assume the right to receive all rents, income, and profits from the Premises and Improvements, and Lessor may also sell any of the Improvements.

ARTICLE 9. EXPIRATION OF TERM

Lessee's Delivery of Possession After Termination or Expiration

9.01. On the expiration date of this Lease as set forth in paragraph 2.01 of this Lease, or the termination of Lessee's possession under this Lease, or any entry or possession of the Premises and Improvements by Lessor pursuant to paragraph 8.03 (collectively referred to as the "Expiration Date"), Lessee shall promptly quit and surrender the Premises and Improvements, and deliver to Lessor actual possession and ownership of the Premises and Improvements in good order, condition, and repair.

Lessee's Removal of Movable Objects

9.02. Lessee shall have the right to remove from the Premises and Improvements all movable trade fixtures, movable equipment, and articles of personal property used or procured for use in connection with the operation of its business on or before the Expiration Date, provided that Lessee shall promptly repair, or cause to be repaired, any damage resulting to the Premises or Improvements by reason of this removal. Any trade fixtures, equipment, or articles of personal property of Lessee that remain at or on the Premises after the Expiration Date shall be deemed to have been abandoned by Lessee, and may either be retained by Lessor as its property or disposed of by Lessor without accountability to Lessee for the value of these trade fixtures, equipment, or articles of personal property, or any proceeds derived from the sale of these items.

ARTICLE 10. GENERAL PROVISIONS

No Waiver of Breach by Lessor's Actions

10.01. The failure of Lessor to seek redress for violation of, or to insist on the strict performance of any covenant, agreement, term, provision, or condition of this Lease shall not constitute a waiver of the covenant, agreement, term, provision, or condition. The receipt by Lessor of rent with knowledge of the breach of any covenant, agreement, term, provision, or condition of this Lease shall not be deemed a waiver of that breach.

Waiver of Any Provision Must Be Written

10.02. No provision of this Lease shall be deemed to have been waived, unless the waiver is in writing and signed by the party against whom enforcement is sought. No payment by Lessee or receipt by Lessor of a lesser amount than the rent stipulated in this Lease shall be deemed to be other than for the payment of rent or other charge owing by Lessee, as Lessee shall elect. No endorsement or statement on any check or any letter accompanying any check or payment as rent shall be deemed binding on Lessor or deemed an accord and satisfaction, and Lessor may accept a check or payment from Lessee without prejudice to Lessor's right to recover the balance of the rent or other charges owing by Lessee, and without limitation on Lessor's right to pursue each and every remedy in this Lease or provided by law. Each right and remedy of Lessor provided for in this Lease shall be cumulative and in addition to every other right or remedy provided for in this Lease, or now or later existing at law, in equity, by statute, or otherwise.

Entire Agreement

10.03. This Lease and the Exhibit(s) annexed to this Lease contain the entire agreement between Lessor and Lessee, and any agreement made after the execution of this Lease between Lessor and Lessee shall be ineffective to change, modify, waive, release, discharge, terminate, or effect a surrender or abandonment of this

Lease, in whole or in part, unless that agreement is in writing and signed by the party against whom enforcement is sought.

Notices

10.04. All notices and demands of any kind that either party may be required or may desire to give to the other in connection with this Lease must be given by registered or certified mail, return receipt requested, with postage fully prepaid, and addressed to the party to be served at the party's address as set forth above. Any notice shall be deemed received on first attempted delivery. Any party may change the address to which notices to that party are to be directed by notice given in the manner provided in this paragraph 10.04.

Lessor's Entry and Inspection of Premises

10.05. Lessor, and its agents or designees, shall have the right to enter the Premises and Improvements during reasonable business hours for inspection, or to complete any work that may be necessary because of Lessee's default under any of the terms, covenants, and conditions of his Lease.

Partial Invalidity or Unenforceability

10.06. If any term, covenant, or condition of this Lease shall be invalid or unenforceable to any extent, the remainder of the terms, covenants, and conditions of this Lease shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.

Meaning of Term "Lessor"

10.07. The term "Lessor," as used in this Lease in relation to Lessor's covenants and agreements under this Lease, shall be limited to mean and include only the owner or owners of the fee title to the Premises at the time in question. In the event of any conveyance of this fee title, Lessor named in this Lease and each subsequent grantor shall be automatically relieved, at the date of the conveyance, of all liability in respect to the performance of any of Lessor's covenants and agreements remaining to be performed after the date of conveyance, and each grantee shall be bound by all of the covenants and agreements remaining to be performed under the Lease during the time of grantee's ownership.

Individuals Benefited by Lease

10.08. This Lease shall inure to the benefit of and be binding on Lessor and Lessee and their respective successors, and assigns except as otherwise provided in this Lease.

Assignment and Subletting

10.09. This Lease and the Term and estate granted by this Lease, or any part of this Lease or that Term and estate, may not be subleased or assigned.

Quiet Enjoyment

10.10. Lessor covenants and agrees that Lessee, on payment of the rent and other charges provided for in this Lease and fulfillment of the obligations under the covenants, agreements, and conditions of this Lease, shall

lawfully and quietly hold, occupy, and enjoy the Premises during the Term of this Lease without any interference from anyone claiming through or under Lessor.

IN WITNESS WHEREOF, Lessor and Lessee have executed and signed this Lease or have caused this Lease to be executed and signed as of the day and year first written above.

THE SCHOOL BOARD OF PINELLAS
Florida COUNTY, FLORIDA,
Lessor

WORKNET PINELLAS, INC.,
Lessee

By: _____
Chairperson

By: _____
Chairperson

Attest: _____
Superintendent

Attest: _____
Chief Executive Officer

Approved as to form:

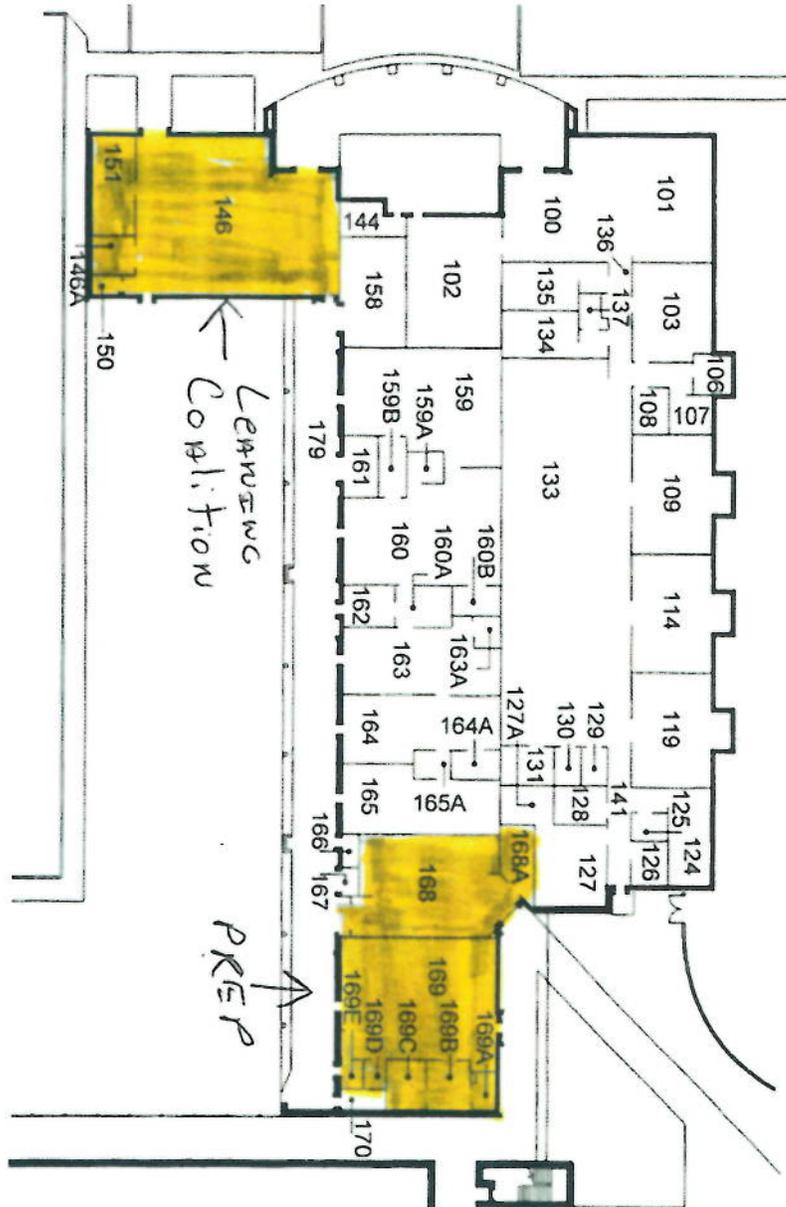


School Board Attorney's Office

Exhibit A

Building 4 "Premises"

(shown in the highlighted area below)



B4
SCALE: N.T.S.

8 of 9

Name of School
St. Petersburg Vocational-
Technical Institute

Facility No
00100

Date: 03.26.04
Scale: N.T.S.
Revised: 05.02.16

THE SCHOOL BOARD
OF PINELLAS COUNTY, FLORIDA



Action Item 4

Annual 401(k) Plan Audit

Background: WorkNet Pinellas, Inc. 401(k) Plan is required to have an annual audit by an Independent CPA firm. The Audit Committee approved Powell & Jones to perform a limited scope audit at its July 16, 2019 meeting.

Information: As permitted under the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed Powell & Jones to perform a limited scope audit and thus, they did not perform any auditing procedures with respect to any investment information which was certified by Reliance Trust Company. Powell & Jones did perform audit procedures on employee eligibility, employer and employee contributions, etc. Their responsibility is to express an opinion on the 2018 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States. Because Powell & Jones performed a limited scope audit they did not express an opinion on the 2018 financial statements. Their audit report is attached.

Recommendation:

The Audit Committee recommends approval of the enclosed 401(k) report. The report will be filed along with the form 5500 by October 15, 2019.

**WORKNET PINELLAS, INC
401(K) PLAN**

**FINANCIAL STATEMENTS
AND REQUIRED SUPPLEMENTAL SCHEDULE**

For the Year Ended December 31, 2018

**WORKNET PINELLAS, INC.
401(K) PLAN**

For the Year Ended December 31, 2018

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	3 - 4
Statement of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 - 12
REQUIRED SUPPLEMENTAL SCHEDULE	
Schedule H, line 4i - Schedule of Assets Held at End of Year	14 - 15



Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

1359 S.W. Main Blvd.
Lake City, Florida 32025
386 / 755-4200
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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
the WorkNet Pinellas, Inc. 401(K) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the WorkNet Pinellas, Inc. 401(K) Plan, which comprise the statement of net assets available for benefits as of December 31, 2018, the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the 2018 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2018 financial statements.

Basis for Disclaimer of Opinion on the 2018 Financial Statements

As permitted by 29 CFR 2520, 103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the 2018 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2018, that the information provided to the plan administrator by the trustee is complete and accurate.

Florida Institute of Certified Public Accountants • American Institute of Certified Public Accountants

Disclaimer of Opinion on the 2018 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2018 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2018 financial statements. Accordingly, we do not express an opinion on the 2018 financial statements.

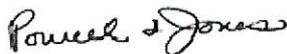
Other Matters-Report on Supplemental Schedules and Report on 2017 Financial Statements

The supplemental schedules of assets held at year end and reportable transactions as of and for the year ended December 31 2018, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2018 Financial Statements paragraph, we do not express an opinion on the supplemental schedules referred to above.

We have audited the accompanying statement of net assets available for benefits of WorkNet Pinellas, Inc. 401(K) Plan as of December 31, 2017, and in our report dated October 12, 2018, we expressed our opinion that such financial statement presents fairly, in all material respects, the financial status of WorkNet Pinellas, Inc. 401(K) Plan as of December 31, 2017, and changes in its financial status for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance With DOL Rules and Regulations for 2018 Financial Statements

The form and content of the information included in the 2018 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



POWELL & JONES
Certified Public Accountants
August 9, 2019

WORKNET PINELLAS, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Investments at fair value:		
Mutual funds	\$ 2,105,653	\$ 4,558,824
Common/collective funds	950,615	1,277,550
Total investments at fair value	<u>3,056,268</u>	<u>5,836,374</u>
Receivables:		
Employee 401(k) deferral contributions	14,383	21,615
Employer nonelective contributions	19,734	28,399
Notes receivable from participants	178,442	428,968
Total receivables	<u>212,559</u>	<u>478,982</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 3,268,827</u></u>	 <u><u>\$ 6,315,356</u></u>

WORKNET PINELLAS, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2018

ADDITIONS TO NET ASSETS		
Investment Income:		
Interest and dividend income	\$	223,271
Net reduction in fair value of investments		<u>(277,050)</u>
Total investment loss		<u>(53,779)</u>
Contributions:		
Employee 401(k) deferral contributions		340,894
Employee rollover		38,354
Employer nonelective contributions		<u>390,065</u>
Total contributions		<u>769,313</u>
TOTAL ADDITIONS TO NET ASSETS		<u>715,534</u>
DEDUCTIONS FROM NET ASSETS		
Distributions		3,753,979
Other expenses		<u>8,084</u>
TOTAL DEDUCTIONS FROM NET ASSETS		<u>3,762,063</u>
NET DECREASE		(3,046,529)
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR		<u>6,315,356</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$	<u>3,268,827</u>

**WORKNET PINELLAS, INC.
401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

NOTE 1. DESCRIPTION OF PLAN

The following description of the WorkNet Pinellas, Inc. 401(K) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan was commenced and made effective July 1, 2004. The plan has been amended throughout the years to comply with tax legislation, most recently amended effective January 1, 2016. The Plan is a defined contribution plan as described in Section 401 of the Internal Revenue Code (the Code) covering all employees. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Plan Administration - WorkNet Pinellas, Inc. (the Organization) has overall responsibility for administering the Plan. The Plan's trustee is responsible for the management and control of the Plan's assets. The Plan's trustee is Reliance Trust Company. The Plan's administrative agent is ADP Retirement Services.

Eligibility - Employees of the organization are eligible to participate in the deferral, employer nonelective and matching components of the Plan after completing the first day of the sixth month of employment.

Contributions -

Participant Pre-Tax Contributions. Participants may contribute from 1% to 80% of pretax annual compensation, but in no event can the dollar amount be more than \$18,500 for 2018. Elective salary deferral contributions, pursuant to Code § 401(K), are in the form of periodic payroll withholding. Participants who have attained age 50 before Plan year end are able to make catch-up contributions of up to \$6,000. Employees may also make after-tax contributions to the Plan.

Employer Nonelective Contributions. The Organization may make nonelective contributions in a discretionary amount as determined by the Organization, and such contributions are not contingent on current or retained earnings. At present, the Organization contributes 5% of the eligible employees' salaries on a bi-weekly basis.

Employer Matching Contributions. The Organization may elect to make contributions in the form of a Matching Contribution, in relation to the participants' elective salary deferral contributions, subject to the limitations of the "401(m) Test" of Code § 401(m)(2). If elected, the Organization matches 100% of the first 5% of eligible employee's salary each pay period. The Organization did not elect to make matching contributions for the year ended December 31, 2018.

Employee Rollovers. Participants may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of contributions into various investment options offered by the plan, subject to IRS limitations.

Participant Accounts - Individual accounts are maintained for each of the Plan's participants. Each participant's account is credited with the participant's contribution and an allocation of (a) the Organization's contribution, and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

WORKNET PINELLAS, INC.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

Vesting - Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Organization contributions portion of their accounts plus earnings thereon is based on continuous service. A participant is vested in and entitled to his/her entire account balance at the completion of one year of service (from date of hire) with the employee. A participant is vested in employer contributions as follows:

<u>Vested Service</u>	<u>Vesting percentage</u>
Less than 1 year	0%
At least 1 but less than 2 years	100%
At least 2 but less than 3 years	100%
At least 3 but less than 4 years	100%
At least 4 but less than 5 years	100%
Five or more years	100%

Payment of Benefits - Payment of benefits after termination of employment is determined by the participant's account balance. If the vested account balance does not exceed \$5,000, the Plan will distribute the nonforfeitable portion in a lump-sum payment as soon as practicable following the date of termination. If the vested account balance exceeds \$5,000, the Plan permits distribution as of any date following termination of employment with the employer at the election of the participant.

On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount.

Forfeitures - The non-vested portion of the Employer Contribution Account of a participant who has terminated employment is forfeited as of the date on which he has a five-year Period of Severance or Break-in-Service. Forfeitures may be used to reduce employer contributions or pay Plan expenses. During 2018, employer contributions were reduced by \$56,917 from forfeited non-vested accounts.

Investment Options - Participants may direct contributions, including employer contributions, into various mutual fund investment options. Participants may change their investment elections periodically. If not otherwise elected by Participants, there is a default investment option for the employer contributions.

Method of Allocation - The employer contribution is allocated to the participants account, using the pro-rata compensation allocation methodology.

Participant Loans - Participant loans are permitted by the Plan in accordance with its terms. Participants may borrow from their fund accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The notes are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through monthly payroll deductions. Participants are allowed a maximum of three outstanding loans at any point in time.

Loans to participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2018, and 2017, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in

**WORKNET PINELLAS, INC.
401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

default; the loan balance is reduced, and the delinquent participant loan is recorded as a benefit payment based on the terms of the Plan document.

Normal Retirement Age - Normal Retirement Age is defined as the date the participant attains age 65.

Early Retirement Age - There are no provisions for Early Retirement.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are presented on the accrual basis of accounting.

Estimates - The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation - Investments of the Plan are stated at fair value. Securities traded in public markets are valued at their quoted market prices. Purchases and sales of securities are reflected on a trade date basis. The difference between cost and market value from one period to the next along with gains (losses) on sale of investments is recognized as net appreciation or depreciation in fair value of investments in the accompanying statement of changes in net assets available for benefits.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - The Organization pays certain administrative expenses of the Plan and does not expect the Plan to reimburse it for these expenses.

NOTE 3. FAIR VALUE OF INVESTMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

**WORKNET PINELLAS, INC.
401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair market value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at December 31, 2018 and 2017.

Mutual Funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Trust Fund: Valued at the NAV of units of the bank collective trust. NAV is a readily determinable fair value and is the basis for current transactions. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

	2018			Total
	Level 1	Level 2	Level 3	
Assets:				
Mutual funds	\$ 2,105,653	\$ -	\$ -	\$ 2,105,653
Common Collective Funds	-	950,615	-	950,615
Total investments at fair value	<u>\$ 2,105,653</u>	<u>\$ 950,615</u>	<u>\$ -</u>	<u>\$ 3,056,268</u>
	2017			Total
	Level 1	Level 2	Level 3	
Assets:				
Mutual funds	\$ 4,558,824	\$ -	\$ -	\$ 4,558,824
Common Collective Funds	-	1,277,550	-	1,277,550
Total investments at fair value	<u>\$ 4,558,824</u>	<u>\$ 1,277,550</u>	<u>\$ -</u>	<u>\$ 5,836,374</u>

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2018 and 2017 are reported in net appreciation in fair value of investments.

**WORKNET PINELLAS, INC.
401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended December 31, 2017, there were no significant transfers between Levels 1 and 2 and no transfers into or out of Level 3.

NOTE 4. TAX STATUS

The Plan is placing reliance on an opinion letter dated July 8, 2014 received from the IRS on the prototype plan indicating that the Plan is qualified under Section 401 of the IRC and is therefore not subject to tax under current income tax law. The prototype plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

NOTE 5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 6. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500, "Annual Return/Report of Employee Benefit Plan":

	<u>2018</u>	<u>2017</u>
Net assets available for benefits per financial statements	\$ 3,268,827	\$ 6,315,356
Less current year employer contributions receivable	(19,734)	(28,399)
Less current year employee contributions receivable	(14,383)	(21,615)
Less deemed distributions	(6,896)	(8,084)
Net assets available for benefits per Form 5500	<u>\$ 3,227,814</u>	<u>\$ 6,257,258</u>

The following is a reconciliation of benefits paid to participants per the financial statements to Form 5500, "Annual Return/Report of Employee Benefit Plan":

Net decrease per financial statements	\$ (3,046,529)
Less current year employer contribution receivable	(19,734)
Plus prior year employer contribution receivable	28,399
Less current year employee contribution receivable	(14,383)
Plus prior year employee contribution receivable	21,615
Plus current year deemed distributions	(6,896)
Less prior year deemed distributions	8,084
Net decrease per Form 5500	<u>\$ (3,029,444)</u>

NOTE 7. PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by Reliance Trust Company. Reliance Trust Company is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions.

NOTE 8. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE 9. DECREASE IN NET ASSETS

Prior to September 1, 2018, the Organization served as the employer of record for the employees of Tampa Bay Workforce Alliance (TBWA), a similar non-profit organization, through a shared services agreement. As such, the TBWA employees participated in the Plan. Effective August 31, 2018, the shared services agreement ceased and all TBWA employees were terminated by the Organization. A large number of the TBWA employees with vested funds withdrew their balances from the Plan in accordance with Terms of the Plan. The amount of these withdrawals was approximately \$2.379,000 for the year ended December 31, 2018.

