



October 26, 2022 - 10:00 A.M.
Hybrid Meeting - 13805 58th St. N.
Room 2-316
Clearwater, FL 33760

Zoom

*Join via Zoom – Meeting ID: 338 034 9468

[Zoom Link](#)

*Dial In via Phone – Meeting ID: 338 034 9468

Phone: +1 646-558-8656

Finance Committee Meeting
Agenda

I. Welcome and Introductions Barclay Harless, Chair

II. Public Comment

Members of the public may raise their virtual hand during the Public Comment portion of the meeting. Members of the public who do so will be acknowledged by the Chair and provided up to three minutes to make public comment.

III. Roll Call

IV. Action/Discussion Items

- 1. Approval of minutes - August 24, 2022 Finance Committee Meeting Page 1
- 2. DEO 2022-2023 Internal Control Questionnaire & Assessment Page 5
- 3. Budget Modification I Page 48
- 4. Youth Workforce Services RFP Page 54

V. Information Items

- 1. August 31, 2022 Financial Statements Page 55
 - a. Statement of Activities: Current Year vs. Prior Year Page 56
 - b. Statement of Activities: Current Year vs. Budget Page 58
 - c. Cost Allocation/Expenditure Report for PE 8/31/2022 Page 61
 - d. Pooled Cost Report 8/31/2022 Page 62
 - e. Grant Status Report 8/31/2022 Page 63

VI. Other Administrative Matters

(Items of urgency not meeting the seven-day guideline for review.)

VII. Open Discussion

VIII. Adjournment



Next Finance Committee Meeting – February 22, 2023 (10:00 am - 11:00am)

**All parties are advised that if you decide to appeal any decision made by the Board with respect to any matter considered at the meeting or hearing, you will need a record of the proceedings, and that, for such purpose, you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.*

**If you have a disability and need an accommodation in order to participate in this meeting, please contact the Executive Assistant at 727-608-2551 or admin@careersourcepinellas.com at least two business days in advance of the meeting.*





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 24, 2022, meeting of the Finance Committee have been prepared and are enclosed.

RECOMMENDATION

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

**CareerSource Pinellas
Finance Committee Meeting Minutes**

Date: August 24, 2022 – 10:00 A.M.
Location: Zoom

Call to Order

Committee Chair, Barclay Harless, called the meeting to order at 10:00 am. There was a quorum present with the following members participating.

Committee Members in attendance

David Fetkenher, Jack Geller, Barclay Harless, Scott Thomas

Committee Members not in attendance

Dr. Rebecca Sarlo

Staff Present

Steven Meier, Jay Burkey, Mary Jo Schmick, Leah Geis, Lysandra Montijo

Public Comments – None

ACTION ITEM 1 – Approval of Minutes

The minutes of April 27, 2022, Finance Committee Meeting were presented for approval.

Motion:	Jack Geller
Second:	Scott Thomas

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

ACTION ITEM 2 – Approval of Copier Vendor Selection

The Board approved the issuance of a Request for Proposal (RFP) for Copiers. CareerSource Pinellas followed standard procurement processes and solicited proposals from qualified and experienced entities to provide Copiers and Services. Each proposal was reviewed by the CareerSource Pinellas review team.

Results of review:

Proposer	Overall Score
Printers Plus, LLC	89.0
DEX Imaging	79.3
Xerox Business Solutions	76.2
Toshiba Business Solutions	70.5
ImageNet Consulting of Tampa, LLC	65.2
Konica Minolta	61.0

Based on overall score, total cost, proximity to CareerSource Pinellas, service commitment, 99.9% uptime, 3-hour onsite response time, training offered, quality references and a designated helpdesk, we recommend contracting with Printer Plus, LLC (Printers Plus) to supply the organization with copier needs. The incumbent firm, DEX Imaging, came in second overall.

Printers Plus was originally Florida Typewriter Exchange in Tampa and is a locally owned, certified Women Owned Business by the City of Tampa. Printers Plus has served Bay Area Businesses for 30 years. Printers Plus is proposing to use eight Kyocera Black and White systems and six Kyocera color systems to meet the organization's needs; the same number currently leased from DEX. Their lease costs are as follows:

36-month lease \$2,498.92/month
60-month lease \$1,712.33/month

Per copy costs are \$0.003 for black copies and \$0.042 for color copies. For reference, our current 60-month lease agreement with DEX is \$2,764.59 per month plus \$0.008 for black copies and \$0.0866 for color copies. Savings of over \$1,000 per month would be realized by entering into a 60-month lease in addition to lower costs per copy.

RECOMMENDATION

Approval to enter into contract negotiations and award a contract for the provision of copiers with Printers Plus for a five-year equipment lease.

Discussion: None.

Motion:	Jack Geller
Second:	Scott Thomas

The Finance Committee made a motion for approval to enter into contract negotiations and award a contract for the provision of copiers with Printers Plus for a five-year equipment lease. The motion carried unanimously.

ACTION ITEM 3 – Approval of Government Relations Contract Renewal (Gray|Robinson)

There has been a considerable amount of legislative activity regarding workforce-related programs and services. Representation prior to and during the upcoming legislative sessions continues to be a priority; especially with the implementation of certain portions of the REACH Act and how they may impact CareerSource Pinellas and our region’s unique position. There are four main focus areas of the REACH Act:

- Realignment
- Credentials
- Letter Grades
- 10% Training Holdback

Regarding realignment, CareerSource Florida contracted with Ernst & Young LLP to conduct research and discovery. Initial observations from Phase I were reported to the CareerSource Florida Board of Directors in June 2022. Next steps include a more in-depth evaluation with each of Florida’s local workforce development boards, including additional data analysis and engagement with chief local elected officials, local workforce development board members and other leaders, employers, educators, and other stakeholders. Alignment considerations are anticipated to be provided to the CareerSource Florida Board of Directors by the end of the year.

It is critical that CareerSource Pinellas have a voice in this important portion of the REACH Act. Chris Carmody, Gray|Robinson, has substantial experience handling governmental relations matters. Mr. Carmody is the governmental relations partner that has played an instrumental role which helped navigate through the channels, read through each bill to highlight areas of concern, and met with key legislators and staff to represent CareerSource Pinellas. By continuing to work with Mr. Carmody, we will have a voice in the discussions; one that is both focused on CareerSource Pinellas and the region while partnering on behalf of the workforce system in Florida.

Governmental relations is not an allowable activity with grant funds. It is allowable to utilize private/unrestricted funds for this purpose.

RECOMMENDATION

Approval to renew the existing contract with Gray|Robinson Government Relations Services for an amount not to exceed \$50,000 through June 30, 2023.

Discussion: None

Motion:	Scott Thomas
Second:	Jack Geller

The Finance Committee made a motion for approval to renew the existing contract with Gray|Robinson Government Relations Services for an amount not to exceed \$50,000 through June 30, 2023. The motion carried unanimously.

INFORMATION ITEM 1 - June 30, 2022, Financial Statements

Reports included in meeting packet.

INFORMATION ITEM 2 – Insurance Update

Hub International, the organization’s Insurance Broker, obtained coverage business insurance renewals effective July 1, 2022.

- Expiring Premium - \$144,978
- 2022-2023 Premium - \$118,080

See attached policy register for additional information for 2022-2023 insurance coverages premiums.

	Premiums			Budget	
	2021-2022	2022-2023	Variance	2021-2022	Variance
Commercial Property	7,052	6,727	324	6,900	173
Commercial Package	37,598	37,221	377	37,000	(221)
Commercial Umbrella	11,550	13,093	(1,543)	12,300	(793)
Commercial Crime	5,268	5,268	-	5,268	-
Mgmt Liability	5,216	5,216	-	5,216	-
Cyber	28,455	16,761	11,694	31,000	14,239
Auto	7,607	8,064	(457)	8,400	336
Workers' Comp	42,231	25,729	16,502	57,543	31,814
	\$ 144,977	\$ 118,080	\$ 26,897	\$ 163,627	\$ 45,547

Highlights

- Property – incumbent quoted only; 6% increase
- Package – incumbent quoted only; 8.5% decrease
- Umbrella – incumbent quoted only; 15.4% increase
- Crime and Management Liability – 3rd annual installment of three-year policy
- Cyber – moved from Houston Casualty to Trisura Specialty; \$1 million limit
- Auto – incumbent quoted only; 6% increase
- Workers' Comp – Technology Ins. Co. – more competitive dividend plan than incumbent (FCCI)

Description	Expiring	Renewal	Percentage of Change
Total Estimated Annual Payroll	\$3,652,255	\$3,000,000	-17.9%
Rate	1.62	1.50	-7.4%
Experience Modification Factor	.79	.62	-21.5%
Premium	\$42,231	\$25,729	-39.1%

HUB Policy Register included in meeting packet.

Adjournment – Chair, Barclay Harless, adjourned the meeting at 10:35 am.



ACTION ITEM 2

Department of Economic Opportunity

2022-2023 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).

