



**November 16, 2022 - 11:45 A.M.**  
 Hybrid Meeting – EpiCenter  
 13805 58<sup>th</sup> St. N.  
 Room 1-451 & 1-453  
 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

**Board of Directors**  
 Agenda

**I. Welcome and Introductions** ..... Scott Thomas, 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. Chair’s Report**

**V. CEO Report**

**VI. Action/Discussion Items**

1. Approval of minutes - September 7, 2022 Board of Directors Meeting..... Page 1  
*Audit Committee*

2. Approval of Annual 401K Audit..... Page 15  
 a. Financial Statements and Supplemental Schedule..... Page 16  
 b. Report to Those Charged with Governance..... Page 35

3. Audit of June 30, 2022, Financial Statements ..... Page 47  
 a. Financial Statements and Supplemental Schedule..... Page 48  
 b. Report to Those Charged with Governance..... Page 76  
*Compensation Committee*

4. Compensation Review Results..... Page 80  
*Finance Committee*

5. DEO 2022-2023 Internal Control Questionnaire & Assessment ..... Page 103

6. Budget Modification I ..... Page 146

7. Youth Workforce Services RFP ..... Page 148

**VII. General Counsel Update – Gray|Robinson**..... Page 149

**VIII. Information Items**

1. REACH Act Update .....	Page 150
<i>Audit Committee</i>	
2. Subrecipient Monitoring for Period July 2021 – June 2022 .....	Page 155
<i>Compensation Committee</i>	
3. Staffing Report .....	Page 170
4. Organizational Chart .....	Page 171
5. Benefits Renewal Process .....	Page 173
6. Paycor .....	Page 174
7. Employee Engagement Survey Review .....	Page 175
<i>Finance Committee</i>	
8. August 31, 2022 Financial Statements .....	Page 176
a. Statement of Activities: Current Year vs. Prior Year .....	Page 177
b. Statement of Activities: Current Year vs. Budget .....	Page 179
c. Cost Allocation/Expenditure Report for PE 8/31/2022 .....	Page 182
d. Pooled Cost Report 8/31/2022 .....	Page 183
e. Grant Status Report 8/31/2022 .....	Page 184
<i>Workforce Solutions Committee</i>	
9. Workforce Solutions Goals Update .....	Page 185
10. WIOA Primary Indicators Report Q3 .....	Page 189
11. Training Provider Spending .....	Page 190
12. Work-Based Learning Spending .....	Page 191
13. Help Wanted Online Report .....	Page 192

**IX. Other Administrative Matters**

**X. Open Discussion**

**XI. Adjournment**

**Finance Committee – December 14, 2022 (10:00 am - 11:00 am)**  
**Audit Committee – December 14, 2022 (11:00 am – 12:00 pm)**  
**Compensation Committee – February 2, 2023 (11:00 am - 12:00 pm)**  
**Workforce Solutions Committee – February 16, 2023 (2:30 pm - 3:30 pm)**  
**One-Stop Committee – February 16, 2023 (9:00 am - 10:00 am)**  
**Next Board of Directors Meeting – January 18, 2023 (11:45 am - 12:45 pm)**

*\*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](mailto:admin@careersourcepinellas.com) at least two business days in advance of the meeting.*

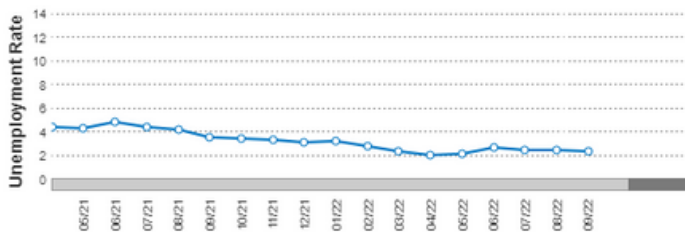
## Updates for the Board of CareerSource Pinellas



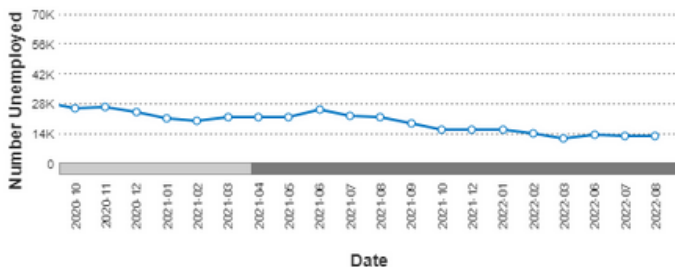
### Florida Unemployment: At A Glance

The Pinellas County unemployment rate is 2.4%, which is 0.1% lower than the state unemployment rate of 2.5% and 1.3% lower than the national unemployment rate of 3.7%. In August, there were 12,950 unemployed residents of Pinellas County.

**Unemployment Rate**  
Pinellas County



**Unemployed People**  
Pinellas County



### Q1 Hiring Events By the Numbers

Career Fairs	5
Recruiting Events	0
Employers Served	486
Job Seekers	2395



### Celebrating National Apprenticeship Week



November 14-20 is National Apprenticeship Week, and CareerSource Pinellas is excited to highlight this important workforce development occasion in our community.

At their Nov. 15 meeting, the Pinellas County Board of County Commissioners presented a proclamation to CareerSource Pinellas and community partners declaring National Apprenticeship Week in Pinellas County.

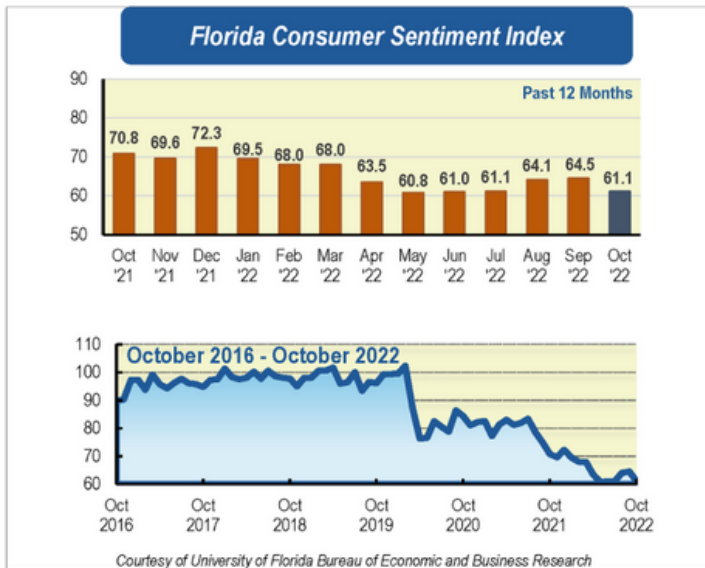
This year, the U.S. Department of Labor is highlighting some key themes:

- Registered Apprenticeships in New and Emerging Industries
- Pre-Apprenticeships and Youth Apprenticeships
- Expanding Registered Apprenticeships to Underserved Populations
- Women in Apprenticeships
- Public Service Apprenticeships and Veterans in Apprenticeships

## Florida Consumer Sentiment Index

After four consecutive months of modest increments, consumer sentiment among Floridians dropped 3.4 points in October to 61.1 from a revised figure of 64.5 in September.

“The decline in October comes as no surprise as this month’s reading captures the impact of Hurricane Ian, which made landfall September 28 in Southwest Florida and caused business closures, job losses, extensive property damage, and significant human loss,” said Hector H. Sandoval, director of the Economic Analysis Program at UF’s Bureau of Economic and Business Research.



## Introducing New Board Member Esther Matthews



Please welcome the newest CareerSource Pinellas board member, Esther Matthews, who was appointed by the Pinellas County Board of County Commissioners at their Sept. 22 meeting.

Esther is a small business owner who founded All Administrative Solutions in 2018. She was also named president of the NAACP's St. Petersburg #5130 branch last year. In her role as NAACP president, Esther hosts a monthly podcast titled “When We Fight, We Win” in collaboration with the St. Pete Catalyst.

## Partner Highlight

### SailFuture Academy



SailFuture is a foster-care agency based in St. Petersburg which provides a comprehensive continuum of care to serve the highest-risk teens in foster care. Its tuition-free private high school, SailFuture Academy, re-engages students who have become disconnected from their high school experience with a project-based curriculum including immersions in construction, maritime and culinary projects as well as integrated life skills curriculum.

This year, SailFuture customized their youth apprenticeship program for students in CareerSource Pinellas’ Summer P.A.Y.S. program to obtain industry certifications for the youth during a paid apprenticeship. SailFuture Academy received their approved apprenticeship designation from the Florida Department of Education in August, which provides further opportunities for CareerSource Pinellas and SailFuture Academy partnerships for developing job ready skills with the youth in the program.



## **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 September 7, 2022, Board of Directors meeting have been prepared and are enclosed.

#### **RECOMMENDATION**

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

**CareerSource Pinellas  
Board of Directors Minutes**

**Date:** Wednesday, September 7, 2022, at 11:45 am.

**Location:** Hybrid meeting – Zoom/EpiCenter, 13805 58<sup>th</sup> St. N., Rooms 1 - 451 & 1 - 453, Clearwater, FL 33760

**Call to Order**

Commissioner René Flowers sat in for the Chair, Scott Thomas, who could not attend the meeting in person and asked Commissioner Flowers to proctor the meeting in his place. Commissioner Flowers called the meeting to order at 11:50 a.m. There was a quorum with the following board members present.

**Board Members in Attendance**

Scott Thomas (Zoom), Barclay Harless, Belinthia Berry (Zoom), Candida Duff (Zoom), Celeste Fernandez (Zoom), Commissioner René Flowers (In person), Kenneth Williams (In person), Dr. Rebecca Sarlo (In person), Jack Geller (Zoom), John Howell (In person), Kevin Knutson (In person), Lisa Cane (Zoom), Mark Hunt (In person), Patricia Sawyer (Zoom), Michelle Radcliffe (Zoom), Michael Jalazo (Zoom)

**Board Members Not in Attendance**

David Fetkenher, Elizabeth Siplin, Glenn Willocks, Ivonne Alvarez, Shawn McDonnell, Zachary White, Angel Barton, Zac Holland

**Board Counsel**

Stephanie Marchman (In person), Patrick Hagan (Zoom), Chris Carmody (Zoom)

**Staff in Attendance**

Steven Meier, Jay Burkey, Mary jo Schmick, Leah Geis, Lysandra Montijo, Raymond Westergard, Amy Leuschke (Zoom)

**Public Comments**

There were no public comments.

**Action Item 1 – Approval of the Minutes – 7.13.22 Board of Directors Meeting**

The minutes of the July 13, 2022, Board of Directors meeting were presented for approval.

**RECOMMENDATION**

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

**Discussion:** None

Motion:	Mark Hunt
Second:	John Howell

*The minutes were approved as presented. This motion carried unanimously.*

**Action Item 2 – Employee of the Month Incentive**

Based on feedback we have received from employees regarding incentive programs and based on the latest DOL audit, the decision was made to implement an Employee of the Month program. This was started in June of 2022. Our first two recipients are outlined below. To stay compliant with DOL guidelines, we are asking for committee approval for unrestricted funds to pay for the winner’s lunch from a facility of their choosing. This is based on employee feedback and will eliminate the use of cash, gift cards, etc. Other suggestions by the committee for employee incentives are welcome also.

Our first recipient was: Lysandra Montijo MIS Lead. Lysandra has been with CareerSource since 2009. Starting as an Account Representative she quickly moved into an Intake Specialist role and from there has been a Career Counselor, Supervisor, and Coordinator. She currently serves as an MIS Lead. Her unwavering dedication to helping

people and her invaluable assistance to our recent DEO Monitoring led to her being selected as our June Employee of the Month.

Our Employee of the Month for July is Candi Orsini – Specialist. Candi has been with CareerSource since 2016. She is a Specialist in our South County office. Candi’s passion for helping other achieve their goals was very evident shortly after she joined the CareerSource team. An accomplished athlete, she participated in the Woman’s Rugby World Cup in 1991, 1994, and 1998 and was also an assistant coach for the US Woman’s National Rugby team. She was also inducted into the US Rugby Hall of Fame. Candi is also a member of the Screen Actors Guild and her work as a stunt woman can be seen in numerous films such as Cocoon, Police Academy 5, and Cry Baby. We are very fortunate to have this multi-talented individual as part of our team and her dedication to her customers always is above and beyond.

**RECOMMENDATION**

Approval to use unrestricted funds to provide a recognition lunch for each Employee of the Month recipient in the 2022 – 2023 program year, not to exceed \$150 per lunch.

**Discussion:** None

Motion:	Not Approved
Second:	Not Approved

*The Board of Directors made a motion for approval to use unrestricted funds to provide a recognition lunch for each Employee of the Month recipient in the 2022 – 2023 program year, not to exceed \$150 per lunch. The motion did not pass and will be revisited at a later date to be determined.*

**Action Item 3 – 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:	Barclay Harless
Second:	Dr. Rebecca Sarlo

*The Board of Directors 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 4 – Approval of Government Relations Contract Renewal (Gray|Robinson)**

**BACKGROUND**

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:	Mark Hunt
Second:	Kenneth Williams

*The Board of Directors 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.*



**Action Item 5 – WIOA Adult Priority of Service Policy Approval**

CareerSource Pinellas will be updating all policies to ensure Federal and State requirements are up to date. This policy reflects a change in eligibility for WIOA Adult participants.

Highlighted Changes:

- Replaces current WIOA Eligibility Policy which, based on limited funding in prior years, fully restricts adult eligibility to low-income individuals.
- Allows CareerSource Pinellas leadership or the Board to set and remove further restrictions based on funding, unemployment rates, or other limiting factors as needed, and without prior Board approval.
- Moves procedural and current data (Lower Living Standard Income Level [LLSIL], Unemployment Rate, etc.) details from policy to local operating procedures (LOP) to provide flexibility to make changes as needed.

**\*The policy was included with this board packet.**

**RECOMMENDATION**

Approval of the WIOA 22-02 Adult Priority of Service Policy.

**Discussion:** None

Motion:	Barclay Harless
Second:	Dr. Rebecca Sarlo

*The Board of Directors made a motion for approval of the WIOA 22-02 Adult Priority of Service Policy. The motion carried unanimously.*

**Action Item 6 – Incentives for Youth Policy Approval**

Incentive payments to youth participants are permitted for recognition and achievement directly tied to training activities and work experiences. The local program must have written policies and procedures in place governing the award of incentives and must ensure that such incentive payments are tied to the goals of the specific program; outlined in writing before the commencement of the program that may provide incentive payments; align with the local program’s organizational policies; and are in accordance with the requirements contained in 2 CFR part 200 (the Uniform Guidance).

CareerSource Pinellas does not and has not had an incentive policy for some time. We are requesting approval to create a policy and local operating procedure to offer incentives to WIOA youth participants who achieve specific milestones outlined in the Policy.