10. SUBSEQUENT EVENTS

In preparing these financial statements, management of the Organization has evaluated events and transactions for potential recognition or disclosure through August 9, 2019, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL SCHEDULE

WORKNET PINELLAS, INC. 401(K) PLAN
SCHEDULE H LINE 4I - SCHEDULE OF ASSETS HELD AT END OF YEAR
Year Ended December 31, 2018

EIN: 73-1678180
PN: 001

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost**	Current Value
	<u>Common/Collective Funds</u>		
* SSgA	S&P 500 Index IX		\$ 186,573
Invesco	Stable Asset		607,438
* SSgA	International Index Securities Lending Series VII		44,289
* SSgA	Russell Small Cap Index VIII		51,791
* SSgA	Active US Large Cap Blend Lending Series VII		41,044
* SSgA	Moderate Strategic Balanced Securities Lending Series VII		1,254
* SSgA	S&P Mid Cap Index NLJ		8,714
* SSgA	Aggressive Strategic Balanced Securities Lending Series VII		9,433
* SSgA	Cons Strategic Balance Securities Lending Series VII		79
	Total Common/Collective Funds		<u>950,615</u>
	Participant Loans		
	Rates from 5.29 to 7.00%		<u>\$ 178,442</u>
	Total assets held at year end		<u><u>\$ 3,234,710</u></u>

*Indicates Party-in-interest

** Cost omitted for participant-directed accounts.

See notes to financial statements.

WORKNET PINELLAS, INC. 401(K) PLAN
SCHEDULE H LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR
Year Ended December 31, 2018

EIN: 73-1678180
PN: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost**	Current Value	
	<u>Mutual Funds</u>			
Alger	Capital Appreciation Institutional Fund I		\$	206,387
American Century	Income & Growth A			233,966
American Century	One Choice 2035 A			457,275
American Century	One Choice 2045 A			271,927
American Century	Once Choice 2050 A			213,667
American Century	One Choice 2025 A			93,310
American Century	One Choice Retirement A			163,769
American Century	One Choice 2040 A			177,238
American Century	One Choice 2030 A			82,580
American Century	One Choice 2020 A			136,208
American Century	One Choice 2055 A			193,778
Deutsche	Real Estate SEC A			8,257
Franklin	Small Cap Growth A			273,866
Franklin	Utilities Fund A			56,308
George Putnam	Balanced M			68,418
MFS	International New discovery			48,768
Nuveen	Mid-Cap Growth Opportunities A			330,910
Oppenheimer	International Growth A			20,139
Oppenheimer	Global Fund A			426,261
Oppenheimer	Developing Markets A			153,948
PIMCO	Real Return A			23,714
PIMCO	Income Fund A			52,778
Pioneer	Bond Fund A			77,417
Prudential	High Yield A			28,180
T. Rowe Price	Mid-Cap Value A			405,622
T. Rowe Price	International Value Equity			2,535
Thornburg	Investment Income Builder R4			57,977
Victory Integrity	Integrity Small Cap Value			293,621
	Total mutual funds		\$	4,558,824

(continued)

WORKNET PINELLAS, INC. 401(K) PLAN
 SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
 Year ended December 31, 2018

EIN: 59-2871302
 PN: 001

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Asset	(f) Current Value of Asset on Transaction Date	(g) Net Gain (Loss)
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Single Transactions that Exceed 5% of Value



Action Item 5

Health and Wellness Plan

CareerSource Pinellas has invested a significant amount of time to better understand the collective voice of our workforce. We have accomplished this through the Employee Engagement Survey conducted by People Element, opening lines of communication and hosting regular Town Hall meetings. Through these venues, three specific areas of focus have been identified for our employees, 1) reviewing total compensation (salary and benefits), 2) improving communication, and 3) providing training opportunities. In February 2019, hrEdge Consulting conducted a Comprehensive Salary Review. The review was designed to focus on salary range equity externally, as well as internal structure of position titles. One result of this review was the development of a new Job Title Family Structure with aligning Pay Grades implemented on July 1, 2019.

Throughout the process of listening to our employees, we have heard their call for a more equitable approach to offering health and wellness benefits. The current benefit plan offers a 28% Benefit Stipend to select from a cafeteria plan of various categories of health and wellness. Employees shared that overall they were satisfied with the benefit choice offerings and their ability to customize a plan that meets their specific needs. However, they also shared their concern that the stipend based on salary is inequitable. As we move forward with a benefit plan for 2020, it is important that we listen to the concerns of our employees and adopt a plan that takes into consideration their concern about equity, while providing for continued choice and customization to meet their individual needs.

At CareerSource Pinellas, we believe employees are a valued asset. To remain competitive within the labor market, it is critical that we offer a compensation package that includes comprehensive health and wellness benefits. To assist with this process, on July 17, 2019, Hub International was selected as the new benefit broker. As the benefit broker, Hub has assisted with reviewing the current employee census, estimating the anticipated cost of health insurance, and identifying options for a comprehensive health and wellness benefit package.

The current census is 59 full-time employees with 42 employees (70 percent) currently enrolled in the CareerSource Pinellas-sponsored health insurance. Hub explored renewal costs with Cigna, the existing carrier, as well as United Health Care and Aetna. At this time, Hub cannot provide a guaranteed health insurance rate for January 1, 2020. However, Cigna did advise Hub that CareerSource should anticipate up to a 30% increase in premiums in 2020. Based on this research, we are presenting three options for consideration: Option #1 – 28% Benefit Stipend Plan, Option #2 – Defined Benefit Plan, and Option # - Hybrid Benefit Plan.

OPTION # 1: 28% BENEFIT STIPEND PLAN

Career Source Pinellas continues to offer a 28% stipend of the annual salary for employees to participate in a cafeteria style benefit plan. The cafeteria plan allows employees to make their choice from various categories of health and wellness benefits.

The 28% Benefit Stipend Plan is awarded in two parts 1) Medical stipend equal to the premium of the minimum essential plan (\$8,190 annually) and 2) Benefit stipend (28 percent less the \$8,910). The average cost of the 28% Benefit Stipend Plan is \$13,967 per employee annually.

OPTION # 2: DEFINED BENEFIT PLAN

CareerSource Pinellas offers a Defined Benefit Plan. This plan provides a defined health and wellness package. The package includes the following: Silver Medical Plan, Dental, Vision, Life AD& D and Long and Short Term Disability. Employees can elect or decline coverage.

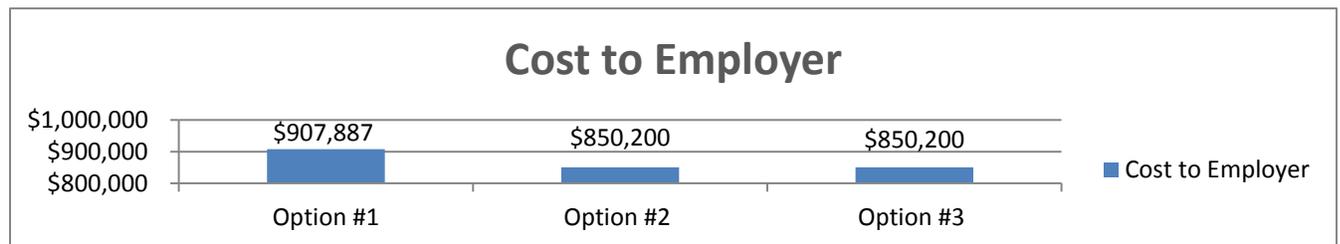
The Defined Benefit Plan does not allow for employee choice or customization to meet their individual needs. The cost of the Defined Benefit Plan is \$13,080 per employee annually.

OPTION # 3: HYBRID BENEFIT PLAN

CareerSource Pinellas offers a Hybrid Plan. The Hybrid Plan offers the best of both worlds. It continues to offer benefit stipend for employees to participate in a cafeteria style benefit plan. The cafeteria plan allows employees to make their choice from various categories of health and wellness benefits. However, the benefit stipend is offered at a flat, standardized rate for all employees. It is not based on salary. It is based on the estimated cost of a comprehensive, competitive benefits package. In addition to having choice, the plan offers a defined benefit component including Life Insurance, AD&D, Long and Short Term Disability.

The Hybrid Benefit Plan is awarded in three parts 1) Medical stipend to equal the premium of the minimum essential plan (\$8,190 annually), 2) Benefit stipend of a flat rate, standardized amount of \$4,390 to spend on cafeteria plan offering of benefits, and 3) Defined benefit of Life Insurance, AD&D, Long and Short Term Disability. The estimated cost per each employee of the latter is \$500. The cost of the Hybrid Benefit Plan is \$13,080 per employee annually.

HEALTH AND WELLNESS PLANS – EMPLOYER COST COMPARISON



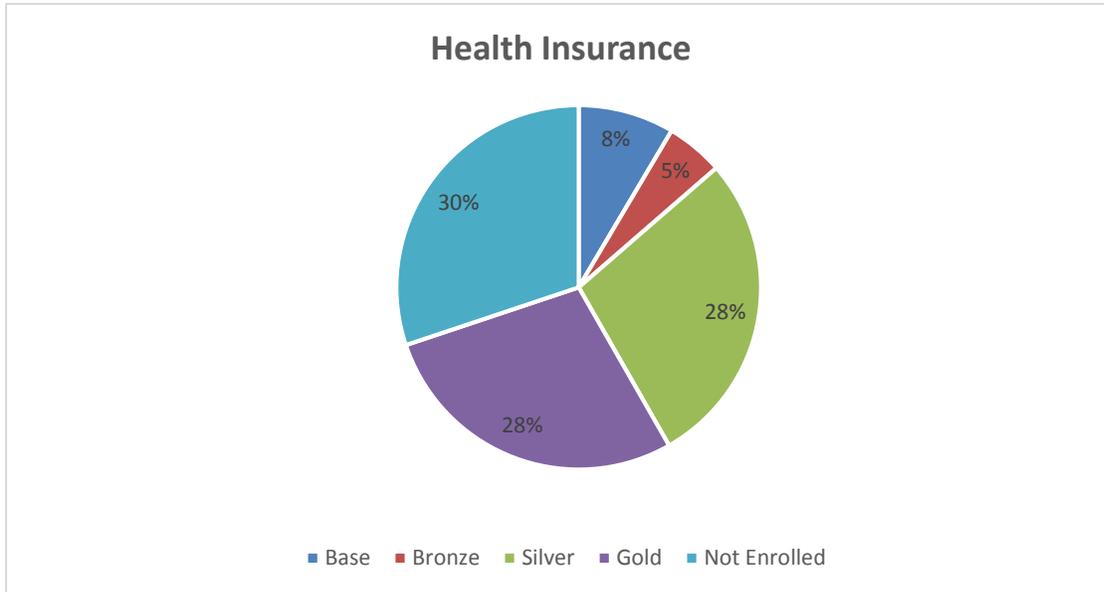
RECOMMENDATION:

In an effort to provide a comprehensive, competitive health and wellness plan for all CareerSource Pinellas employees, the recommendation is to adopt the Hybrid Benefit Plan - Option #3. This plan provides an equitable option to providing benefits while continuing to offer choice and customization to meet individual needs. This option promotes a more equitable approach to offering benefits, invests in the overall health and wellness of our employees, and provides a robust benefit plan to attract and retain talent.

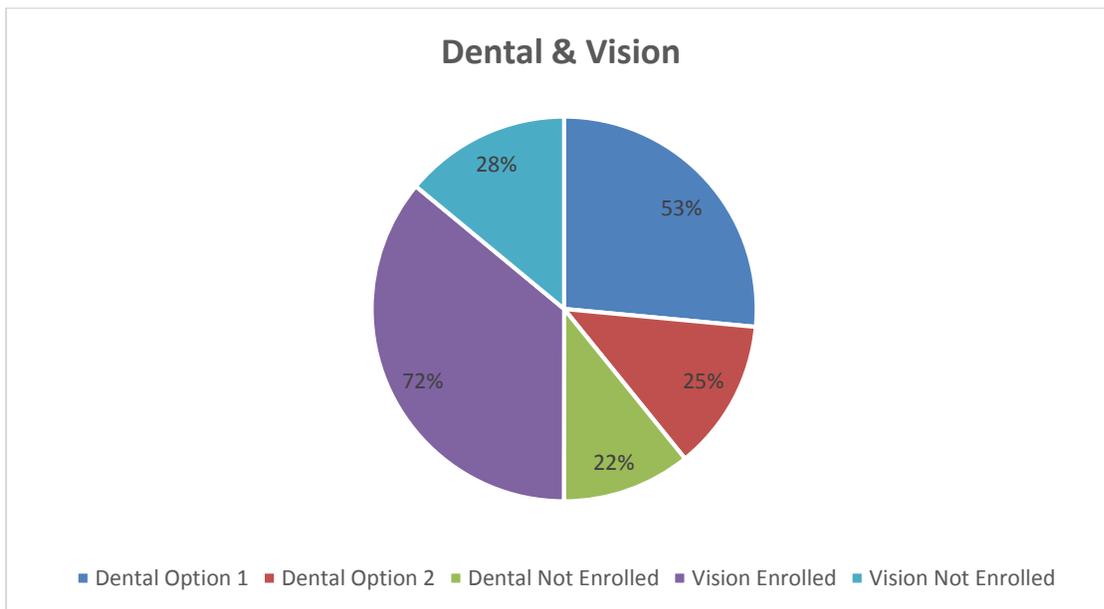
Supplemental Information for Discussion

Current Enrollment Summary

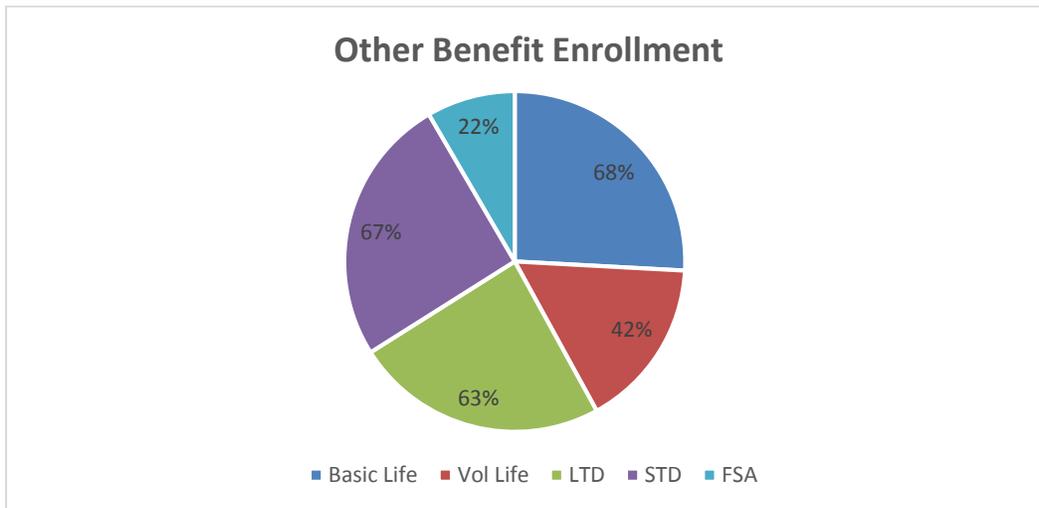
The current census is 59 full-time employees with 70 percent of the employees enrolled in CareerSource-sponsored health insurance including: 28 percent - Gold plan, 28 percent - Silver plan, 5 percent - Bronze plan, and 8 percent - Base plan.



Over 70 percent of employees are enrolled in a CareerSource-sponsored dental and vision plans.

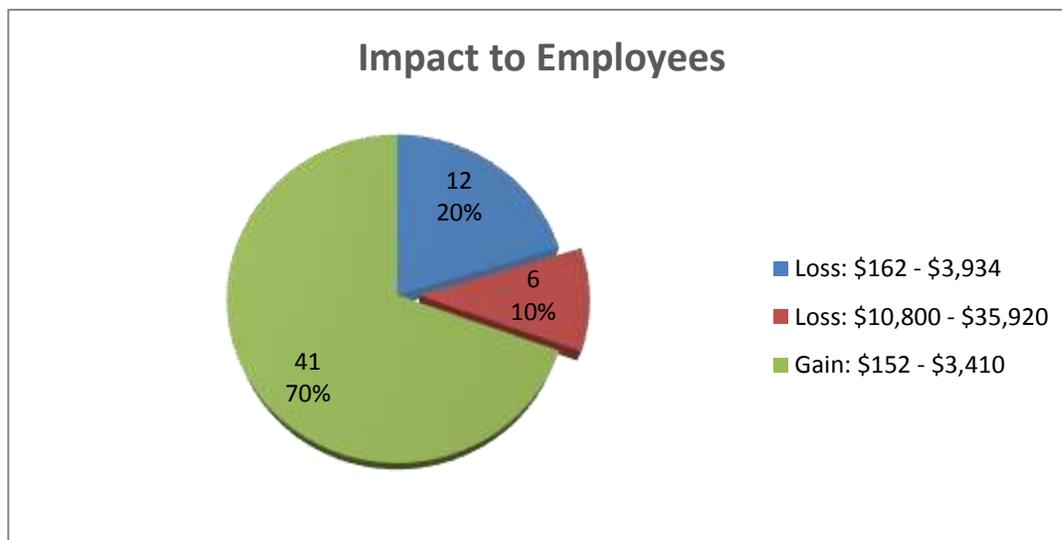


There is robust participation in the Supplemental plans with LTD, STD, FSA, Life Insurance, and Accident with the highest percent of enrollment. At the start of 2019, there was 100 percent employee participation in the CareerSource-sponsored health and/or benefit plans.



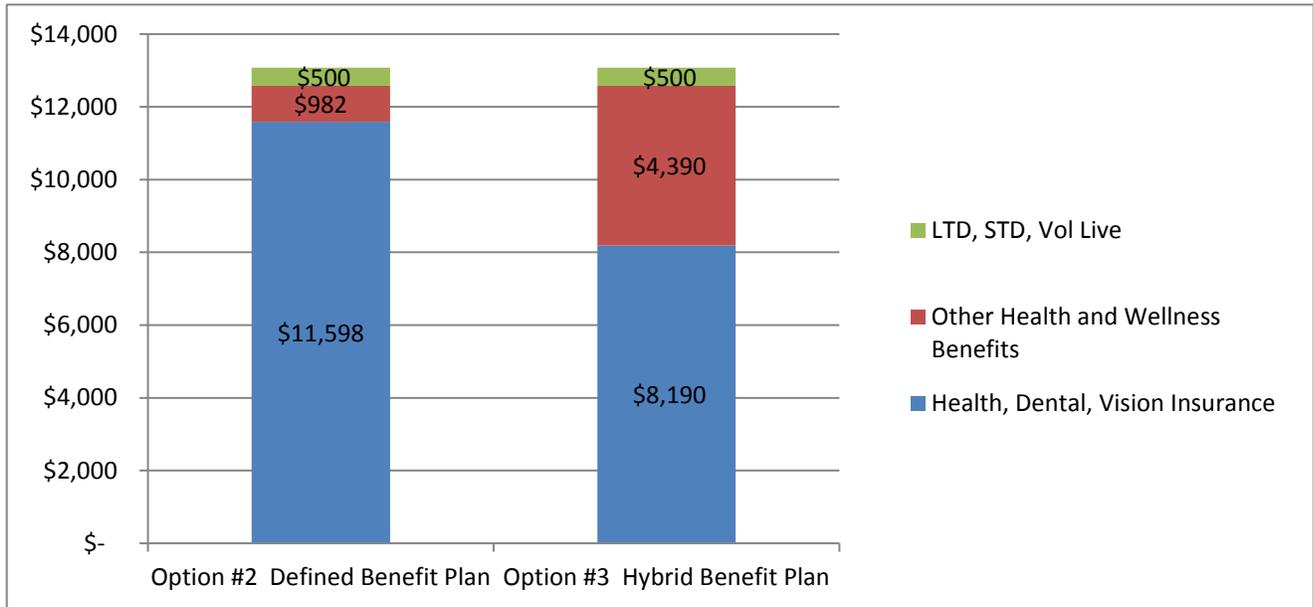
Impact to Employees

With the implementation of either the Defined Benefit Plan or the Hybrid Plan, the impact to employees ranges from annual minimum loss of \$82 to a maximum loss of \$35,920. As expected, the impact will be higher for the six higher compensated staff. Almost 70 percent of employees will gain from a minimum of \$232 to a maximum of \$3,490 in resources to support additional health and wellness benefit.



Benefit Plan Comparison

The benefit amount per employee for both Option #2 and Option #3 is \$13,080. The distribution of this benefit amount varies based on the plan. Option #2 offers a standardized Silver Plan with dental, vision, LTD, STD and Vol Life. Option #3 offers an allotment for the base plan with the opportunity participate in a cafeteria style benefit plan. The cafeteria plan allows employees to make their choice from supplemental health and wellness benefits including upgrading health insurance plans. Additionally, it offers defined benefits for all employees of LTD, STD and Vol Life. The main difference between the two plans is the flexibility for employees to create the mix of benefits that best meets their individual needs.