The self-assessment ratings and responses should reflect the controls in place or identify areas where additional or compensating controls could be enhanced. Based on the Grantee-Subgrantee Agreement, the ICQ is required to be completed and certified by the Executive Director and Board Chair or their designee and submitted to DEO by September 30. However, DEO extended the deadline to November 18, 2022, to allow the CareerSource Pinellas Finance Committee and Board to review and approve the ICQ at their October and November meetings, respectively. Some of the new controls implemented during the last year were as follows:

- Engaged internal monitoring firm to conduct annual required subrecipient monitoring.
- Revised Procurement Policies and Procedures.
- Compensation Review was conducted to review organizational structure, salaries and positions. In addition, new hires have been brought in to fill organizational gaps and assist with succession planning for CFO.
- Migrated from ATLAS to Employ Florida.
- Dedicated staff position was created to ensure all policies, procedures and related control activities are reviewed for continued relevance and effectiveness.
- Renewed 24/7/365 cyber-security monitoring and security awareness training for employees.

RECOMMENDATION

Approval of the enclosed 2022-2023 Internal Control Questionnaire and Assessment.

2022-2023 Internal Control Questionnaire and Assessment

Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity

September 19, 2022

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



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OVERVIEW

Introduction and Purpose

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Florida Department of 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 control.

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

Definition and Objectives of Internal Control

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

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

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

Need for Internal Control

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

The non-federal entity must:

- (a) 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 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 statutes, 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 Control Cannot Do

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

Five Components of Internal Control

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

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

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

Makeup of the ICQ

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

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

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

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

Completing the Questionnaire

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

Certification of Self-Assessment of Internal Controls

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

CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 1. The organization demonstrates a commitment to integrity and ethical values.							
1.	The LWDB’s management and board of directors’ commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB’s management and board of directors are committed to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.
2.	The LWDB has a code of conduct and/or ethics policy that is periodically updated and has been communicated to all staff, board members, and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The LWDB has a code of ethics and code of conduct that has been clearly communicated to all staff, board members, and outsourced service providers. It clearly defines expectations and standards that align with management’s beliefs. The code of conduct (p42) and code of ethics (p47) is included the LWDB’s employee handbook. The employee handbook is signed by each employee as evidence that they understand the policies, rules, and regulations of the LWDB.</p> <p>On an annual basis, all board members complete/acknowledge and sign an Ethics and Transparency Policy Acknowledgement, a Board of Directors Statement of Commitment and a Conflict of Interest Disclosure Policy Acknowledgement and, if applicable, a Conflict of Interest Disclosure</p>

CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							Statement. In addition, each board member is required to complete an annual financial disclosure from the Pinellas County Supervisor of Elections. The LWDB adopted the CareerSource Florida Ethics and Transparency Policy on September 26, 2018.
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethical standards and sound internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	When hiring from outside the organization the person is trained and made aware of the importance of high ethics and sound internal controls. The code of conduct and code of ethics is included the LWDB's employee handbook. The employee handbook is signed by every new hire as evidence that they understand the policies, rules and regulations of the LWDB.
4.	The LWDB management has processes in place to evaluate the performance of staff and contracted service providers against the expected standards of conduct. New Question	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	During 2021-2022, the LWDB hired our internal monitors, Taylor Hall Miller Parker P.A., to conduct required subrecipient monitoring of the organization's two service providers. Annual reviews were conducted for the FY 2021-2022 for all eligible employees.

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 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.							
5.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management’s activities and present alternate views, and act when faced with obvious or suspected wrongdoing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The structure of the Board of Directors is maintained in accordance with Federal and State regulations. All members are nominated and appointed by the Pinellas County Board of 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.
6.	The board of directors oversees the LWDB’s design, implementation, and operation of the organizational structure so the board of directors can fulfill its responsibilities. New Question	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Much of the Board oversight is provided at the Board committee meetings. The Chairperson of each committee is a board member. All operational policies as well as compensation and financial information is presented to the committees for review, feedback, and approval prior to being approved by the full Board. The members ensure the workforce system is demand-driven by providing valuable feedback on the local economy and the community as a whole. Each board member provides first-hand

CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							knowledge of employment needs in their industry.
7.	The board of directors and/or audit committee maintains a direct line of communication with the LDWB's external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The LWDB's external auditors directly communicate both verbally and in writing to the Audit Committee. In addition, the external auditor provides a presentation to the Board of Directors of the overall financial statement audit. The 2020-2021 Independent Auditors Report was presented and approved at the Audit Committee and at the full Board of Directors meeting on January 19, 2022.</p> <p>The 2021-2022 audited financial statement were presented and approved by the Audit Committee on October 26, 2022, and at the November 16, 2022, Board of Directors meeting.</p>
8.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As outlined in the By-Laws, the Ad Hoc CEO/Legal Committee conducted the annual review of performance and compensation for the CEO on November 17, 2021. The review addressed the approved CEO Performance Goals, including Financial Management, Legal Compliance,

CONTROL ENVIRONMENT

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							<p>Strategic Planning, Governance, Accountability and Transparency, Workforce Development Performance, Key Relationships and Partnerships, and Organizational Leadership.</p> <p>In addition, the Board also addressed two whistle-blower complaints related to the CEO at special board meetings on December 15, 2021, and February 11, 2022.</p>

Principle 3. Management establishes, with LDWB oversight, organizational structure, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.							
9.	<p>Management periodically reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities.</p> <p>Please provide the date of last review.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Management reviews and modifies the organizational structure of the LWDB in light of anticipated changes or revised priorities, operational changes and/or financial resources. The organization chart was presented at the Compensation Committee April 7, 2022. 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</p>

							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.
10.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations and a proper segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB has established specific lines of authority and responsibility to ensure compliance with federal and state laws and regulations. Roles and responsibilities are articulated in job descriptions and work plans. The LWDB has also established appointees for Regional Security Officer(s), purchased property and equipment custodian, DEO personnel liaison, public records coordinator, and Ethics Officer, in accordance with the Grantee-Subgrantee Agreement. In April of 2022, the LWDB hired a Policy and Compliance Director who reports directly to the CEO, allowing the autonomy needed to ensure program and operational compliance.
11.	The LWDB management maintains documentation of controls, including changes to controls, to meet operational needs and retain organizational knowledge. New Question	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB staff has recently revised the Procurement Policies and Procedures and is in the process of revising the Financial Controls Procedures to ensure consistency and operational knowledge. Programmatic Policies and Local Operating Procedures are all being

							reviewed and updated and added to a shared drive to ensure the most current policy or procedure is accessed to meet organizational needs and retain organizational knowledge. Management Information System staff provides regular quality control reviews and there are internal monitors to ensure procedures are being followed.
Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.							
12.	The LWDB's recruitment processes are centered on competencies necessary for success in the proposed role. New Question	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All positions are posted and open to all qualified applicants. Candidates are screened, interviewed and selected based on skill level, experience, and best fit for the position and culture.
13.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel. Training includes a focus on managing awards in compliance with federal and state statutes, regulations, and the terms and conditions of the award.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Executive Leadership Team evaluates training opportunities and continuing education periodically to develop and retain competent personnel. The DEO offers various training programs, and staff training records are tracked in an access database that is monitored on an ongoing basis. LWDB met or exceeded the DEO requirements of 15 hours in PY 2021-2022. Leadership continues to focus on training and creating professional development opportunities for staff. In addition, key Finance personnel attend

							<p>Financial Officers Group (FOG) meetings and applicable webinars throughout the year. Finance personnel at a director level or above attend training on an annual basis and complete the appropriate CPE credits to maintain their CPA license. Operations Director monitors staff activities, and recently oversaw TAA Training that was disseminated to the rest of the staff. HR Director attends monthly networking meetings to maintain SPHR and SHRM-SCP certifications.</p> <p>Also, the LWDB provides its own regular full-time employees the opportunity to enrich and enhance their value to themselves and to the LWDB by providing them with assistance for educational expenses when budget considerations permit. The LWDB will reimburse up to \$1,000 per year toward resident tuition costs, laboratory fees, and textbook rentals or purchases to regular full-time employees who enroll in accredited college, university or continuing education courses that meet certain criteria.</p>
14.	The LWDB has succession plans for senior management positions and contingency plans for assignments of responsibilities important for internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Organization understands the importance of a succession plan and contingency plan for assignment of

							<p>responsibilities. Talent Acquisition Strategies are focused on Motivation-Based Interviewing to ensure the organization is identifying the right talent. The Board of Directors will appoint an interim CEO in the event this position is vacated unexpectedly as occurred at the February 11, 2022, Special Board meeting. If the CFO were to vacate the position, the Director of Finance could step in to bridge the gap until a CFO is hired. A proactive and systematic process has been utilized to identify those positions considered to be at the core of the organization. The organization will re-evaluate this business structure on an ongoing basis. A Comprehensive Review of organizations structure, salary, and positions is currently under way.</p>
<p>Principle 5. The organization evaluates performance and holds individuals accountable for their internal control responsibilities in the pursuit of objectives.</p>							
15.	<p>Job descriptions include appropriate knowledge and skill requirements for all employees. Components of performance expectations are consistent with federal and state requirements applicable to each position. For all employees, the LWDB regularly evaluates performance and shares the results with the employee.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>A job description exists for each position. Job descriptions continue to be reviewed on an ongoing basis. Upon hire, each employee is required to review their job description. During October 2022, a Comprehensive Compensation Review was conducted by an outside consultant. This review included a review of all active positions and</p>