The attached will be incorporated into the youth program as soon as Local Operating Procedures are written to detail the safeguards, tracking and processes to be followed to issue incentives.

**\*The policy was included with this board packet.**

**RECOMMENDATION**

Approval of the Incentive Policy for Youth participants.

**Discussion:** None

Motion:	Dr. Rebecca Sarlo
Second:	Pattye Sawyer

*The Board of Directors made a motion for approval of the Incentive Policy for Youth participants. The motion carried, however the board requested that formal procedures be brought back before the board once they are created.*

**Action Item 7 – Training Provider Approval FleetForce**

FleetForce Truck Driving School is seeking initial provider approval. They are licensed from the Commission for Independent Education.

**Courses/Certificate/Diploma Programs**

Program – Course # - Type of Degree or	Tuition & Fees	Total Cost	Duration Of Training	Completion Rate	Average Wage At Placement	Entered Employment Rate
Class A CDL License Certification	\$7,147.95	\$7,147.95	160 clock hours	89%	\$25	89%
Class B CDL License Certification	\$2,647.95	\$2,647.95	40 clock hours	100%	\$20	98%

- Years in operation: 41 years
- Total enrollments Class A CDL License Certification for prior year: 194
- Total enrollments Class A CDL License Certification at time of application: 275
- Total enrollments Class B CDL License Certification for prior year: 15
- Total enrollments Class B CDL License Certification at time of application: 60

FleetForce Truck Driving School site locations are Winter Haven and Bradenton, FL. They are an approved training provider for CareerSource Bradenton. A diversified portfolio of eligible training providers provides choices / options for CareerSource Pinellas participants in pursuit of their professional / occupational development goals.

**RECOMMENDATION**

Approval of FleetForce as an Eligible Training Provider.

\*Training provider activation / final approval pending successful completion of on-site and financial inspections conducted by CareerSource Pinellas.

**Discussion:** None

Motion:	Michael Jalazo
Second:	Barclay Harless

*The Board of Directors made a motion for approval of FleetForce as an Eligible Training Provider. The motion carried unanimously.*

**Action Item 8 – Training Provider Approval Champion**

Champion Truck Driving School is seeking initial provider approval. They have a provisional license from the Commission for Independent Education. Recent Committee discussion allowed for providers to have been in business for one year.

**Courses/Certificate/Diploma Programs**

Program – Course # - Type of Degree or Certificate	Screening And Physical	Tuition & Fees	Total Cost	Duration Of Training	Completion Rate	Average Wage At Placement
Commercial Truck Driver Training – CDL A	\$210	\$4,800	\$5,010	160 hours	94%	\$36

- Years in operation: 6 months
- Total enrollments for prior year: 0
- Total enrollments since March, 2022: 93
- From Sunbiz.org Champion Truck Driving School, Inc. date Filed is 01/19/2021 (date of Incorporation.) The training provider experienced delays beginning operations, but the school is currently actively and successfully enrolling.
- Financial records review appeared solvent but were internally generated.

**RECOMMENDATION**

Conditional approval of Champion Truck Driving School to be added to the Eligible Training Provider List. Approval to be reviewed July 2023, prior to renewal.

\*Training provider activation / final approval also pending successful completion of on-site inspection conducted by CareerSource Pinellas.

**Discussion:** None

Motion:	John Howell
Second:	Pattye Sawyer

*The Board of Directors made a motion for conditional approval of Champion Truck Driving School to be added to the Eligible Training Provider List. Approval to be reviewed July 2023, prior to renewal. The motion carried unanimously.*

**Action Item 9 – Local Workforce Development Plan Two-Year Modification**

The 2020-2024 Four-Year Local Workforce Development Plan was approved by the Board March 18, 2020. Based on the instructions provided by CareerSource Florida, this two-year modification updates the organizational structure, data and analysis and program and services information provided in the four-year plan.

In addition to Board, partner, and business input, the Local Workforce Development Plan modification will be made available for public comment prior to submission to CareerSource Florida.

Modification Sections:

- **Organizational Structure** includes updates to CareerSource Pinellas, Workforce Development Board, and Board of County Commissioners leadership; Career Centers; One-Stop Operator and Youth service provider.
- **Data and Analysis** was updated with current information.
  - The high-demand sector categories approved by the Board for the four-year plan will remain the same through 2024. They are, Finance & Insurance, Manufacturing, Healthcare & Social Assistance, Construction, and Professional, Scientific & Technical Services. Information Technology is also a focus as it touches every industry and the demand is great. Growing regional industries of Hospitality & Retail, Transportation, Government, and Education will also be targeted.
  - Our customers’ demographics have remained fairly consistent since the last report. Notable gains have been made in educational levels with the number of working-age population having less than a High School Diploma dropping from 10.1% to 8.1%. The poverty rate fell slightly from 12.2% to 11.6% with the youth poverty rate making similar gains dropping from 17.2% to 16%.
- **Board Strategic Vision & Goals** remain as approved in the Board’s Strategic Plan.
- **Strategies and Program Services; Description of the Local One-Stop Delivery System; and Coordination of Services** reflect post-pandemic virtual and in-person program services and delivery changes since the Four-Year Plan was written in 2019. Services highlighted include:
  - Basic Career Services
  - Individualized Career Services
  - Follow-Up Services

- Business Services
  - Veterans Services
  - Key Strategies to Address Skills Gaps – Work-based Learning
  - Youth Connect and the Pinellas Education Foundation (PEF)
- **Performance & Effectiveness** At this time, 2022 and 2023 performance goals have not yet been negotiated with DEO. Once negotiations take place, the goals will be added to the Plan.

**RECOMMENDATION**

Approval of the 2022-2024 Local Workforce Development Plan Modification and submission to CareerSource Florida.

**Discussion:** None

Motion:	Mark Hunt
Second:	Barclay Harless

*The Board of Directors made a motion for approval of the 2022-2024 Local Workforce Development Plan Modification and submission to CareerSource Florida. The motion carried unanimously.*

**Action Item 10 – Approval of RTOL Addition**

The 2022-23 RTOL was approved by the Board in June, 2022. SOC Codes **493021 Automotive Body and Related Repairers, 435031 Public Safety Telecommunicators, and 252021 Elementary School Teachers, Except Special Education** were not included on the list this year solely based on data showing low number of job openings and/or low starting wages in Pinellas County.

Youth Connect, CareerSource Pinellas’ Youth Service Provider, has requested that Automotive Body and Related Repairers be reinstated to the RTOL. They have participants ready to attend the occupational skills training, and a long-standing relationship with local car dealers that take students for paid work experience and for full-time employment.

St. Petersburg College staff reviewed the list and has requested that Elementary School Teachers and Public Safety Telecommunicators be added to the RTOL due to severe shortages in these occupations.

**RECOMMENDATION**

Approval to add **493021 Automotive Body and Related Repairers, 435031 Public Safety Telecommunicators, and 252021 Elementary School Teachers, Except Special Education** to the 2022-23 RTOL.

**Discussion:** None

Motion:	Mark Hunt
Second:	Dr. Rebecca Sarlo

*The Board of Directors made a motion for approval to add 493021 Automotive Body and Related Repairers, 435031 Public Safety Telecommunicators, and 252021 Elementary School Teachers, Except Special Education to the 2022-23 RTOL. The motion carried unanimously.*

**General Counsel Update – Gray|Robinson**

The following is a summary of legal services provided to CareerSource Pinellas since the General Counsel issued her last Legal Services Summary and Litigation Report to the Board of Directors at its meeting on July 13, 2022:

- Attorney Patrick Hagen independently investigated a whistleblower complaint filed by a former employee. As of August 31, 2022, the investigation is ongoing.
- Reviewed Board of Directors, One Stop Committee, Ad Hoc Search Committee, Workforce Solutions Committee, and Finance Committee agenda packets as to their form and legality; attended Board of Directors and Ad Hoc Search Committee meetings.

- Reviewed contracts as to their form and legality, including the Subaward Agreement with the Kaiser Group, Addendum to vendor Agreement template, Metrix Learning Services Agreement, and EA Compensation Resources Agreement.
- Coordinated with coverage counsel regarding the response to the Department of Labor final determination and possible insurance coverage of the disallowed costs.
- Provided legal advice related to employee relations matters.
- Assisted outside counsel with response to former employee's demand letter.

Pending litigation report:

There is no known pending litigation against CareerSource Pinellas.

### **INFORMATION ITEM 1 – Executive Compensation Report**

Per Florida Statutes 445.007 (13):

Each local workforce development board shall annually, within 30 days after the end of the fiscal year, disclose to the department, in a manner determined by the department, the amount and nature of compensation paid to all executives, officers, directors, trustees, key employees, and the highest compensated employees, as defined for purposes of the Internal Revenue Service Form 990, Return of Organization Exempt from Income Tax, including salary, bonuses, present value of vested benefits including but not limited to retirement, accrued leave and paid time off, cashed-in leave, cash equivalents, severance pay, pension plan accruals and contributions, deferred compensation, real property gifts, and any other liability owed to such persons. The disclosure must be accompanied by a written declaration, as provided for under s. 92.525(2), from the chief financial officer, or his or her designee, that he or she has read the foregoing document and the facts stated in it are true. Such information must also be published on the local board's website, or the department's website if the local board does not maintain a website, for a period of 3 years after it is first published.

The form for 2021-2022 was completed, certified, submitted to DEO and posted to the organization's website prior to the due date of July 30, 2022. The certified form is attached for the Committee's reference.

### **INFORMATION ITEM 2 – Paycor Transition**

Effective October 1, 2022, CareerSource Pinellas will be transitioning from our current Human Resources and Payroll system, ADP, to Paycor. We have had numerous challenges with ADP, some of which are outlined below.

- Payroll requires a lot of manual processes
- ADP requires same information to be entered into multiple screens; easy to miss some required screens
- ADP is not intuitive and not user friendly
- Benefit system not integrated with providers or insurance broker
- Customer service is not adequate for our needs

With the transition to Paycor we will have all our systems, Human Resources, Payroll, Benefits Administration and Talent Management on one platform that is more robust and dynamic. Some of the features of the new system are as follows:

- Will be fully integrated with our insurance broker and benefit carriers
- Organizational charts will be generated
- Annual review process will be fully contained within Paycor

The last expected payroll using ADP will be processed with a pay date of 09/30/2022. Currently Jay Burkey, HR Director, is working with Paycor and their implementation team to facilitate the transfer of data needed. Staff will receive more information, training and access to the Paycor platform closer to the implementation date.

### **INFORMATION ITEM 3 – Employee Engagement Survey Report**

The employee engagement survey was approved by the board at the March 16, 2022, meeting to assess employees' perceptions and alignment with organizational values and practices; Measure employees' commitment, motivation, sense of purpose, and passion for their work and the organization. Considerations of the Employee Engagement Survey are:

- Ensure best practices are followed to determine actionable results
- Ensure confidentiality to the extent allowed by Florida Public Records Law
- Use results to impact overall recommendations for enhancing work culture

The Request for Quote was sent out on March 22, 2022, with responses due April 13, 2022. The organization retained DecisionWise to conduct our survey. The survey, sent to all employees hired before June 1, 2022, opened on July 11, 2022, and closed on July 25, 2022. The survey contained 51 multiple choice questions broken out into 4 categories. In addition, there were two open-ended questions that asked for employees feedback on changes over the last six months and one that allowed the employees to comment on anything that they wanted.

The organization had an 86% participation rate. The final results are included for review. Management will schedule all-employee meetings to go over the results of the survey and will work with a cross-section of employees to develop recommendations to improve the culture of the organization.

### **INFORMATION ITEM 4 – Other Employee Engagement Items**

At the Special Meeting of the Board of Directors on December 15, 2021, the board unanimously approved to refer Section IV of the Whistleblower Report related to organizational culture and employee engagement to the Compensation Committee for further review and recommended action, if any. One of HR Director's, Jay Burkey, main focuses has been the implementation of tactics to improve organizational culture and employee engagement.

#### Employee Engagement Committee

Employee driven committee to come up with ideas to engage employees and to improve morale for all employees. First meeting was May 11, 2022; meetings are being held monthly. Some of the items that have been suggested and implemented:

- Member of Employee Engagement Committee participates in weekly Leadership Team meeting to bring concerns/observations to Leadership. Rotated on a monthly basis.
- Recommended Employee of the Month award
- Quarterly Leadership meetings to address the direction of the organization
- Updated training for all roles
- Cross training
- Mentoring program for new employees

#### Diversity Committee

Committee to foster inclusivity in the workplace. Purpose is to educate and embrace our employees' differences and unique challenges to make our workplace inclusive for all. First meeting was held in June 2022; meetings are being held monthly. Some of the items that have been suggested and have been or will be implemented:

- Monthly newsletter that will combine Employee Engagement and Diversity
- Training will be implemented focusing on different diversity topics such as cultural groups, sensitivity training, and other topics as requested by committee
- Diversity bulletin boards will be implemented at all centers for a chance for employees to spotlight where they are from, etc. Will be a great icebreaker for new employees as they on-board

### **Performance Evaluation Process and Metrics**

Align performance metrics with the primary indicators with DEO and USDOL to ensure employee accountability and enhanced service delivery to reach operational objectives.

- Review current process
- Develop metrics, process, and performance tools
- Will be evaluated in conjunction with Annual 360 Performance Review process

- Will be technology-based and integrated with Paycor. Will eliminate Excel spreadsheet format.
- Performance goals will be measurable and clearly defined

Will be implemented in next few months.

#### **INFORMATION ITEM 5 – Compensation Review 2022**

In February 2019, hrEdge Consulting was retained by CareerSource Pinellas to conduct a Compensation Review. The review was designed to focus on salary range equity externally, as well as internal structure of position titles. As discussed at the October 7, 2021, Compensation Committee meeting and the November 17, 2021, Board meeting, CareerSource Pinellas would issue a Request for Quotes (RFQ) from various third-party HR practitioners to conduct an updated Compensation Review.

The RFQ was issued at the beginning of March with the deadline to submit proposals by March 25. CareerSource Pinellas received proposals from four qualified vendors, one of which was hrEdge. Compensation Resources was recommended and approved by the Board at the May 26, 2022, Board Meeting.

We are working with Compensation Resources to supply them all requested information. Any recommendations, if any, will be implemented effective January 1 at the latest.

#### **INFORMATION ITEM 6 – Employee Turnover/New Hires**

##### Staffing and Turnover Report for FY 2021-2022

##### Terminations

For our fiscal year we had 22 terminations. Out of those terminations, 2 were due to layoff, one was due to the employee passing away, the rest were due to resignation. Fourteen of the 22 terminations (64%) happened from December of 2021 through April of 2022.