CareerSource Pinellas anticipates a total of 65 benefit eligible employees for PY'2019-2020.

CareerSource Pinellas				
Expenditure	2019-2020 Approved Budget	Current Estimate @ Option 1	Current Estimate @ Option 2	Current Estimate @ Option 3
Salary Expense	3,548,205	3,548,205	3,548,205	3,548,205
Salary Expense - Benefit Stipend	907,887	907,887	-	850,200
Health Insurance	-	-	850,200	
Payroll Taxes	344,091	344,091	344,091	344,091
Retirement	209,422	209,422	209,422	209,422
Total Personnel Costs	5,009,605	5,009,605	4,951,918	4,951,918
Savings vs. Option 1			\$ 57,687	\$ 57,687
# of Benefit Eligible Employees	65	65	65	65



Information Item 1

CSPIN By-Laws (as approved by Pinellas County BOCC)

Background

The Pinellas County Board of County Commissioners (BOCC) provided revisions to the CSPIN By-Laws. Those revisions reflected the roles and responsibilities of the board members and the Chief Local Elected Officials (CLEO).

The document was presented to the Board of Directors on several occasions for their review and approval, as listed below:

- ✓ Ad Hoc Review Committee – 12/12/2018
- ✓ Ad Hoc Review Committee – 01/11/2019
- ✓ Board approved – 02/06/2019
- ✓ BOCC denied – 03/12/2019 (Counsel)
- ✓ Board approved – 06/05/2019 (Board size from 31 to 33)
- ✓ BOCC anticipated approval – 07/23/2019

Modifications

On July 23, 2019 the BOCC modified and approved the CSPIN By-Laws, to make changes as follows:

- Page 2 of the document – A. Adopting, amending or repealing the Articles ~~or By-Laws~~;
- Page 3 of the document, points Q & R – The selecting, hiring and terminating of the Chief Executive Officer and Legal Counsel are now subject to the approval of the Board of County Commissioners.
- Page 3 of the document – Adding a stipulation to Article III, Section 2 of the By-Laws to state the following: *“Nothing herein shall be construed to prevent the Pinellas County Board of County Commissioners from removing the CSPIN Executive Director or legal services provider. Removal of the CSPIN Executive Director or legal services provider is a power reserved to the Pinellas County Board of County Commissioners as the Chief Elected Official.”*
- Page 16 of the document – Amending Article XII, Enactment Provision to include the role of the BOCC as the region’s CLEO: *“Pursuant to 20 C.F.R. 679.310(g), these by-laws shall become effective after approval by the Pinellas County Board of County Commissioners acting as the Chief Elected Official.”*

Previously, the enactment provisions stated: *“These By-laws shall become effective after approval by a two-thirds vote of the [Board] membership after due notice to the membership. Reasonable notice shall be given prior to the meeting at which these By-laws are enacted.”*

The adopted By-Laws are included for your information.

BY-LAWS

The provisions of this document constitute the By-Laws of WorkNet Pinellas, Inc., a Florida not-for-profit corporation, which shall be utilized to govern the management and operation of WorkNet Pinellas, Inc. for all purposes.

ARTICLE I – NAME, SERVICE AREA, AND OFFICE LOCATION

SECTION I – Name

The name of the organization shall be WorkNet Pinellas, Inc. doing business as and hereinafter referred to as CareerSource Pinellas (or “CSPIN”).

SECTION 2 – Service Area

CareerSource Pinellas, serving as the Local Area Workforce Development Board by CareerSource Florida, Inc., the State of Florida Workforce Development Board, shall primarily serve the employers and residents of Pinellas County, Florida.

SECTION 3 – Office Location

The official office location and mailing address shall be as determined by the Board of Directors of CareerSource Pinellas.

ARTICLE II – PURPOSE AND USE OF FUNDS

SECTION I – Purpose

The purposes for which CareerSource Pinellas is formed, and its business goals and objectives are as follows:

- A. To deliver customer-focused, value-added workforce solutions designed to meet the specific needs of customers, both employers and job seekers alike.
- B. To act as a fiscal agent and administrative entity as defined by the Federal Workforce Innovation and Opportunity Act (WIOA), authorized by the State of Florida, the U.S. Department of Labor, and as approved by the Pinellas County Board of County Commissioners serving as the Chief Elected Official
- C. To enhance the provision of workforce development services; increase the involvement of the business community, including small and minority businesses, in workforce development activities; to increase private sector employment opportunities; and to ensure the economic health of the

- community.
- D. To place special emphasis on service to welfare recipients, economically disadvantaged adults and youth, dislocated workers, and individuals and employers needing workforce development services as identified in the CareerSource Pinellas strategic plan.

SECTION 2 – Use of Funds

CareerSource Pinellas shall direct the receipt and expenditure of funds in accordance with the approved local plans and budget, and all applicable Federal, State or Local Laws. This shall be done in ways that will most effectively satisfy the labor demand needs of the residents and business community to enhance the economic well-being of the area.

ARTICLE III - BOARD MEMBERSHIP

SECTION I – Governing Body

CareerSource Pinellas shall be governed by a Board of Directors, to be appointed as provided herein.

SECTION 2 – Authority and Responsibilities of the Board

All corporate powers shall be exercised by or under the authority of the Board of Directors, and the business and affairs of Career Source Pinellas will be managed under the Board's direction.

The Directors general functions shall include:

- A. Establishing policies for the governance, administration and operation of CareerSource Pinellas;
- B. Exercising and fulfilling the specific powers and responsibilities as required under applicable law;
- C. Discharging their duties in good faith, with the care an ordinary prudent person in a like position would exercise in similar circumstances;

The specific authorities and responsibilities of the Board shall include all authorities and responsibilities delegated to it by applicable federal, state and local laws, regulations, policies and mandates, and shall include:

- A. Adopting, amending or repealing the Articles;
- B. Electing and removing officers of CareerSource Pinellas;
- C. Ensuring accountable management of real and personal property of CareerSource Pinellas, including approval of the acquisition, conveyance, mortgaging, or encumbering property, and approval of

- material contracts on behalf of Career Source Pinellas;
- D. Establishing policies, including monetary or other limits, within which administration and staff of CareerSource Pinellas may function independently;
- E. Approving rules and regulations for the administration of CareerSource Pinellas personnel, including approval of pay/compensation plans and employee benefits;
- F. Developing, ratifying and submitting or amending the local workforce plan pursuant to Public Law No. 113-128 WIOA and the provisions of Florida Statute 445.007, subject to the approval of the Pinellas County Board of County Commissioners;
- G. Coordinating agreements with the Pinellas County Board of County Commissioners that are necessary to designate the fiscal agent and administrative entity;
- H. Oversight of programs;
- I. Oversight of administrative costs;
- J. Oversight of performance outcomes;
- K. Identifying and selecting providers of training services, intensive services, youth providers and One-Stop Operators as necessary and applicable;
- L. Developing a budget, subject to the approval of the Pinellas County Board of County Commissioners, for purposes of carrying out the duties of the Board under applicable state and federal law;
- M. Oversight of the budget;
- N. Negotiating and reaching agreement on local performance measures;
- O. Coordinating the workforce investment activities with economic development strategies and developing other employer linkages with such activities; and
- P. Developing the Regional Targeted Occupations List.
- Q. Selecting, hiring and terminating, subject to the approval of the Pinellas County Board of County Commissioners, the Chief Executive Official who shall report directly to the CSPIN Board; and
- R. Selecting and hiring or contracting for, or terminating, the provision of legal services to be provided to, and for, WorkNet Pinellas, Inc. subject to the approval of the Pinellas County Board of County Commissioners. The selected provider of legal services shall report directly to the CSPIN Board of Directors. The performance of legal services shall be reviewed not less than every calendar year, and any legal services agreement shall be terminable at will and may not have a term beyond twenty-four (24) months. Nothing herein shall prevent legal services contract renewals beyond such twenty-four (24) month term, provided that the Board of Directors shall be required to affirmatively vote to renew such agreement not less than every two years, and only after a review by the Ad Hoc Chief Executive Official/Executive Director and Legal Counsel Selection Committee as provided in Article VI, Section 12 of these bylaws.

Nothing herein shall be construed to prevent the Pinellas County Board of County Commissioners from removing the CSPIN Executive Director or legal services provider.

Removal of the CSPIN Executive Director or legal services provider is a power reserved to the Pinellas County Board of County Commissioners as the Chief Elected Official.

SECTION 3 – Authority of Individual Board Members

Board members have authority over the affairs of CareerSource Pinellas only when acting as a Board of Directors legally in session. The Board shall not be bound in any way by any action or statement on the part of any individual Board member, except when such statement or action is taken when carrying out specific instructions by the Board of Directors of CareerSource Pinellas.

SECTION 4 - Categories of Board Membership

All the members of the Board of Directors of CareerSource Pinellas shall be appointed by the Pinellas County Board of County Commissioners in accordance with Federal and State legislation, regulations and policies, and consistent with such policies and/or procedures as may be established by the Board of County Commissioners. Such appointments shall include:

- A. The Chairman of the Pinellas County Board of County Commissioners or his/her designee from the Board of County Commissioners, shall fill one of the mandatory seats on the Board as appropriate and as established by Federal and State legislation, regulations and/or policies.
- B. A local elected official which must be either a municipal officer, School Board Member, or an additional County Commissioner, appointed by the Board of County Commissioners shall fill a seat on the Board.

SECTION 5 – Appointment of Board Members

- A. Members of the CareerSource Pinellas Board of Directors shall be appointed by the Pinellas County Board of County Commissioners subject to the provisions of WIOA and its regulations, and pursuant to the Florida Workforce Innovation Act and policies established by the Governor for the State of Florida. The maximum number of Board members and the categories of membership shall conform to Federal and State legislation, regulations and policies (but no more than __33__ Directors shall be appointed to serve on the Board).
- B. The CareerSource Pinellas Board may make recommendations regarding nominations to the Pinellas County Board of County Commissioners. Such nominations shall be in accordance with the nomination process set forth in the governing statutes and the policies established by the Pinellas County Board of County Commissioners. Appointments to the Board shall be at the discretion of the Pinellas County Board of County Commissioners.
- C. Members of the Board shall serve at the pleasure of the Pinellas County

Board of County Commissioners. The Pinellas County Board of County Commissioners shall have the authority to remove a Director from the Board when it determines that the best interests of the workforce program will be served.

ARTICLE IV – BOARD OF DIRECTORS

SECTION I – Terms of Membership

- A. Members of the Board shall serve for fixed and staggered terms of two years with the exceptions described within these By-Laws.
- B. In accordance with the federal law and Florida State law, whenever a mandatory seat on the Board must be filled by an individual occupying a specific position in an organization, agency or institution, their term of office shall not expire except and unless the federal or state statute is amended to exclude the position.
- C. If a member resigns prior to the expiration date of his/her term in office, nominations for filling the vacancy shall be made to the Pinellas County Board of County Commissioners in the same manner as is described within these By-Laws. Upon appointment, the new member shall serve the unexpired term of the member whose vacancy he/she is filling.
- D. The Chairman of the Pinellas County Board of County Commissioners, or his or her designee, and the local elected official are not subject to the Board membership term limitations specified herein.

SECTION 2 – Resignation

A member may resign his or her membership on the CareerSource Pinellas Board at any time by submitting a resignation in writing to the Chair or Chief Executive Official/Executive Director. In the case of the resignation of the Chair, a resignation shall be submitted in writing to the Chair Elect or Chief Executive Official/Executive Director. A resignation shall become effective upon the date specified in such notice, or, if no date is specified, upon receipt of the resignation by the Chair.

After two consecutive absences, or three (3) absences in a fiscal year from regularly scheduled meetings of the CareerSource Pinellas Board without an excuse approved by the Chair the Chief Executive Official shall notify the offending director to determine whether that individual wishes to resign their seat on the Board and to notify them that any further unexcused absence in the fiscal year shall constitute grounds for removal of the Board member under Section 3D. The Chief Executive Official shall also notify the Board of County Commissioners of such occurrence.

For members of committees that are not defined persons identified to be members of such a committee by title or position, three (3) consecutive absences from regularly scheduled committee meetings of CareerSource Pinellas, without an excuse approved by the

committee chair, shall constitute a de facto resignation of the committee member from that committee. De facto resignation from a committee will not impact the individuals' membership on the Board or membership on other committees.

SECTION 3 – Revocation of Membership

The Board of Directors may, by a two-thirds affirmative vote at a meeting where a quorum has been established, recommend revocation of membership to the Pinellas County Board of County Commissioners for the following reasons:

- A. Should a Board member cease to represent the category to which they were appointed to fill on the Board through change in status;
- B. Disability, illness or inability to perform their duties on the Board;
- C. Unethical or illegal practices or actions, or
- D. Failure to carry out duties, responsibilities, and functions of a Board member as defined in federal and state law, regulations, and these Bylaws.

SECTION 4 – Notification of Vacancies

The Chair of the Board will notify the Board of County Commissioners when vacancies occur through written correspondence with the Commissioner assigned to serve on the board of directors, the Board of County Commissioners, and any other party designated in writing by the County, and will annually submit written notification of all vacancies at the beginning of each fiscal year.

ARTICLE V - BOARD OFFICERS

The Officers of CareerSource Pinellas shall consist of a Chair, a Chair Elect, a Vice Chair, a Secretary and a Treasurer. The Chairman of the Pinellas County Board of County Commissioners, or his/her designee from the Board of County Commissioners, shall occupy the Vice Chair position.

SECTION 1- Election of Officers

The Chair, Chair Elect, Treasurer, and Secretary of the CareerSource Pinellas Board shall be elected as follows:

- A. The slate of Officers shall be recommended to the CareerSource Pinellas Board of Directors by the Ad-Hoc Nominating Committee and selected based upon a majority vote of the quorum present at the annual meeting at which the slate is presented.
- B. The annual meeting at which the slate of Officers shall be elected shall take place in June or on a date as otherwise set by the Board, and the Officers shall take office in July.
- C. The CareerSource Pinellas Chair and Chair Elect shall be selected from among the representatives of the private sector Board members.

SECTION 2 – Duties of Officers

- A. Duties of the Chair shall include:
- Presiding at all meetings of the CareerSource Pinellas Board of Directors;
 - Serving as chair of the Executive Committee;
 - Making all committee chair appointments;
 - Calling special meetings of the Board;
 - Establishing Ad-Hoc Committees as deemed necessary to conduct the business of the Board and make appointments thereto;
 - Serving as a member of the Audit Committee: and
 - Performing all duties incident to the office of Chair.
- B. Duties of the Chair Elect shall include:
- Presiding over meetings in the absence of the Chair;
 - Serving as a member of the Executive Committee; and
 - Performing all duties incident to the office of Chair in the absence of the Chair.
- C. Duties of the Treasurer shall include:
- Serving as a member of the Executive Committee;
 - Serving as a member of the Audit Committee;
 - Serving as Chair of the Finance Committee; and
 - Making a report on the financial status at each regular meeting of the Board.
- D. Duties of the Secretary shall include:
- Serving as a member of the Executive Committee;
 - Signing all bank resolutions; and
 - Reviewing all Board minutes prior to official adoption by the Board of Directors.
- E. Duties of the Vice Chair shall include:
- Presiding over meetings in the absence of the Chair and the Chair Elect;
 - Serving on the Audit Committee; and
 - Serving on the Executive Committee.

SECTION 3 – Terms of Office

The term of office for the Chair, Chair Elect, Secretary and Treasurer of CareerSource Pinellas shall be for one (1) year, from July 1 through June 30.

CareerSource Pinellas Officers may serve two consecutive terms of one year each in the same office, if re-elected, provided that the time in office does not exceed the limits of their term of membership on the Board. After two consecutive terms, the Officer shall then step down from their position for a minimum of one year, although they may continue to serve as CareerSource Pinellas Board members, or in other offices.

The Vice Chair is not subject to the Officer term limits specified herein.

SECTION 4 – Vacancy in One of the Officer Positions

If a vacancy in any office but the Chair occurs due to the illness, resignation, etc. of the Officer elected, a replacement shall be elected to serve the unexpired term of office at the next regularly scheduled Board meeting. If the office of Chair becomes vacant, the Chair Elect will assume the office of Chair.

ARTICLE VI – COMMITTEES

SECTION 1 – Standing Committees

The Standing Committees of CareerSource Pinellas shall be the Executive Committee, the One Stop Committee, the Workforce Solutions Committee, the Finance Committee, , and the Audit Committee. In addition, there may be such ad hoc committees as determined necessary by the Chair or as specified in these Bylaws.

Other than those committees required by law, CareerSource Pinellas may vote to expand or combine Committees as appropriate for the efficient operation of the business of CareerSource Pinellas.

SECTION 2 – Terms of the Executive Committee members and Committee Chairs

CareerSource Pinellas Executive Committee Members and Committee Chairs may serve in those positions for two consecutive terms of one year each, if re-elected or re-appointed and shall then step down from their position for a minimum of a year, although they may continue to serve as CareerSource Pinellas Board members, or in other offices.

SECTION 3 – General Committee Membership

- A. A committee member, with the exception of an Executive Committee member, may designate an alternate in writing who shall have the powers, including voting, of the committee member when that alternate attends committee meetings in lieu of the committee member. No other proxy voting is allowed.
- B. CareerSource Board members shall comprise a majority of each committee except as otherwise provided in these Bylaws.
- C. The Chair of any standing committee with the exception of the Executive Committee, at his/ her discretion, may appoint board and non-board members to serve on the committee except as otherwise provided in these Bylaws.
- D. Non-board committee members shall serve for a two-year term from their appointment date. Terms are renewable for additional two-year periods at the discretion of the committee chairperson or appointing authority.

SECTION 4 – Executive Committee Membership, Duties and Responsibilities

CareerSource Pinellas shall have an Executive Committee consisting of the Officers, the Chairs of the Standing Committees, Past Chair, and up to five at-large members appointed by the Chairperson.

The Executive Committee may meet; (i) only in months when the full Board of Directors does not meet and time is of the essence in taking any action; (ii) in emergency situations where the failure to act would result in irreparable harm to persons or workforce program continuity, and the full Board of Directors cannot be convened. The Executive Committee shall have and exercise the authority of the Board of Directors in the governance of the affairs of CareerSource Pinellas with the exception of (i) adopting, repealing, or amending the Articles, the Interlocal Agreement or these By-Laws; (ii) approval or modification of the annual budget; (iii) approval or amendment of the 4 year or other plans required by the WIOA; (iv) acquisition or conveyance of real estate; (v) pledging, mortgaging, or encumbering real property, or pledging or encumbering personal property other than in the ordinary course of business for expenditures included in the line item budget and/or pre-approved by the Board of Directors; (vi) staff pay or compensation plans; (vii) approval or amendment of the CSPIN administrative code/governing policies, including purchasing and financial policies; (viii) approval of the annual financial audit and responses thereto, as well as the early termination of the audit firm; (ix) hiring, disciplining, and discharging the Chief Executive Official/executive director and legal counsel.

Any items approved by the Executive Committee will appear as consent agenda items at the next meeting of the full Board of Directors. Such consent agenda items will be distributed to board members at least 72 hours prior to the Board meeting date and time.

Delegation of authority to the Executive Committee shall not relieve the Board of Directors or any individual Director of any responsibility imposed on it, or him or her, by the Bylaws or by any applicable law.

The Executive Committee shall also be responsible for planning, conducting and/or recommending Board Member development or in-service activities.

SECTION 5 – One Stop Committee Membership, Duties and Responsibilities

The One Stop Committee shall be chaired by a Board Member appointed by the Board Chair and shall consist of those members deemed appropriate and appointed to the committee by the One Stop Committee Chair. The One Stop Committee shall be responsible for advising the Board of Directors on matters related to the following committee areas of oversight:

- Providing assistance with planning, operational and other issues relating to the one-stop delivery system;
- Providing assistance with planning, operational, and other issues relating to the provision of services to youth;
- Providing assistance with planning, operational and other issues relating to the provision of services to individuals with disabilities;
- Reviewing the plans and services of other agencies and one-stop partners with the intent to improve coordination of services;
- Reviewing customer survey feedback to ensure customer input is made part of the plan of service;
- Reviewing the enrollment and training of individuals under the Workforce Investment Act;
- Reviewing the services delivered to welfare transition customers;
- Reviewing services and programs delivered to recognized target groups;
- Reviewing the operation and performance of any grants or other funding received;
- Reviewing periodic reports on performance in accordance with the committee's annual strategic plan; and
- Planning for future changes and improvements to the one-stop system.

SECTION 6 – Workforce Solutions Committee Membership, Duties and Responsibilities

The Workforce Solutions Committee shall be chaired by a Board member appointed by the Board Chair and shall consist of those members deemed appropriate and appointed to the Committee by the Workforce Solutions Committee Chair. The Workforce Solutions Committee shall be responsible for:

- Reviewing and recommending approval of the services and programs delivered to employers;
- Reviewing and recommending approval of training vendor applications and other actions pertaining to training vendors;
- Reviewing periodic training vendor performance reports;
- Reviewing the region's activities related to targeted industries;
- Creating and maintaining the regional targeted occupations list; and
- Reviewing and recommending approval of the Board's partnerships with economic development organizations and other business associations in accordance with the

committee's annual strategic plan.