							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 at the Board of Directors Meeting on November 16, 2022.
16.	The LWDB has mechanisms in place to ensure that all required information is timely published to the LWDB's website in a manner easily accessed by the public in compliance with laws, regulations, and provisions of grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Local trackers serve as internal controls to ensure compliance along with periodic review and inventory of the website, and independent internal monitoring. Selected staff have ability to edit the website to allow for timely publishing of updated documents, required postings and other important communications.
17.	The LWDB's management structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB's structure and tone at the top helps establish and enforce individual accountability for performance of internal controls has been amplified throughout the organization. This is reinforced through regular communication, review of

							performance goals vs actual, and review of internal activities and controls.
18.	The LWDB has policies, processes and controls in place to evaluate performance and promote accountability of contracted service providers (and other business partners) and their internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Subrecipient service providers are monitored on an annual basis as required by Federal Grant Guidelines and the Organization’s Compliance Monitoring Policies and Procedures. During 2021-2022, this monitoring was outsourced to our internal monitors, Taylor Hall Miller Parker, P.A. In addition, the LWDB has assigned dedicated board staff to be a liaison with our largest subrecipient and will have monthly progress meetings for 2022-2023.</p> <p>Also, vendors are monitored and reviewed to ensure compliance with deliverables. The respective agreement is used as a tool for monitoring.</p>

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 defines objectives clearly to enable the identification of risks and define risks tolerances.							
19.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Management reviews and identifies risk at each location where the LWDB conducts activities.</p> <p>In addition, we will also use the results of internal monitoring to assess the risks within the organization. Where appropriate, key controls will be implemented, communicated to the appropriate staff and periodically monitored.</p> <p>The LWDB Leadership team has reinforced the four pillars of a risk intelligent culture by implementing an Employee Engagement and Diversity Committee, a Monthly Newsletters, collaborative meetings that include the Business Services and Programs teams.</p>
20.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Periodic programmatic, budget and program meetings are conducted where performance and available funding is discussed. Bi-weekly meetings with the Programs and Business Services teams provide insight and coordination of resources between departments. If needed,</p>

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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							resources are re-allocated to meet desired operational and financial performance. To assist, the LWDB is revising their internal reporting to better highlight the information needed to make decisions. Metrics are being developed to monitor performance. Corrective actions and/or reallocation of resources is enacted as appropriate.
21.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Financial reporting controls are consistent with the requirements of federal awards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Segregation of duties have been implemented where appropriate. In addition, a financial package has been developed and distributed that contains, a monthly review of actual versus budgets, actuals versus prior years, grant spending, etc. Also, the LWDB has weekly leadership team meetings and bi-weekly Program Meetings and Business Services Meetings to review goals, priorities and projects as well as reviewing spending, budgets and grant status. Additionally, the CEO makes periodic financial presentations to the Board of County Commissioners on an as needed basis. On a monthly basis, balance sheet reconciliations are prepared for all balance sheet accounts, an audit is performed by

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
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							an outside CPA firm annually and the LWDB is subject to an annual financial monitoring from DEO. In addition, an outside firm was hired to perform internal monitoring on both program and finance procedures on a semi-annual basis.
Principle 7. The organization identifies risks to the achievement of its objectives across the organization and analyzes risks as a basis for determining how the risks should be managed.							
22.	Management ensures that risk identification and analysis consider internal and external factors and their potential impact on the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Finance and Administrative: The LWDB has a finance and administrative team that identifies risks and considers internal and external factors and the potential impact on the achievement of objectives.</p> <p>IT: The LWDB has contracted with an outside vendor to perform 24/7/365 cyber-security monitoring. In addition, the LWDB contracts with a vCIO to strategically manage the organization's IT infrastructure, outside IT vendor, project management for email, software and hardware upgrades and cybersecurity monitoring. Also, the LWDB contracts with an outside organization to perform Security Awareness Training.</p>
23.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	During 2020-2021, with the oversight of the vCIO, the LWDB migrated to Office

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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	What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?						<p>365 for email, implemented multi-factor authentication, transitioned applications to the Cloud, upgraded employee workstations and rolled out Microsoft Azure and InTune. These actions have mitigated a lot of the IT/cyber-security risks of the past.</p> <p>The LWDB has also hired a Finance Director in 2022 to further segregate duties in Finance department and begin to consider succession planning for the CFO for the LWDB.</p> <p>The LWDB continually evaluates risks through weekly leadership team meetings and bi-weekly Programs and Business Service meetings.</p>
24.	The LWDB's risk identification/assessment is broad and includes both internal and external business partners and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>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 service providers via formal and/or informal meetings, as needed. In addition, it ensures that all contracts with outsourced service providers contain confidentiality agreements, conflict of interest certifications and that the provider</p>

RISK ASSESSMENT

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							<p>abides by all laws and norms when conducting business as an agent of the LWDB. The LWDB continues to evaluate options to gauge risks, manage change, and hold staff accountable to organizational standards, policies, and procedures. The goal is to create a risk intelligent culture within the organization.</p> <p>A risk assessment has been conducted for the subrecipients for 2022-2023. As a result, a dedicated staff person has been assigned to oversee subrecipients and to hold monthly progress meetings to ensure that the subrecipient is proceeding with achieving performance objectives delineated in their contract.</p>
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
25.	The LWDB periodically performs an assessment of each of its operating locations' exposure to fraudulent activity and how the operations could be impacted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB continuously evaluates areas of exposure to fraudulent activity. There are weekly Leadership Team meetings to evaluate potential exposures. In addition, semi-annual internal monitoring performed by an outside firm will be utilized as a means of identifying potential risk areas. In addition, the organization has strengthened monitoring of its

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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						<p>subrecipients and the LWDB eliminated the use of prepaid visa cards.</p> <p>The LWDB has performed risk assessment for the subrecipients for 2022-2023. As a result, a dedicated staff person has been assigned to oversee subrecipients and host monthly progress meetings to ensure that the subrecipient is proceeding with achieving performance objectives delineated in their contract.</p> <p>The LWDB also strengthened IT controls by performing the following:</p> <ul style="list-style-type: none"> • Implemented Microsoft 365 • Deployed 75 new laptops • Upgraded 2 SonicWall Firewalls • Implemented Multi-Factor Authentication • Upgraded high-speed switches at its locations • Re-wired and cleaned up network closets • Migrated Active Directory to Microsoft Azure • Migrated network directories to Microsoft SharePoint 	

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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							<ul style="list-style-type: none"> • Migrated employee home drives to Microsoft OneDrive • Migrated from ATLAS to Employ Florida
26.	<p>The LWDB’s assessment of fraud risks considers opportunities for:</p> <ul style="list-style-type: none"> • unauthorized acquisition, use and disposal of assets; • altering accounting and reporting records; • corruption such as bribery or other illegal acts; and • other forms of misconduct, such as waste and abuse. <p>Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, Visa cards) against unauthorized use/distribution.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The Interim CEO/CFO and key Executive Leadership Team members, including, Programs Director, Director of Policy and Compliance, Business Services Director and HR Director, evaluate 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. Weekly Leaderships Team meetings are also used as a forum to discuss areas of potential impact. In addition, bi-annual internal monitoring is utilized as a means of identifying potential risk areas. In addition, the LWDB requires two signatures on all checks, does not allow wire transfers and eliminated the use of prepaid visa cards during 2021.</p>

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.							
27.	The LWDB has mechanisms in place to identify and react to significant changes presented by internal conditions including the LWDB's programs or activities, oversight structure, organizational structure, personnel, and technology that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Any legislative, regulatory, or changes in accounting principles are reviewed and training implemented. USDOL/ETA advisories and DEO communiques which impact the Organization are tracked and disseminated to the Leadership Team during weekly meetings. Bi-weekly program and business services meeting ensure management teams have open lines of communication with each other and leadership, and that any changes within the organization are disseminated timely. Also, the CFO attends various webinars on upcoming changes in financial accounting standards. Finance conducts monthly/quarterly financial reviews with program stakeholders to review costs and trends so that planning can be amended accordingly.
28.	The LWDB has mechanisms in place to identify and react to significant changes presented by external conditions including governmental, economic, technological, legal, regulatory, and physical environments that could affect the achievement of objectives. New question	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Any legislative, regulatory, or changes in accounting principles are reviewed and training implemented. USDOL/ETA advisories and DEO communiques which impact the Organization are tracked and disseminated to the Leadership Team during weekly meetings. Bi-weekly

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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							program and business services meeting ensure management teams have open lines of communication with each other and leadership, and that any changes within the organization are disseminated timely. Also, the CFO attends various webinars on upcoming changes in financial accounting standards. Finance conducts monthly/quarterly financial reviews with program stakeholders to review costs and trends so that planning can be amended accordingly.
29.	Considering significant changes affecting the LWDB, existing controls have been identified and revised to mitigate risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ol style="list-style-type: none"> Business Interruption. The LWDB will review this plan and adopt the tenants of the County plan for implementation within the organization. In addition, the vCIO will develop a disaster recovery plan with our IT provider. Accountability. To continue to reinforce the need to take ownership of results (our own contributions and those of the team) and to be accountable for results. To continue to review performance measures established

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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							<p>by DEO/USDOL and to ensure each member understand their role, and how they contribute to the overall success of the organization.</p> <p>3. Talent Development. A comprehensive review of salaries, job descriptions, duties and responsibilities has been conducted. Based on this review, adjustments may be made to better align people with positions within the organization. Additionally, we will research the concept of contracting with a vendor to manage activities related to career and workforce services.</p> <p>4. Risk Intelligence Culture: LWDB will continue to reinforce the management philosophy and mission, specify the values that guide operations, have a clear organizational structure, provide performance measures/metrics, and provide training. To expect all employees to look upstream and downstream for all potential impacts of actions and decisions</p>

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
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							and to be responsible for bringing solutions forward.