Hiring however has seen an increase since March and that trend continued in our last quarter. From July of 2021 through February of 2022 there were 7 new hires. Starting in March and continuing through the end of June 2022, there were 15 new hires accounting for 69% of all employees hired in FY 2021-2022. Out of the 15 new hires that were brought in, 4 of them were previous employees that returned.

#### **INFORMATION ITEM 7 – June 30, 2022 Financial Statements**

Reports included in meeting packet.

#### **INFORMATION ITEM 8 – 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

**\*The insurance register was included with this board packet.**

##### 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 – 3<sup>rd</sup> 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)

#### **INFORMATION ITEM 9 – 2021 – 2022 One-Stop Goals Update**

The One-Stop Operator is dedicated to coordinating between Career Center partners, service providers and serves both employers and job seekers.

### **Maintain Linkages**

DWFS has the One-Stop Operator has a responsibility to maintain an up-to-date list of partners, and coordinate opportunities for cross-training of services, and leveraging of resources, through partner referrals.

Number of Required Partners	9
Number of Community-Based Partners	25
Number of New Partners this Program Year	2
Total Number of Partners	36

### **New Partner Update:**

CSPIN welcomes our two newest partners added to the Partner Forum this quarter.

- Dress for Success of Tampa Bay (DSTB)
- ARM Institute

### **Partner Referrals:**

CSPIN continues its use of the Crosswalk Partner Referral system ([www.crosswalkrs.com](http://www.crosswalkrs.com)) to connect partner agencies for referrals for community-based services.

- There are 11 agencies signed up that can send and receive referrals.
- The OSO will be scheduling one-on-one appointments through MS Bookings to support registrations.
- 0 referrals have been sent and 0 referrals received to date.

### **Satisfaction Surveys**

#### **Customer Experience Survey**

Net promoter score (NPS) is a widely used market research metric that typically takes the form of a single survey question asking respondents to rate the likelihood that they would recommend CareerSource Pinellas to a friend or colleague.

- CSPIN exceeded the target score for last program year.
- The survey response rate exceeded expectations by 4%

#### **Remote Workshop Survey**

St. Pete College hosts various workshops for job seekers to attend to develop work readiness skills.

- Overall satisfaction with the workshop attended was 4.8 out of 5.
- 100% of respondents were likely to attend another workshop.

#### **Staff Training**

CareerSource Pinellas staff completed Extreme Customer Service in July.

### **INFORMATION ITEM 10 – Reports**

Reports included in packet. – Status of Enrollments, WIOA Primary Indicators and Center Traffic Flow

### **INFORMATION ITEM 11 – Summer Youth Employment Program Update (Summer P.A.Y.S.)**

CareerSource Pinellas recognizes and supports the importance of developing the workforce of tomorrow. With the introduction of the Summer P.A.Y.S. Program, local Pinellas County employers will make available employment opportunities to eligible students (Ages 16-19).

The CareerSource Pinellas Summer P.A.Y.S. Program has provided work experience for 126 young adults by matching them with summer jobs at local organizations. Participants benefit from work experience, gain workplace skills and best of all, earned \$12/hr.



In partnership with Pinellas County Schools, Junior Achievement and Bank of America, CareerSource Pinellas has committed \$425,000 to support Summer P.A.Y.S.

Summer P.A.Y.S. has been extended through the end of August 2022.

Graphs included in meeting packet.

#### **INFORMATION ITEM 12 – DEO Programmatic Monitoring**

The Department of Economic Opportunity (DEO) is required by federal and state law to monitor its subrecipient workforce entities annually. To accomplish this, a joint programmatic and financial monitoring review of CareerSource Pinellas was conducted by DEO's Bureau of One-Stop and Program Support (OSPS) and Bureau of Financial Monitoring and Accountability (FMA) staff.

The monitoring activities included assessing program operations, management practices, system protocols, internal controls, financial record keeping and reporting to determine if the LWDB operated in compliance with each of the programs' laws, regulations, state and local plans, policies and guidance, and any contracts or agreement terms. Monitoring also included sample testing of randomly selected participant case file records from each of the workforce programs reviewed.

Programmatic and financial management issues identified in the report are generally categorized as Findings, Other Noncompliance Issues (ONI), and Observations based on a scale of high, medium and low risk probabilities.

The DEO completed their review May 18 – 20, 2022. The preliminary results of each of the workforce programs are summarized as follows:

CSPIN has submitted supporting documents to the DEO in response to the preliminary report. Staff have been reviewing and conducting staff trainings on the areas identified to eliminate future monitoring issues. The final report from DEO is still pending.

#### **INFORMATION ITEM 13 – Workforce Solutions Goals Update**

Report included in meeting packet.

#### **INFORMATION ITEM 14 – Training Provider Spending**

Report included in meeting packet.

#### **INFORMATION ITEM 15 – Work-Based Learning Spending**

Report included in meeting packet.

#### **INFORMATION ITEM 16 – Help Wanted Online Report**

Report included in meeting packet.

#### **INFORMATION ITEM 17 – REACH Act Update**

Report included in meeting packet.

#### **INFORMATION ITEM 18 – TAA Program Expiration**

The TAA Program is a federal entitlement program that assists U.S. workers who lose their jobs or are threatened with job loss as a result of foreign trade. The TAA Program, established by the Trade Act of 1974, has been amended eleven times over the past 48 years.

The authorization of appropriations for the TAA Program expired June 30, 2022. Termination provisions will take effect beginning on July 1, 2022.

States are still required to continue serving trade-affected workers from worker groups certified prior to that date subject to the limitations below.

LWDBs must continue after June 30, 2022, to determine individual worker eligibility and provide benefits and services for workers covered under certified petitions. In order to be entitled to TAA benefits and services on and after July 1, 2022, a worker must:

- (1) be covered by a petition filed and determined to be certified on or before June 30, 2022;
- (2) be an “adversely affected worker” as defined in 20 CFR 618.110, who because of lack of work in adversely affected employment has been totally or partially separated from such employment on or before June 30, 2022; and
- (3) meet or continue to meet the individual eligibility requirements for TAA benefits and services.

The sun-setting of the TAA program will not have a negative impact in Pinellas County at this time. There have not been any new petitions in the past year and there are only four active TAA participants. Although there may be trade-related layoffs in the future, anyone who would have been eligible for TAA can be served as a WIOA Dislocated Worker.

**INFORMATION ITEM 19 – Complaint Report & Findings**

Report included in meeting packet.

**Other Administrative Matters – There were no other administrative matters.**

**Adjournment –** Commissioner René Flowers adjourned the meeting at 1:16pm.

DRAFT



## **ACTION ITEM 2**

### **Annual 401(k) Plan Audit**

WorkNet Pinellas, Inc. 401k Plan is required to have an annual audit by an Independent CPA firm. The Audit Committee approved Thomas Howell Ferguson P.A. to perform an ERISA Section 103 (a)(3)(c) audit (previously “limited scope audit”) of the 2021 financial statements at its May 6, 2022, meeting and the Board of Directors followed up with their approval at the May 26, 2022, meeting.

As permitted under the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed Thomas Howell Ferguson P.A. to perform an ERISA Section 103 (a)(3)(c) audit and thus, they did not perform any auditing procedures with respect to investment information which was prepared and certified by John Hancock. Thomas Howell Ferguson P.A. did perform audit procedures on employee eligibility, employer and employee contributions, employee loans, etc. Their responsibility is to express an opinion on the 2021 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States. Because Thomas Howell Ferguson P.A. performed an ERISA Section 103 (a)(3)(c) audit, they did not express an opinion on the 2021 financial statements.

The attached financial statements along with the organization’s Form 5500, were scheduled to be filed with the IRS and Department of Labor by the October 15, 2022, deadline. However, due to Hurricane Ian, the filing deadline has been extended until February 15, 2023.

#### **RECOMMENDATION**

Approval of the enclosed WorkNet Pinellas, Inc. 401(k) Plan Financial Statements and Supplemental Schedule for the years ended December 31, 2021, and 2020.

Financial Statements  
and Supplemental Schedule

**WorkNet Pinellas, Inc. 401(k) Plan**

*Years ended December 31, 2021 and 2020  
with Report of Independent Auditors*



WorkNet Pinellas, Inc. 401(k) Plan

Financial Statements  
and Supplemental Schedule

Years ended December 31, 2021 and 2020

**Contents**

<b>Report of Independent Auditors</b> .....	1
<b>Financial Statements</b>	
Statements of Net Assets Available for Benefits .....	6
Statement of Changes in Net Assets Available for Benefits .....	7
Notes to Financial Statements .....	8
<b>Supplemental Schedule</b>	
Schedule H, Line 4i - Schedule of Assets Held at End of Year .....	16

## Report of Independent Auditors

Plan Administrator  
WorkNet Pinellas, Inc. 401(k) Plan

### ***Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements***

We have performed an audit of the financial statements of WorkNet Pinellas, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

### ***Opinion on the 2021 Financial Statements***

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Page Two

- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Basis for Opinion on the 2021 Financial Statements***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

***Responsibilities of Management for the 2021 Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

***Auditor's Responsibilities for the Audit of the 2021 Financial Statements***

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.



Page Four

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matters***

#### **2021 Supplemental Schedule Required by ERISA**

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets Held at End of Year, for the year ended December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Page Five

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Auditor's Report on the 2020 Financial Statements**

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 22, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*Thomas Howell Ferguson P.A.*

Tallahassee, Florida  
October 4, 2022

WorkNet Pinellas, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits

	<b>December 31,</b>	
	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>Assets:</b>		
Investments	\$ <b><u>3,863,905</u></b>	\$ <u>3,452,677</u>
Receivables:		
Accrued interest receivable	-	4,951
Notes receivable from participants	<b><u>110,411</u></b>	<u>157,074</u>
Total receivables	<b><u>110,411</u></b>	<u>162,025</u>
Total assets	<b>3,974,316</b>	3,614,702
<b>Liabilities:</b>		
Excess contributions payable	<b><u>6,182</u></b>	<u>8,214</u>
Total liabilities	<b><u>6,182</u></b>	<u>8,214</u>
Net assets available for benefits	\$ <b><u><u>3,968,134</u></u></b>	\$ <u><u>3,606,488</u></u>

*See accompanying notes to the financial statements.*

# WorkNet Pinellas, Inc. 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2021

### **Additions:**

Investment income:

Interest and dividend income	\$ 637
Net increase in fair value of investments	<u>479,219</u>
	<u>479,856</u>

Interest income on notes receivable from participants	5,977
Other income	<u>61</u>
	<u>6,038</u>

Contributions:

Participant	134,672
Employer	147,768
Rollover	<u>877</u>
	<u>283,317</u>

Total additions	<u>769,211</u>
-----------------	----------------

### **Deductions:**

Benefits paid to participants	379,900
Administrative expenses	<u>27,665</u>
Total deductions	<u>407,565</u>

Net increase in net assets available for benefits	361,646
---	---------

### **Net assets available for benefits:**

Beginning of year	<u>3,606,488</u>
End of year	<u>\$ 3,968,134</u>

*See accompanying notes to the financial statements.*

# WorkNet Pinellas, Inc. 401(k) Plan

## Notes to Financial Statements

Years ended December 31, 2021 and 2020

### **1. Description of Plan**

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

#### **General**

The Plan was organized effective July 1, 2004. The plan has been amended throughout the years to comply with tax legislation, most recently amended effective February 1, 2019. The Plan is a defined contribution plan as described in Section 401 of the Internal Revenue Code (the Code) covering all employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). WorkNet Pinellas, Inc. (the Organization) has overall responsibility for administering the Plan. The Plan's Custodian is responsible for the management and control of the Plan's assets. The Plan's Custodian is John Hancock. The Plan's administrative agent is John Hancock. Effective January 8, 2021, the Plan moved from ADP Retirement Services to John Hancock Retirement Plan Services (John Hancock). The Board of Directors is responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Directors.

#### **Eligibility**

The Plan covers all employees of the Company with the exception of employees who are not located in one of the WorkNet Pinellas, CareerSource Pinellas, or the CareerSource Tampa Bay offices. Employees of the organization are eligible to participate in the deferral, employer nonelective and matching components of the Plan after completing six months of service. There is no minimum age requirement to participate in the Plan.

# WorkNet Pinellas, Inc. 401(k) Plan

## Notes to Financial Statements

### 1. Description of Plan (continued)

#### Contributions

Each year, participants may authorize the Company to contribute to the Plan up to 80% of their eligible annual compensation, subject to the maximum annual amount permitted under the Internal Revenue Code (IRC). Participants who attain age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions from amounts representing distributions from other qualified plans. Eligible employees may make pretax or post-tax contributions to the Plan. The Company may make nonelective contributions in a discretionary amount as determined by the Company, and such contributions are not contingent on current or retained earnings. During the year ended December 31, 2021, the Company contributed 5% of each eligible employee's salary on a bi-weekly basis. The Company may elect to make contributions in the form of a matching contribution, in relation to the participants' elective salary deferral contributions, subject to IRS limitations. The Company did not elect to make matching contributions for the year ended December 31, 2021. Participants direct the investment of contributions into various investment options offered by the Plan, subject to IRS limitations.

#### Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contributions, and Plan earnings.

Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Vesting

Participants are immediately fully vested in their contributions plus actual earnings thereon. Vesting in the Company's portion of their accounts and earnings thereon is based on years of continuous service. Participants are fully vested after one year of credited service. Participants become 100% vested upon death or becoming totally and permanently disabled while employed by the Company.

# WorkNet Pinellas, Inc. 401(k) Plan

## Notes to Financial Statements

### 1. Description of Plan (continued)

#### Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Three outstanding loans are allowed at a time. Loan terms range from one to five years and are repaid in equal payroll period installments. The loans are secured by the balance in each participant's account and bear interest at rates 5.25% to 7.50%. The interest rate on any loan to a participant shall be a reasonable interest rate commensurate with current interest rates charged for loans made under similar circumstances by persons in the business of lending money.

#### Payment of Benefits

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

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

#### Forfeitures

At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$3,538 and \$2,767, respectively. These accounts may be used to reduce future employer matching contributions or to pay qualified plan expenses. During 2021, no forfeitures were used to pay expenses of the Plan.

#### Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions.

### 2. Summary of Significant Accounting Policies

#### Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

#### Payment of Benefits

Benefits are recorded when paid.

# WorkNet Pinellas, Inc. 401(k) Plan

## Notes to Financial Statements

### 2. Summary of Significant Accounting Policies (continued)

#### Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

#### Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by investment advisors, custodians, and insurance company. See Note 3 for additional discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded when received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

No allowance for credit losses has been recorded as of December 31, 2021 and 2020. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

#### Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and benefit payments are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

#### Subsequent Events

The Plan has evaluated subsequent events through October 4, 2022, the date the financial statements were available to be issued. During the period from December 31, 2021 to October 4, 2022, the Plan did not have any material recognizable subsequent events.