SECTION 7 – Finance Committee Membership, Duties and Responsibilities

The Finance Committee shall be chaired by the Treasurer, and shall consist of those members deemed appropriate and appointed to the Committee by the Treasurer. The Finance Committee shall be the Committee of the Board charged with oversight responsibilities regarding the fiscal affairs of the Agency. The Committee's responsibilities shall include, but are not limited to:

- Reviewing a draft of the annual budget and submitting the tentative annual budget, along with a recommendation, to the Board of Directors for action;
- Reviewing and recommending approval of all subsequent modifications to the budget;
- Reviewing the annual audit and accompanying management letters with agency responses and forwarding any recommendations to the Board of Directors;
- Providing financial oversight through review of financial monitoring reports and forwarding any recommendations to the Board of Directors;
- Reviewing the agency's periodic financial statements and report on the organizations financial status at each meeting of the of the Board of Directors and of the Executive Committee; and
- Serving on procurement review panels at the request of the Chief Executive Official/executive director and/or CFO/finance director.

SECTION 8 – Audit Committee Membership, Duties and Responsibilities

The Audit Committee shall consist of the County Commissioner serving as the Vice-Chair on the CareerSource Pinellas Board of Directors, two members appointed by the Board of County Commissioners, the Chair of the CareerSource Pinellas Board of Directors, and the CareerSource Pinellas Treasurer. No staff member of either the County or CSPIN shall serve on the Audit Committee, but may serve as staff to the Committee. CSPIN's Finance Director shall serve as primary staff to the Audit Committee. The Audit Committee shall be responsible for:

- Making recommendations to the Board of Directors on the selection of an independent auditor, including terms of engagement and compensation;
- Overseeing the annual audit of any and all programs operated by CareerSource Pinellas in compliance with OMB Circular A-133, including approving annual audit plans;
- Reviewing the annual Financial audit and recommending responses to any adverse findings thereto to the Board of Directors;
- Authorizing and procuring Performance audits or Compliance audits as defined by Sec 11.45, Florida Statutes, to be performed by independent firms or the Division of Inspector General, Clerk of the Circuit Court and Controller, subject to ratification by the Board of Directors;
- Reviewing audits and reports on the monitoring of activities, operations and expenditures under the programs operated by CareerSource Pinellas and reporting

findings and making recommendations on corrective actions to the Board of Directors;

- Reviewing such other interim or annual reviews and reports, whether conducted by an audit firm, entities expert in evaluation and/or monitoring of CareerSource Pinellas programs or county staff as determined by the Audit Committee and reporting findings and making recommendations on corrective actions to the Board of Directors.

SECTION 9 – Ad-Hoc Nominating Committee Duties and Responsibilities

The Chair of CareerSource Pinellas shall appoint the Chair and members of the ad-hoc Nominating Committee from among the membership of the Board. The Vice Chair and Chair Elect shall serve as members of the Committee. The responsibilities of The Nominating Committee shall include:

- Meeting prior to the fourth quarterly or annual board meeting to select a slate of Officers to be presented to the CareerSource Pinellas Board at the annual meeting; and
- May advise the Chair Elect on appropriate candidates for Executive Committee membership and Committee chairs.

SECTION 10 – Ad Hoc Compensation Committee Membership, Duties and Responsibilities

The Compensation Committee shall be chaired by a Board member appointed by the Board Chair and shall consist of those members deemed appropriate and appointed to the Committee by the Compensation Committee Chair. The Compensation Committee shall, except as provided for by Section 12 below, be responsible for:

- Reviewing and evaluating employee performance review process
- Reviewing, evaluating and making recommendations to the Board of Directors relating to the approval of employee pay and compensation plans
- Reviewing and evaluating employee benefits programs and making recommendations to the Board of Directors relating to the approval of these programs
- Evaluating and approving training policies to ensure that employees meet the necessary requirements under the Workforce Investment and Opportunity Act
- Providing assistance with planning, operational and other issues relating to the provision of fair labor practices in the workplace
- Meeting at least annually and reporting findings and recommendations to the Board of Directors at the annual meeting.

SECTION 11 - Ad Hoc Chief Executive Official/Executive Director and Legal Counsel Selection Committee Membership, Duties and Responsibilities

The Ad Hoc Chief Executive Official/Executive Director and Legal Counsel Selection Committee shall be constituted, beginning in 2019 and not less than every calendar year,

or whenever there is a vacancy for the CareerSource Pinellas executive director or legal counsel positions. The Committee shall consist of five members, including the Board of County Commissioner's member serving as the Vice-Chair, the CareerSource Pinellas Chair, Pinellas County Economic Development Department Board Member, the local elected official member, and one member appointed by the Chair. The Chair shall designate the chair of the Committee. CSPIN and County staff may serve as staff to this Committee.

The Committee shall, subject to the final approval of the Board of Directors, be responsible for:

- Not less than once every calendar year, reviewing the performance and compensation of the executive director and the legal counsel;
- Not less than once every calendar year, reviewing, evaluating and/or establishing, and, if needed, updating or revising the executive director qualifications and job description;
- Not less than once every calendar year, reviewing, evaluating and/or establishing, and, if needed, updating or revising and the legal counsel qualifications and terms of engagement or employment;
- Establishing the recruitment process for the Chief Executive Official/Executive Director or legal counsel positions;
- Screening and ranking applications for the executive director position and proposals or applications for legal counsel for submittal to the Board of Directors for final approval and hiring.

ARTICLE VII - MEETINGS

SECTION 1 – Notice, Minutes, etc.

- A. Regular meetings of CareerSource Pinellas Board and Committees of the Board shall be held at a place to be determined by the members, at such times and as often as they may deem necessary.
- B. The Chief Executive Official/executive director or his/her designee shall send written notice of each Board and Committee meeting to the members at such times and as often as they may deem necessary.
- C. The public shall be informed of Board and Committee meetings through notice(s), which shall state the purpose of the meeting, the time and the place. Special meeting notices shall state the purpose of the meeting and whether it has been called by the Chair or by petition.
- D. All Board and Committee meetings shall be subject to the Sunshine and Open Meeting Laws of the State of Florida.
- E. The CareerSource Board may allow one or more members to participate in Board and Committee meetings by telephone or other types of communications technology in accordance with state law and provided that access be given to the public at such meetings through the use of such devices as a speaker telephone that would allow the absent member or members to participate in discussions to be heard by other board members

- and the public to hear discussions taking place during the meeting.
- F. Special meetings of members may be called at any time by the CareerSource Pinellas Chair or by a petition signed by not less than twenty-five percent (25%) of the membership of the CareerSource Pinellas Board, setting forth the reason for calling such a meeting.
 - G. CareerSource Pinellas committees shall meet at the call of the Committee Chair, the Committee Vice Chair or the CareerSource Pinellas Board Chair.
 - H. Minutes shall be kept of all Board and Committee meetings. Minutes shall be reviewed and approved at the next CareerSource Pinellas Board or Committee meeting as appropriate. The official minutes of meetings of the Board and Committees of the Board are public record and shall be open to inspection by the public. They shall be kept on file by the Board Secretary at the administrative office of CareerSource Pinellas as the record of the official actions of the Board of Directors.

SECTION 2 – Limitation on Participation

Participation in Board meetings and Executive Committee meetings shall be limited to members of the Board, Committees and staff with the following exceptions:

- A. Regularly scheduled agenda items that call for reports or participation by non- members.
- B. A time shall be set on the agenda for the receipt of public comment.

SECTION 3 – Parliamentary Procedures

When parliamentary procedures are not covered by these by-laws, Robert's Rules of Order, Revised, shall prevail.

ARTICLE VIII – QUORUM AND VOTING

SECTION 1 – Quorum

- A. A quorum of the Board shall consist of forty percent (40%) plus one of the Board membership.
- B. A quorum of the Executive Committee, the Finance Committee, and the Ad Hoc Executive Director and Legal Counsel Selection Committee shall consist of forty percent (40%) plus one of the Committee members.
- C. Except for the above Committees, the number of Committee Members present for a committee meeting shall constitute a quorum for the purpose of conducting the business of the Committee.
- D. Board members participating by telephone or other types of communications technology will be included as part of the quorum as a quorum does not have to be physically present to conduct business.

SECTION 2 – Voting and Related Party Contracts

- A. Any action that may be taken by the CareerSource Pinellas Board of Directors or a committee of the Board shall be considered the act of the Board or Committee only if the action is taken by an affirmative vote of the majority of the members in attendance at a meeting where a quorum has been established.
- B. Each member of the CareerSource Pinellas Board of Directors shall have one (1) vote when present at a meeting of the Board, whether in person or by phone or other type of communication technology. Members may not vote by proxy.
- C. Voting privileges of non-board members selected to serve on a committee are limited to that committee.
- D. A member of the Board who is present, either in person or by other communication means, at a meeting of the Board or a committee of the Board at which action on any matter is taken shall be presumed to have assented to the action taken unless his or her dissent is declared and entered in the minutes of the meeting
- E. When an issue presents a possible conflict of interest to a member, said member shall disclose the conflict of interest and shall abstain from voting on said issue. A conflict of interest is any matter which has a direct bearing on services to be provided by that member or any organization which such member directly represents, or any matter which would financially benefit such member or any organization such member represents.
- F. Contracts awarded to members of the CareerSource Pinellas Board of Directors shall require a 2/3 affirmative vote of the quorum in attendance at the Board meeting.
- G. A Board member acting as presiding Officer at a meeting of the Board or a Committee of the Board held pursuant to these By-Laws shall be entitled to vote on the same basis as if not acting as the presiding Officer.
- H. Any item considered, voted on and approved by a committee of the CareerSource Pinellas Board of Directors, excluding approval of meeting minutes and adjournment of meeting, shall be brought forth to the Board of Directors for consideration at its next meeting.

SECTION 3 – Consent Agenda

As soon as practicable following a meeting of the Executive Committee, minutes of the meeting shall be transmitted to Members of the Board of Directors. All actions of the Executive Committee are to be brought before the full board as a consent agenda at their next scheduled meeting. Consent agenda items are to be distributed to the full board at least 72 hours prior to the board meeting date and time.

ARTICLE IX - AMENDMENTS

These By-laws may be amended or replaced by vote of the CareerSource Pinellas Board,
Doc 230791

subject to approval by the Pinellas County Board of County Commissioners. Action by the CareerSource Pinellas board shall be by an affirmative vote of two-thirds of the membership of the CareerSource Pinellas Board, after notice, which shall specify or summarize the changes proposed to be made. Such notice shall be made no less than seven (7) business days prior to the meeting at which such amendment or repeal is acted upon.

ARTICLE X - GENERAL PROVISIONS

Nothing in these By-laws shall be construed to take precedence over federal, state or local laws or regulations, or to constrain the rights or obligations or the units of the local elected officials or governments party to the consortium agreement.

ARTICLE XI - INDEMNIFICATION

SECTION I – Indemnification of Board Members

CareerSource Pinellas, Inc. may indemnify any CareerSource Pinellas Board Director, Officer, or former CareerSource Pinellas Board Director or Officer in accordance with and as limited by Chapters 607 and 617 Florida Statutes.

SECTION 2 – Indemnification Insurance

CareerSource Pinellas and the Pinellas County Board of County Commissioners shall have the power to purchase and maintain insurance sufficient to meet this Article's indemnification provisions.

ARTICLE XII - ENACTMENT PROVISION

Pursuant to 20 C.F.R. 679.310(g), these by-laws shall become effective after approval by the Pinellas County Board of County Commissioners acting as the Chief Elected Official.

These amended By-Laws were adopted as of this July 23, 2019.



Information Item 2

Science Center Items – Relocation Progress

On June 5, 2019 the Board of Directors entered into agreement with the City of St. Petersburg for the sale and purchase of the Science Center property. A tentative closing date is set for late November 2019.

Ever since, CareerSource Pinellas staff has been working diligently to relocate several large items, as well as various animals previously housed on the property to new homes.

All of the animals have been adopted by individuals who previously cared for them and will continue to do so in the most humane way. Several of the fixtures have been donated to local organizations who will integrate and use them in their educational programs or to further STEM activities.

Below is a table tracking this progress.

Item / Animal	Quantity	Estimated Value	Status	Recipient
Iguana Sanctuary	1	\$40,000	Pending	SPCA
Touch Tank	1	\$3,000	Donated	Little Oceans
Aquariums	3	N/A	Donated	Little Oceans
Fossils	Multiple	N/A	Donated	Janine Cianciolo
Snake (Elliott)	1	N/A	Adopted	Paula Sandusky
Tarantula	1	N/A	Adopted	Angela Derriso
Cane Toads	2	N/A	Adopted	Angela Derriso
Ball Python (Layla)	1	N/A	Adopted	Paula Sandusky
Shell Exhibit	Multiple	N/A	Donated	St. Petersburg Shell Club
Arthropods	2	N/A	Adopted	Vicki Wilhelmi
Meade Telescope	1	\$4,000	Donated	St. Pete Astronomy Club
Mosaic Walk of States			Pending	
Planetarium			Pending	
Rocks in Geology Room	Multiple	\$2,500	Pending	St. Petersburg College
Vocational Training Equipment			Pending	



Information Item 3 – Career Resource Center Update

During PY' 2018-2019 CareerSource Pinellas offered two full service and two satellite centers.

Full Service Centers	Address	Services Offered
South County	3420 8 th Ave S St. Petersburg, Fl. 33711	General Job Seeker, Veterans Services, WIOA, WTP, SNAP, Youth Services
Gulf to Bay	2312 Gulf to Bay Blvd. Clearwater, Fl. 33765	General Job Seeker, Veterans Services, WIOA, WTP, SNAP, Youth Services
Satellite Centers	Address	Services Offered
Science Center	7701 22nd Ave North St. Petersburg, Fl. 33710	General Job Seeker, Veterans Services, WIOA, SNAP, Sector IT Training, Youth Services
Tarpon Springs	682 E. Klosterman Road Tarpon Springs, Fl. 34689	General Job Seeker and Veterans Services

As part of the strategic planning, CSPIN conducted a study of current Career Resource Center locations, worked with staff and partners to identify gaps, reviewed leases and outlined several service options.

As we move into PY' 2019-2020, CSPIN will continue to offer two full service centers at both South County and Gulf to Bay. Additionally, CSPIN has been in discussion with Saint Petersburg College (SPC) and Pinellas Technical College (PTC) to determine the optimal service strategy for Clearview Adult Education Center and the Tarpon Springs and Epi-Workforce Institute campuses.

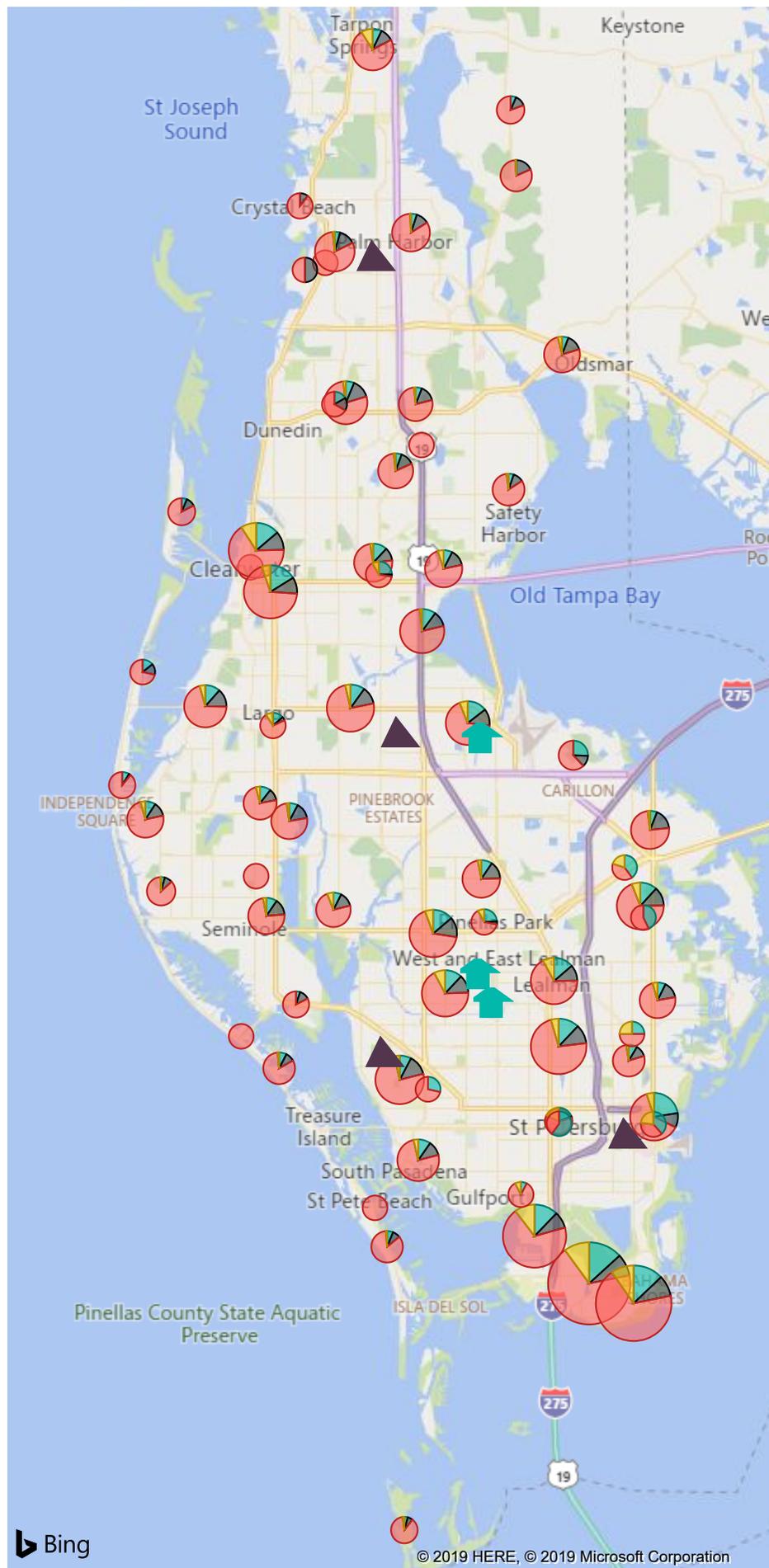
- A draft lease has been negotiated with SPC Tarpon Spring campus that maximizes the partnership and integration of career services. The new lease offers 130sq. ft. and shared use of a 3,895 sq ft open area for a total annual cost of \$3,115.13. It offers the flexibility of staffing one day a week or more, based on traffic.
- A lease has been negotiated with Pinellas Technical College Clearview Adult Education Center to emphasis services to youth. The new lease offers three

classrooms for Construction, GED and a satellite Career Resource Center at no cost.

CSPIN is exploring a unique concept of “Point of Service” satellite services to take workforce services to the community. By utilizing community organizations’ existing computer labs, rather than buying more computers, POS satellites reduce overhead cost, avoid duplication, and provide more access points for customers in Pinellas County.