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.							
30.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources, and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	LWDB 14 follows the Local Workforce Development Plan approved by DEO which includes relevant information regarding business processes, assets, human resources, business partners, operations, and program objectives. However, as we move forward, it will be important to review this Plan, and further identify and detail specific contingencies necessary to ensure continuity of operations to achieve program objectives. In addition, the vCIO will develop a

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
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							disaster recovery plan with our IT provider.
31.	<p>Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls, and ensure allowable use of funds.</p> <p>What type of training is provided to program and administration staff to ensure the allowable use of grant funds?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 fully implemented online purchase order and approval process. Periodic budget meetings are conducted with program directors to discuss status of all open grants.
Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.							
32.	<p>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.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	LWDB uses two Regional Security Officers (RSO) to ensure a thorough overview of system access and privileges. The RSO conduct a full update of system privileges and access semi-annually and upon guidance/request of DEO and all other governing authorities. In addition, the LWDB has procedures in place ensure proper addition/removal of access in the required 24-hour period of employment commencement/termination. As we

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
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							move forward, the LWDB Leadership is in the process of reviewing the RSO responsibilities, to support and enhance processes.
33.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the organization's assets from external threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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. There is a process for approval when employees request email, groups, or any other changes to the information technology process. In addition, we contract with an outside firm to perform 24/7/365 cybersecurity monitoring of our network. The LWDB also uses multi-factor authentication to access the LWDB's network and applications.
34.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	LWDB contracts with a professional, IT vendor to ensure the appropriate technology controls are in place to address the risks of using applications hosted by third parties. The LWDB also uses multi-factor authentication to access the LWDB's network and applications.

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
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35.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 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. Physical safeguards have been installed during 2021, whereby locks were

RISK ASSESSMENT

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		<i>Weak</i>		<i>Strong</i>			
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							installed on the doors of the CEO, CFO, HR Director and Finance Coordinator.
36.	<p>The LWDB has established organizational processes and procedures to address cybersecurity risks to its critical information infrastructure. (Reference: National Institute of Standards and Technology (NIST) Cybersecurity Framework)</p> <p>What measures are being taken to address the risk of cybersecurity in the organization?</p> <p>New Question</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB has been contracting with an outside vendor for 3 years to perform 24/7/365 monitoring of our network. In addition, we perform security awareness training throughout the year, also using an outside vendor and KnowB4 software.

Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.							
37.	The LWDB has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The CFO regularly evaluates all current processes and modifies as appropriate to ensure that there is adequate segregation of duties provided between performance, review and record keeping of all tasks. As mentioned previously, the LWDB has eliminated the use of prepaid visa cards.
38.	The LWDB has written procedures that minimize the time elapsing between the receipt of advanced funds and disbursement of funds as required by 2 CFR 200.305(b)(1).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB's Financial Policies and Procedures address cash advance procedures which minimizes the time

							between the receipt of the funds and the disbursement of funds.
39.	The LWDB has processes to ensure the timely submission of required reporting (i.e., financial reports, performance reports, audit reports, internal monitoring reviews, or timely resolution of audit findings). New Question	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Local trackers serve as internal controls to ensure compliance along with periodic review and inventory of the website, and independent internal monitoring. Selected staff have ability to edit the website to allow for timely publishing of updated documents, required postings and other important communications.
40.	The LWDB has a records retention policy and has implemented internal controls to ensure all records are retained, safeguarded, and accessible, demonstrating compliance with laws, regulations, and provisions of contracts and grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The LWDB maintains a records retention policy ensuring the accessibility, retention and safeguarding of records according to required laws and regulations.
41.	LWDB periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness. Changes may occur in personnel, operational processes, information technology, or governmental regulations. New Question	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB continuously reviews and updates policies, procedures and related control activities for relevance and effectiveness, and for improvements. A staff position was created to ensure that all policies are reviewed and that staff have access and understanding of current policies, procedures and controls as needed for their specific roles.

INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.							
42.	Federal, state, or grant program rules or regulations are reviewed by one or more of the following: governing board, audit, finance or other type committee. How often are these reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	New policies and procedures are reviewed, on an as needed basis, with the relevant committee before being approved by the Board of Directors.
43.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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.
44.	The LWDB has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 14. The organization internally communicates quality information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.							
45.	Communication exists between personnel, management, and the board of directors so that quality information is obtained to help management achieve the LWDB's objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>LWDB Board or Committee meetings occur almost every month. Each meeting will include minutes and action items from all the respective committees. Additionally, the LWDB approved the organization's Strategic Plan and annually reviews and approves the Audited Financial Statements and IRS Form 990. Included in the meetings are the activities, objectives, and goals of each of the respective committees.</p> <p>From July 1, 2021, through June 30, 2022, there were 10 Board meetings that consisted of 91 action items and an additional 43 informational items. In addition, there were 22 committee meetings during the same period.</p>
46.	<p>There is a process to quickly disseminate critical information throughout the LWDB when necessary.</p> <p>Provide a description of the dissemination process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>There are weekly leadership team meetings that include all directors and above as well as one team member from the Employee Engagement Committee. There are also bi-weekly Programs and Business Services meetings. In addition, email is used to quickly disseminate critical information throughout the LWDB, when necessary,</p>

INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
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							<p>by applicable staff. We continue to review the communication process to ensure all options for communication have been explored and provide a distribution forum that quickly disseminates critical information. Some examples of means by which information is distributed throughout the LWDB are monthly newsletter, periodic staff town halls, and the Chair's report.</p> <p>In addition, each Director conducts weekly meetings where communication is encouraged. Two-way communication can increase workplace productivity and employee satisfaction. Upward communication is a process where employees can communicate with management to provide feedback complaints, suggestions regarding day-to-date operations within the organization.</p>
47.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Policy received from CareerSource Florida and DEO go through a robust review and approval process. New policies are customized for LWDB 14, and specific local operation procedures are created to compliment the policies. Required policies

INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							are presented to the One-Stop Committee and to the Board of Directors for review and final approval. Other policies and Local Operation Procedures are created and disseminated to staff to ensure consistency and continuity.

Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.							
48.	<p>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.</p> <p>Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>The LWDB Board Chair, Vice Chair, and Chief Executive Officer are available to report improprieties along with the opportunity to make confidential calls with any issues that may arise. A member of the Senior Leadership Team is the designated Equal Employment Opportunity (EEO) officer. The most recent monitoring of the company's EEO process was conducted in April 2019; there were no findings. In addition, the employee handbook contains a whistleblower policy and compliant policy. Additionally, any member of the Executive Leadership Team, including the HR Director, are available to discuss any concerns. The means for anyone with in LWDB 14 to report suspected</p>

							improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements has been reviewed with the Board of Directors and General Counsel to ensure there are comprehensive, robust avenues and processes available for reporting.
49.	The LWDB has processes in place to communicate relevant and timely information to external parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Depending on the audience, channels of communication are held via email, phone call, Zoom or face to face meeting.
50.	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, DEO Bureau of One-Stop and Program Support, DEO Office of Inspector General, Florida Auditor General, and federal awarding agencies (U.S. Department of Labor, U.S. Department of Health and Human Services, and U.S. Department of Agriculture to the Board of Directors).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Various committees exist whereby staff disseminates this information. Specific Finance and Audit Committees handle financial and audit related communications. One-Stop Committee would receive program/resource center level information. In addition, Committee level information is also shared with and approved by the Board. Also, independent audit reports, annual Form 990 and other reports are available on the LWDB's website.

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 controls are present and functioning.							
51.	<p>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.</p> <p>Describe the process of how funding decisions are determined. What is the criteria, who initiates/approves, etc.?</p>	<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 are reviewed on an on-going basis to ensure control activities are properly designed, effective and implemented. Controls are reviewed annually by DEO monitors and procedures are modified as needed.
52.	<p>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.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB procured an outside firm to perform internal monitoring for all programs and administrative functions on a semi-annual basis.
53.	<p>LWDB management periodically visits all career center locations in its local area (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended.</p> <p>When was the most recent visit 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>CareerSource Pinellas program Directors visit the Career Center locations periodically to meet with staff and for training.</p> <p>The One-Stop Operator visits with our Center Supervisors regularly to discuss the results of surveys and partner agreements. The One-Stop Operator has been instrumental in</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	
							<p>assisting the LWDB with set up of our Partner Portal and community resources to sign up.</p> <p>Subrecipient monitoring is conducted annually 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>							
54.	The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If deficiencies or observations are reported by the external auditor, internal monitors, financial and/or programmatic monitoring, a plan of action and implementation deadline is established.
55.	The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the board of directors. Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Subrecipient service providers are monitored on an annual basis as required by Federal Grant Guidelines and the Organization’s Compliance Monitoring Policies and Procedures. During 2021-2022, this monitoring was outsourced to our internal monitors, Taylor Hall Miller Parker, P.A. In addition, the LWDB has assigned dedicated board staff to be a

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							liaison with our largest subrecipient and will have monthly progress meetings for 2022-2023. The results of the subrecipient reviews were communicated to the LWDB's Finance Committee in October 2022 and the Board of Directors in November 2022.

ATTACHMENT A

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

Local Workforce Development Board Number: _____

To be completed by the Executive Director:

A self-assessment of internal control has been conducted for the 2022-2023 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Florida Department of Economic Opportunity has been completed and is available for review.