# WorkNet Pinellas, Inc. 401(k) Plan

## Notes to Financial Statements

### 3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2      Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

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

## WorkNet Pinellas, Inc. 401(k) Plan

### Notes to Financial Statements

#### 3. Fair Value Measurements (continued)

*Collective trust funds:* Valued at the unit price reported by the sponsoring trust company. The underlying investments owned by the funds can include money market funds, stable value funds, fixed-income securities registered investment companies, common stocks, corporate bonds, U.S. Government securities, other collective trust funds, or guaranteed insurance contracts priced by the sponsoring insurance company using applicable interest rates and contract provisions. The unit price is based on the fair value of these underlying investments owned, less any accrual of fees and expenses borne by the fund, and divided by the number of units outstanding. The unit price is readily determinable and quoted on the active private market on which participants can transact daily with no redemption restrictions on these investments.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021 and 2020:

<b>Investments at Fair Value as of December 31, 2021</b>				
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Mutual funds	\$ 3,845,425	\$ -	\$ -	\$ 3,845,425
Collective trust funds	-	14,942	-	14,942
Interest-bearing cash	<u>3,538</u>	-	-	<u>3,538</u>
Total investments at fair value	<u>\$ 3,848,963</u>	<u>\$ 14,942</u>	<u>\$ -</u>	<u>\$ 3,863,905</u>

<b>Investments at Fair Value as of December 31, 2020</b>				
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Mutual funds	\$ 2,486,080	\$ -	\$ -	\$ 2,486,080
Collective trust funds	-	966,597	-	966,597
Total investments at fair value	<u>\$ 2,486,080</u>	<u>\$ 966,597</u>	<u>\$ -</u>	<u>\$ 3,452,677</u>

#### 4. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contribution at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their entire account.

# WorkNet Pinellas, Inc. 401(k) Plan

## Notes to Financial Statements

### **5. Tax Status**

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

### **6. Accounting for Uncertainty in Income**

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2017.

### **7. Risks and Uncertainties**

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

### **8. Information Certified by John Hancock**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2021, and net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants for the year ended December 31, 2021, was obtained from management and agreed to or derived from information certified as complete and accurate by John Hancock, the Custodian of the Plan.

# WorkNet Pinellas, Inc. 401(k) Plan

## Notes to Financial Statements

### 9. Related Party Transactions and Party In Interest Transactions

During 2021, certain Plan investments were managed by John Hancock and ADP, the Plan's current and former Trustee, respectively. Transactions involving these investments are considered to be party-in-interest transactions. Fees paid by the Plan to the Trustee's for administrative services amounted to \$27,665 for year ended December 31, 2021.

### 10. Reconciliation of Financial Statements to the Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2021 and 2020, to the Form 5500:

	<b>December 31,</b>	
	<u><b>2021</b></u>	<u><b>2020</b></u>
Net assets available for benefits per the financial statements	<b>\$ 3,968,134</b>	\$ 3,606,488
Accrued interest receivable	-	(4,951)
Prior deemed distributions	-	(11,747)
Corrective distributions 2021	<u><b>6,182</b></u>	<u>8,214</u>
Net assets available for benefits per the Form 5500	<u><b>\$ 3,974,316</b></u>	<u><b>\$ 3,598,004</b></u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements for the year ended December 31, 2021, to the Form 5500:

Change in net assets available for benefits per the financial statements	<b>\$ 361,646</b>
Corrective distributions - 2021	<b>6,182</b>
Corrective distributions - 2020	<b>(8,214)</b>
Other activity reflected in the financial statements not in the Form 5500	<u><b>(80)</b></u>
Net increase in net assets available for benefits per the Form 5500	<u><b>\$ 359,534</b></u>

## Supplemental Schedule

WorkNet Pinellas, Inc. 401(k) Plan

Schedule H, Line 4i - Schedule of Assets Held at End of Year

December 31, 2021

	<u>Fair Value</u>
<b>John Hancock*</b>	
Investments in Registered Investment Companies	
TIAA-CREF Lifecycle Index Retirement Income Fund	\$ 253
TIAA-CREF Lifecycle Index 2015 Fund	10,569
TIAA-CREF Lifecycle Index 2020 Fund	87,070
TIAA-CREF Lifecycle Index 2025 Fund	540,793
TIAA-CREF Lifecycle Index 2030 Fund	509,498
TIAA-CREF Lifecycle Index 2035 Fund	649,286
TIAA-CREF Lifecycle Index 2040 Fund	1,072,666
TIAA-CREF Lifecycle Index 2045 Fund	538,957
TIAA-CREF Lifecycle Index 2050 Fund	231,989
TIAA-CREF Lifecycle Index 2055 Fund	71,381
TIAA-CREF Lifecycle Index 2060 Fund	67,385
TIAA-CREF Lifecycle Index 2065 Fund	626
John Hancock Stable Value Fund 10	14,942
U.S. High Yield Bond Fund	8,322
American Balanced Fund	9,249
TIAA-CREF Large-Cap Value Index Fund	24,413
Oppenheimer Global Fund	85
500 INDEX FUND	6,165
TIAA-CREF Small-Cap Blend Index Fund	40
TIAA-CREF Large-Cap Growth Index Fund	4,199
Mid Value Fund	32
JPMorgan Emerging Markets Equity Fund	22
John Hancock Mid Cap Growth Fund	54
Invesco Small Cap Growth Fund	44
Oppenheimer International Growth Fund	8,846
Fidelity Mid Cap Index Fund	32
Cohen & Steers Real Estate Securities Fund	3,449
Total Investments in Registered Investment Companies	<u>3,860,367</u>
Forfeitures (Interest-bearing cash)	<u>3,538</u>
Total Investments Held at Year End	<u>\$ 3,863,905</u>
Notes receivable from participants (interest rates 5.25% - 7.50%)	<u>\$ 110,411</u>

*\*Indicates a party in interest.*

Historical cost is not required to be presented as all investments are participant-directed.

The above information has been certified by John Hancock as complete and accurate.

*See report of independent auditors.*

To the Plan Administrator and Management and those charged with governance of WorkNet Pinellas, Inc. 401(k) Plan

We are pleased to present this report related to our audit of the financial statements of WorkNet Pinellas, Inc. 401(k) Plan (the Plan) as of and for the year ended December 31, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Plan’s financial reporting process.

Auditing standards generally accepted in the United States of America (GAAS) (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

<b>Area</b>	<b>Comments</b>
<b>Our Responsibilities With Regard to the Financial Statement Audit</b>	<p>Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated April 11, 2022. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.</p> <p>As management determined it is permissible in the circumstances and elected to have the audit of the Plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(C), the audit did not extend to any certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the applicable financial reporting framework.</p>
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	<p>We have issued a separate communication dated April 11, 2022, regarding the planned scope and timing of our audit and identified significant risks.</p>

<b>Area</b>	<b>Comments</b>
<b>Accounting Policies and Practices</b>	<b>Adoption of, or Change in, Accounting Policies</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Plan.  AICPA Statement on Auditing Standards (SAS) 136 – <i>Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA</i> , was implemented for the year ended December 31, 2021. The standard changed the content of the auditor’s report and certain disclosures in the financial statements, but had no effect on reported balances.  <b>Significant Accounting Policies</b> We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.  <b>Significant Unusual Transactions</b> We did not identify any significant unusual transactions.
<b>Management’s Judgments and Accounting Estimates</b>	The preparation of financial statements often requires management to make estimates and assumptions that affect amounts recorded and disclosed in the financial statements. During our procedures, we did not become aware of any significant estimates that had a material effect on the financial statements. However, those charged with governance should evaluate financial activity throughout the year for changes in operations that could involve estimates, and in such cases work with management to identify and monitor the processes used to determine and account for such estimates.
<b>Audit Adjustments</b>	Audit adjustments proposed by us and recorded by the Plan are shown on the attached <b>Exhibit A</b> .
<b>Uncorrected Misstatements</b>	There were no uncorrected misstatements that management determined to be immaterial.



<b>Area</b>	<b>Comments</b>
<b>Form 5500 Filing</b>	GAAS require that we obtain and read a draft of the Plan’s Form 5500 that is substantially complete prior to the dating of our auditor’s report in order to identify material inconsistencies, if any, with the Plan’s audited financial statements. We read the Plan’s draft Form 5500 filing for consistency with information in the financial statements. We did not identify material inconsistencies with the audited financial statements, other than appropriate reconciling items with the draft Form 5500 as disclosed in the notes to the financial statements.
<b>ERISA-Required Schedule</b>	<b>Supplemental</b> We subjected the information included in the ERISA-required supplemental schedule, other than that agreed to or derived from the certified investment information, to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with GAAS. The objective of these audit procedures was to determine whether the ERISA-required supplemental schedule, other than the certified investment information, is fairly stated in all material respects in relation to the financial statements as a whole, whether the form and content of the ERISA-required supplemental schedule are presented in conformity with the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure Under ERISA, and whether the certified investment information in the supplemental schedule agrees to, or is derived from, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). We will include an other-matter paragraph in our auditor’s report for the ERISA-required supplemental schedule. We did not identify inconsistencies with the audited financial statements or with the certified investment information.

<b>Area</b>	<b>Comments</b>
<p><b>Observations About the Audit Process</b></p>	<p><b>Disagreements With Management</b></p> <p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.</p> <p><b>Consultations With Other Accountants</b></p> <p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p> <p><b>Significant Issues Discussed With Management</b></p> <p>No significant issues arising from the audit were discussed or were the subject of correspondence with management.</p> <p><b>Significant Difficulties Encountered in Performing the Audit</b></p> <p>We did not encounter any significant difficulties in dealing with management during the audit. We received full cooperation and appreciate the assistance provided by the Plan’s financial and accounting personnel.</p>
<p><b>Internal Control Matters</b></p>	<p>We did not identify any such matters requiring communication to those charged with governance during our audit of the financial statements.</p>
<p><b>Significant Written Communications Between Management and Our Firm</b></p>	<p>Copies of significant written communications between our Firm and the management of the Plan, including the representation letter provided to us by management, are attached as <b>Exhibit B</b>.</p>

Page Five

This report is intended solely for the information and use of those charged with governance of the Plan and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Plan.

*Thomas Howell Ferguson P.A.*

Tallahassee, Florida  
October 4, 2022

**WorkNet Pinellas, Inc. 401(k) Plan**

Year End: December 31, 2021

Journal Entries: Adjusting

Date: 1/1/2021 To 12/31/2021

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement	
AJE#1	12/31/2021	Employee Contributions	30001	4205.	1	6,182.00				
AJE#1	12/31/2021	Excess Contributions Payable	30002THF	4205.	1		6,182.00			
		To adjust for corrective distributions noted during compliance testing at [4205.1].								Factual
						<b>6,182.00</b>	<b>6,182.00</b>			
<b>Net Income (Loss)</b>			<b>361,646.00</b>							

October 4, 2022

Thomas Howell Ferguson P.A.  
2615 Centennial Boulevard, Suite 200  
Tallahassee, Florida 32308

This representation letter is provided in connection with your audit of the financial statements of WorkNet Pinellas, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2021 and 2020; the related statement of changes in net assets available for benefits for the year then ended December 31, 2021; and the related notes to the financial statements.

We elected to have the audit of the plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. We acknowledge that the audit did not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier, that is regulated, supervised and subject to periodically examination by a state or federal agency, a qualified institution, that prepared and certified the investment information in accordance with 29 CFR 2520.103-5 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. We have determined that an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances. We have also determined that the investment information is prepared and certified by a qualified institution as described by 29 CFR 2520.103-8, that the certification meets the requirements in 29 CFR 2520.103-5 and that the certified information is appropriately measured, presented and disclosed in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

The purpose of an ERISA Section 103(a)(3)(C) audit is to express an opinion on whether the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with U.S. GAAP and that the assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the certified investment information.

We confirm, to the best of our knowledge and belief, that as of October 4, 2022:

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated April 11, 2022, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.

2. We acknowledge our responsibility for administering the plan and determining the plan's transaction that are presented and disclosed in the ERISA plan financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
6. We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or other third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represented our best estimate of fair value as of the measurement date in accordance with the requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurement. In addition, our disclosures related to fair value measurements are consistent with the objectives outlines in FASB ASC 820.
7. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. Transactions with parties in interest, as defined in Section 3(14) of ERISA and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
9. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. We have no intention to terminate the Plan.
12. We have properly reported and disclosed amendments to the Plan instrument, if any.

13. With respect to financial statement preparation services performed in the course of the audit:
  - a. We have made all management decisions and performed all management functions;
  - b. We have assigned an appropriate individual to oversee the services who possesses suitable skills, knowledge, and/or expertise;
  - c. We have evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
  - d. We have accepted responsibility for the results of the services; and
  - e. We have accepted responsibility for all significant judgments and decisions that were made.
14. We have no knowledge of any uncorrected misstatements in the financial statements.

#### **Supplementary Information**

15. We acknowledge our responsibility for the presentation of the ERISA-required supplemental schedule in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. In this regard:
  - a. We believe such schedule, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
  - b. The methods of measurement or presentation have not changed from those used in the prior period.
  - c. We will only present the ERISA-required supplemental schedule together with the audited financial statements and auditor's report thereon and will not separate the ERISA-required supplemental schedule from the audited financial statements and auditor's report thereon in any document that contains such information.

#### **Information Provided**

16. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit;

- c. Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence;
  - d. The currently effective version of the Plan document, including the plan document and adoption agreement, the trust agreement or insurance contracts, and all related amendments. The Plan was most recently amended on February 01, 2019;
  - e. A draft of the Form 5500 that is substantially complete;
  - f. All correspondence, filings, reports and determinations with the Internal Revenue Service (IRS) and the DOL relating to the Plan's compliance with ERISA and the maintenance of its tax-exempt status;
  - g. All Plan financial records and related data. In that regard, the payroll information we provided you covered all employees that were eligible to participate in the Plan; and
  - h. All minutes of the meetings of the Plan's Board of Directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.
17. All transactions have been recorded in the accounting records and are reflected in the financial statements.
18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
19. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan involving:
- a. Management.
  - b. Employees who have significant roles in internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
20. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators or others.
21. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and neither we nor the Plan Sponsor, or others acting on behalf of the Plan, have consulted a lawyer concerning litigation and claims or other matters affecting the Plan.