Usage by zipcode vs Population

Program ● FS ● WIOA ● WP ● WT



City	FS	WIOA	WP	WT	Total
Tarpon Springs	36	55	387	40	466
Seminole	52	87	499	25	588
Saint Petersburg/Tierra Verde	2	3	42	1	46
Saint Petersburg/St Pete Beach				2	2
Saint Petersburg/Madiera Beach			3		3
Saint Petersburg/Lealman	146	138	784	79	1005
Saint Petersburg/Kenneth City	68	71	385	44	500
Saint Petersburg/Gulfport	122	85	692	104	887
Saint Petersburg/Beaches	68	81	634	21	730
Saint Petersburg	736	607	4017	411	5035
Safety Harbor	10	20	156	4	171
Pinellas Park	120	133	658	45	836
Palm Harbor	34	122	744	12	808
Ozona		1	1		2
Oldsmar	17	42	222	11	253
Largo	188	240	1389	72	1679
Indian Rocks Beach	4	1	41		45
Dunedin	31	68	375	10	426
Crystal Beach		2	17		17
Clearwater Beach	4	7	52		56
Clearwater	487	450	2750	188	3403
Belleair Beach	1	1	5		5
Bay Pines	2	5	33		39
Total	2124	2218	13680	1067	16307



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▲ Current centers

↑ Possible Future Centers



Informational Item 4 - One Stop Operator Update

Below is a summary of work completed under the One Stop Operator Contract during the 2018-2019 Program Year:

1. Maintain Linkages
 - a. Career Center Partner Member List created and updated throughout the year
 - b. CTS Partner Portal showcased and development initiated for implementation in 2019-2020
2. Coordinate Quarterly Meetings
 - a. Partner meetings scheduled and hosted on following dates:
 - i. February 21, 2019 – 6 attendees, 1 partner
 - ii. May 23, 2019 – 14 attendees, 7 partners
3. Memoranda of Understanding
 - a. Per TEGL 16-16 requirements:
 - i. CSPIN Mandatory Partner List created and gaps identified.
 - ii. Sample MOU and Infrastructure Sharing Agreements created for use by CSPIN
 - iii. Mandatory Partner Checklist created for use by CSPIN
4. Universal Design/Barriers to Employment
 - a. Conducted center visits at St. Petersburg, Tyrone, Gulf to Bay, and Tarpon career centers to assess universal design and addressing of employment barriers and summary provided
 - b. Participated in service delivery workgroup to discuss options for unified customer intake models
5. Strategic Plan
 - a. Participated in service delivery workgroup to discuss options for unified customer intake models
6. Customer Satisfaction Initiatives
 - a. Provided monthly analysis of CSPIN customer service and employability skills training surveys
 - b. Extreme Customer Service online training provided and completed by 80 staff in December
 - c. Concierge Customer Service training provided to 13 CSPIN managers in January
 - d. Concierge Customer Service training toolkit created and provided for CSPIN to train front-line staff
7. Internal Monitoring
 - a. File monitoring completed in December 2018 with total of 175 files were reviewed using DEO monitoring tools and report provided to CSPIN
 - b. Procedure review completed in June 2018 with total of 83 procedures and desk guides reviewed and report provided to CSPIN



Information Item 5

**DEO Daily Governor's Report – (Placement as reported in the Employ Florida system)
Local Tracking for Program Year 2018-2019 and 2017-2018**

CareerSource Pinellas				
PY 18/19	Placements	Composite Score	Ranking	Statewide Placements
July	799	166.01%	8	10,973
August	938	161.75%	8	12,656
September	955	162.37%	6	12,922
October	1,020	155.32%	6	14,407
November	765	143.56%	8	11,914
December	658	148.21%	8	11,230
January	711	137.22%	6	12,219
February	703	165.17%	6	9,840
March	654	144.95%	6	10,266
April	610	139.04%	8	10,234
May	660	139.25%	9	11,061
June	455	121.38%	6	8,606
Totals	8,473	151.17%	7.1	127,722

CareerSource Pinellas				
PY 17/18	Placements	Composite Score	Ranking	Statewide Placements
July	2,137	191.85%	1	23,168
August	2,214	182.34%	2	23,936
September	1,872	187.34%	4	20,022
October	2,136	184.59%	3	23,082
November	1,483	180.70%	5	16,990
December	1,776	199.68%	3	18,828
January	1,465	192.27%	3	16,048
February	889	189.33%	3	10,716
March	1,443	174.39%	6	17,880
April	1,043	170.97%	7	13,771
May	1,003	160.82%	8	13,565
June	943	171.26%	7	13,731
Totals	18,404	182.13%	4.3	211,737

DEO Definitions and report methodology

The Monthly Job Placement Report - developed by the Florida Department of Economic Opportunity and [CareerSource Florida](#) - supports measurement, management and service improvements aimed at helping Floridians find jobs through services and resources provided by Florida's workforce system.

The Monthly Job Placement Report provides real-time measurement of job placement performance by the state's [24 Local Workforce Development Areas](#) and the nearly 100 [CareerSource centers](#) they direct. Monthly reports address Governor Ron Desantis' call for enhanced performance measurement in workforce and economic development focused on critical results that bolster Florida's economic recovery and growth.

Active

Adult	OST	OJT
572	355	8
DW	Apprenticeship	
345	167	
Youth	Work Experience	
215	1	

PY 18-19 Totals

Employers Served		Individuals Served	
1149		25,031	
Returning Employers	Returning %	Staff Assisted	Self Assisted
361	31.42%	16,923	8,114
Direct Placements	Job Orders	Individuals Employed	WP Average Wage
373	1202	8,668	\$13.30

WIOA AD

Adult EE	Adult Non-EE
902	0
Adult EE Rate	
100 %	
Adult Average Wage	Adult Median Wage
\$21.28	\$19.43

WIOA DW

DW EE	DW Non-EE
369	0
DW EE Rate	
100 %	
DW Average Wage	DW Median Wage
\$20.38	\$16.91

WIOA Youth

Youth Closed Positive	Youth Closed Non-Positive
197	2
Youth PO Rate	
99 %	
Youth Average Wage	Youth Median Wage
\$12.02	\$11.00



Information Item 7

MOU/IFA Renewals: CareerSource Pinellas and WIOA Mandatory Partners

Background

The Workforce Innovation and Opportunity Act of 2014 relies heavily on the One-Stop delivery system to coordinate resources and to prevent duplication and ensure effective and efficient delivery of workforce services in Pinellas County. This Memorandum of Understanding (MOU) establishes joint processes and procedures that enable Partner integration into the One-Stop Delivery System resulting in a seamless and comprehensive array of education, human service, job training, and other workforce development services to persons with disabilities in Pinellas County.

The Infrastructure Funding Agreement (IFA) establishes a financial plan, including terms and conditions, to fund the services and operating costs of the One-Stop customer delivery system. Both parties to this IFA agree that joint funding is a necessary foundation for an integrated service delivery system.

CareerSource Pinellas staff will be outreaching to partners to coordinate the renewal of the MOU/IFA agreements.

Partner Program	Partner Organization	Authorization/Category	Contact Information	Co-Located
AARP Foundation SCSEP	AARP Foundation	Senior Community Service Employment Program (SCSEP) authorized under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.)	Giovanni Barcesi, gbarcesi@aarp.org	Yes
Career, Technical & Adult Education Programs	Pinellas County School Board	WIOA title II Adult Education and Family Literacy Act (AEFLA) Program	Mark Hunt, huntwi@pcsb.org	Yes
Career, Technical & Adult Education Programs	Pinellas County School Board	Career and technical education programs at the postsecondary level, authorized under the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.)	Mark Hunt, huntwi@pcsb.org	Yes
Community Services Block Grant	Pinellas Opportunity Council	Employment and training activities carried out under the Community Services Block Grant Act (CSBG) (42 U.S.C. 9901 et seq.)	Carolyn King, cking@poc-inc.org	No

Division of Blind Services	FL Department of Education	State Vocational Rehabilitation (VR) Services program authorized under title I of the Rehabilitation Act of 1973 (29 U.S.C. 720 et seq.), as amended by WIOA title IV	Nancy Brown, District Administrator- Nancy.Brown@dbs.fldoe.org Marcela Blanchett- Employment Placement Specialist- Marcela.Blanchett@dbs.fldoe.org	No
Job Corps	Odle Management	Job Corps, WIOA Title I, Subtitle C	Tim Foley, foley.tim@odle.com Samuel Kalapo, kolapo.samuel.1@jobcorps.org	Yes
Vocational Rehabilitation	FL Department of Education	State Vocational Rehabilitation (VR) Services program authorized under title I of the Rehabilitation Act of 1973 (29 U.S.C. 720 et seq.), as amended by WIOA title IV	John Howell, john.howell@vr.fldoe.org	No



Information Item 8

1. Statement of Revenues and Expenditures 2019 vs 2018
2. Cost Allocation/ Expenditure Report for the 12 months ended 6/30/2019
3. Pooled Costs Report for the 12 months ended 6/30/2019
4. Grant Status Report

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		<u>Actual 2018-2019</u>	<u>Actual 2017-2018</u>	<u>Variance</u>
Operating Revenue				
Grant Revenue				
Grant Revenue - Federal	3000	9,108,775	11,335,224	(2,226,450)
Grant Revenue - State	3001	0	399,713	(399,713)
Grant Revenue - Local	3002	<u>28,430</u>	<u>117,741</u>	<u>(89,311)</u>
Total Grant Revenue		9,137,205	11,852,678	(2,715,473)
Contributions				
Corporate Revenue	3100	21,703	672,091	(650,388)
Sponsorship Revenue	3101	16,000	102,250	(86,250)
Donations	3102	<u>7,915</u>	<u>14,152</u>	<u>(6,238)</u>
Total Contributions		45,618	788,493	(742,875)
Program Revenue				
Ticket to Work Revenue	3103	73,881	151,750	(77,869)
Usage Fee Revenue	3104	8,925	70,942	(62,017)
STEM - Field Trips	3400	9,992	12,652	(2,660)
STEM - Programs	3401	0	43,520	(43,520)
Camp Fees	3421	48,110	109,395	(61,285)
Before/After Care	3422	3,845	4,962	(1,117)
STEIC Manufacturing Progs	3460	0	63,250	(63,250)
Cyber Security	3470	1,035	1,035	0
Rental Income	3491	<u>1,500</u>	<u>2,400</u>	<u>(900)</u>
Total Program Revenue		147,288	459,905	(312,617)
Investment Income				
Interest/Dividends	3200	1,710	1,289	421
Unrealized Gain/Loss	3201	<u>(23)</u>	<u>545</u>	<u>(568)</u>
Total Investment Income		1,687	1,834	(148)
Other Income				
Other Revenues	3300	1,722	645	1,077
Loss on Sale/Disposal	5703	<u>(1,259)</u>	<u>(3,182)</u>	<u>1,923</u>
Total Other Income		463	(2,537)	3,000
Total Operating Revenue		<u>9,332,261</u>	<u>13,100,374</u>	<u>(3,768,114)</u>
Sales Revenue (net)				
Sales				
Science Ctr Store Sales	3490	6,187	10,125	(3,939)
Sales Tax	5580	<u>(46)</u>	<u>(1,035)</u>	<u>989</u>
Total Sales		6,140	9,090	(2,950)
Cost of Goods Sold				
Cost of Goods Sold	5702	<u>(5,642)</u>	<u>(5,586)</u>	<u>(55)</u>
Total Cost of Goods Sold		<u>(5,642)</u>	<u>(5,586)</u>	<u>(55)</u>
Total Sales Revenue (net)		<u>499</u>	<u>3,504</u>	<u>(3,005)</u>
Total Revenue		<u>9,332,759</u>	<u>13,103,878</u>	<u>(3,771,119)</u>
Expenditures				
Personnel Expenses				
Salary Expense	5000	4,534,002	5,392,883	858,880
Payroll Taxes	5050	311,943	404,773	92,830
Employee Incentives	5051	0	5,900	5,900
Health Ins	5070	846	5,672	4,826
Retirement	5090	<u>206,632</u>	<u>211,482</u>	<u>4,850</u>
Total Personnel Expenses		5,053,423	6,020,709	967,286
Program Expenses				

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		Actual 2018-2019	Actual 2017-2018	Variance
Operating Supplies	5303	14,610	18,541	3,931
Communications	5500	122,490	130,509	8,019
Outreach/Marketing	5520	45,349	197,207	151,858
Service Provider Contract	8000	538,151	2,001,302	1,463,151
OJT	8300	72,511	291,494	218,983
EWT	8310	119,571	216,771	97,200
Other Customer Support Services	8341	13,166	0	(13,166)
Customer Training	8342	1,366,666	1,360,150	(6,516)
Customer Supportive Services	8343	175,057	519,455	344,398
Licensures	8344	79,290	176,375	97,085
Training Related Material	8345	182,039	235,746	53,708
Fees/exams/certifications	8346	51,825	81,451	29,626
Non Reportable ITA	8347	5,313	25,076	19,762
Total Program Expenses		<u>2,786,039</u>	<u>5,254,078</u>	<u>2,468,039</u>
Professional Fees				
Accounting/Audit Fees	5100	122,497	53,564	(68,933)
Legal Fees	5101	100,737	114,493	13,756
Professional Service	5104	49,955	79,873	29,918
Contract Labor	5170	142,411	104,448	(37,964)
Contract IT Services	5171	305,064	272,997	(32,067)
Total Professional Fees		<u>720,664</u>	<u>625,374</u>	<u>(95,290)</u>
Supplies				
Office Supplies	5302	32,440	15,761	(16,679)
Postage/Shipping	5307	7,713	15,950	8,237
Document Shredding	5308	1,175	1,699	524
Total Supplies		<u>41,328</u>	<u>33,410</u>	<u>(7,918)</u>
Insurance				
Insurance - Commercial Property	5400	22,525	19,405	(3,120)
Insurance - General Liability	5401	60,519	37,413	(23,106)
Insurance - D&O	5402	0	9,847	9,847
Insurance - Workers Comp	5403	46,284	59,087	12,803
Insurance - Auto	5404	8,905	8,509	(396)
Total Insurance		<u>138,233</u>	<u>134,261</u>	<u>(3,972)</u>
Occupancy				
Office Rent/Lease	5200	274,717	255,998	(18,719)
Other Leases	5201	1,771	2,239	468
Utilities	5202	81,079	80,422	(657)
Repairs & Maintenance	5203	32,309	52,750	20,440
Security	5204	3,337	2,225	(1,113)
Janitorial Expense	5205	24,683	24,540	(142)
Pest Control	5206	4,593	2,171	(2,422)
Total Occupancy		<u>422,489</u>	<u>420,344</u>	<u>(2,145)</u>
Office Equipment				
Equipment Rent/Lease	5300	56,228	42,158	(14,070)
Copy Machine Usage/Maintenance	5301	22,266	14,300	(7,967)
Comp	5304	65,651	91,104	25,452
Software/License/Maintenance				
Equipment < \$5,000	5305	18,241	86,742	68,501
Other		0	70,942	70,942
Total Office Equipment		<u>162,387</u>	<u>305,245</u>	<u>142,858</u>
Travel and Meetings				
Travel - Mileage	5540	17,262	28,153	10,891
Travel - Out of Town	5541	44,880	23,398	(21,482)

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		<u>Actual 2018-2019</u>	<u>Actual 2017-2018</u>	<u>Variance</u>
Meetings/Conferences	5560	7,799	75,988	68,189
Total Travel and Meetings		69,941	127,540	57,599
Licenses, Dues and Other Fees				
Staff Training/Education	5052	2,576	12,117	9,541
Other Employee expenses	5055	126	0	(126)
Recruitment	5095	2,850	0	(2,850)
Payroll Processing Fees	5103	27,157	26,742	(415)
License/Dues & Other Fees	5581	27,940	36,803	8,862
FSA Administrative Expenses	5582	836	0	(836)
401k Administrative Fees	5583	2,682	0	(2,682)
HRIS Administrative Fees	5584	1,618	0	(1,618)
Total Licenses, Dues and Other Fees		65,787	75,662	9,875
Amortization and Depreciation				
Depreciation Expense	5901	121,357	125,932	4,574
Amortization Expense	5902	3,251	3,251	0
Total Amortization and Depreciation		124,608	129,183	4,574
Miscellaneous				
Bank Fees	5102	4,853	7,136	2,283
Other Expense	5700	3,339	5,976	2,638
Vehicle Expenses	5701	3,523	5,942	2,419
Interest Exp	5900	32,683	34,753	2,070
Total Miscellaneous		44,397	53,807	9,410
Allocations				
Allocated Expense Payroll	9997	203,441	419,037	215,596
Allocated Expense Permanent	9998	0	(0)	(0)
Allocated Expense	9999	(203,441)	(419,037)	(215,596)
Total Allocations		(0)	(0)	(0)
Total Expenditures		<u>9,629,295</u>	<u>13,179,612</u>	<u>3,550,317</u>
Net Revenue over (under) Expenditures		<u>(296,536)</u>	<u>(75,734)</u>	<u>(220,802)</u>

**CareerSource Pinellas
Cost Allocation/Expenditure Report
For the Twelve Months Ended June 30, 2019**

	WIOA	Employment Services	WTP	SNAP	TAA	Total Direct Grants and Spec Projects	Total
Approved Budget Modification #2	7,430,948	1,536,469	2,248,158	550,000	345,725	982,464	13,093,764
Budget Modification #3	200,000	(38,111)	150,000	9,484	118,365	38,991	478,729
Approved Budget Modification #3	7,630,948	1,498,358	2,398,158	559,484	464,090	1,021,455	13,572,493
Expenditures to Date:							
Pooled Costs							
Case Management	502,421	112,227	516,384	126,750	242	-	1,258,023
Business Services	679,282	36,554	353,286	75,202	-	-	1,144,325
One-Stop Operating	64,071	390,766	114,643	26,933	25,914	4,877	627,204
MIS\Technology	30,166	226,456	32,239	13,226	10,353	3,461	315,902
Outreach and Marketing	1,421	34,451	530	1,060	144	717	38,323
Administrative	468,977	168,875	226,197	49,257	34,096	202,823	1,150,225
Total Pooled Costs	1,746,336	969,330	1,243,280	292,429	70,748	211,878	4,534,001
	39%	88%	53%	62%	19%	24%	47%
Direct Costs							
Personnel Expenses	700,525	112,481	799,365	165,107	-	354,053	2,131,531
Service Provider Contracts	411,301	-	126,850	-	-	-	538,151
Subsidized Employment (OJT/PWE/EWT)	191,567	-	516	-	-	-	192,083
Other Direct Operating Costs	1,427,413	24,465	165,563	10,558	300,835	304,695	2,233,529
Total Direct Costs	2,730,806	136,946	1,092,294	175,665	300,835	658,748	5,095,294
	61%	12%	47%	38%	81%	76%	53%
Total Costs	4,477,142	1,106,276	2,335,574	468,094	371,583	870,626	9,629,295
Unexpended Budget Balance	3,153,806	392,082	62,584	91,390	92,507	150,829	3,943,198
Percentage of Budget Expended	58.7%	73.8%	97.4%	83.7%	80.1%	85.2%	70.9%

**CareerSource Pinellas
Pooled Cost Expenditure Report
For the Twelve Months Ended June 30, 2019**

Expenditure	Admin	MIS/Tech Cost Pool	Outreach & Marketing Cost Pool	One-Stop Cost Pool	Case Mgmt Cost Pool	Business Services Cost Pool	Total
Salary Expense	686,481	-	-	-	1,050,824	897,148	2,634,453
Payroll Taxes	42,405	-	-	-	70,246	60,785	173,436
Retirement	23,335	-	-	-	46,862	42,959	113,156
Total Salary and Benefits	752,221	-	-	-	1,167,932	1,000,892	2,921,045
Contract IT Services	4,557	268,886	-	-	-	-	273,443
Office Rent/Lease	12,449	-	-	152,415	23,170	77,619	265,653
Accounting/Audit Fees	122,497	-	-	-	-	-	122,497
Communications	8,186	-	108	93,402	4,633	9,184	115,513
Legal Fees	94,852	-	-	-	-	-	94,852
Utilities	-	-	-	76,995	-	-	76,995
Depreciation Expense	-	-	-	73,235	-	-	73,235
Professional Service	1,875	31,912	-	35,417	3,019	-	72,223
Insurance - General Liability	4,107	-	-	43,314	4,928	7,392	59,741
Contract Labor	56,359	-	-	228	-	-	56,587
Equipment Rent/Lease	1,244	-	-	46,180	1,791	6,001	55,216
Outreach/Marketing	5,074	-	37,718	73	-	21	42,886
Insurance - Workers Comp	6,415	-	-	-	25,875	8,580	40,870
Repairs & Maintenan	2,599	-	-	24,114	3,006	145	29,864
Travel - Out of Town	13,699	-	-	-	10,452	3,912	28,063
Payroll Processing Fees	27,157	-	-	-	-	-	27,157
Office Supplies	7,680	-	-	10,606	2,327	2,755	23,368
Janitorial Expense	-	-	-	23,250	-	-	23,250
Copy Machine Usage/Maintenance	1,690	-	-	11,788	2,598	6,455	22,531
Insurance - Commercial Property	1,405	-	-	16,390	1,705	2,718	22,218
License/Dues & Other Fees	6,805	-	462	2,010	195	12,488	21,960
Equipment < \$5,000	2,399	8,188	-	25	312	1,045	11,969
Comp Software/License/Maintenance	1,899	6,916	-	1,305	1,200	-	11,320
Meetings/Conferences	5,034	-	-	-	1,909	577	7,520
Postage/Shipping	1,585	-	34	5,792	29	-	7,440
Travel - Mileage	1,492	-	-	-	1,556	3,733	6,781
Pest Control	-	-	-	4,497	-	-	4,497
401k Administrative Fees	2,682	-	-	-	-	-	2,682
Security	-	-	-	2,622	-	-	2,622
Operating Supplies	225	-	-	1,616	142	-	1,983
HRIS Administrative Fees	1,618	-	-	-	-	-	1,618
Staff Training/Education	349	-	-	-	612	522	1,483
Document Shredding	-	-	-	1,107	68	-	1,175
Recruitment	907	-	-	-	139	123	1,169
FSA Administrative Expenses	373	-	-	-	341	122	836
Bank Fees	790	-	-	-	-	-	790
Other Leases	-	-	-	754	-	-	754
Other Employee expenses	-	-	-	-	84	42	126
Vehicle Expenses	-	-	-	70	-	-	70
Total Expenses to Date	1,150,225	315,902	38,323	627,204	1,258,023	1,144,325	4,534,001