Signature: _____

Printed Name: Steven Meier

Title: Interim Chief Executive Officer and Chief Financial Officer

Date: _____

To be completed by the Board Chairperson or their designee:

I have reviewed the self-assessment of internal control that was conducted for the 2022-2023 fiscal monitoring period.

Signature: _____

Printed Name: Scott Thomas

Title: Board Chair

Date: _____

Please scan and upload to SharePoint an executed copy of this certification on or before **October 15, 2022**.



ACTION ITEM 3

Fiscal Year 2022 – 2023: Budget Modification No. 1

REVENUE:

Total budgeted revenues estimated to increase from \$9,144,724 to \$9,226,682 for an overall increase of \$81,958; or 0.9%.

Workforce Innovation and Opportunity Act (WIOA) Programs

- Rapid Response grant - \$55,958
 - Additional funding for 2022 - 2023 awarded from DEO

Employment Services

- Apprenticeship Navigator - \$62,500
 - New grant awarded from DEO to fund dedicated headcount to lead and support local efforts to develop, expand and support Registered Apprenticeship Programs (RAP) in Florida.

Trade Adjustment Assistance (TAA)

- Training and Case Management - \$<66,000>
 - TAA program was not re-approved by Congress and sunsetted effective June 30, 2022. Participants already in program would be allowed to continue in program until their training is complete. No new petitions will be accepted.

Other

- **Ticket to Work - \$22,000**
 - First quarter Ticket to Work revenue (unrestricted) was higher than budgeted
- **Interest Income - \$9,000**
 - Higher interest rates resulting in increased returns on bank accounts



ACTION ITEM 3 cont.

Fiscal Year 2022 – 2023: Budget Modification No. 1

EXPENSES:

Total budgeted expenses estimated to increase from \$9,090,764 to \$9,148,222 for an overall increase of \$57,458.

Personnel Expenses

- Personnel Expenses expected to increase \$116,458, or 2.9% from original budget.
 - Apprenticeship Navigator position
 - Adjustment of salaries from adoption of Compensation Review

Training

- TAA Training - \$<50,000>
 - Sunsetting of TAA program will result in less training

Professional Fees

- Lobbying Fees increased \$5,000 due to more involvement of Chris Carmody from GrayRobinson relating to REACH Act.

Insurance

- Cyber Insurance decreased (\$14,000) from original budget as organization switched insurance carriers for 2022-2023 which will result in savings from budget and prior year.

RECOMMENDATION

Staff recommends approval of adjustments to the revenue budgets and resultant modifications to the expenditures budgets.



CareerSource Pinellas 2022-2023 Planning Budget Budgeted Revenues

Funding Streams	Approved Revenue Budgeted for 2022-2023	Proposed Modifications	Proposed 2022- 2023 Budget Modification I
Workforce Innovation & Opportunity Act			
Adult	1,549,794	-	1,549,794
Dislocated Worker	1,612,136	-	1,612,136
Youth	1,187,924	-	1,187,924
Rapid Response	30,000	55,958	85,958
Get There Faster Low Income Returning Ad.	650,000	-	650,000
Total WIOA	5,029,854	55,958	5,085,812
Employment Services			
Wagner-Peyser	650,000	-	650,000
Local Veterans	30,000	-	30,000
Disabled Veterans	120,000	-	120,000
Recovery Navigator	185,870	-	185,870
Apprenticeship Navigator	-	62,500	62,500
RESEA	360,000	-	360,000
Total Employment Services	1,345,870	62,500	1,408,370
Welfare Transition	2,237,000	-	2,237,000
Supplemental Nutrition Assistance Program	345,000	-	345,000
Trade Adjustment Assistance			
TAA Training	72,000	(50,000)	22,000
TAA Case Management and Administration	24,000	(16,000)	8,000
Total TAA	96,000	(66,000)	30,000
TOTAL DEO	9,053,724	52,458	9,106,182
Other Revenue			
Ticket to Work	78,000	22,000	100,000
Tobacco Free Florida	4,000	(1,500)	2,500
Career Fair Sponsorships	3,000	-	3,000
Interest	6,000	9,000	15,000
TOTAL NON-DEO	91,000	29,500	120,500
TOTAL 2022-2023 BUDGETED REVENUE	9,144,724	81,958	9,226,682



**CareerSource Pinellas
2022-2023 Planning Budget
For the Year Ended June 30, 2023**

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Proposed 2022-2023 Budget Modification I
Revenue				
Operating Revenue				
Grant Revenue				
Grant Revenue - Federal	3000	9,053,724	52,458	9,106,182
Grant Revenue - State	3001	-	-	-
Grant Revenue - Local	3002	-	-	-
Total Grant Revenue		9,053,724	52,458	9,106,182
Contributions				
Corporate Revenue	3100	4,000	(1,500)	2,500
Sponsorship Revenue	3101	3,000	-	3,000
Donations	3102	-	-	-
Total Contributions		7,000	(1,500)	5,500
Program Revenue				
Ticket to Work Revenue	3103	78,000	22,000	100,000
Total Program Revenue		78,000	22,000	100,000
Investment Income				
Interest/Dividends	3200	6,000	9,000	15,000
Total Investment Income		6,000	9,000	15,000
Other Income				
Other Revenues	3300	-	-	-
Total Other Income		-	-	-
Total Revenue		9,144,724	81,958	9,226,682
Expenditures				
Personnel Expenses				
Salary Expense	5000	2,923,315	95,208	3,018,523
Salary Expense - Benefit Stipend	5005	629,000	8,500	637,500
Payroll Taxes	5050	286,730	8,500	295,230
Fringe Benefits (ER Paid)	5060	37,200	-	37,200
Retirement	5090	177,621	4,250	181,871
Total Personnel Expenses		4,053,866	116,458	4,170,324
Program Expenses				
Operating Supplies	5303	1,200	-	1,200
Food and Beverages	5310	2,400	-	2,400
Communications	5500	83,856	-	83,856
Outreach/Marketing	5520	36,400	-	36,400
Service Provider Contract	8000	525,000	-	525,000
One-Stop Operator	8100	45,000	-	45,000
Internal Monitoring	8200	65,000	-	65,000
OJT	8300	385,000	-	385,000
EWT	8310	-	-	-
Paid-Work Experience	8320	144,000	-	144,000



**CareerSource Pinellas
2022-2023 Planning Budget
For the Year Ended June 30, 2023**

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Proposed 2022-2023 Budget Modification I
Apprenticeships	8330	90,000	-	90,000
Contracted Workforce Services	8335	72,000	-	72,000
Youth Stipends	8340	12,000	-	12,000
Other Customer Support Services	8341	33,600	-	33,600
Customer Training	8342	1,945,800	(50,000)	1,895,800
Customer Supportive Services	8343	39,000	-	39,000
Training Related Material	8345	72,600	-	72,600
Fees/exams/certifications	8346	33,000	-	33,000
Total Program Expenses		3,585,856	(50,000)	3,535,856
Professional Fees				
Accounting/Audit Fees	5100	35,000	-	35,000
Legal Fees	5101	90,000	-	90,000
Legal (Lobbying)	5105	25,000	5,000	30,000
Professional Service	5104	73,680	-	73,680
Contract Labor	5170	76,800	-	76,800
Contract IT Services	5171	230,628	-	230,628
Cybersecurity - IT	5172	43,200	-	43,200
Total Professional Fees		574,308	5,000	579,308
Supplies				
Office Supplies	5302	17,940	-	17,940
Postage/Shipping	5307	4,500	-	4,500
Document Shredding	5308	950	-	950
Total Supplies		23,390	-	23,390
Insurance				
Insurance - Commercial Property	5400	23,900	-	23,900
Insurance - General Liability	5401	73,784	(14,000)	59,784
Insurance - Workers Comp	5403	57,543	-	57,543
Insurance - Auto	5404	8,400	-	8,400
Insurance - Claims	5405	-	-	-
Total Insurance		163,627	(14,000)	149,627
Occupancy				
Office Rent/Lease	5200	253,679	-	253,679
Other Leases	5201	4,440	-	4,440
Utilities	5202	34,300	-	34,300
Repairs & Maintenance	5203	3,480	-	3,480
Security	5204	468	-	468
Janitorial Expense	5205	44,130	-	44,130
Pest Control	5206	2,352	-	2,352
Total Occupancy		342,849	-	342,849
Office Equipment				
Equipment Rent/Lease	5300	31,636	-	31,636
Copy Machine Usage/Maintenance	5301	9,120	-	9,120
Comp Software/License/Maintenance	5304	113,573	-	113,573
Equipment < \$5,000	5305	17,500	-	17,500



**CareerSource Pinellas
2022-2023 Planning Budget
For the Year Ended June 30, 2023**

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Proposed 2022-2023 Budget Modification I
Other	5207	-	-	-
Total Office Equipment		171,829	-	171,829
Travel and Meetings				
Travel - Mileage	5540	9,000	-	9,000
Travel - Out of Town	5541	24,700	-	24,700
Meetings/Conferences	5560	16,750	-	16,750
Total Travel and Meetings		50,450	-	50,450
Licences, Dues and Other Fees				
Staff Training/Education	5052	24,950	-	24,950
Other Employee expenses	5055	-	-	-
Recruitment	5095	18,700	-	18,700
Payroll Processing Fees	5103	8,950	-	8,950
License/Dues & Other Fees	5581	40,384	-	40,384
FSA Administrative Expenses	5582	600	-	600
401k Administrative Fees	5583	12,000	-	12,000
HRIS Administrative Fees	5584	5,400	-	5,400
Total Licences, Dues and Other Fees		110,984	-	110,984
Amortizatoin and Depreciation				
Depreciation Expense	5901	8,900	-	8,900
Total Amortizatoin and Depreciation		8,900	-	8,900
Miscellaneous				
Bank Fees	5102	-	-	-
Other Expense	5700	-	-	-
Vehicle Expenses	5701	4,705	-	4,705
Penalties\Disallowed Expenses	5710	-	-	-
Interest Expense	5900	-	-	-
Total Miscellaneous		4,705	-	4,705
Total Expenditures		9,090,764	57,458	9,148,222
Net Revenue over (under) Expenditures		53,960	24,500	78,460



ACTION ITEM 4

Youth Workforce Services Request for Proposal

INFORMATION

The current contract for Workforce Youth Services with Pinellas Education Foundation ends as of June 30, 2023. This is the third and final annual renewal. One of the responsibilities of Local Workforce Development Boards (LWDB) includes selection of providers of youth workforce investment activities through competitive grants or contracts. The LWDB must award such grants or contracts on a competitive basis and in accordance with the Procurement Standards found at Uniform Guidance at 2 CFR parts 200 and 2900.