22. We have disclosed to you the identity of all the Plan's related parties and parties in interest and all the related-party and party-in-interest relationships and transactions of which we are aware.
23. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Plan's ability to record, process, summarize and report financial data.
24. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
25. The Plan or trust has satisfactory title to all owned assets that are recorded at fair value, and all liens, encumbrances or security interests have been properly disclosed.
26. Financial instruments with off-balance-sheet risk have been properly disclosed.
27. Concentrations of credit risk have been properly disclosed.
28. We have answered your questions about the Plan's tax compliance to the best of our knowledge and belief.
29. There have been no communications, whether written or oral, from regulatory agencies concerning noncompliance with, or deficiencies in the operation of the Plan.
30. We have complied with (a) all aspects of debt and other contractual agreements, including provisions of the Plan, that would have a material effect on the financial statements in the event of noncompliance, (b) the fidelity bonding requirements of ERISA, (c) all participant eligibility and coverage requirements of the Plan, ERISA and the Internal Revenue Code (IRC), and (d) the filing requirements of appropriate agencies.
31. We have complied with the DOL's regulations concerning the timely remittance of participants' contributions to trusts containing assets for the Plan.
32. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations.
33. The Plan has adopted a non-standardized form of a prototype plan sponsored by ADP, LLC. The prototype plan provider has received an opinion letter from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.
34. We have reviewed the complementary user entity control considerations of the Service Organization Controls (SOC 1) Report for John Hancock dated March 25, 2022 for the period ended December 31, 2021, and we believe all applicable controls are properly designed and implemented and operating effectively.

35. There are no:
- a. Non-exempt (prohibited) party-in-interest transactions that were not disclosed in the financial statements or supplemental schedule.
  - b. Notes receivable from participants or other receivables or investments in default or considered to be uncollectible that were not disclosed in the financial statements or supplemental schedule.
  - c. Reportable transactions that were not disclosed in the supplemental schedule.
36. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.



Steven J. Meier, CPA  
Interim Chief Executive Officer and  
Chief Financial Officer





## **ACTION ITEM 3**

### **Annual Financial Audit**

### **For the Fiscal Year Ended June 30, 2022**

#### **INFORMATION**

The Audit Committee approved Thomas Howell Ferguson P.A to perform the financial statement audit of the June 30, 2022, financial statements at its May 6, 2022, meeting and the Board followed up with their approval at the May 26, 2022, meeting.

The audit firm of Thomas Howell Ferguson P.A has completed the annual financial audit for WorkNet Pinellas, Inc. for the fiscal year ended June 30, 2022. Enclosed is a copy of the Financial Statements and the *Auditor's Communications with Those Charged with Governance*.

#### **RECOMMENDATION**

Approval of the Annual Financial Audit for the fiscal year ended June 30, 2022.

Financial Statements  
and Other Financial Information

**WorkNet Pinellas, Inc.**

*Years ended June 30, 2022 and 2021  
with Report of Independent Auditors*

WorkNet Pinellas, Inc.  
Financial Statements  
and Other Financial Information  
Years ended June 30, 2022 and 2021

**Contents**

<b>Report of Independent Auditors .....</b>	<b>1</b>
<b>Financial Statements</b>	
Statements of Financial Position .....	4
Statements of Activities and Changes in Net Assets .....	5
Statements of Functional Expenses .....	6
Statements of Cash Flows .....	7
Notes to Financial Statements .....	8
<b>Other Reports and Supplementary Information</b>	
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	19
Report of Independent Auditors on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	21
Schedule of Expenditures of Federal Awards .....	24
Schedule of Findings and Questioned Costs .....	25

## Report of Independent Auditors

Board of Directors  
WorkNet Pinellas, Inc.

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of WorkNet Pinellas, Inc. (the Organization) which comprise the statements of financial position as of June 30, 2022 and 2021, the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of WorkNet Pinellas, Inc., as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Page Two

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Page Three

***Report on Summarized Comparative Information***

We have previously audited WorkNet Pinellas, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 14, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Organization's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the schedule of findings and questioned costs relating to federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated NEED DATE on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Organization's internal control over financial reporting and compliance.

Tampa, Florida  
NEED DATE



WorkNet Pinellas, Inc.

DRAFT  
For internal use and discussion  
purposes only.  
Not for outside distribution.

Statements of Financial Position

	<b>June 30,</b>	
	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 1,430,010	\$ 3,672,924
Accounts receivable	3,025	32,591
Grants receivable	366,644	100,846
Prepaid expenses	49,373	75,016
Total current assets	1,849,052	3,881,377
Noncurrent assets:		
Restricted cash	137,238	206,830
Property and equipment, net	8,854	31,623
Total noncurrent assets	146,092	238,453
Total assets	\$ 1,995,144	\$ 4,119,830
<b>Liabilities and net assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 633,551	\$ 822,856
Unearned grant revenue	137,014	138,424
Total current liabilities	770,565	961,280
Net assets without donor restrictions	1,224,579	3,158,550
Total liabilities and net assets	\$ 1,995,144	\$ 4,119,830

*See accompanying notes.*

WorkNet Pinellas, Inc.

DRAFT  
For internal use and discussion  
purposes only.  
Not for outside distribution.

Statements of Activities and Changes in Net Assets

	<b>Years ended June 30,</b>	
	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Revenues and support:</b>		
Grants:		
Federal	\$ 7,501,208	\$ 8,075,590
Local	-	227,372
Other revenue	<u>88,340</u>	<u>118,778</u>
Total revenues and support	<u>7,589,548</u>	<u>8,421,740</u>
<b>Expenses:</b>		
Program services:		
Workforce Innovation and Opportunity Act	3,399,739	3,699,063
Employment Services Programs	837,480	1,022,184
Supplemental Nutrition and Assistance	237,468	302,260
Trade Adjustment Assistance	38,137	111,512
Welfare Transition	1,910,396	1,793,139
Youthbuild	177,883	219,205
Other	<u>487</u>	<u>227,372</u>
Total program services	<u>6,601,590</u>	<u>7,374,735</u>
Supporting Services:		
General and administrative	<u>2,929,701</u>	<u>994,761</u>
Total expenses	<u>9,531,291</u>	<u>8,369,496</u>
Interest income	7,772	14,090
Change in net assets	<u>(1,933,971)</u>	<u>66,334</u>
Net assets at beginning of year	<u>3,158,550</u>	<u>3,092,216</u>
Net assets at end of year	<u>\$ 1,224,579</u>	<u>\$ 3,158,550</u>

See accompanying notes.

WorkNet Pinellas, Inc.  
Statements of Functional Expenses

DRAFT  
For internal use and discussion  
purposes only.  
Not for outside distribution.

	Years ended June 30, 2022			2021
	Program services	General and administrative	Total	Total
Salaries	\$ 2,071,606	\$ 486,759	\$ 2,558,365	\$ 2,740,401
Retirement	113,989	17,567	131,556	146,695
Payroll taxes and fringe	705,784	93,307	799,091	913,027
Staff training and education	42,600	5,846	48,446	11,435
Accounting and professional	89,780	238,591	328,371	162,281
Lobbying	-	35,245	35,245	15,270
Community outreach	36,786	292	37,078	16,745
License, dues, and other fees	24,254	6,551	30,805	30,407
Communications	83,285	8,461	91,746	95,528
Office expenses	161,099	15,647	176,746	355,402
Occupancy	337,424	39,617	377,041	375,498
Travel	16,535	3,749	20,284	3,499
Meetings and conferences	5,855	1,825	7,680	4,651
Other expense	748	9,852	10,600	22,949
Contract labor	554,547	45,317	599,864	503,049
Insurance	74,067	29,255	103,322	67,662
Service provider contracts	452,305	-	452,305	516,154
Customer training	1,826,311	10,676	1,836,987	2,362,825
Interest expense	-	-	-	-
Disallowed expenses	-	1,862,990	1,862,990	341
Depreciation and amortization	4,615	18,154	22,769	25,677
	\$ 6,601,590	\$ 2,929,701	\$ 9,531,291	\$ 8,369,496

See accompanying notes.

WorkNet Pinellas, Inc.  
Statements of Cash Flows

DRAFT  
For internal use and discussion  
purposes only.  
Not for outside distribution.

	<b>Years ended June 30,</b>	
	<b>2022</b>	<b>2021</b>
<b>Operating activities</b>		
Change in net assets	\$ (1,933,971)	\$ 66,334
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	22,769	25,677
Changes in operating assets and liabilities:		
Accounts receivable	29,566	13,872
Grants receivable	(265,798)	306,008
Prepaid expenses	25,643	70,179
Accounts payable and accrued liabilities	(189,305)	(309,614)
Deferred grant revenue	(1,410)	68,987
Net cash (used in) provided by operating activities	(2,312,506)	241,443
Net (decrease) increase in cash and cash equivalents	(2,312,506)	241,443
Cash and cash equivalents at beginning of year	3,879,754	3,638,311
Cash and cash equivalents at end of year	\$ 1,567,248	\$ 3,879,754
<b>Cash and cash equivalents consists of the following:</b>		
Cash and cash equivalents	\$ 1,430,010	\$ 3,672,924
Restricted cash	137,238	206,830
	\$ 1,567,248	\$ 3,879,754

*See accompanying notes.*

## Notes to Financial Statements

Years ended June 30, 2022 and 2021

**1. Nature of Operations and Significant Accounting Policies**

WorkNet Pinellas, Inc. is a not-for-profit corporation that was established on March 2, 2001, under the provisions of the Florida Corporations Not-For-Profit Law set forth in Chapter 617 of the Florida Statutes. The Organization was created in accordance with the Florida Workforce Innovation Act of 2000 to serve as the administrative entity for programs of the Local Workforce Development Board in Pinellas County. This public-private partnership supports and promotes economic growth through workforce development. The Local Workforce Development Board (the Board) consists of representatives of education, labor, economic development, organizations identified as one stop partners, and other individuals as appointed by the Pinellas County Board of County Commissioners (the County). Effective February 10, 2014 and July 7, 2014, WorkNet Pinellas, Inc. (the Organization) began doing business as CareerSource Pinellas. The CareerSource Pinellas rebranding was in coordination with Florida's Workforce System to have a unified brand state-wide. The Board is one of twenty-four Local Workforce Development Boards in the State of Florida providing for the development, planning, monitoring and administration of the following grants and programs:

- Temporary Assistance for Needy Families
- Wagner Peyser
- Disabled Veterans Outreach Program
- Local Veterans Employment Representative Program
- Workforce Innovation and Opportunity Act (WIOA) - Adult, Youth, and Dislocated Worker
- National Emergency Grants
- Reemployment Services and Eligibility Assessment
- Unemployment Insurance
- Trade Adjustment Assistance
- Youthbuild
- Supplemental Nutrition Assistance Programs

Support and revenue are obtained primarily from federal grants. The Board is responsible for developing and implementing an area plan and subgranting funds to direct providers of services.

**Basis of Accounting**

The Organization uses the accrual basis of accounting. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The significant accounting policies are described below.

## Notes to Financial Statements

**1. Nature of Operations and Significant Accounting Policies (continued)****Basis of Presentation**

The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. The accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) *Audit and Accounting Guide for Not-for-Profit Organizations* (the Guide). (ASC) 958-205 was effective January 1, 2018.

**Contributions and Restricted Net Assets**

Unconditional contributions are recognized when received and recorded as net assets without donor restrictions or with donor restrictions, depending on the existence and/or nature of the donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as assets without donor restriction upon acquisition of the assets and the assets are placed in service.

The Organization historically does not receive contributions from donors. Primarily all of its funding is through grants, which must be expended on specified programs or activities. Cost reimbursement grants are recorded as revenue when the related expenses have been incurred. Other grants are recorded as support and revenue when earned. As of June 30, 2022 and 2021, all net assets of the Organization were without donor-imposed restrictions.

## Notes to Financial Statements

**1. Nature of Operations and Significant Accounting Policies (continued)****Donated Services**

The Organization records donated services as revenues if either; (a) they create or enhance nonfinancial assets; or (b) they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. There were no donated services recorded during the years ended June 30, 2022 or 2021.

**Fair Value Measurements**

The Organization applies the provisions of Financial Accounting Standards Boards (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, for fair value measurements of financial assets and liabilities that are recognized at fair value in the financial statements on a recurring basis. Topic 820 defines fair value as the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 established a three-tier hierarchy to maximize the use of observable market data and minimize the use of unobservable inputs, and to establish classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumption about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

At June 30, 2022 and 2021, the Organization had no assets or liabilities subject to disclosure of fair value measurements related to the valuation levels hierarchy per Financial Accounting Standards Board Statement No. 157.

**Measure of Operations**

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities for the years ended June 30, 2022 and 2021.

## Notes to Financial Statements

**1. Nature of Operations and Significant Accounting Policies (continued)****Cash and Cash Equivalents**

Cash consists of amounts on hand and amounts in demand deposits with financial institutions. Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor. Bank deposits at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

For purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash.

Cash designated to fund accrued paid time off is classified as restricted cash in the accompanying statement of financial position.

**Accounts Receivable**

Accounts receivable represents amounts due from employer services agreement, service provider contract, insurance reimbursements, refunds and other miscellaneous customers. Based on historical collections, management believes all receivables are fully collectible.

**Property and Equipment**

Property and equipment are recorded at cost, if purchased, or at estimated fair value at date of receipt if acquired by gift. Depreciation is recognized over the estimated useful lives of the assets of 3 to 7 years for equipment and vehicles; 5 years for leasehold improvements, and 15 years for building improvements using the straight-line method. All expenditures of property and equipment less than \$5,000 are expensed when purchased.

In the event of disposal of property and equipment acquired through expenditures of federal funds, the Organization may be required to return the property and equipment to the funding source or obtain its approval prior to disposal of the property and equipment. Additionally, the proceeds from any disposal of property and equipment may be required to be refunded to the respective funding source.

**Accrued Leave**

The Organization's employees are entitled to personal time off (PTO) which combines time off for personal, vacation, and sick leave. PTO is based on length of employment and other factors. PTO is accrued when earned. At June 30, 2022 and 2021, PTO of \$152,436 and \$210,722, respectively, is included as a component of accounts payable and accrued expenses in the statements of financial position.



## Notes to Financial Statements

**1. Nature of Operations and Significant Accounting Policies (continued)****Retirement Plan**

The provision for pension costs is recorded on an annual basis. Pension costs are funded as they accrue.

**Income Taxes**

The Organization is a not-for-profit corporation under the laws of the state of Florida and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Code provides for taxation of unrelated business income under certain circumstances. The Organization believes that it has no liability for taxes with respect to unrelated business income. However, such status is subject to final determination upon examination of the related income tax returns by the appropriate taxing authorities.

The Organization follows Accounting Standards Codification Topic 740, *Income Taxes* (ASC 740). A component of this standard prescribes a recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than not to be sustained upon examination by taxing authorities. The Organization's policy is to recognize interest and penalties associated with tax positions under this standard as a component of tax expense, and none were recognized since there was no material impact of the application of this standard for the year ended June 30, 2022. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, Return of Organization Exempt from Income Tax, with the Internal Revenue Service. With few exceptions, the Organization is no longer subject to examinations by major tax jurisdictions for years ended June 30, 2019, and prior.