CareerSource Pinellas											
Grant Status Report											
As of 7/11/19											
MIP Fund #	Year	NFA ID	Program Name	Start Date	End Date	NFA Award	LTD Expenditures As of 6/30/19	Unexpended Funds	2018/2019 Budget	2018/2019 Spending (June)	Notes
Workforce Innovation & Opportunity Act											
0302/0402	2017	33414	WIOA Youth 2017	4/1/2017	6/30/2019	1,155,284	1,155,284	-	535,904	535,904	
0303/0403	2018	37288	WIOA Youth 2018	4/1/2018	6/30/2020	1,294,216	244,406	1,049,810	1,290,271	244,406	
0304/0404	2019	38112	WIOA Youth 2019	4/1/2019	6/30/2021	1,033,026	-	1,033,026	-	-	
0102	2017	33664	WIOA - Adult - 2017	7/1/2017	6/30/2019	1,567,483	1,567,483	-	255,129	255,129	
0103	2018	37502	WIOA - Adult - 2018	7/1/2018	6/30/2020	1,630,544	1,038,156	592,388	1,624,709	1,038,156	
0202	2017	33689	WIOA - Dislocated Worker - 2017	7/1/2017	6/30/2019	2,011,296	2,011,296	-	1,047,616	1,047,616	
0203	2018	37478	WIOA - Dislocated Worker - 2018	7/1/2018	6/30/2020	1,829,952	733,271	1,096,681	1,822,995	733,271	
0506	2016	36533	Community Based Sector Training Init	4/1/2017	6/30/2019	30,750	30,750	-	30,750	30,750	
0501	2017	33194	Community Based Sector Training Init	4/1/2017	9/30/2018	104,000	98,540	5,460	-	-	
0502	2016	35284	Sector Strategies - Career Ready	9/1/2017	6/30/2019	275,935	275,935	-	254,699	254,699	
0503	2016	35259	Sector Strategies - IT Training	7/1/2017	6/30/2019	318,285	232,037	86,248	223,031	136,784	Unexp. funds rolled over to new grant
0504	2017	35059	Community Based Training - Construction	7/1/2017	6/30/2019	147,125	147,125	-	51,376	51,376	
0510	2017	37380	SFY 18-19 Supplemental WIOA State Level	7/1/2018	12/31/2019	148,624	148,624	-	148,624	148,624	
0505	2017	35629	Governors Challenge 2017 - Hurricane	1/1/2018	9/30/2019	21,280	655	20,625	20,844	219	
3002	2017	35819	Hurricane Maria Evacuees	10/1/2017	9/30/2019	-	-	-	125,000	-	
	2016	34829	Governors Challenge 2016	7/1/2017	12/31/2018	333,334	-	333,334	-	-	
520/521/522	2019	37918	Apprenticeship Expansion	2/1/2019	8/31/2020	100,000	-	100,000	100,000	-	
0542	2019	37958	WIOA Soft Skills	2/1/2019	8/31/2020	100,000	207	99,793	100,000	207	
						12,101,134	7,683,769	4,417,365	7,630,948	4,477,142	
Employment Services											
1403	2017	35334	Local Veterans -2017	10/1/2017	9/30/2018	50,000	39,730	10,270	21,393	11,123	
1404	2018	37736	Local Veterans -2018	10/1/2018	9/30/2019	41,087	41,087	-	48,563	41,087	
1303	2018	35359	Disabled Veterans - 2017	10/1/2017	9/30/2018	130,062	130,062	-	53,253	53,253	
1304	2019	37753	Disabled Veterans -2018	10/1/2018	9/30/2019	128,717	101,306	27,411	90,188	101,306	
1103	2018	37451	Wagner Peyser -2018	7/1/2018	9/30/2019	696,049	481,942	214,107	696,049	481,942	
1102	2017	33819	Wagner Peyser - 2017	7/1/2017	9/30/2018	725,827	725,827	-	150,583	150,583	
			Wagner Peyser Coop Outreach								
3103	2018	35669	Reemployment and Eligibility Assessments -2018	1/1/2018	12/31/2018	289,143	289,143	-	129,441	129,441	
3105	2019	38014	Reemployment and Eligibility Assessments -2019	1/1/2019	3/31/2020	336,280	31,515	304,765	250,000	31,515	
3104	2019	37823	RESEA - Bridge Funds - 2018	1/1/2019	6/30/2019	47,137	47,137	-	-	47,137	
1603	2017	34782	Reemployment Assistance Program - 2017	10/1/2017	11/30/2018	44,800	44,800	-	13,177	13,177	
1604	2018	37708	Reemployment Assistance Program -2018	10/1/2018	9/30/2019	45,711	45,711	-	45,711	45,711	
						2,534,813	1,978,260	556,553	1,498,358	1,106,276	
Supplemental Nutrition Assistance Program											
1504	2018	37579	Supplemental Nutrition Assistance Prog - SNAP 2018	10/1/2018	9/30/2019	401,416	305,919	95,497	359,889	305,919	
1503	2017	34879	Supplemental Nutrition Assistance Prog - SNAP 2017	10/1/2017	9/30/2018	547,394	509,974	37,420	199,595	162,174	
						948,810	815,893	132,917	559,484	468,094	
Welfare Transition											
2605	2019	38193	Welfare Transition Prog - July - Sept 2019	7/1/2019	9/30/2019	569,779	-	569,779	-	-	
2604	2018	37610	Welfare Transition Prog - Oct - June 2018	10/1/2018	6/30/2019	1,774,532	1,773,535	997	1,836,119	1,773,535	Voluntary deobligation - \$42k
2603	2018	37419	Welfare Transition Prog - July - Sept 2018	7/1/2018	11/30/2018	562,039	562,039	-	562,039	562,039	
						2,906,350	2,335,574	570,776	2,398,158	2,335,574	
Trade Adjustment Assistance											
2203	2017	36549	Trade Adj Assistance - TAA Administration - 2017	7/1/2017	9/30/2019	54,121	51,372	2,749	50,210	34,096	
			Trade Adj Assistance - TAA Administration - 2018								
2003	2018	37633	Trade Adj Assistance - Training 2018	7/1/2018	9/30/2019	240,864	217,522	23,342	240,864	217,522	
2103	2018	37653	Trade Adj Assistance - Case Management	7/1/2018	9/30/2019	71,489	35,939	35,550	71,489	35,939	
2102	2017	34584	Trade Adj Assistance - Case Management	7/1/2017	9/30/2018	2,939	2,939	-	714	714	
2002	2017	34609	Trade Adj Assistance - Training 2017	7/1/2017	9/30/2018	284,705	253,841	30,864	83,313	83,313	
						654,118	561,612	92,506	464,090	371,583	
Direct Services											
6001			Americorps			302,495	66,577	235,918	6,844	6,844	
6101	2016		USDOL Youthbuild 2016	10/17/2016	2/16/2020	1,100,000	968,272	131,728	349,728	293,000	
6102	2019		USDOL Youthbuild 2019	2/1/2019	5/31/2022	1,100,000	47,881	1,052,119	80,000	47,881	
6802			JWB Youth Innovators- 2018	10/1/2017	9/30/2018	40,808	13,062	27,746	24,193	531	
6803			JWB Youth Innovators- 2018-2019	10/1/2018	9/30/2019	40,808	22,895	17,913	17,147	23,066	
6821			Able Trust - Ability Initiative Grant			250,000	137,033	112,967	128,543	26,076	
8000			Corporate\Unrestricted			-	224,377	-	-	219,357	
8500			Science Center			-	259,537	-	415,000	253,871	
						2,834,111	1,739,635		1,021,455	870,626	
						21,979,336	15,114,745	5,770,116	13,572,493	9,629,295	



Information Item 9

YouthBuild Monitoring Report

On June 17-20, 2019, the U.S. Department of Labor (DOL), Employment and Training Administration (ETA), Atlanta Regional Office conducted a compliance review of the following program:

CareerSource Pinellas YouthBuild Grant (YB-30072-17-60-A-12)

The complete report is enclosed, which resulted in no findings or areas of concern.

U.S. Department of Labor

Employment and Training Administration
Sam Nunn Atlanta Federal Center
Room 6M12 – 61 Forsyth Street S.
Atlanta, Georgia 30303



August 23, 2019

Jennifer Brackney
Chief Executive Officer
CareerSource Pinellas
13805 58th Street North Suite 2-140
Clearwater, Florida 33760-3716

Dear Ms. Brackney:

On June 17-20, 2019, the U. S. Department of Labor (DOL), Employment and Training Administration (ETA), Atlanta Regional Office conducted a compliance review of the following program:

CareerSource Pinellas YouthBuild Grant (YB-30072-17-60-A-12)

Enclosed is our report, which resulted in no findings or areas of concern. A response to this report is not required. We do, however, plan to provide your organization with additional technical assistance specifically related to financial grant management.

Thank you for your assistance and that of your staff during our visit. If you have any questions, please contact your Federal Project Officer, Adrian Barrett, at (404) 302-5339, or Sonja Johnson, Chief of the Office of Special Initiatives and Demonstration Grants, at (404) 302-5337.

Sincerely,

A handwritten signature in blue ink, appearing to read "Winston Tompoe".

Winston Tompoe
Acting Regional Administrator

Enclosure

cc: Don Shepherd, Director of Workforce Operations

EXECUTIVE SUMMARY

The review resulted in no Findings or Areas of Concern.

Please note that the review did not cover any areas outside the defined scope. Although no material issues came to the reviewer's attention, there is no assurance that other issues may not exist.

SCOPE OF REVIEW

Dates of Review: June 17-20, 2019

Date of Exit Conference: June 20, 2019

ETA Reviewer: Adrian Barrett, Federal Project Officer (FPO)

Grantee Staff at Entrance/Exit Conference:

- Jennifer Brackney, Chief Executive Officer
- Don Shepherd, Director of Workforce Operations
- Steven Meier, Chief Financial Officer

Purpose:

The purpose of ETA's monitoring review was to measure progress, identify areas of compliance, and to offer opportunities for technical assistance to help resolve non-compliance issues, and ensure that Federal funds are used responsibly. In particular, the review assessed whether the grant is operating in accordance with 20 CFR Part 672 – Provisions Governing the YouthBuild Program, 2 CFR Part 200 – Uniform Administrative Requirements, and 2 CFR Part 2900 – DOL Exceptions to 2 CFR Part 200.

In order to make the above assessments, the Regional Office review interviewed managers and staff regarding the program administration, performance, and financial management aspects of the grant, as outlined in the Core Monitoring Guide (CMG). The Regional Office reviewer examined grantee policies, procedures, and financial records.

Grant/Program Reviewed: YouthBuild

Time Period for Review: October 17, 2016 – March 31, 2019

Tool Used for Review: ETA Core Monitoring Guide

BACKGROUND

Grant Service Delivery Areas: Tampa-St. Petersburg, Clearwater Metropolitan Statistical Area (TSPC MSA) of Florida, with a focus on Pinellas County/South St. Petersburg Community Redevelopment Area (CRA).

Grant Period of Performance: 28 months (October 17, 2016 – February 16, 2020)

Award Amount: \$1,100,000

Program Abstract:

The purpose of the YouthBuild (YB) program is to provide education, occupational skills training, leadership development, and post-program placement opportunities for low-income young people, ages 16 to 24. Program participants work full-time for 6 to 24 months toward earning their high school diplomas or GEDs, while also learning job skills by building affordable housing for homeless and low-income people in their communities. The program emphasizes leadership development, community service, and the creation of a positive mini-community of adults and youth committed to each other's success. At exit, participants should be properly positioned to find meaningful employment or pursue higher education.

Performance and Financial Overview

The grantee is on track to meet or exceed all performance measures, with the exception of "Placement in Education or Employment". At present, the program has ceased all programmatic activities and is currently in the follow-up phase.

Table 1: Key Performance Goals, Planned vs. Actual, (10/17/16 - 3/31/2019)

Key Performance Goals	Planned Total for Grant Period	Actual Through 3/31/2019	Percent of Total Goal Achieved
Enrollment Rate	70	72	103%
Placement in Education or Employment	70%	46/72	64%
Attainment of a Degree or Certificate	75%	63/72	88%
Literacy and Numeracy Attainment	60%	61/69	88%
Recidivism Rate	< 20%	0	0%
Retention Rate	75%	21/26	81%

Table 2: Expenditures (10/17/16 - 3/31/2019)

Award Amount	Accrued Expenditures through 3/31/2019	Percentage of Total Award
\$1,100,000	\$943,321.51	86%

With approximately 74 percent of the grant period elapsed, the grantee has exceeded their Match Requirement of \$275,000 by securing \$313,280.43 (114 percent). In addition, grant fund expenditures were at 86 percent through 3/31/2019, which is an acceptable rate of spending based on the time elapsed.

-- END OF REPORT --



Information Item 10

Financial Compliance Monitoring Report

The Department of Economic Opportunity (DEO), Bureau of Financial Monitoring and Accountability (FMA) uses its financial monitoring tool as a guide to conduct the monitoring. The tool was developed to provide the framework for monitoring activities performed by FMA as well as the criteria used to monitor. This tool was provided to the Local Workforce Development Board (LWDB).

This report was prepared at the conclusion of the DEO's financial monitoring activities performed for LWDB-14 for the 2017-18 and 2018-19 monitoring periods. Each monitoring period included a site visit that occurred during the weeks of April 2, 2018 and June 3, 2019.

**Financial Compliance Monitoring Report
2017-18 and 2018-19
CareerSource Pinellas
Local Workforce Development Board No. 14**

**Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity**

August 23, 2019

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



2017-18 and 2018-19 Financial Compliance Monitoring Report
CareerSource Pinellas
Local Workforce Development Board No. 14
Periods Reviewed: July 1, 2017 – March 31, 2019

Table of Contents

I. INTRODUCTION AND MONITORING APPROACH	3
II. ENTRANCE AND EXIT CONFERENCE	5
III. MONITORING RESULTS	6
IV. FINDINGS.....	7
V. OTHER NON-COMPLIANCE ISSUES	7
Issue of Non-Compliance #14-19-01	7
VI. OBSERVATIONS	8
2017-18 Observation #14-18-01	8
2017-18 Observation #14-18-02.....	9
2017-18 Observation #14-18-03.....	10
2017-18 Observation #14-18-04.....	10
2018-19 Observation #14-19-01	11
2018-19 Observation #14-19-02.....	12
2018-19 Observation #14-19-03.....	12
VII. TECHNICAL ASSISTANCE.....	14
2017-18 Technical Assistance #14-18-01	14
2017-18 Technical Assistance #14-18-02.....	14
2017-18 Technical Assistance #14-18-03.....	15
2018-19 Technical Assistance #14-19-01	15
2018-19 Technical Assistance #14-19-02.....	15
2018-19 Technical Assistance #14-19-03.....	16
2018-19 Technical Assistance #14-19-04.....	16

I. INTRODUCTION AND MONITORING APPROACH

As set forth in the following authoritative publications, annually the Department of Economic Opportunity (DEO) is required to perform monitoring of its subrecipients:

- Workforce Innovation and Opportunity Act (WIOA), Section 184
- 31 USC 7502(f)(2)(B), Single Audit Act Amendments of 1996, (Pub. L.104-156)
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 20 CFR 667, Administrative Provisions Under Title I of the Workforce Investment Act
- Federal granting agency regulations, including:
 - 29 CFR 95.21 and 97.20, Standards for financial management systems
 - 29 CFR 95.51 and 97.40, Monitoring and reporting program performance

The DEO, Bureau of Financial Monitoring and Accountability (FMA) uses its financial monitoring tool (tool) as a guide to conduct the monitoring. The tool was developed to provide the framework for monitoring activities performed by FMA as well as the criteria used to monitor. This tool was provided to the Local Workforce Development Board (LWDB).

The sample size and selections for each tool objective was based on, but not limited to, a risk assessment performed by FMA and reviews of the monthly general ledger and cost allocation statistics. The risk assessment includes factors such as the funding allocation to each LWDB; results of prior monitoring and audit reports; personnel and staffing changes; and organizational structure. Sample selections assist the monitors in the following:

- Gaining an understanding of the financial management systems processes and assess whether the policies and procedures provide for accurate, current and complete disclosure of the financial results of each grant program.
- Gaining an understanding of the internal control processes and assessing whether the internal controls reasonably assure compliance with federal laws, regulations, and program compliance requirements.
- Determining if appropriate and sufficient cash management and revenue recognition procedures are in place, being followed, and comply with federal and state requirements.

- Determining if the required reconciliations between the financial records and SERA have been appropriately performed on a timely basis and adequately documented.
- Determining if prepaid program items are adequately or accurately safeguarded, managed, tracked and reported.
- Determining if the cost allocations are accurate, supported and consistent with the cost allocation plan.
- Determining if payroll records are properly maintained for employees; if personnel activity reports (PAR) comply with applicable cost principles; and verify salary and benefit costs are charged/allocated to funding sources in accordance with the PAR and the cost allocation plan.
- Determining if salary and bonuses paid to employees and charged to grant programs subject to the Salary and Bonus Cap do not exceed the Cap for the calendar year.
- Determining if purchasing/procurement transactions comply with the appropriate federal or state procurement laws, and the organization's procurement policies.
- Determining if the LWDB's contracting process and contract monitoring comply with federal and state requirements, and the organization's contracting policies.
- Determining if the LWDB's subawarding and subrecipient monitoring activities comply with federal requirements, and the organization's policies and procedures.
- Determining if property management activities comply with federal requirements and the organization's policies and procedures.
- Determining if non-payroll related disbursements are reasonable, necessary, allocable and properly recorded in the financial records.

This report was prepared at the conclusion of the DEO's financial monitoring activities performed for LWDB-14 for the 2017-18 and 2018-19 monitoring periods. Each monitoring period included a site visit, that occurred during the weeks of April 2, 2018 and June 3, 2019.

II. ENTRANCE AND EXIT CONFERENCE

Entrance Conferences

The annual monitoring covered two monitoring periods, 2017-18 and 2018-19; entrance conferences conducted for each. When the 2017-18 monitoring occurred, CareerSource's Pinellas and Tampa Bay had combined administrative functions so the entrance conference was conducted with the representatives from both Pinellas and Tampa Bay. The entrance conference occurred on April 2, 2018 and present were Jennifer Brackney, Interim Director; Judith Dorcy, Interim Director; Anna Munro, Sheila Doyle and Jeannette Lugo; Directors of Finance; and Alice Cobb, Director Human Resources. Also, present at this entrance conference were Andrew Collins, Chief Operating and Financial Officer, CareerSource Florida; and DEO representatives Shila Salem, Kathy Keeton, Maureen Castaño, Chad Myrick and Tom Abney.

An entrance conference was conducted on-site June 3, 2019 for the onsite portion of the 2018-19 monitoring with Jennifer Brackney, President/CEO and Steve Meier, Chief Financial Officer, CareerSource Pinellas.

The general purpose of the entrance conferences was to discuss the annual monitoring, testing objectives and other issues.

Exit Conference

For the 2017-18 monitoring period, an exit conference was conducted April 6, 2018 with CareerSource's Pinellas and Tampa Bay representatives Anna Munro, Jeannette Lugo and Sheila Doyle. Issues noted during the on-site monitoring were brought to the attention of the LWDB management after the annual monitoring.

For 2018-19, an exit conference was conducted at the conclusion of the onsite portion of monitoring with Jennifer Brackney, President/CEO and Steve Meier, Chief Financial Officer, CareerSource Pinellas.

A summary of issues noted during the monitoring was provided in the exit conferences and detailed in the monitoring report.

III. MONITORING RESULTS

FMA performed financial monitoring procedures based on the DEO 2017-18 and 2018-19 Financial Monitoring Tool. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries (1) to determine the status of recommendations from the prior year monitoring visit(s) and (2) to adequately support current year findings, other non-compliance issues and observations. Detailed information for these items is disclosed in the following section of this report.

Summarized below are the results of testing by category as detailed in the DEO 2017-18 and 2018-19 Financial Monitoring Tool:

2017-18 and 2018-19 Monitoring Results				
Category	Repeat of Prior Year	Comment(s)		
1.0 – Prior Year Corrective Action Follow-Up	-	N/A		
Category	Findings	Issues of Non-Compliance	Observations	Technical Assistance Provided
2.0 – Financial Management Systems	-	-	-	1
3.0 – Internal Control Environment	-	-	-	1
4.0 – Cash Management and Revenue Recognition	-	-	1	-
5.0 – SERA Reporting and Reconciliation	-	-	-	-
6.0 – Prepaid Program Items	-	-	1	-
7.0 – General Ledger and Cost Allocations	-	-	-	1
8.0 – Payroll and Personnel Activity Report (PAR) Testing	-	-	2	-
9.0 – Salary and Bonus Cap	-	-	-	1
10.0 – Purchasing	-	-	-	1
11.0 – Contracting / Contract Monitoring	-	-	1	-
12.0 – Subawarding / Subrecipient Monitoring	-	-	1	2
13.0 – Property Management	-	-	-	-
14.0 – Disbursement Testing	-	1	1	-
TOTAL	-	1	7	7

IV. FINDINGS

No findings during the monitoring period of July 1, 2017 – March 31, 2019.