In accordance with WIOA guidance on procurement, CareerSource Pinellas is requesting approval to issue a new Request for Proposal (RFP) to solicit proposals for a service provider to deliver Youth Workforce Services in Pinellas County.

RECOMMENDATION

Staff recommends approval to issue a Request for Proposal (RFP) for service provider for Youth Workforce Services.



INFORMATION ITEM 1
Financial Statements
For the Two Months Ended August 31, 2022

a. Statement of Activities: Current Year vs. Prior Year.....	Page 56
b. Statement of Activities: Current Year vs. Budget.....	Page 58
c. Cost Allocation/Expenditure Report for PE 8/31/2022.....	Page 61
d. Pooled Cost Report 8/31/2022.....	Page 62
e. Grant Status Report 8/31/2022.....	Page 63

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 8/31/2022
(In Whole Numbers)

		<u>Actual 2022-2023</u>	<u>Actual 2021-2022</u>	<u>Variance</u>
Revenue				
Operating Revenue				
Grant Revenue				
Grant Revenue - Federal	3000	1,548,968	1,738,697	(189,729)
Total Grant Revenue		1,548,968	1,738,697	(189,729)
Contributions				
Donations	3102	0	1,000	(1,000)
Total Contributions		0	1,000	(1,000)
Program Revenue				
Ticket to Work Revenue	3103	10,496	16,662	(6,166)
Total Program Revenue		10,496	16,662	(6,166)
Investment Income				
Interest/Dividends	3200	2,672	1,814	858
Total Investment Income		2,672	1,814	858
Other Income				
Other Revenues	3300	106	0	106
Total Other Income		106	0	106
Total Operating Revenue		<u>1,562,242</u>	<u>1,758,172</u>	<u>(195,930)</u>
Total Revenue		<u>1,562,242</u>	<u>1,758,172</u>	<u>(195,930)</u>
Expenditures				
Personnel Expenses				
Salary Expense	5000	447,878	464,383	16,506
Salary Expense - Benefit Stipend	5005	124,228	103,363	(20,865)
Payroll Taxes	5050	40,850	40,456	(394)
Fringe Benefits (ER Paid)	5060	5,562	2,758	(2,803)
Retirement	5090	19,892	26,931	7,039
Total Personnel Expenses		638,410	637,892	(518)
Program Expenses				
Food and Beverages	5310	383	268	(115)
Communications	5500	16,774	15,607	(1,167)
Outreach/Marketing	5520	27,928	150	(27,778)
Service Provider Contract	8000	68,350	61,713	(6,637)
One-Stop Operator	8100	9,102	3,927	(5,175)
Internal Monitoring	8200	34,005	26,140	(7,865)
OJT	8300	210,747	166,312	(44,435)
DWG Work Experience	8325	0	62,555	62,555
Workforce Services	8335	12,000	8,800	(3,200)
Youth Stipends	8340	10,175	11,061	886
Other Customer Support Services	8341	5,459	5,859	401
Customer Training	8342	208,236	412,806	204,570
Training Related Material	8345	10,102	23,100	12,998
Fees/exams/certifications	8346	1,421	5,999	4,578
Total Program Expenses		614,682	804,298	189,616
Professional Fees				
Accounting/Audit Fees	5100	10,911	0	(10,911)
Legal Fees	5101	17,598	6,809	(10,789)
Professional Service	5104	16,068	11,462	(4,606)
Legal (Lobbying)	5105	0	10,000	10,000
Contract Labor	5170	40,744	49,734	8,990
Contract IT Services	5171	47,187	79,157	31,969
Cybersecurity - IT	5172	10,350	6,798	(3,552)
Total Professional Fees		142,858	163,960	21,102

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 8/31/2022
(In Whole Numbers)

		<u>Actual 2022-2023</u>	<u>Actual 2021-2022</u>	<u>Variance</u>
Supplies				
Office Supplies	5302	3,671	1,809	(1,862)
Postage/Shipping	5307	400	749	349
Document Shredding	5308	195	125	(70)
Total Supplies		<u>4,266</u>	<u>2,683</u>	<u>(1,583)</u>
Insurance				
Insurance - Commercial Property	5400	1,121	1,175	54
Insurance - General Liability	5401	12,973	14,756	1,783
Insurance - Workers Comp	5403	2,574	8,153	5,579
Insurance - Auto	5404	1,344	1,268	(76)
Total Insurance		<u>18,013</u>	<u>25,353</u>	<u>7,340</u>
Occupancy				
Office Rent/Lease	5200	39,213	39,956	743
Other Leases	5201	0	740	740
Utilities	5202	6,521	5,440	(1,081)
Repairs & Maintenan	5203	6,005	17,200	11,195
Security	5204	78	78	0
Janitorial Expense	5205	6,369	6,604	236
Pest Control	5206	430	392	(38)
Total Occupancy		<u>58,616</u>	<u>70,410</u>	<u>11,794</u>
Office Equipment				
Equipment Rent/Lease	5300	5,679	6,100	421
Copy Machine Usage/Maintenance	5301	1,798	1,640	(157)
Comp	5304	40,548	19,069	(21,478)
Software/License/Maintenance				
Equipment < \$5,000	5305	4,500	490	(4,010)
Total Office Equipment		<u>52,524</u>	<u>27,299</u>	<u>(25,225)</u>
Travel and Meetings				
Travel - Mileage	5540	1,358	578	(781)
Travel - Out of Town	5541	698	0	(698)
Meetings/Conferences	5560	4,695	6,620	1,925
Total Travel and Meetings		<u>6,751</u>	<u>7,198</u>	<u>446</u>
Licenses, Dues and Other Fees				
Staff Training/Education	5052	1,654	1,000	(654)
Recruitment	5095	547	111	(436)
Payroll Processing Fees	5103	1,232	1,191	(42)
License/Dues & Other Fees	5581	9,948	13,621	3,672
401k Administrative Fees	5583	5,650	0	(5,650)
HRIS Administrative Fees	5584	1,335	826	(509)
Total Licenses, Dues and Other Fees		<u>20,367</u>	<u>16,749</u>	<u>(3,618)</u>
Miscellaneous				
Bank Fees	5102	4	104	101
Other Expense	5700	2,495	0	(2,495)
Total Miscellaneous		<u>2,499</u>	<u>104</u>	<u>(2,395)</u>
Total Expenditures		<u>1,558,985</u>	<u>1,755,946</u>	<u>196,960</u>
Net Revenue over (under) Expenditures		<u>3,257</u>	<u>2,226</u>	<u>1,030</u>

CareerSource Pinellas
Statement of Revenues and Expenditures - 22 - 23 Actual vs Budget
From 7/1/2022 Through 8/31/2022
(In Whole Numbers)

		Actual YTD	YTD Budget	YTD Budget Variance	Full Year Budget	Budget Remaining
Revenue						
Operating Revenue						
Grant Revenue						
Grant Revenue - Federal	3000	1,548,968	1,742,246	(193,278)	9,053,724	(7,504,756)
Total Grant Revenue		1,548,968	1,742,246	(193,278)	9,053,724	(7,504,756)
Contributions						
Corporate Revenue	3100	0	0	0	4,000	(4,000)
Sponsorship Revenue	3101	0	500	(500)	3,000	(3,000)
Total Contributions		0	500	(500)	7,000	(7,000)
Program Revenue						
Ticket to Work Revenue	3103	10,496	13,000	(2,504)	78,000	(67,504)
Total Program Revenue		10,496	13,000	(2,504)	78,000	(67,504)
Investment Income						
Interest/Dividends	3200	2,672	1,000	1,672	6,000	(3,328)
Total Investment Income		2,672	1,000	1,672	6,000	(3,328)
Other Income						
Other Revenues	3300	106	0	106	0	106
Total Other Income		106	0	106	0	106
Total Operating Revenue		1,562,242	1,756,746	(194,504)	9,144,724	(7,582,482)
Total Revenue		1,562,242	1,756,746	(194,504)	9,144,724	(7,582,482)
Expenditures						
Personnel Expenses						
Salary Expense	5000	447,878	487,220	39,342	2,923,315	2,475,437
Salary Expense - Benefit Stipend	5005	124,228	104,834	(19,394)	629,000	504,772
Payroll Taxes	5050	40,850	47,788	6,938	286,730	245,880
Fringe Benefits (ER Paid)	5060	5,562	6,200	638	37,200	31,638
Retirement	5090	19,892	29,604	9,712	177,621	157,729
Total Personnel Expenses		638,410	675,646	37,236	4,053,866	3,415,456
Program Expenses						
Operating Supplies	5303	0	200	200	1,200	1,200
Food and Beverages	5310	383	400	17	2,400	2,017
Communications	5500	16,774	13,976	(2,798)	83,856	67,082
Outreach/Marketing	5520	27,928	4,150	(23,778)	36,400	8,472
Service Provider Contract	8000	68,350	87,500	19,150	525,000	456,650
One-Stop Operator	8100	9,102	7,500	(1,602)	45,000	35,898
Internal Monitoring	8200	34,005	32,500	(1,505)	65,000	30,995
OJT	8300	210,747	260,000	49,253	385,000	174,253