**Revenue Recognition**

Revenues and the related expenses of cost-reimbursement grant programs are recognized as allowable costs incurred (when the performance obligation has been met). Federal grant advances are classified as unearned revenue until expended for the intended purpose. Grants receivable relates to support earned but not yet received from federal sources.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

## Notes to Financial Statements

**1. Nature of Operations and Significant Accounting Policies (continued)****Functional Allocation of Expenses**

The cost of providing the Organization's various programs and other supporting services have been summarized on a functional basis in the statement of activities. Direct expenses are charged directly to the related program. Certain costs which are directly shared have been allocated to programs based upon the relative benefits received. Expenses that are not directly identifiable with a specific program are allocated as indirect costs to benefiting programs based upon the rate approved by the U.S. Department of Labor. When it is impractical to directly allocate expenses, costs may be charged to a cost pool and then distributed to the ultimate benefitting cost center through the application of an appropriate allocation method. Employees document their work activities through personnel activity reports. The data is compiled each pay period and is used in allocating costs by full-time employees. This data is also used in allocating costs for all cost pools.

**Subsequent Events**

The Organization has evaluated subsequent events through NEED DATE, the date the financial statements were available to be issued. During the period from June 30, 2022 to NEED DATE, the Organization did not have any material recognizable subsequent events.

**Reclassification**

Certain prior year amounts have been reclassified to conform to the current year presentation.

**2. Available Resources and Liquidity**

The Organization manages its liquid assets in accordance with regular budgeting processes developed through the coordinated efforts of management and the Board of Directors. Reporting by management to those charged with governance ensures the results from operating activities are monitored closely.

The table below presents financial assets available for general expenditures within one year:

	<b>June 30,</b>	
	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,430,010	\$ 3,672,924
Accounts receivable	3,025	32,591
Grants receivable	<u>366,644</u>	<u>100,846</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,799,679</u>	<u>\$ 3,806,361</u>

## Notes to Financial Statements

**3. Grants Receivable**

Grants receivable is comprised of the following:

	June 30,	
	<u>2022</u>	<u>2021</u>
Federal awards:		
U.S. Department of Health and Human Services		
Temporary Assistance to Needy Families	\$ 164,277	\$ 15,815
U.S. Department of Agriculture		
Supplemental Nutrition Assistance Program	9,444	5,981
U.S. Department of Labor		
Wagner Peyser		18,683
Disabled Veterans Outreach Program	311	3,758
Workforce Innovation and Opportunity Act (WIOA)		
COVID Dislocated Worker	-	22,634
WIOA Youth	164,024	2,702
WIOA Dislocated Worker	-	2,870
WIOA Apprenticeship Navigator	-	2,357
WIOA Soft Skills	-	6,446
Trade Adjustment Assistance	3,852	735
Recovery Navigator Project	7,031	-
Reemployment Services and Eligibility Assessment	5,786	4,437
Youthbuild	11,919	14,428
	<u>\$ 366,644</u>	<u>\$ 100,846</u>

**4. Property and Equipment**

Property and equipment consists of the following:

	June 30,	
	<u>2022</u>	<u>2021</u>
Equipment	\$ 130,698	\$ 130,698
Leasehold improvements	67,859	67,859
Vehicles	47,403	47,403
Total depreciable property and equipment	245,960	245,960
Less: accumulated depreciation	237,106	214,337
Total property and equipment, net	<u>\$ 8,854</u>	<u>\$ 31,623</u>

Depreciation expense was approximately \$22,800 and \$25,700 for 2022 and 2021, respectively.

## Notes to Financial Statements

**5. Unearned Grant Revenue**

Unearned grant revenue is comprised of the following grant awards:

	<b>June 30,</b>	
	<b>2022</b>	<b>2021</b>
	<u>          </u>	<u>          </u>
Federal Awards:		
U.S. Department of Labor		
Wagner Peyser	\$ 37,158	\$ -
WIOA Adult	92,311	-
WIOA Apprenticeship Expansion	-	4,296
WIOA Dislocated Worker	-	129,931
Local Veterans Employment Representative	725	160
Rapid Response	6,820	-
Trade Adjustment Assistance	-	4,037
	<u>\$ 137,014</u>	<u>\$ 138,424</u>

The following table provides significant changes in unearned revenue:

	<b>June 30,</b>	
	<b>2022</b>	<b>2021</b>
	<u>          </u>	<u>          </u>
Unearned revenue, beginning of year	\$ 138,424	\$ 69,437
Net grant revenue (recognized) deferred	<u>(1,410)</u>	<u>68,987</u>
Unearned revenue, end of year	<u>\$ 137,014</u>	<u>\$ 138,424</u>

**6. Operating Leases**

The Organization leases facilities (workforce program offices and administrative office) and equipment (copiers and other office equipment) under cancelable and non-cancelable lease agreements. Pursuant to the original lease documents, the terms of the cancelable lease shall remain ongoing until cancelled by either party. The lessor or lessee shall have the right to terminate for any reason, without penalty, with one hundred eighty (180) days written notice.

Facility lease payments totaled \$254,856 net of sublease income for the year ending June 30, 2022. Equipment lease payments totaled \$36,829 for the year ending June 30, 2022. Minimum future lease payments under non-cancelable facility and equipment leases having remaining terms in excess of one year are as follows:

<b>Year ended</b>	
<b><u>June 30,</u></b>	
2023	\$ 162,100
2024	124,031
2025	124,031
2026	<u>93,023</u>
	<u>\$ 503,185</u>

## Notes to Financial Statements

**7. Employees Pension Plan***Retirement Plan*

The Organization provides a 401(k) Plan (the Plan). The Plan may provide two types of employer contributions, a non-elective contribution (NEC) and a matching contribution to eligible participants. The NEC is provided to all eligible employees regardless if the employee contributes to the Plan and equals 5% of the employee's eligible earnings. The matching contribution is only provided to those employees who elect to contribute to the Plan. During 2022 and 2021, the Organization elected to provide the NEC but not the matching contributions. Employer contributions were \$131,556 and \$146,695 for the years ended June 30, 2022 and 2021, respectively.

*Benefit Stipend*

The Organization provides regular full-time employees with a benefit stipend that allows employees to purchase approved company offered health and welfare benefits of their choice. For 2021-2022, the Board approved stipend was \$12,580 per employee per year. The stipend totaled approximately \$498,589 and \$598,815 for the years ended June 30, 2022 and 2021, respectively.

**8. Reconciliation of Schedule of Expenditures of Federal Awards Programs and the Statement of Activities to SERA**

As required, the Organization regularly reconciles its financial records to the Subrecipient Enterprise Resource Application (SERA) which is maintained by the Florida Department of Economic Opportunity. As of June 30, 2022, no discrepancies were noted. Amounts expended on the Schedule of Expenditures of Federal Awards and revenues and expenses on the statement of activities were determined in accordance with the accrual basis of accounting.

	<u>2022</u>	<u>2021</u>
Total federal expenditures/grant revenue	\$ 7,501,208	\$ 8,304,252
Funds received directly from funding sources not reported in SERA		
Youthbuild	(201,170)	(251,895)
Coronavirus Relief Fund	<u>-</u>	<u>(227,372)</u>
Total federal expenditures/grant revenue reported in SERA	<u>\$ 7,300,038</u>	<u>\$ 7,824,985</u>

## Notes to Financial Statements

**9. Grants**

Costs charged to federal programs under cost-reimbursement grants are subject to government regulatory audits. Therefore, all such costs are subject to adjustment. Management believes that adjustments, if any, would not have a significant effect on the financial statements. The Organization receives a substantial amount of its support from federal agencies through various grants. Any significant reduction in the level of this support could have an effect on the Organization's programs.

**10. Commitments and Contingencies**

On May 15, 2019, the U.S. Department of Labor, Employment and Training Administration (ETA) issued its report on the "Compliance Review of CareerSource Tampa Bay and CareerSource Pinellas". In this report, the ETA documented seventeen findings regarding grant administration of Department of Labor Funds by the Florida Department of Economic Opportunity, CareerSource Tampa Bay and the Organization during the period July 1, 2013 through June 30, 2018. Included in these findings were questioned costs of \$9,753,924 in WIOA funded on the job training payments, \$5,449,113 in supportive services cards issued to WIOA participants, \$2,031,866 in Business Service Staff incentives and \$408,487 in salary related payments. Of this total of \$17,643,410, approximately \$5,557,469 related to funds administered by the Organization.

The Florida Department of Economic Opportunity, the direct recipient of the U.S. Department of Labor funds, in cooperation with the two CareerSource agencies formally responded to the findings on June 28, 2019 and subsequently requested technical assistance from ETA to fully address and resolve the findings. The Organization identified approximately \$2.55 million in unrestricted funds that could be utilized to repay any final disallowed costs. Of the \$2.55 million, the Department of Labor determined the Organization owed \$1,862,990 to be repaid to the Department of Labor. The Organization repaid the full amount in April 12, 2022 and is currently evaluating if a portion of the repayment can be recovered through business insurance.

In 2021, the Florida House of Representatives passed the Reimagining Education and Career Help Act (REACH Act) to "address the evolving needs of Florida's economy by increasing the level of collaboration and cooperation among state businesses and education communities while improving training within and equity and access to a more integrated workforce and education system for all Floridians. Among its requirements, the REACH Act charges the State with reducing the number of local workforce development boards 'based on population size and commuting patterns.'" In response to the REACH act, the State hired Ernst & Young to perform a review of the 24 Florida workforce boards and make a recommendation on how to best align/consolidate the workforce boards. This review, which is expected to conclude in 2023, could result in the recommendation to consolidate workforce boards in such a way that the Organization could be merged with other WorkForce Boards.

Notes to Financial Statements

**11. Related Party Transactions**

In accordance with applicable regulations, the Organization's Board of Directors includes representatives of private and public sector industries. During the years ended June 30, 2022 and 2021, the Organization entered into contracts with certain private and public sector industries, with which board members are associated for the lease of premises and purpose of providing services to participants. Total payments for rent and providing services to participants during the years ended June 30, 2022 and 2021, were approximately \$558,000 and \$797,000, respectively, and accounts payable at June 30, 2022 and 2021, were approximately \$6,000 and \$25,000, respectively.

## Other Reports and Supplementary Information



Report of Independent Auditors on Internal Control Over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Board of Directors  
WorkNet Pinellas, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of WorkNet Pinellas, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated AUDIT REPORT DATE.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001.

Page Two

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Tampa, Florida  
NEED DATE

## Report of Independent Auditors on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors  
WorkNet Pinellas, Inc.

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited WorkNet Pinellas, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Page Two

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

Page Three

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we did identify a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Tampa, Florida  
NEED DATE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

Federal / State Agency, Pass Through entity, Federal Program	CFDA No.	Pass-Through Entity Award Number, Contract/Grant No.	Expenditures	Transfers to subrecipients
<b>FEDERAL AWARDS</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed through State of Florida, Department of Economic Opportunity:				
Temporary Assistance for Needy Families	93.558	WTS21, WTS22	\$ 2,205,785	\$ 16,889
<b>Total U.S. Department of Health and Human Services</b>			<u>2,205,785</u>	<u>16,889</u>
<b>U.S. Department of Labor</b>				
Passed through State of Florida, Department of Economic Opportunity:				
Employment Service Cluster				
Wagner Peyser	17.207	WPA21, WPA22, WPB21	687,716	14,473
Disabled Veterans Outreach Program	17.801	DVP21, DVP22	101,852	3,800
Local Veterans Employment Representative Program	17.801	LVR21, LVR22	25,997	682
Subtotal Employment Service Cluster			<u>815,565</u>	<u>18,955</u>
Workforce Innovation and Opportunity Act (WIOA) Cluster				
WIOA - Adult	17.258	WIA21, WIA22, WIS20, WIS21	956,019	1,534
WIOA - Youth	17.259	WIY21, WIY22, WIS20, WIS21	999,609	410,302
WIOA - Dislocated Worker	17.278	WID21, WID22, WIS20, WIS21, WRS20, WIR22	1,419,477	2,796
Subtotal WIOA Cluster			<u>3,375,105</u>	<u>414,632</u>
National Emergency COVID 19	17.277	WNC20	299,251	-
Reemployment Services and Eligibility Assessment	17.225	UCR20, UCR21	280,438	1,029
Trade Adjustment Assistance	17.245	TAT19, TAT20, TAC19, TAC20	42,680	273
Subtotal Department of Labor Passed through Department of Economic Opportunity			<u>4,813,039</u>	<u>434,889</u>
Youthbuild	17.274	YB32978	201,170	-
Subtotal Direct U.S. Department of Labor			<u>201,170</u>	<u>-</u>
<b>Total U.S. Department of Labor</b>			<u>5,014,209</u>	<u>434,889</u>
<b>U.S. Department of Agriculture</b>				
Passed through State of Florida, Department of Economic Opportunity:				
Supplemental Nutrition Assistance Program	10.561	FSH21, FSH22	281,214	527
<b>Total U.S. Department of Agriculture</b>			<u>281,214</u>	<u>527</u>
<b>Total expenditures of Federal Awards</b>			<u>\$ 7,501,208</u>	<u>\$ 452,305</u>

**Note 1** - This Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal awards of WorkNet Pinellas, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**Note 2** - Expenditures reported on this Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3** - The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

See report of independent auditors.

Schedule of Findings and Questioned Costs Relating to Federal Awards

Year ended June 30, 2022

**Section I -- Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

**Federal Awards**

Type of auditor's report issued on compliance for major federal programs?	Unmodified
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	No
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
17.258, 17.259, 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low risk auditee?	Yes

**Section II -- Financial Statement Findings**

We noted no matters involving internal control over financial reporting and its operation that we considered to be material weaknesses, significant deficiencies and/or control deficiencies required to be reported in accordance with *Government Auditing Standards*.

**Section III -- Federal Award Findings and Questioned Costs**

**2022-001 Internal Controls Over Compliance - Eligibility**

*Criteria:* The Workforce Innovation & Opportunity Act (WIOA) requires that "training services be limited to individuals who are unable to obtain other grant assistance for such services, including Federal Pell Grants."

*Condition:* The test of the Organization's controls over compliance with eligibility compliance requirements resulted in one of 25 samples for which controls were not documented and as such could not be determined to be in place.

*Questioned Costs:* N/A

*Effect:* The Organization's risk for approving ineligible funding for individual assistance is increased.

*Cause:* The process for determining eligibility includes maintaining support for each compliance requirement for the applicant.