V. OTHER NON-COMPLIANCE ISSUES

Issue of Non-Compliance #14-19-01

Category: Disbursement Testing

Condition: For sample items below:

- Disbursement #27; \$97.90 for pest control services, was incorrectly charged to the Outreach and Marketing Cost Pool instead of the One-Stop Cost Pool (Tyrone Center). Also, it was incorrectly divided between the One-Stop Cost Pool and Science Center. The cost was charged 100% to the One-Stop Cost Pool (Tyrone Center); the correct split that should have been used was One-Stop Cost Pool, 91%; and the Science Center 9%. The percentage is based on the ratio of (Tyrone Center) one-stop employees to STEM, Science Center, employees.
- Disbursement # 31; \$1,576.51 for repairs and maintenance at the one-stop center was not correctly divided between the One-Stop Cost Pool and Science Center. The cost was charged 100% to the One-Stop Cost Pool; the correct split that should have been used was One-Stop Cost Pool, 91%; and Science Center 9%.
- Disbursement #39; \$1,592.47 for repairs and maintenance at the one-stop center was not correctly divided between the One-Stop Cost Pool and Science Center. The cost was charged 100% to the One-Stop Cost Pool; the correct split that should have been used was One-Stop Cost Pool, 91%; and Science Center 9%.
- Disbursement #42, there was an unallowable food charge of \$258.21, for a “Professional Mixer” charged to the Business Services Cost Pool, which is allocated to WIOA funds.

Criteria: 2 CFR 200.405, states, “If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.”

Florida Statute Section 445.007(10), “State and federal funds provided to the local workforce development boards may not be used directly or indirectly to pay for meals, food, or beverages for board members, staff, or employees of local workforce development boards, CareerSource Florida, Inc., or the Department of Economic Opportunity except as expressly authorized by state law.”

Recommendation: For the disbursements #27, #31 and #39, we recommended each transaction be reviewed to determine whether these were charged to the correct cost pool and correctly split between the one One-Stop Cost Pool, 91%; and Science Center 9%.

For the disbursement #42, since this was an unallowable cost, we recommended the entire cost, \$258.21, be repaid from the LWDB's unrestricted funds.

Furthermore, we recommend the LWDB update its current *Financial Policies and Procedures*, as necessary, to ensure all disbursement are accurately recorded and charged to the correct fund or cost pool; and update the cost allocation plan, see Technical Assistance #14-19-02.

Corrective Actions Taken: The following actions were taken by the LWDB as result of the monitoring recommendations for sample items #27, #31 and #39. Costs that were incorrectly charged and incorrectly split were corrected via journal entries JE 19-030119, JE 19-022819, and JE 19-053119. The \$258.21 food charge was removed from the Business Services Cost Pool and repaid using unrestricted funds via JE 19-053119.

Additionally, since most of the notable issues above concerned splitting costs between the One-Stop Cost Pool and the Science Center (Tyrone Center), we recommended that all costs related to the Tyrone Center posted to the one-stop cost pool during the monitoring period be reviewed to determine if it was charged to the correct fund/cost pool; correctly split among the One-Stop Cost Pool and Science Center 91/9%; and if corrections are necessary, make additional adjusting entries. The review identified an additional \$3,877.30 that needed to be reclassified to the correct fund. Journal entry 19-063019, Financial Monitoring Reclassifications corrected the cost that were initially charged to the Tyrone Center, One-Stop Cost Pool.

Since the LWDB's corrective actions taken, reclassifying costs/repaying unallowable costs, adequately address the conditions above, additional action is not required.

VI. OBSERVATIONS

2017-18 Observation #14-18-01

Category: Contracting

Condition: One of the contracts reviewed during monitoring, Dex Imaging, Inc, did not include the required provisions which address:

- Equal Employment Opportunity,
- Clean Air Act and the Federal Water Pollution Control Act, and
- Byrd Anti-Lobbying Amendment

Criteria: 2 CFR Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

“In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order

11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.”

Recommendation: To ensure compliance with 2 CFR, Part 200, Appendix II, DEO recommends that CareerSource Pinellas review all active vendor contracts to ensure they comply with the criteria set forth in 2 CFR, Part 200, Appendix II.

This condition was not observed in testing during the 2018-19 monitoring.

2017-18 Observation #14-18-02

Category: Disbursement Testing

Condition: Disbursement sample # 19 did not have a written labor agreement for the services provided. The agreement was a verbal agreement between the former CEO and the contractor.

Criteria: 2 CFR 200.403(g)- Factors affecting allowability of costs states, “Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards: ... (g) Be adequately documented. See also, 2 CFR 200.302 Financial Management.

Recommendation: Ensure all agreements for services are documented through a written agreement, which includes the correct legal names of the parties to the contract, details about the scope of services to be performed, term, payment detail, negotiated pay rate and total hours of work expected, termination and remedies, performance, and other agreed upon requirements, as applicable.

The LWDB has taken measures to ensure there is an agreement for all goods and services. This condition was not observed in testing during the 2018-19 monitoring.

2017-18 Observation #14-18-03

Category: Payroll and PAR Testing

Condition: The Human Resource Generalist position shared duties for both CareerSource Tampa Bay and CareerSource Pinellas. DEO was provided with board minutes from 2011 that indicated the shared services agreed was approved by both boards whereby salaries, travel, and benefits would be shared 50/50 between the boards for the CEO, CFO, and COO positions. However, per inquiry, the boards currently share more than the 3 positions approved in 2011, but it appears that this arrangement was not approved by either Board of Directors nor had been formalized in a written agreement.

Criteria: Page 16 of the 2015-16 CareerSource Pinellas cost allocation plan states that they do not have formal resource sharing agreements, but further indicated that CareerSource Tampa Bay and CareerSource Pinellas have entered into a shared services agreement whereby the President/Chief Executive Officer is equally shared.

Recommendation: The board should ensure that all shared service positions are included as part of a written agreement, ensure that the positions are approved by both Board of Directors, and the information is included in the Cost Allocation Plan that is provided to the Department of Economic Opportunity.

Note: During the 2017-18 monitoring period, there were combined administrative functions shared with several staff between LWDB-14 and LWDB-15 which have since ceased. Since these two LWDB's no longer have combined administrative functions among its staff, shared services agreements are unnecessary.

2017-18 Observation #14-18-04

Category: Prepaid

Condition: During the monitoring period, an employee of CareerSource Pinellas was arrested for allegedly stealing several thousands of dollars in gas and prepaid VISA gift cards meant for individuals seeking assistance from CareerSource Pinellas. Per inquiry with board staff, DEO learned that this employee had access to the safe the cards were stored in and the safe was stored in this employee's office. Although the cards are not expensed to the program until the participant receives the gift card, DEO confirmed with board staff that the theft did not involve federal funds.

Criteria: In accordance with 2 CFR 200.303, Internal controls, CareerSource Pinellas must "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with 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)."

Recommendation: CareerSource Pinellas should ensure proper internal controls are in place for items that are a higher risk for theft, such as gas cards and prepaid VISA gift cards. The internal controls should focus on preventing and detecting theft through the separation of duties, limiting access, and

monitoring to increase the likelihood of the theft being timely identified. DEO noted that upon learning of the theft, CareerSource Pinellas staff immediately confiscated and secured the cards to mitigate any further loss. After this incident, board staff reviewed and updated the policy on gift cards to ensure the cards are safeguarded until distribution to the participant.

For the 2018-19 monitoring period, the LWDB had implemented new policies and internal controls to safeguard its assets. This condition was not observed in testing during the 2018-19 monitoring.

2018-19 Observation #14-19-01

Category: Cash Management and Revenue Recognition

Condition: For the five months tested, November 2018 through March 2019, of the operating bank account, payroll account, and savings account, we could not determine when the accounts were reconciled, or who reconciled and reviewed the reconciliations. Also, while reviewing the operating accounts reconciliation, March 2019, we noted several checks that had been outstanding longer than 120 days and there was no documented evidence of resolution.

Check No.	Check Date	Amount
28012	8/10/18	\$16.00
28138	8/24/18	\$670.72
28152	8/12/18	\$16.00
28389	10/26/18	\$192.56

Criteria: Regarding bank reconciliations the current policy states, "monthly reconciliation will be reviewed, approved and initialed by the Finance Director and the CEO." Regarding outstanding checks, current policy states, "The Finance Director will monitor checks that have been outstanding over 120 days. Based on the research, a decision will be made as to whether the check will be reissued or voided."

Recommendation: To prevent future findings or issues of non-compliance, we recommend the LWDB reconcile all monthly bank accounts in accordance with the current policy. The reconciliations should clearly identify the reconciler, reviewer and approver, and the dates of each. Additionally, stale or outstanding checks should be reviewed and monitored in accordance with the current policy.

LWDB Response: We concur that bank reconciliations are a key internal control. Reconciliations for the months noted were reconciled by the Chief Financial Officer and effective March 2019 through May 2019 were reviewed by the Administrative Services Coordinator. Beginning in June 2019, the Chief Executive Officer started reviewing and approving all bank reconciliations monthly.

In addition, the outstanding checks noted during the monitoring review were investigated, voided and re-issued to the payees prior to the end of the fiscal year. Monthly, we will ensure that we monitor the entire outstanding check list for checks outstanding over 120 days and resolve them on a timelier basis.

2018-19 Observation #14-19-02

Category: Payroll and Personnel Activity Report (PAR) Testing

Condition: There was a staff person who charged 100% of their work effort to the UC/RA fund, payroll department code 40005. However, during our interview with the person regarding their duties, functions and activities, we concluded the work activities appeared to benefit more than just the UC/RA. A portion of their time could be charged to other funding streams or cost pools that receive a benefit from the work effort. This issue was discussed with the President/CEO and Chief Financial Officer, who generally agreed.

Criteria: 2 CFR 200.405, states, “If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.”

Recommendation(s): To prevent future findings or issues of non-compliance, we recommend the LWDB include, but not limited to, the following:

- Review and update employee position descriptions, as needed.
- Review the activities/functions of staff to ensure costs are charged to the benefitting program(s) or cost pool(s).
- Review and ensure employee activities/functions is allocated in a manner that best reflects their efforts.
- Review and ensure each employee properly identifies the grant or cost pool activity that they work on each day on their PAR.
- Review and update policies and procedures, as needed.
- Train appropriate staff in the current or updated policies, as needed.

LWDB Response: We concur with this observation. We have instructed the supervisor over this program to ensure that employees working on this grant only charge their time that best reflects their efforts.

2018-19 Observation #14-19-03

Category: Subawarding / Subrecipient Monitoring

Condition: For the subrecipient, Junior Achievement of Tampa Bay, Inc. (JATB) for youth services, there was no evidence the LWDB conducted neither a risk assessment or evidence financial monitoring has occurred since the agreement was entered April 30, 2016. The LWDB had conducted programmatic monitoring of the JATB.

Also, the agreement between the two parties did not include information that is required by 2 CFR 331. The missing information was JATB’s unique entity identifier; the federal award identification number (FAIN); and contact information for awarding official of the LWDB.

Criteria: 2 CFR 200.331, Requirements for pass-through entities.

Risk Assessment: 2 CFR 200.331, Requirements for pass-through entities, states “All pass-through entities must: (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits including whether or not the subrecipient receives a Single Audit...; (3) Whether the subrecipient has new personnel or new or substantially changed systems; and (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).”

Monitoring: 2 CFR 200.331, Requirements for pass-through entities, states “All pass-through entities must: (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: (1) Reviewing financial and performance reports required by the pass-through entity. (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision.

Additionally, the current LWDB policy, *Compliance Monitoring Policies and Procedures* states “Administrative and financial monitoring will be conducted at least annually. It further states, “...administrative and financial activities of subrecipients will be monitored as necessary to ensure that Federal awards are used for authorized purposes...”

Agreement Information: 2 CFR 200.331(a) Required information includes: (ii) Subrecipient's unique entity identifier; (iii) Federal Award Identification Number (FAIN);(x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through.

Recommendations: DEO recommends the LWDB complete tasks that include, but are not limited to, the following:

Risk Assessment: Review and document the assessment of risk posed by all subrecipients using the criteria that's provided in 2 CFR 200.331(b) for each of the active subaward agreements. If there's no documented evidence a risk assessment was conducted, the LWDB should perform this task using the criteria that's provided in 2 CFR 200.331(b).

Monitoring: Develop a monitoring schedule for all subrecipients to ensure each subaward is monitored in accordance with 2 CFR 200.331 and LWDB policy. Furthermore, complete and document all tasks involved in performing the monitoring of subrecipients including the issuance of the final report in accordance with policy and procedures.

Agreement Information- Ensure all 2 CFR 200.331 required information is included in each of the active subaward agreements between the LWDB and subrecipients. If any information is omitted, an addendum should be added to the agreement to include the information. A subrecipient's unique entity identifier, also referred to as the DUNS number, should be obtained from the subrecipient. Also, the Federal Award Identification Number (FAIN) which is provided by DEO with its awards to the LWDB.

The information required to be included in subawards, 2 CFR 200.331(a), was also discussed as technical assistance in 2017-18; see Technical Assistance #14-18-03.

LWDB Response: The LWDB is in the process of performing Subrecipient risk assessment and monitoring of both Pinellas Education Foundation and Junior Achievement for the period ended June 30, 2018. Sub-recipient risk assessment and monitoring will be planned and performed annually. In addition, we will ensure that all subrecipient agreements contain all the necessary information.

VII. TECHNICAL ASSISTANCE

2017-18 Technical Assistance #14-18-01

Category: Internal Control Environment

Efficient and effective succession planning is imperative to the continuity of operations upon the voluntary or involuntary turnover of employees in key or critical positions. Succession planning acknowledges that staff will not be with an organization indefinitely and it provides a plan and process for addressing the changes that will occur when they leave. Succession planning also addresses hiring, recruiting, and training employees for critical positions for current and future leadership positions.

By the 2018-19 monitoring period, CareerSource Pinellas developed a formal, written succession plans and keep the plans on record for use as necessary.

2017-18 Technical Assistance #14-18-02

Category: ETA Salary

Section 7013 of Public Law 109-234 limits salary and bonus compensation for individuals who are paid by funds appropriated under Employment and Training Administration (ETA). None of the funds available for expenditure on or after the date of enactment of the section (June 15, 2006) shall be used by a recipient or subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II. This limitation shall apply to funds provided by contract, grant, or interagency agreement, but shall not apply to contractors providing goods and services as defined in 2 CFR 200.330, Subrecipient and contractor determinations.

The ETA Salary Calculation provided represented the President/CEO salary was equally shared between CareerSource Tampa Bay and CareerSource Pinellas. Upon further inquiry, it was determined that the President/CEO's time was charged 55% to CareerSource Tampa Bay and the remaining 45% to CareerSource Pinellas. Assistance was provided to ensure the salary amounts provided for the President/CEO were accurately allocated between the two boards, and DEO verified that the salary and bonus over the ETA cap was reclassified using its unrestricted funds.

This condition was not observed in testing during the 2018-19 monitoring.

2017-18 Technical Assistance #14-18-03

Category: Subawarding

2 CFR 200.331(a)(1)(x) states,

All pass-through entities must:

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

(1) Federal Award Identification.

(x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;

CareerSource Pinellas should provide the name of the Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity in the contract.

During the 2018-19 monitoring, some information required by 2 CFR 200.331(a), was not included in the agreement; see Observation #14-19-03, page 12.

2018-19 Technical Assistance #14-19-01

Category: Financial Management Systems and Internal Control Environment

We recommend the financial and operating policies and procedures for CareerSource Pinellas be updated to reflect the current structure of the organization. In several instances, the policies refer to the previous structure and processes when some functions were combined with the CareerSource Tampa Bay.

2018-19 Technical Assistance #14-19-02

Category: Cost Allocation Plan

We recommend the LWDB update its cost allocation plan. The current plan in use is based on dated 2017-18. The plan should be updated to include, but not limited to:

- Description of the LWDB, its service area, and service providers system.
- Listing of current partners, centers where they operate and funding sources.
- Narrative of organization structure, describing shared services and delivery method of core services.

- Organization chart depicting relationship between the board and partner(s).
- Identify if the LWDB has Resource Sharing Agreements.
- Address the use of DEO staffing to deliver certain services such as Wagner-Peyser, Disabled Veterans Outreach Program (DVOP), Local Veterans Employment Representatives (LVER)
- Description of Costs and Allocation Methods
- Cost pool explanation and function of each cost pool to fully describe costs charged to the pool.
- Benefit statement which fully describe costs that are charged into the pool.
- Allocation methodology should include, the basis and justification of the allocation (must be allocated in accordance with relative benefits received), frequency of allocation, supporting documentation that is maintained to support each allocation,
- Provide sample schedules for each cost pool.
- Cost Category Guide indicating whether costs are treated as Administrative or Programmatic

Though policy, AWI FG 05-050, *Final Guidance on Cost Allocation Plans for Regional Workforce Boards* was superseded by DEO Policy Number 86, *Indirect Cost Rate Proposal Preparation for Local Workforce Development Boards*, the section pertaining to the preparation cost allocation plans and resource sharing agreements is still relevant. A copy of AWI FG 05-050, *Final Guidance on Cost Allocation Plans for Regional Workforce Boards* was provided to CareerSource Pinellas as guidance when updating its cost allocation plan.

2018-19 Technical Assistance #14-19-03

Category: Purchasing

We recommend the Procurement Policies and Procedures be updated to reflect the current structure of the organization. CareerSource Pinellas' current policy is a combined policy with CareerSource Tampa Bay and references such. Since these are separate entities, we recommend the current policy be updated to reflect the change.

2018-19 Technical Assistance #14-19-04

Category: Subawarding

During testing of the subrecipient Junior Achievement of Tampa Bay, Inc., we could not determine whether salary and bonus cap was tested for 2018 to verify, salaries, either direct or indirect did not exceeded the salary cap as established in Section 7013 of Public Law 109-234. Salary limitations were included as part of the agreement however there is no evidence testing was performed.

We recommend CareerSource Pinellas test the 2018 salaries as part of the subrecipient monitoring to ensure salaries, either direct or indirect did not exceeded the salary cap.



Information Item 11

Department of Economic Opportunity 2019-2020 Internal Control Questionnaire and Assessment

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Department of Economic Opportunity (DEO), 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 controls.

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, each LWDB must submit them to DEO by uploading to SharePoint.

2019-20 Internal Control Questionnaire and Assessment

**Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity**

September 18, 2019



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TABLE OF CONTENTS

OVERVIEW..... 3
Control Environment..... 7
Risk Assessment 13
Control Activities..... 20
Control Activities (continued) 22
Information and Communication 25
Monitoring Activities..... 28
Attachment A..... 31

OVERVIEW

Introduction and Purpose

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Department of Economic Opportunity (DEO), 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 controls.

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, submit them to DEO by uploading to SharePoint.

Definition and Objectives of Internal Controls

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 Controls

Internal controls help 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 controls should be designed to achieve the objectives and adequately safeguard assets from loss or unauthorized use or disposition, and to provide assurance assets are used solely for authorized purposes in compliance with Federal 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 non-Federal entity must:

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

What Internal Controls 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 controls 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, these controls cannot protect against economic downturns or make an understaffed entity operate at full capacity. Internal controls can only provide reasonable, but not absolute, assurance the entity's objectives can be met. Due to limitations inherent to all internal controls 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, controls may be circumvented by collusion or by management override. The design of the internal controls 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 to 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 achievement of 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 control, including controls to effect 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 Committee of Sponsoring Organizations of the Treadway Commission (COSO) and presented in the Internal Control – 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 the “Standards for Internal Control in the Federal Government” utilizes.

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 controls even though some or all of the listed characteristics are not present. Entities could have other appropriate internal controls 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 a given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements.

Completing the Document

On a scale of 1 to 5, with “1” indicating the greatest need for improvements in internal controls and “5” indicating that a strong system of internal controls already 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 those 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 Executive Director, reviewed and signed by the Board 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 checked="" type="checkbox"/>	Integrity and ethical behavior is an integral component to the LWDB’s beliefs, values and standards of conduct. Management and the Board of Directors attitude and actions adequately set the tone of the organization influencing the control consciousness of the employees. This “tone” is apparent in committee, director and staff meetings.
2.	The LWDB has a code of conduct and/or ethics policy that has been communicated to all staff, board members, and outsourced service providers. Provide policy/policy number(s) and page number(s) that address the statement made above.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Staff: LWDB’s code of ethics and code of conduct clearly defines expectations and standards that align with management’s beliefs. <u>The code of conduct (p21) and code of ethics (p21) is included the LWDB’s employee handbook.</u> The employee handbook is signed by each employee as evidence that they understand the policies, rules and regulations of the LWDB. Board members: All board members complete a standard of conduct provided by Pinellas County, including the completion of an annual financial disclosure from the Supervisor of Elections. Board members: The LWDB adopted

							the CareerSource Florida Ethics and Transparency Policy on 10/26/2018.
							Outsourced service provider: Included as a provision in the Subrecipient agreement.
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethics and sound internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The code of conduct and code of ethics is included the LWDB's employee handbook. The employee handbook is signed by a new employee as evidence that they understand the policies, rules and regulations of the LWDB. In addition, desk guides and standard operating procedures address internal controls.
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.							
4.	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The structure of the Board is maintained in accordance with Federal and State regulations. All members are appointed by the Pinellas County Board of County Commissioners. Members are reviewed based on their qualifications to ensure there are a variety of skill sets. The composition of the Board as well as the various committees, allows for members to present alternative views. The Chairperson of each committee is a board member. The members ensure the workforce system is demand-driven by providing valuable feedback on the local economy and community as a whole. They are able to provide first-hand knowledge of employment

							needs in their industry.
5.	The board of directors and/or audit committee maintains a direct line of communication with the board's external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB's external auditors directly communicate both verbally and in writing to the Audit Committee. In addition, the external auditor will do initial presentation to the board of the overall financial statement audit by request. The annual audit review was presented and approved at the Audit Committee and at the full Board Meeting.
6.	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 checked="" type="checkbox"/>	The board of directors reviews/evaluates/approves the CEO's performance goals. The board of directors has reviewed the criteria and methods of evaluation to ensure performance meets the expectation of the board of directors in August 2019.
Principle 3. Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.							
7.	Management reviews and modifies the organizational structure of the LWDB c anticipated changing conditions or revised priorities. Provide Date of Last Review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB developed a new organizational structure to include a CEO and CFO. The new organizational chart was reviewed and approved on 6/5/2019. The organizational structure is designed to provide a proper decision making framework. The structure, groups, divides and coordinates the tasks required to achieve the LWDB's identified goals. The organizational structure makes best use of available resources while maintaining adequate controls to ensure compliance with

							federal and state rules and regulations and other applicable requirements.
8.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB has established specific lines of authority to ensure compliance with federal and state laws and regulations.