CareerSource Pinellas

Statement of Revenues and Expenditures - 22 - 23 Actual vs Budget

From 7/1/2022 Through 8/31/2022

(In Whole Numbers)

		Actual YTD	YTD Budget	YTD Budget Variance	Full Year Budget	Budget Remaining
Paid Work Experience	8320	0	24,000	24,000	144,000	144,000
Apprenticeships	8330	0	15,000	15,000	90,000	90,000
Workforce Services	8335	12,000	12,000	0	72,000	60,000
Youth Stipends	8340	10,175	4,500	(5,675)	12,000	1,825
Other Customer Support Services	8341	5,459	5,600	141	33,600	28,141
Customer Training	8342	208,236	324,300	116,064	1,945,800	1,737,564
Customer Supportive Services	8343	0	6,500	6,500	39,000	39,000
Training Related Material	8345	10,102	12,100	1,998	72,600	62,498
Fees/exams/certifications	8346	1,421	5,500	4,079	33,000	31,579
Total Program Expenses		614,682	815,726	201,044	3,585,856	2,971,174
Professional Fees						
Accounting/Audit Fees	5100	10,911	7,500	(3,411)	35,000	24,089
Legal Fees	5101	17,598	15,000	(2,598)	90,000	72,403
Professional Service	5104	16,068	12,200	(3,868)	73,680	57,612
Legal (Lobbying)	5105	0	0	0	25,000	25,000
Contract Labor	5170	40,744	12,800	(27,944)	76,800	36,056
Contract IT Services	5171	47,187	37,500	(9,687)	230,628	183,441
Cybersecurity - IT	5172	10,350	7,200	(3,150)	43,200	32,850
Total Professional Fees		142,858	92,200	(50,658)	574,308	431,450
Supplies						
Office Supplies	5302	3,671	2,990	(681)	17,940	14,269
Postage/Shipping	5307	400	750	350	4,500	4,100
Document Shredding	5308	195	175	(20)	950	755
Total Supplies		4,266	3,915	(351)	23,390	19,124
Insurance						
Insurance - Commercial Property	5400	1,121	3,984	2,863	23,900	22,779
Insurance - General Liability	5401	12,973	12,298	(675)	73,784	60,811
Insurance - Workers Comp	5403	2,574	9,590	7,016	57,543	54,969
Insurance - Auto	5404	1,344	1,400	56	8,400	7,056
Total Insurance		18,013	27,272	9,259	163,627	145,614
Occupancy						
Office Rent/Lease	5200	39,213	39,384	171	253,679	214,466
Other Leases	5201	0	740	740	4,440	4,440
Utilities	5202	6,521	6,150	(371)	34,300	27,779
Repairs & Maintenanac	5203	6,005	560	(5,445)	3,480	(2,525)
Security	5204	78	78	0	468	390
Janitorial Expense	5205	6,369	6,880	511	44,130	37,761
Pest Control	5206	430	392	(38)	2,352	1,922

CareerSource Pinellas

Statement of Revenues and Expenditures - 22 - 23 Actual vs Budget

From 7/1/2022 Through 8/31/2022

(In Whole Numbers)

		Actual YTD	YTD Budget	YTD Budget Variance	Full Year Budget	Budget Remaining
Total Occupancy		58,616	54,184	(4,432)	342,849	284,233
Office Equipment						
Equipment Rent/Lease	5300	5,679	5,110	(569)	31,636	25,957
Copy Machine Usage/Maintenance	5301	1,798	1,520	(278)	9,120	7,322
Comp Software/License/Maintenance	5304	40,548	22,126	(18,422)	113,573	73,026
Equipment < \$5,000	5305	4,500	2,900	(1,600)	17,500	13,000
Total Office Equipment		52,524	31,656	(20,868)	171,829	119,305
Travel and Meetings						
Travel - Mileage	5540	1,358	1,500	142	9,000	7,642
Travel - Out of Town	5541	698	1,700	1,002	24,700	24,002
Meetings/Conferences	5560	4,695	950	(3,745)	16,750	12,055
Total Travel and Meetings		6,751	4,150	(2,601)	50,450	43,699
Licenses, Dues and Other Fees						
Staff Training/Education	5052	1,654	900	(754)	24,950	23,296
Recruitment	5095	547	17,700	17,153	18,700	18,153
Payroll Processing Fees	5103	1,232	1,475	243	8,950	7,718
License/Dues & Other Fees	5581	9,948	16,837	6,889	40,384	30,436
FSA Administrative Expenses	5582	0	100	100	600	600
401k Administrative Fees	5583	5,650	2,000	(3,650)	12,000	6,350
HRIS Administrative Fees	5584	1,335	900	(435)	5,400	4,065
Total Licenses, Dues and Other Fees		20,367	39,912	19,545	110,984	90,617
Amortization and Depreciation						
Depreciation Expense	5901	0	0	0	8,900	8,900
Total Amortization and Depreciation		0	0	0	8,900	8,900
Miscellaneous						
Bank Fees	5102	4	0	(4)	0	(4)
Other Expense	5700	2,495	0	(2,495)	0	(2,495)
Vehicle Expenses	5701	0	3,225	3,225	4,705	4,705
Total Miscellaneous		2,499	3,225	726	4,705	2,206
Total Expenditures		1,558,985	1,747,886	188,901	9,090,764	7,531,779
Net Revenue over (under) Expenditures		3,257	8,860	(5,603)	53,960	(50,703)



**CareerSource Pinellas
Cost Allocation/Expenditure Report
For the Two Months Ended August 31, 2022**

	WIOA	Employment Services	WTP	SNAP	TAA	Total Direct Grants and Spec Projects	Total
Approved 2022-2023 Planning Budget	5,029,854	1,345,870	2,237,000	345,000	96,000	37,040	9,090,764
Expenditures to Date:							
Pooled Costs							
Administrative	29,350	27,970	94,919	9,474	-	1,800	163,513
MIS\Technology	7,607	7,888	6,377	1,420	-	-	23,292
Outreach and Marketing	10,142	10,536	8,495	1,901	-	-	31,074
One-Stop Cost Pool	27,275	28,183	22,893	5,052	-	-	83,403
Program Management	78,513	22,482	64,601	14,526	-	-	180,122
Staff Training and Development	-	-	-	-	-	-	-
Business Services	75,305	8,517	63,656	-	-	-	147,478
Indirect Program	1,511	376	1,239	128	4	25	3,283
Total Pooled Costs	229,703	105,952	262,180	32,501	4	1,825	632,165
	35%	56%	41%	53%	1%	18%	41%
Direct Costs							
Personnel Expenses	123,579	40,061	101,093	23,819	-	-	288,552
Service Provider Contracts	67,456	-	894	-	-	-	68,350
Workbased Learning Initiatives	1,241	-	209,506	-	-	-	210,747
Training and Support Services	220,749	8,000	14,136	-	289	219	243,393
Other Direct Operating Costs	17,851	35,801	48,416	5,380	358	7,972	115,778
Total Direct Costs	430,876	83,862	374,045	29,199	647	8,191	926,820
	65%	44%	59%	47%	99%	82%	59%
Total Costs	660,579	189,814	636,225	61,700	651	10,016	1,558,985
Unexpended Budget Balance	4,369,275	1,156,056	1,600,775	283,300	95,349	27,024	7,531,779
Percentage of Budget Expended	13.1%	14.1%	28.4%	17.9%	0.7%	27.0%	17.1%



CareerSource Pinellas
Pooled Cost Expenditure Report
For the Two Months Ended August 31, 2022