*Recommendation:* The Organization should implement review procedures to ensure that proper support is maintained to support the applicant's eligibility.

*See report of independent auditors.*

To the Board of Directors  
WorkNet Pinellas, Inc.

We are pleased to present this report related to our audit of the financial statements of WorkNet Pinellas, Inc. (the Organization) as of and for the year ended June 30, 2022. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Organization’s financial reporting process.

Generally accepted auditing standards (AU-C 260, *The Auditor’s Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

<u>Area</u>	<u>Comments</u>
<b>Our Responsibilities With Regard to the Financial Statement Audit</b>	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated April 12, 2022. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	We discussed with members of the Board of Directors and the Organization’s management various matters about which generally accepted auditing standards require communication. These include matters concerning two-way communication, our independence, the audit planning process, the concept of materiality in planning and executing the audit, identified significant risks, our approach to internal control relevant to the audit, and the timing of the audit.
<b>Accounting Policies and Practices</b>	<b>Adoption of, or Change in, Accounting Policies</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The Organization did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.



Page Two

<b>Area</b>	<b>Comments</b>
<b>Accounting Policies and Practices (continued)</b>	<b>Significant Accounting Policies</b> We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.  <b>Significant or Unusual Transactions</b> We did not identify any significant unusual transactions.
<b>Management's Judgments and Accounting Estimates</b>	Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. Management has informed us that they used all the relevant facts available to them at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit. Significant accounting estimates reflected in the Organization's June 30, 2022 financial statements: <ul style="list-style-type: none"><li>• Allocation of certain direct and indirect costs to functional programs.</li></ul> The Board of Directors may wish to monitor throughout the year the process used to determine and record these accounting estimates.
<b>Audit Adjustments</b>	There were no audit adjustments that were brought to the attention of management as a result of audit procedures.
<b>Uncorrected Misstatements</b>	There were no uncorrected misstatements that management determined to be immaterial.

<b>Area</b>	<b>Comments</b>
<b>Other Information Included in Annual Reports</b>	<p>Our responsibility for other information included in annual reports is to read the information and consider whether its content or the manner of its presentation is materially inconsistent with the financial information covered by our auditor's report, whether it contains a material misstatement of fact or whether the other information is otherwise misleading. We read the Organization's supplementary information. We did not identify material inconsistencies with the audited financial statements.</p>
<b>Observations About the Audit Process</b>	<p><b>Disagreements With Management</b></p> <p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.</p> <p><b>Consultations With Other Accountants</b></p> <p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p> <p><b>Significant Issues Discussed With Management</b></p> <p>No significant issues arising from the audit were discussed or the subject of correspondence with management.</p> <p><b>Significant Difficulties Encountered in Performing the Audit</b></p> <p>We did not encounter any significant difficulties in dealing with management during the audit. We received full cooperation and appreciate the assistance provided by the Organization's financial and accounting personnel.</p>

Page Four

Area	Comments
<p><b>Observations About the Audit Process (continued)</b></p>	<p><b>Difficult or Contentious Matters That Required Consultation</b></p> <p>We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.</p>
<p><b>Internal Control Matters</b></p>	<p>We did not identify any such matters requiring communication to the Board of Directors during our audit of the financial statements</p>
<p><b>Letter(s) Communicating Significant Deficiencies and Material Weaknesses in Internal Control Over Financial Reporting</b></p>	<p>We have separately communicated any significant deficiencies and material weaknesses in internal control over financial reporting identified during our audit of the financial statements and major awards, as required by <i>Government Auditing Standards</i> and <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> at 2 CFR 200 (Uniform Guidance). This communication is included in the Other Reports section of the financial statements.</p>
<p><b>Significant Written Communications Between Management and Our Firm</b></p>	<p>See <b>Exhibit A</b> for a copy of the representation letter provided to us by the Organization’s management.</p>

This report is intended solely for the information and use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this letter. We appreciate the opportunity to continue to be of service to WorkNet Pinellas, Inc.

Tampa, Florida  
NEED DATE



## **ACTION ITEM 4**

### **Compensation Review Results**

At the 04/07/2022 Compensation Committee Meeting, a proposal to conduct a compensation review was approved and later brought before the Board of Directors for a vote. Compensation Resources' proposal was approved at the 05/26/2022 Board of Directors Meeting.

The compensation review was conducted, and the report is included in this packet for your review and reference. Diana Neelman, with Compensation Resources, will be giving an overview of their findings and is available to answer any questions.

Based upon the results of the compensation review, it is recommended that pay ranges for all existing job classifications be increased by 4.7% from the previous compensation review performed in 2019, to ensure CareerSource Pinellas offers competitive salaries and compensation compared to the marketplace. Staff salaries will be evaluated in order to determine alignment with new pay ranges and salary increases may be approved up to 4.7% depending on the employee's hire date, any recent promotion, and the where the employee's current salary falls within the pay range. The total annual impact of every employee, excluding the Interim CEO, receiving a 4.7% increase would be approximately \$131,000. Any approved increases would be effective January 1, 2023 (50% of the year); thus, the maximum impact for 2022-2023 would be \$65,686. The Budget Modification I, that will be considered today by the Board for approval, includes \$55,458 for increased salaries due to Compensation Review. Since not all employees will receive the full 4.7% increase, staff feels that the Budget Modification that will be considered adequately covers any anticipated salary increases resulting from adjustments from the compensation review.

Paragraph 11 of the DEO funding agreement provides in part: "Funds provided by DEO may not be used to fund salary, bonus, or incentive of any employee in excess of Federal Executive Level II, regardless of funding source." The Office of Personnel Management released new salary levels for the Executive Pay Scale and effective January 2, 2022, the salary limitation for Executive Level II is \$203,700.

#### **RECOMMENDATION**

Approval to adopt Compensation Resources' proposal and increase employee pay ranges by 4.7%. Staff salaries will be evaluated to be in alignment with the updated pay ranges and salary increases may be approved up to 4.7%.



**2022 Staff Compensation Study  
Methodology Report  
Discussion Draft**

**October 18, 2022**



310 Route 17 North  
Upper Saddle River, NJ 07458  
(201) 934-0505

---

**Table of Contents**

---

Introduction and Purpose .....	1
Methodology.....	2
Attachment A: Included Positions .....	5
Attachment B: Survey List.....	6
Attachments C - E.....	Excel Workbook

---

**Introduction and Purpose**

---

EA Compensation Resources LLC (hereinafter "Compensation Resources") was engaged by CareerSource Pinellas (also referred to herein as the "Organization") to support its salary administration needs relative to compensation benchmarking and salary structure definition.

This report provides the details of our methodology for conducting the compensation study of benchmarked positions and for defining a salary structure for the Organization. These tools will support CareerSource Pinellas's ability to achieve an externally competitive, internally equitable, and easy to administer compensation program that will attract, retain, and motivate top talent.

*The information contained herein is provided for informational purposes and is not intended to provide legal, accounting, tax or investment advice and/or services.*

**Methodology**

Compensation Resources' market study of competitive compensation levels undertakes a systematic and consistent methodology that looks at several factors in order to provide the most applicable data for each job being evaluated. These factors include, but are not limited to, job content, organizational revenue and profile, industry, and geographic region (where applicable). The following identifies the steps undertaken during the analysis.

**General**

- Compensation Resources collected various documents and materials from CareerSource Pinellas relevant to this study, including but not limited to, information on the Organization, various documents related to the compensation of its staff, information pertaining to the duties and responsibilities of each position, and current financial information.
- Fact-finding interviews were conducted with the following organizational stakeholders, to form a baseline for this analysis:

**Table I  
List of Interviewed Participants**

<b>Name</b>	<b>Position</b>
Steven Meier	Interim Executive Director
Jay Burkey	Director of Human Resources
Mary Jo Schmick	Director of Policy and Compliance
Jack Geller, Esq.	Board Member; Past Chair
Barclay Harless	Board Member; Treasurer

**Market Study**

- Compensation Resources reviewed job descriptions provided by CareerSource Pinellas, in order to understand the duties, responsibilities, and complexity of each position, to be used as the baseline for extracting compensation data from the competitive marketplace. The complete list of positions which were evaluated in this study can be found in **Attachment A**.
- Compensation Resources undertook the evaluation of competitive compensation by utilizing published survey information. Position matches were based on the comparability of the job criteria provided in the job descriptions (duties, responsibilities, and reporting relationships) to published job summaries in the salary surveys.
- In order to further increase the comparability of the survey data to CareerSource Pinellas's positions, data was selected based on meeting one or more of the following criteria, which are influencers of compensation:



- **Industry:** Vocational/Job Training Services; Not-for-Profit
  - **Geographic location:** Clearwater, FL
  - **Revenue:** \$9,100,000
  - **Market positioning:** Market average, with a range between the 25th and 75th percentiles of the marketplace
- Data specific to Clearwater, FL was collected, where available. Where only national data was available, data was decreased by 3.0% to reflect the average geographic differential between the United States and Clearwater, FL.
  - Compensation Resources conducted a comprehensive competitive market analysis of comparable positions by utilizing multiple published surveys to obtain market data. A list of these surveys is included in **Attachment B**.
  - All published survey data was aged to October 1, 2022, using a 5.7% aging factor, which is the estimated merit increase percent for 2022 based on current competitive market conditions.<sup>1</sup> This date was selected to align with a one-year change over the effective date of the current salary ranges (September 23, 2021).
  - To determine the market value of Base Salary, Compensation Resources calculated the Mean, Median, Trimmed Mean, and Market Consensus of all published survey data points. The definitions of these measures of central tendency are as follows:
    - **Mean:** Simple average of the published survey data array.
    - **Median:** The middle number of the published survey data array.
    - **Trimmed Mean:** Average that eliminates the high and low data elements among the published survey data array.
    - **Market Consensus (MC):** The average of the Mean, Median, and Trimmed Mean; represents our best estimate of the market value (consensus) for the position.
  - A summary of the market study findings, along with the survey position matches, can be seen in **Attachment C** in the Excel workbook.

### ***Salary Structure Assessment***

- The existing salary structure is effective September 23, 2021. In order to assess the salary ranges against the current market findings, Compensation Resources increased the ranges by a factor of 4.7%, based on current market conditions (see **Attachment D**).<sup>2</sup>
- Based on the update to the salary structure, the Position-In-Range (PIR) was calculated for each benchmarked incumbent based on their current grade assignment. The PIR indicates the extent to which an incumbent's salary actually penetrates within the salary range. Therefore, the "within grade"

---

<sup>1</sup> Employment Cost Index, Bureau of Labor Statistics (BLS), June 2022.

<sup>2</sup> Salary structure movement percentages are typically 1.0% lower than merit increase percentages; see footnote 1 above.

range is shown as 0% to 100%. A negative PIR (e.g., -5.2%) indicates that an incumbent's salary is below the range minimum, while a PIR above 100% indicates that the incumbent's salary is above range maximum (see **Attachment E**).

- The following is the formula for Position-In-Range:

$$PIR = \left( \frac{\text{Current Salary} - \text{Range Minimum}}{\text{Range Maximum} - \text{Range Minimum}} \right)$$

- Utilizing the PIR, Bands were calculated to show the relative position of each incumbent in the salary range. Each Band is defined as follows:

**Table II  
Salary Structure Bands**

<b>Band</b>	<b>Definition</b>
<b>Below</b>	Incumbent's salary falls below the minimum of the grade (less than 0%).
<b>Low</b>	Incumbent's salary falls in approximately the first third or low band (PIR of 0%-29.9%) of the salary range. Typically represents new incumbents or those with lower experience levels.
<b>Middle</b>	Incumbent's salary falls in the middle portion of the salary range (PIR of 30%-69.9%). Typically represents the competitive market for the position.
<b>High</b>	Incumbent's salary falls in the upper third of the salary range (PIR of 70%-100%). May include long-service incumbents or those with high experience levels.
<b>Above</b>	Incumbent's salary is above the grade maximum (exceeds 100%). Typical arrangements call for salary freezing until the range is adjusted upward.

**Next Steps**

- CareerSource Pinellas should review the market findings and the recommended update to the existing salary structure, as well as to confirm the slotting of the benchmarked positions based on the market findings and internal equity.

---

**Attachment A: Included Positions**

---

105-1 - Lead  
AA - Administrative Assistant  
BSAE - Business Services Account Executive  
CC - Career Counselor  
CFO  
CORD - Coordinator  
DIR - Director  
DPN - Disability Program Navigator  
HRD - HR Director  
Instructor  
MIS LEAD - Lead, MIS  
SPE - Specialist  
SUP - Supervisor  
TECH - Technician

**Attachment B: Survey List**

Survey Title	Publisher	Effective Date
CompAnalyst	Salary.com Subscription Service	2022
Compensation Data Not-for-Profit National (January)	CompData Surveys	2022
Salary Assessor	Economic Research Institute (ERI)	2022
Not-For-Profit Compensation Survey	Total Compensation Solutions (TCS)	2021-2022
O*Net Online	U.S. Department of Labor	2022

Z:\0 NFP\CareerSource Pinellas\Staff Study\221013 CSP Methodology Report.docx ddn



**2022 CEO Compensation Study  
Report of Findings  
Discussion Draft**

**October 18, 2022**



310 Route 17 North  
Upper Saddle River, NJ 07458  
(201) 934-0505

---

**Table of Contents**

---

Introduction and Purpose .....	1
Organizational Profile .....	2
Methodology.....	3
Findings .....	6
Attachment A: Peer Listing .....	7
Attachment B: Published Survey Listing .....	8
Glossary.....	9

---

**Introduction and Purpose**

---

EA Compensation Resources LLC (hereinafter "Compensation Resources") was engaged by CareerSource Pinellas (also referred to herein as the "Organization") to conduct a competitive compensation study of the position of Chief Executive Officer ("CEO"), in order to evaluate the pay levels within the current competitive marketplace.

The following report provides the full methodology undertaken to conduct this study, along with the specific results of the competitive market assessment for the aforementioned position, covering the components of Base Salary, Total Cash Compensation (TCC), and the Total Compensation Package (TCP). Definitions of these components, as well as other key terms contained within this report, are included in the **Glossary**.

This report presents Compensation Resources' findings as a baseline for further examination by the Compensation Committee in defining an appropriate compensation package for an incoming incumbent.

*The information contained herein is provided for informational purposes and is not intended to provide legal, accounting, tax or investment advice and/or services. For further information or clarification, please contact:*

Diana D. Neelman, CCP, SHRM-CP  
Director  
EA Compensation Resources LLC  
310 Route 17 North  
Upper Saddle River, NJ 07458  
(201) 934-0505

---

**Organizational Profile<sup>1</sup>**

---

CareerSource Pinellas is a 501(c)(3) not-for-profit organization located in Clearwater, FL. The Organization describes itself as follows:

"The mission of CareerSource Pinellas is to build the talent pipeline for today and the future by providing easy access to workforce solutions.