CONTROL ENVIRONMENT (continued)

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
9.	The LWDB management understands the importance of internal controls, including the division of responsibility.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB changed the organizational structure to include a CEO and CFO. This dictates appropriate controls by segregating the duties of responsibilities.
Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.							
10.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel. Describe the Specific Training Offered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The CEO, CFO and Directors evaluate training opportunities or continuing education that aid in the development and retention of sufficient and competent personnel. DEO training through technical assistance. Staff training is tracked in an access database that is monitored on an ongoing basis. All staff met or exceeded the DEO requirements on 15 hours in PY 18-19. In addition, key Finance personnel attend FOG meetings and applicable webinars throughout the year. Finally, Finance personnel at a Director level or above

							attend training on annual basis and the appropriate CPE credits to maintain their CPA license.
11.	The LWDB has succession plans for senior management and contingency plans for assignments of responsibilities important for internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The Organization understands the importance of a succession plan and contingency plan for assignment of responsibilities. In the event there is an open Director level position, the program coordinator will work directly with the CEO until the position is filled. The Chair will appoint an interim CEO in the event this position is vacated. CEO will appoint interim CFO, if needed. A proactive and systematic process has been utilized to identify those positions considered to be at the core of the organization. Based on this information, the CEO has created a strategic plan to fill these positions with capable and qualified employees. The organization will re-evaluate this business structure on an ongoing basis.
12.	For all positions, there are current written job descriptions, reference manuals or other forms of communication to inform personnel of their duties. How Often are Position Descriptions Reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A job descriptions exists for each postion. Upon hire, each employee is required to review their job description. During February 2019, a Comprehensive Compensation Review was conducted by an outside consultant. This review included a review of all active positions and recommendations for continued, discontinued, and merged position titles; a review of external Compensation Survey Reports and

							analysis of CareerSource ranges for each position; review of compensation versus other Florida CareerSource compensation structures; development of a new pay structure to include Min-Mid-Max for each Grade and the spread between Grades; and an analysis of employee impact and cost implementation. The Compensation Review was presented and adopted by the LWDB on 06/05/2019. Job descriptions will be reviewed on an ongoing basis.
Principle 5. The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.							
13.	Policies, processes or directives are in place that ensures employees are aware of their role related to internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All financial processes will be reviewed for internal control and efficiency purposes. Financial and Procurement Policies will be updated and documented as appropriate. In addition, informal meetings are held with staff members to discuss their internal control responsibilities as well as included in job descriptions, desk guides and quarterly trainings. As part of that review, we will reiterate directives to ensure employees are aware of their role as it relates to internal controls.
14.	The LWDB's 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 checked="" type="checkbox"/>	<input type="checkbox"/>	In light of recent events, the LWDB's structure and tone regarding individual accountability has been amplified throughout the organization. As part of this, the organization's tone reinforces the requirement for

							individual accountability for performance of internal controls and responsibilities. Reviews and discusses the results of quarterly monitoring to identify additional areas of focus, if needed.
15.	The LWDB has policies, processes and controls in place to evaluate and promote accountability of outsourced service providers (and other business partners) and their internal control responsibilities. Provide policy/policy number(s) and page number(s) that address the statement made above.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Subrecipient service providers are monitored, as needed, and required by Federal Grant Guidelines and the Organization's <i>Compliance Monitoring Policies and Procedures</i> . Also, vendors are monitored and reviewed to ensure compliance with deliverables. The respective agreement is used as a tool for monitoring.

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 6. The organization specifies with sufficient clarity to enable the identification and assessment of risks relating to objectives.							
16.	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Finance and operations management perform a risk assessment for each of its major objectives and at each of its locations by the end the first quarter of 2019. Based on last year's activities, the recommendation is to procure an outside CPA firm to help perform the

							risk assessment with an anticipated completion date of late 2019 or early 2020. Where appropriate, key controls will be implemented, communicated to the appropriate staff and periodically monitored.
17.	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 checked="" type="checkbox"/>	<input type="checkbox"/>	Risk/Benefit analysis is performed periodically as a basis for allocating/prioritizing resources to operational objectives and goals. Metrics will be developed to monitor the performance. Corrective actions and/or reallocation of resources is enacted as appropriate.
18.	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Segregation of duties will be implemented where appropriate. In addition, a monthly financial package has been developed and distributed that contains, a monthly review of actual versus budgets, actuals versus prior years, grant spending, etc. Also, quarterly meetings, at minimum, with department stakeholders are implemented to review spending, budgets and grant status. Additionally, the CEO will make quarterly financial presentations to the Board of County Commissioners. On a monthly basis, balance sheet reconciliations will be performed for all balance sheet accounts and an audit will be performed by an outside CPA firm annually.
Principle 7. The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.							

19.	<p>Management ensures that risk identification considers internal and external factors and the potential impact on the achievement of objectives.</p> <p>What are three biggest risks affecting the organization, and what mitigating controls are in place?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Finance: With the elimination of shared services. CSPIN has built a finance and administrative team and system from the ground up. In addition, there has been a reduction of funding budget from \$11.6M to \$10.4M; a need to better utilize technology to monitoring financial activities and develop reports; and to provide additional oversight by finance committee.</p> <p>Loss of key personnel: Cross training; talent management; addressing competency gaps; attracting, retaining and developing quality talent; and consideration for a more formalized succession plan.</p> <p>External Influences: External factors include the public perception; the need to rebuild trust within the general community and with employers. In addition, the realities of the current economic trend, including the low unemployment rate..</p>
20.	<p>The LWDB adequately and effectively manages risks to the organization and has designed internal controls that mitigate the known risks.</p> <p>What new controls, if any, have been implemented since the prior year and what organizational risks do they mitigate?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>It is important to continue the focus on the development of sound business structure in Pinellas county. CSPIN has built a leadership team; reviewed the entire fiscal process to move to a more automated system; reviewed program operations; and worked with DOL/OIG/DEO provide additional responses to the USDOL Compliance Review to ensure policies and</p>

							procedures align with state/federal guidelines.
21.	The LWDB's risk identification/assessment is broad and includes all significant interactions, both internal to the LWDB and its business partners and outsourced service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The LWDB has established performance indicators for key objectives and monitors those indicators on a regular basis as well as communicates policies to business partners and services providers via formal or informal meetings, as needed. In addition, we ensure that all contracts with outsourced service providers contain confidentiality agreements, conflict of interest certifications and that the provider will abide by all laws and norms when conducting business as an agent of the LWDB. Also, we evaluated the cost/benefit of an employee hotline and determined that at this time it is not necessary. Instead the LWDB implemented a confidential Employee Engagement Survey through an independent third-party. This Survey provided a more proactive approach to better understand the collective voice of the workforce. Based on the results of the Employee Engagement Survey, it was determined to focus on the following: 1) Comprehensive Salary and Benefit Review; 2) Communication and 3) Staff Development and Training.
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
22.	The LWDB periodically performs an assessment of each of its and each of its operating locations' exposure to fraudulent activity and	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Organization continuously evaluates areas of exposure to

<p>how the operations could be impacted. When was the last assessment performed, and by whom?</p>						<p>fraudulent activity. A Director’s meeting is scheduled weekly to evaluate potential exposures. In addition, quarterly internal monitoring will be utilized as a means of identifying potential risk areas. As noted above, finance and operations management has been working with DEO to conduct a risk assessment for each of its major objectives. The results of the risk assessment were outlined in the responses to the Compliance Review reviewed by the full LWDB in June 2019. In addition, the LWDB hired a new finance team that developed and set up new processes to ensure that financial transactions are recorded timely and accurately and financial statements can be relied up to meet the objectives of the organization. One area identified as needing improvement was the Purchase Order and approval process. The process was reviewed and has been completely revamped providing for the online Purchase Order and approval process to take advantage of available technologies.</p>
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<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
<i>Weak</i>		<i>Strong</i>			
1	2	3	4	5	

23.	<p>The LWDB’s assessment of fraud risks considers opportunities for unauthorized acquisition, use and disposal of assets, altering the reporting records, or committing other inappropriate acts.</p> <p>In the comments/explanations section, 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>The new CFO, along with operations, evaluates all major business operations and objectives. From a financial standpoint, the goal is to utilize existing financial software and other technology to adequately and timely record all transactions. Overall, the organization continuously evaluates areas of exposure to identify fraudulent activity. Directors’ meetings are also used as a forum to discuss areas of potential impact. In addition, bi-annual internal monitoring will be utilized as a means of identifying potential risk areas. In quarter ending June 30, 2019 the most recent programmatic monitoring was conducted. As part of the DEO monitoring, the One Stop Credentialing was performed in June 2019.</p>
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Principle 9. The organization identifies and assesses changes that could significantly impact the system of internal controls.

24.	<p>The LWDB has mechanisms in place to identify and react to risks presented by changes in government, regulatory, economic, operating, or other conditions that could affect the achievement of the goals and objectives.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Any legislative, regulatory, or changes in accounting principles are reviewed and mandatory training implemented within the quarter of the change. Also, the CEO receives and disseminates via email to all Directors USDOL/ETA advisories and DEO communiques which impact the Organization. In addition, the CEO regularly attends WFI meetings. Also, the CFO attends various webinars on upcoming changes in financial accounting standards. Also, management will perform a SWOT analysis on an annual basis to identify organizational strengths,</p>
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							weaknesses, opportunities and threats. Finance conducts monthly/quarterly financial reviews with program stakeholders to review costs and trends.
25.	The most significant risks affecting the LWDB have been identified and controls designed and implemented that mitigate risks. Identify three of the most significant internal risk that could impact the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1) Reduction in funding 2) Loss of key personnel 3) External Factors
26.	Considering the most significant risks, identified above, have controls been designed and implemented that mitigate risks associated with each. In the comments/explanations section, please elaborate on the mitigating controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1) Budget, continuous monitoring, reports to monitor expenditure rate, oversight by finance committee, SWOT analysis 2) Cross training; consideration for a more formalized succession plan will be looked into 3) The finance team will look for continuous improvement for the use of existing technology tools to ensure timelier recording of financial transactions, more efficient use of time and better use of resources and build in better financial controls. This will include a disaster preparedness plan, and a review of the I.T. strategic plan.

CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		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.							
27.	Management control activities consider all the relevant business processes, information technology and locations where control activities are needed, including outsourced service providers and other partners.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	On a weekly basis, network access is audited using the Microsoft Active Directory. In addition, a physical firewall is installed on the perimeter of the LWDB's network to control access to the internal network. The LWDB will also be strengthening Disaster Recovery and Business Continuity plans.
28.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls and allowable use of funds. What type of training is provided to staff to ensure the allowable use of funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Finance has strengthened the controls related to monthly balance sheet reconciliations, development of a monthly financial package, monthly/quarterly financial reviews with internal stakeholders and online purchase order and approval process.
29.	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The Regional Security Officer conducts a full update of system privileges and access semi-annually. This report is then submitted to the DEO.
Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.							
30.	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 entity's assets from external threats. In the comments/explanations section, provide a narrative of	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	IT provides access based upon direction provided by supervisory level staff, HR directs email to key personnel to remove system access, as applicable.

CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
	the process of authorizing access for new employees, revoking access for separated employees, and changes to authorized users commensurate with their changes to their job responsibilities.						
31.	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 checked="" type="checkbox"/>	<input type="checkbox"/>	In all cases, IT must test and approve installation and use of third party hosted software as part of the computer software use policy.
32.	<p>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.</p> <p>Describe how personally identifiable information of program participants is protected and/or redacted so that is not included in your accounting records or information shared outside your organization.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy on handling and protection of personally identifiable information and sensitive information applies to all careersource employees, DEO staff located in CareerSource offices, training vendors, program coordinators and partners that have access to PII and/or sensitive information shall be protected through a combination of measures including operational safeguards (policy and training), privacy-specific safeguards (procedures for collection and handling such information) and security controls (role-based access control, passwords, use of encrypted emails, etc.) In addition, the LWDB ensures that confidential information is kept under lock and key and access is limited to only those employees who need the information to perform the functions of their job. Also, the LWDB does not keep any credit card

CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							information of any person or company. Any personal information of participants is kept solely for programmatic purposes and access is limited to only those employees who need it to perform their jobs.

CONTROL ACTIVITIES (continued)

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.							
33.	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. For tasks lacking the appropriate segregation of duties, describe any compensating controls in place in the comments/explanations section.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The new CFO has evaluated all current processes and modified as appropriate to ensure that there is adequate segregation of duties provided between performance, review and recordkeeping of all tasks.
34.	Management periodically performs a review of all policies and procedures to determine their continued relevance, consistency, compliance with 2 CFR Part 200 (Uniform Guidance) or other guidance or directives. When did the last in-depth policy review occur; what, if any, policies were updated as a result?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Policies and procedures are reviewed on an on-going basis to ensure processes are in compliance with current rules and regulations.</p> <p>An in-depth review is in-progress and will continue through the end of the fiscal year.</p>

<p>35.</p>	<p>Management annually performs a review of policies, instructions and processes based on the WIOA criteria for OJT program eligibility.</p> <p>When did the last annual policy review occur; what, if any, policies were updated as a result?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Management performed a review of the policies and processes for OJT program eligibility in June 2019. The following CSP in SOPs/Desk Guides were updated in June 2019 based on the most recently received work based administrative policy:</p> <ul style="list-style-type: none"> -WIOA Desk Guide for OJT Requirements -Section 9 BSU Soft Exit Process -Section 18 BSU PWE Desk Guide -Section 19 BSU OJT Desk Guide <p>Removed or combined in the above stated updates:</p> <ul style="list-style-type: none"> -On-the-Job Training Opportunities NEG (OJT) -Welfare Transition program (WTP) On-the-Job Training Opportunities (OJT)
<p>36.</p>	<p>The LWDB maintains policies and procedures to facilitate the recording and accounting of transactions in compliance with laws, regulations, and provisions of contracts and grant agreements.</p> <p>Provide policy/policy number(s) and page number(s) that address the statement made above.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The CFO has designed accounting processes that ensure that ALL transactions are being properly recorded and accounted.</p> <p>Financial Policies and Procedures manual exists to facilitate transactions being properly recorded and accounted. Also, prior to recording any transactions to the general ledger, an individual separate from the preparer reviews the entry. A contract checklist is utilized to ensure a contract and/or grant agreement is executed in accordance with applicable</p>

							<p>laws and regulations. In addition, only the CEO and Board Chair have signatory authority over contracts. Additionally, all operating policies and procedures are clearly written and communicated.</p> <p><i>Compliance Monitoring Policies and Procedures. Financial Policies and Procedures. Procurement Policies and Procedures.</i></p>
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INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.							
37.	Federal, state, or grant program rules or regulations are reviewed with one or more of the following: governing board, audit, finance or other committee. How often are these reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	New policies and procedures are reviewed with the relevant committee. The LWDB continues to take a more engaged approach to better understand the program rules and regulations.
38.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB understands the importance of relevant data (internal and external) in the decision making process and the underlying factors of the data having a predictive value, feedback value and being timely.
39.	The LWDB has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant. In the comments/explanations section, elaborate on the control(s) that ensure costs accurately recorded.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The accounting system provides for separate identification of federal grant and nonfederal transactions as each transaction is recorded in a specific fund. The fund identifies the funding source, i.e., WIOA, USDOL, etc. In addition, the funds for which pooled costs have been allocated are transparent to the benefiting fund. Adequate source documentation exists to support amounts and items reported. We will continue to monitor and review to ensure controls are in place to accurately record and allocate costs.

INFORMATION AND COMMUNICATION

INFORMATION AND COMMUNICATION		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 14. The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.							
40.	<p style="color: #0070c0;">Communication exists between management and the board of directors so that both have information needed to fulfill their roles with respect to the LWDB’s objectives.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Board of Directors (BOD) meetings occur every other month. Each meeting will include minutes and consent agendas from all the respective committees. Additionally, the BOD is given the five year plan for review and the 990. Included in the meetings are the activities, objectives, and goals of each of the respective committees.</p>
41.	<p style="color: #0070c0;">There is a process to quickly disseminate critical information throughout the LWDB when necessary.</p> <p style="color: #0070c0;">Please provide a description of the dissemination process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Email is used to quickly disseminate critical information throughout the LWDB when necessary by applicable staff. We continue to review the communication process to ensure we have explored all options for communication and provide a distribution forum that quickly disseminates critical information. Some examples of means by which information is distributed throughout the LWDB are: weekly newsletters, HR Happenings, staff town halls, the Pinellas Pinnacle newsletters and the Chair’s report.</p>

INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
42.	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 checked="" type="checkbox"/>	Policy updates are communicated by and disseminated to staff by mandatory training and staff meetings. We continue to ensure that the communication is robust and adequately provides guidance regarding the development, approval and implementation of policy.
Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal control.							
43.	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 checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB Board Chair has provided her direct cell phone number to report improprieties along with the opportunity to make confidential calls with any issues that may arise. A member of management is the designated Equal Employment Opportunity (EEO) officer. A recent monitoring of the company's EEO process was conducted in April 2019. There were no findings.

**INFORMATION AND COMMUNICATION
(continued)**

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	

44.	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 checked="" type="checkbox"/>	<input type="checkbox"/>	Depending on the audience, channels of communication are held via email, phone call, or face to face meeting.
45.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, DEO Bureau of Financial Monitoring and Accountability (FMA), DEO Bureau of One-Stop and Program Support, DEO Office of Inspector General, Florida Auditor General, and Federal Awarding Agencies (USDOL, USDHHS, and USDA) to the Board of Directors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Various committees exist whereby staff can disseminate information. Specific Finance and Audit Committees handle financial and audit related communications. One-Stop Committee would receive One-Stop level information. In addition, Committee level information is also shared with and approved by the Board.

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		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 control are present and functioning.							
46.	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 is the criteria, who initiates/approves, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Business processes over cash management, budget to actual results, draw down of funds, procurement and contracting activities is reviewed on an on-going basis to ensure control activities are properly designed, effective and implemented. Procedures are modified as needed.
47.	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 checked="" type="checkbox"/>	<input type="checkbox"/>	

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
48.	<p>LWDB management periodically visits Career Center locations and other decentralized locations (including subrecipients) to determine whether policies and procedures are being followed and functioning as intended.</p> <p>Describe when the most recent visit was performed, by whom, and who were the results communicated to?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>CSPIN staff conducted the most recent visit in June 2019. The results were communicated with the management team.</p> <p>One Stop Operator conducted a visit to the One Stop Centers on December 3, 2018. During this visit, observations, best practices and potential opportunities for service improvements were noted and provided in a narrative summary. These results were presented to management staff.</p> <p>Monitoring is periodically conducted during the year to ensure compliance with requirements.</p>
<p>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.</p>							
49.	<p>The LWDB management takes adequate and timely actions to correct deficiencies reported by the external auditors, financial and programmatic monitoring, or internal reviews.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>If deficiencies are reported by the external auditor, financial and/or programmatic monitoring, a plan of action and implementation deadline is established.</p>

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
50.	The LWDB monitors subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the LWDB's board of directors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Desk and/or on-site monitoring reviews are performed. The results of those monitoring reviews are communicated, as appropriate.

ATTACHMENT A

Department of Economic Opportunity Certification of Self-Assessment of Internal Controls

Local Workforce Development Board: 14

To be completed by the Executive Director:

A self-assessment of internal controls has been conducted for the fiscal monitoring period, April 1, 2019 – March 31, 2020. As part of this self-assessment, the Internal Control Questionnaire developed by the Department of Economic Opportunity has been completed and is available for review.

Signature: _____

Printed Name: Jennifer Brackney

Title: Chief Executive Officer

Date: _____

To be completed by the Board Chair or their designee:

I have reviewed the self-assessment of internal controls that was conducted for the fiscal monitoring period, April 1, 2019 – March 31, 2020.

Signature: _____

Printed Name: Karla Leavelle

Title: Board Chair

Date: _____

Please scan and upload to SharePoint an executed copy of this certification on or before October 15, 2019.