Expenditure	Admin	MIS/Tech Cost Pool	Outreach & Marketing Cost Pool	One-Stop Cost Pool	Case Mgmt Cost Pool	Business Services Cost Pool	Program Indirect	Total
Salary Expense	65,120	-	-	-	93,778	89,285	1,851	250,034
Salary Expense - Benefit Stipend	11,332	-	-	-	27,774	24,797	200	64,103
Payroll Taxes	5,458	-	-	-	9,118	8,840	141	23,557
Fringe Benefits (ER Paid)	841	-	-	-	1,105	1,066	-	3,012
Retirement	1,726	-	-	-	2,950	4,393	83	9,152
Total Salary and Benefits	84,477	-	-	-	134,725	128,381	2,275	349,858
Office Rent/Lease	5,216	-	-	19,701	5,415	6,244	199	36,775
Internal Monitoring	13,418	-	-	-	20,588	-	-	34,006
Comp Software/License/Maintenance	1,213	1,408	-	26,188	2,450	-	35	31,294
Outreach/Marketing	-	322	25,668	-	-	-	-	25,990
Legal Fees	17,130	-	-	-	-	-	-	17,130
Professional Service	14,907	-	-	-	-	-	493	15,400
Contract Labor	570	12,700	-	-	-	-	15	13,285
Accounting/Audit Fees	10,911	-	-	-	-	-	-	10,911
One-Stop Operator	-	-	-	9,102	-	-	-	9,102
Insurance - General Liability	2,572	14	-	-	4,595	1,314	74	8,569
Communications	1,095	77	-	3,309	1,712	1,648	34	7,875
License/Dues & Other Fees	135	250	4,250	-	250	2,060	3	6,948
Utilities	-	-	-	6,521	-	-	-	6,521
Janitorial Expense	-	-	-	6,369	-	-	-	6,369
Repairs & Maintenananc	-	-	1,155	3,114	-	1,736	-	6,005
401k Administrative Fees	5,650	-	-	-	-	-	-	5,650
Contract IT Services	1,175	1,113	-	-	2,088	1,093	34	5,503
Equipment Rent/Lease	267	-	-	3,878	232	249	14	4,640
Equipment < \$5,000	-	4,500	-	-	-	-	-	4,500
Workforce Services	-	-	-	-	4,000	-	-	4,000
Cybersecurity - IT	150	2,907	-	-	337	131	-	3,525
Office Supplies	350	-	-	2,702	152	230	11	3,445
Meetings/Conferences	700	-	-	-	845	1,050	-	2,595
Staff Training/Education	179	-	-	-	-	1,475	-	1,654
Copy Machine Usage/Maintenance	225	-	-	853	234	253	9	1,574
Insurance - Workers Comp	406	-	-	-	516	533	10	1,465
Insurance - Auto	-	-	-	-	1,344	-	-	1,344
HRIS Administrative Fees	1,296	-	-	-	-	-	39	1,335
Payroll Processing Fees	1,197	-	-	-	-	-	35	1,232
Insurance - Commercial Property	76	-	-	863	78	78	2	1,097
Travel - Out of Town	-	-	-	-	356	342	-	698
Travel - Mileage	-	-	-	-	-	501	-	501
Pest Control	-	-	-	430	-	-	-	430
Postage/Shipping	83	-	-	100	83	96	-	362
Recruitment	110	-	-	-	123	65	-	298
Document Shredding	-	-	-	195	-	-	-	195
Security	-	-	-	78	-	-	-	78
Bank Fees	4	-	-	-	-	-	-	4
Other/Rounding	1	1	1	-	(1)	(1)	1	2
	163,513	23,292	31,074	83,403	180,122	147,478	3,283	632,165

CareerSource Pinellas																	
Grant Status Report																	
9/23/2022														2022-2023 Fiscal Year			
														16.67% through the Fiscal year as of 8/31/2022			
														Total Grant			
MIP Fund #	Year	NFA ID	Program Name	Start Date	End Date	NFA Award	Cash Drawn 9/23/2022	Funds Available	LTD Expenditures 8/31/2022	Unexpended Funds	% Funds Spent	Time % of Grant	2022/2023 Budget	2022/2023 Spending	Unexpended Funds	Percentage Spent FY	
Workforce Innovation & Opportunity Act																	
0307/0407	2022	41376	WIOA Youth 2022	4/1/2022	6/30/2024	1,083,069	-	1,083,069	-	1,083,069	0%	19%	1,187,924	131,516	1,056,408	11%	
0306/0406	2021	40063	WIOA Youth 2021	4/1/2021	6/30/2023	1,187,924	155,250	1,032,674	131,516	1,056,408	11%	63%					
0107	2022	41522	WIOA - Adult - 2022-2024	7/1/2022	6/30/2024	1,363,109	-	1,363,109	-	1,363,109	0%	8%	1,549,794	381,634	1,168,160	25%	
0106	2021	40174	WIOA - Adult - 2021-2023	7/1/2021	6/30/2023	1,461,575	926,587	534,988	897,909	563,666	61%	58%					
0207	2020	39225	WIOA - Dislocated Worker - 2022-2024	7/1/2022	6/30/2024	1,452,166	-	1,452,166	-	1,452,166	0%	8%	1,612,136	140,986	1,471,150	9%	
0206	2021	40198	WIOA - Dislocated Worker - 2021-2023	7/1/2021	6/30/2023	1,412,136	169,000	1,243,136	140,986	1,271,150	10%	58%					
0550	2021	40354	Rapid Response - 2021	7/1/2021	6/30/2023	115,710	91,250	24,460	87,373	28,337	76%	58%	30,000	6,443	23,557	21%	
0551	2022	41779	Rapid Response - 2022	7/1/2022	6/30/2023	55,958	-	55,958	-	55,958	0%	17%					
0555	2020	40919	Get There Faster Low Inc. Returning Adult Learners	10/1/2021	9/30/2023	750,000	-	750,000	-	750,000	0%	46%	650,000	-	650,000	0%	
						8,881,647	1,342,087	7,539,560	1,257,785	7,623,862			5,029,854	660,579	4,369,275	13%	
Employment Services																	
1407	2021	41075	Local Veterans - 2021-2022	10/1/2021	12/31/2023	19,235	11,090	8,145	10,818	8,417	56%	41%	30,000	4,303	25,697	14%	
1307	2021	41054	Disabled Veterans - 2021-2022	10/1/2021	12/31/2023	90,424	41,798	48,626	37,401	53,023	41%	41%	120,000	12,792	107,208	11%	
1106	2021	40437	Wagner Peysers - 2021-2022	7/1/2021	9/30/2022	751,210	443,500	492,000	468,161	283,049	62%	93%	650,000	89,820	560,180	14%	
1107	2022	41601	Wagner Peysers 2022-2023	7/1/2022	9/30/2023	856,499	-	-	-	-	0%	13%					
0530	2020	39915	Recovery Navigator Project 2021-2020	5/6/2021	6/30/2023	260,870	126,820	134,050	125,336	135,534	48%	62%	185,870	42,555	143,315	23%	
0526	2022	41681	Apprenticeship Navigator -2022	7/1/2022	6/30/2023	62,500	-	62,500	-	62,500	0%	17%					
3107	2021	40009	RESEA 2021-2022	1/1/2021	9/30/2022	364,632	237,300	127,332	222,881	141,751	61%	95%	360,000	40,344	319,656	11%	
						2,405,370	860,508	872,653	864,597	684,274			1,345,870	189,814	1,156,056	14%	
Supplemental Nutrition Assistance Program																	
1520	2021	41834	Supplemental Nutrition Assistance Program - 2021	7/1/2021	9/30/2022	252,900	120,750	132,150	102,643	150,257	41%	93%					
						252,900	120,750	132,150	102,643	150,257			345,000	61,700	283,300	18%	
Welfare Transition																	
2610	2021	40736	Welfare Transition Prog -Oct - June 2022	10/1/2021	8/31/2022	1,625,497	1,625,497	-	1,625,497	-	100%	100%					
2611	2022	41498	Welfare Transition Prog - Jul - Sept 2022	7/1/2022	9/30/2022	507,465	255,000	252,465	156,722	350,743	31%	67%					
						2,132,962	1,880,497	252,465	1,782,219	350,743			2,237,000	636,225	1,600,775	28%	
Trade Adjustment Assistance																	
2006	2021	40790	Trade Adj Assistance - Training 2021	10/1/2021	9/30/2022	132,273	28,555	103,718	24,756	107,517	19%	92%	72,000	289			
2106	2021	40791	Trade Adj Assistance - Case Management 2021	10/1/2021	9/30/2022	30,118	10,468	19,650	10,321	19,797	34%	92%	24,000	362			
						162,391	39,023	123,368	35,077	127,315			96,000	651	95,349	1%	
Direct Services																	
8000			Corporate\Unrestricted			-	-	-	-	-			37,040	10,017	27,023	27%	
						-	-	-	-	-			37,040	10,017	27,023	77%	
						13,835,271	4,242,866	8,920,196	4,042,320	8,936,452			9,090,764	1,558,985	7,531,779	17%	
													1,558,985.23		Check total		
MIP Fund #	Year	NFA ID	Program Name	Start Date	End Date	NFA Award	LTD Expend 8/31/2022	LTD Admin	LTD Expend Less Admin	Category	Amount	Percentage	Goal				
0306/0406	2021	38112	WIOA Youth 2019	4/1/2021	6/30/2023	\$ 1,187,924	\$ 131,516	\$ 13,487	\$ 118,029	PWE	21,325	18.1%	20%				
						\$ 1,187,924	\$ 131,516	\$ 13,487	\$ 118,029	OSY	107,192	90.8%	75%				
0106	2021		WIOA - Adult - 2021-2023	7/1/2021	6/30/2023	\$ 1,461,575	\$ 897,909	\$ 112,530	\$ 785,380	ITA State	515,707	65.7%	30%				
0206	2021	39225	WIOA - Dislocated Worker - 2021-2023	7/1/2021	6/30/2023	1,412,136	140,986	\$ 14,878	\$ 126,109	ITA State	51,129	40.5%	30%				