CareerSource Pinellas develops and leads an effective, efficient and integrated business-driven workforce system, providing comprehensive and responsive services to the County's citizens and business community."

The Organization reports current revenue of approximately \$9 million.

---

<sup>1</sup> Information from the "About Us" section on CareerSource Pinellas' website and its most recent Form 990.



---

## Methodology

---

### *Overview of Intermediate Sanctions*

As a 501(c)(3) tax exempt organization, CareerSource Pinellas must comply with the Intermediate Sanctions regulations (IRC Section 4958) when establishing its Total Compensation Package (TCP) for executive positions. Therefore, compensation arrangements must be established as reasonable through adherence to the principles required by the "Rebuttable Presumption" provisions. This requires that three (3) conditions be met:

- "The compensation arrangement must be approved in advance by an authorized body of the applicable tax-exempt organization, which is composed of individuals who do not have a conflict of interest concerning the transaction;
- Prior to making its determination, the authorized body obtained and relied upon appropriate data as to comparability;
- The authorized body adequately and timely documented the basis for its determination concurrently with making that determination."<sup>2</sup>

### *General*

Compensation Resources' market analysis of competitive compensation levels undertakes a systematic and consistent methodology that looks at several factors in order to provide the most applicable data for the job being evaluated. These factors include, but are not limited to, job content, organizational revenue and profile, industry, and geographic region (where applicable). The following identifies the steps undertaken during the analysis.

- Compensation Resources collected various documents and materials from CareerSource Pinellas relevant to this study, including but not limited to, information on the Organization, information pertaining to the duties and responsibilities of the position, and current financial information.
- Fact-finding interviews were conducted in order to learn more about the Organization, to understand more about current compensation needs, and to form a baseline for peer research. The following individuals were interviewed during the process:
  - Jack Geller, Esq., Board Member and Past Chair
  - Barclay Harless, Board Member and Treasurer
  - Steven Meier, Interim CEO
- Compensation Resources undertook the evaluation of competitive compensation by utilizing, as appropriate, a combination of both peer data and published survey information, closely matched by job content, industry, organizational profile, revenue, and geography, where appropriate. We

---

<sup>2</sup> [www.irs.gov](http://www.irs.gov).

collected data from several data sets based on the potential for talent exchange, examined them individually and, subsequently, together with an appropriate weighting of data, calculated the Market Consensus for this position, as follows and described in more detail below:

**Table I**  
**Targeted Data Sets**

<b>Data Set</b>	<b>Market Comparison Description</b>
Form 990 Analysis	Peer organizations
Published Survey Data: Not-For-Profit and Government	Job training services; government; complement to direct labor market
Published Survey Data: For-Profit	Potential for talent exchange

**IRS Form 990 Analysis**

- Compensation Resources conducted research in order to identify a group of similarly-situated not-for-profit organizations, including other CareerSource offices in Florida and workforce development organizations in adjacent states, whose revenues fell within 0.5 to 2.0 times that of CareerSource Pinellas. The peer list was shared with CareerSource Pinellas (see **Attachment A**).
- Compensation data for the top executive position was extracted from each peer's public filing. Although Compensation Resources' methodology is to compare jobs against criteria contained in job descriptions and/or summaries, job summaries were not provided in the Form 990s statements. However, job matching was based on the assumption that job titles shown were indicative of the core duties performed by those incumbents, and that these duties were generally comparable to the top executive role at CareerSource Pinellas. All peer data was geographically adjusted to Clearwater, FL.<sup>3</sup>

**Published Survey Analysis**

- Position matches were based on the comparability of the job criteria (duties, responsibilities, and reporting relationships) to published job summaries in the salary surveys covering both not-for-profit and for-profit industries (see **Table I** above).
- Data specific to Clearwater, FL was collected, where available. Where only national data was available, data was adjusted geographically to reflect the average geographic differential between the United States and Clearwater, FL.<sup>4</sup>
- Compensation Resources conducted a comprehensive competitive market analysis of comparable positions by utilizing multiple published surveys to obtain market data. A list of these surveys is included in **Attachment B**.

<sup>3</sup> Geographic Assessor; Economic Research Institute (2022).

<sup>4</sup> Ibid footnote 3.

**Market Consensus Calculations**

- All peer and published survey data were aged to October 1, 2022, using a 5.7% appropriate aging factor, which is the estimated merit increase percentage for 2022 based on current competitive market conditions.<sup>5</sup>
- To determine the market value of Base Salary, TCC, and the TCP, Compensation Resources calculated the Mean, Median, Trimmed Mean, Regression, and Market Consensus of all published survey and peer data points, respectively. The definitions of these measures of central tendency are as follows:
  - **Mean:** Simple average of each data array.
  - **Median:** The middle number of each data array.
  - **Trimmed Mean:** Average that eliminates the high and low data elements in each data array.
  - **Regression:** A mathematical computation used to model a presumed linear relationship between two variables: a dependent variable (compensation element) and an independent variable (revenue) [Form 990 analysis only].
  - **Market Consensus (MC):** The average of the Mean, Median, Trimmed Mean, and Regression (Form 990 analysis only); represents our best estimate of the market value (consensus) for the position.
- To arrive at a TCP value for the published survey data, Compensation Resources applied a factor to the published survey TCC Market Consensus for the position, which represents the average amount of additional compensation value (i.e., benefits, perquisites, etc.), as reported in the Form 990s within the peer group.
- To calculate the Overall Market Consensus, peer and published survey data were averaged with a weighting as follows, in order to place a greater emphasis on the not-for-profit data representative of the organizations with which CareerSource Pinellas may directly compete:

**Table II  
Data Set Weightings**

Data Set	Weighting
Form 990 Analysis	3.0x (60.0%)
Published Survey Data: Not-For-Profit and Government	1.5x (30.0%)
Published Survey Data: For-Profit	0.5x (10.0%)

- Since various elements can influence the compensation levels within an organization (e.g., Compensation Philosophy, performance, market positioning, etc.), it is our practice to develop a statistical sample range from the data; therefore, data was collected at the 25th, weighted average, and 75th percentile (hereinafter referred to as the "Market Range"). Actual pay levels within the 25th to 75th percentile levels represent one-half (50%) of the sampled population and would be considered "within market".

<sup>5</sup> Employment Cost Index, Bureau of Labor Statistics (BLS), June 2022.

**Findings**

Table III presents Compensation Resources' findings regarding the competitive marketplace for the position of CEO.

**Table III  
CEO Market Findings**

Component	25th %ile MC	Market Average MC	75th %ile MC
Base Salary	\$136,600	\$194,000	\$239,000
Total Cash Compensation	\$156,600	\$227,500	\$290,100
Total Compensation Package	\$185,500	\$311,300	\$344,900

The following table presents the composition of the compensation package for the combined data sets:

**Table IV  
CEO Market Composition of Compensation Package**

Position	Base Salary	Annual Incentive/ Bonus	Deferred Compensation & Nontaxable Benefits	TCP
CEO	62.3%	10.8%	26.9%	100.0%

Tables V through VII below provide a breakdown of market findings for each data set:

**Table V  
Market Findings – Peer Form 990s**

Component	25th %ile	Market Average	75th %ile	Lowest Data Point	Highest Data Point
Base Salary	\$131,400	\$172,700	\$208,200	\$79,540	\$306,542
TCC	\$137,400	\$178,900	\$217,300	\$79,540	\$333,156
TCP	\$165,200	\$213,200	\$265,000	\$89,080	\$392,420

**Table VI  
Market Findings – Not-for-Profit/Government Published Survey Data**

Component	25th %ile	Market Average	75th %ile	Lowest Data Point	Highest Data Point
Base Salary	\$142,500	\$200,200	\$243,200	\$136,077	\$294,291
TCC	\$181,300	\$269,700	\$351,300	\$136,077	\$454,549

**Table VII  
Market Findings – For-Profit Published Survey Data**

Component	25th %ile	Market Average	75th %ile	Lowest Data Point	Highest Data Point
Base Salary	\$149,800	\$303,000	\$411,600	\$128,920	\$564,934
TCC	\$197,600	\$392,400	\$543,400	\$128,920	\$844,454

This report provides market findings as a baseline for further examination and analysis. The Market Range of compensation is typically viewed between the 25th and 75th percentiles of the marketplace.

**Attachment A: Peer Listing**

Organization	Location	FY Ending	Revenue
Bobby Dodd Institute	Atlanta, GA	6/30/2021	\$17,993,243
Brevard Workforce Development Board, Inc.	Rockledge, FL	6/30/2020	\$13,682,501
CareerSource Capital Region	Tallahassee, FL	6/30/2021	\$5,102,804
CareerSource Chipola	Marianna, FL	6/30/2021	\$4,688,659
CareerSource Citrus Levy Marion	Ocala, FL	6/30/2021	\$7,509,133
CareerSource Flager Volusia	Daytona Beach, FL	6/30/2020	\$7,485,101
CareerSource Florida, Inc.	Tallahassee, FL	6/30/2021	\$20,141,540
CareerSource Palm Beach County, Inc.	West Palm Beach, FL	6/30/2020	\$15,629,754
CareerSource Palm Beach County, Inc.	West Palm Beach, FL	6/30/2020	\$15,629,754
CareerSource Polk	Bartow, FL	6/30/2021	\$11,708,060
CareerSource Research Coast	Port St. Lucie, FL	6/30/2021	\$7,427,913
CareerSource Suncoast	Bradenton, FL	6/30/2021	\$6,979,194
CobbWorks, Inc.	Marietta, GA	6/30/2020	\$5,114,498
Hire Heroes USA	Alpharetta, GA	12/31/2020	\$9,605,457
Pasco-Hernando Workforce Board, Inc.	Spring Hill, FL	6/30/2020	\$9,563,175
Southwest Florida Workforce Development Board, Inc.	Fort Myers, FL	6/30/2021	\$11,214,326

---

**Attachment B: Published Survey Listing**

---

Survey Title	Publisher	Effective Date
CompAnalyst	Salary.com Subscription Service	2022
Compensation Data Benchmark Pro National	CompData Surveys	2022
Executive Compensation Assessor	Economic Research Institute (ERI)	2022
National Executive Compensation Survey	EAA (Employer Associations of America)	2022
Not-For-Profit Compensation Survey	TCS (Total Compensation Solutions)	2021

**Glossary**

**Base Salary:** The fixed component of the compensation package that tends to be relatively constant by position and hierarchy across the organization's industry. Base Salary is the value that the organization attributes to a position. Base Salary is typically determined by competitive levels within the relevant labor market, and may vary within a set range. It is a major component of the Total Compensation Package in the not-for-profit industry and is typically used as the basis for calculating bonus amounts and benefits.

**Bonus/Incentive:** Bonuses and/or incentives make up a variable element of the Total Compensation Package. Annual bonuses/incentives are typically awarded based on the employee's contributions, in conjunction with the organization's financial and operational performance. Bonuses tend to be discretionary, whereas incentive awards are determined by a formula. Annual bonuses/incentives tend to be a relatively modest portion of the Total Compensation Package within not-for-profit organizations, when compared to for-profit companies.

**Deferred Compensation:** Deferred compensation includes Base Salary/wages/fees deferred (nontaxable in current year), bonus deferred (not taxable in current year), incentive compensation deferred (not taxable in current year), other compensation amounts deferred (not taxable in current year), employer contributions to qualified retirement plan, qualified or nonqualified retirement plan defined benefit accruals, amounts deferred by employer or employee under 457(b) or 457(f) plan (not substantially vested), and amounts deferred under nonqualified defined contribution plans (not substantially vested).

**Market Consensus (MC):** The best estimate of the value of the position within the competitive marketplace that takes into account published surveys and peer data (where applicable), matched by job content, organizational profile, and geography. The Market Consensus is calculated based on an examination of both not-for-profit and for-profit compensation data (to the extent that sufficient data is available), which recognizes the realities of the marketplace and is consistent with Intermediate Sanctions.

**Market Positioning:** The relative position of an incumbent's compensation as compared to the Market Range, defined below.

**Relative Market Position Definitions**

Market Positioning	Definition
<b>Below</b>	Incumbent's compensation falls below the minimum of the Market Range.
<b>Within</b>	Incumbent's compensation falls within the parameters of the Market Range. Typically represents that the incumbent's compensation is competitive with the marketplace for similar positions.
<b>Above</b>	Incumbent's compensation is above the Market Range.

**Market Range:** The range of compensation around the value of the position within the competitive market (Market Consensus) that addresses variances such as Compensation Philosophy, performance, competitive positioning, etc. We have shown both the 25th percentile and 75th percentile level from the market data researched. Actual pay levels within the 25th to 75th percentile levels represent one-half (50%) of the sampled population and would be considered "within market."

**Non-Taxable Benefits:** Non-taxable benefits include health benefit plan premiums, medical reimbursement and flexible spending programs (nontaxable), other health benefits (nontaxable), life/disability/long-term care insurance (nontaxable), housing provided by employer or ministerial housing allowance (nontaxable), personal legal service (nontaxable), personal financial services (nontaxable), dependent care assistance (nontaxable), adoption assistance (nontaxable), tuition assistance for family (nontaxable), and cafeteria plans.

**Total Cash Compensation (TCC):** The value of Base Salary plus annual bonus/incentives.

**Total Compensation Package (TCP):** The cumulative amount of Total Cash Compensation, plus both taxable and nontaxable benefits, perquisites, deferred compensation, and any other compensation. This is the amount contained in the Intermediate Sanctions regulations for comparison purposes, and includes both taxable and non-taxable income.

Z:\0 NFP\CareerSource Pinellas\CEO Study\221013 CSP CEO Report of Findings.docx ddn



Census Job Title	Position Match	Base Salary			TCC		
		25th %ile MC	Market Average MC	75th %ile MC	TCC 25th %ile MC	TCC Market Average MC	TCC 75th %ile MC
CFO	Chief Financial Officer	\$119,700	\$159,700	\$192,900	\$136,400	\$182,400	\$217,900
HRD - HR Director	Human Resources Director	\$87,900	\$104,100	\$117,900	\$91,100	\$109,400	\$126,300
DIR - Director	Compliance Director	\$90,200	\$98,700	\$105,500	\$91,400	\$100,700	\$107,200
SUP - Supervisor	Program Manager	\$56,600	\$63,100	\$69,600	\$57,400	\$64,300	\$71,100
Instructor	Vocational Instructor	\$54,500	\$62,900	\$70,900	\$55,100	\$63,600	\$71,600
AA - Administrative Assistant	Executive Assistant/Administrative Assistant IV	\$50,400	\$58,700	\$64,800	\$50,900	\$59,700	\$66,800
CORD - Coordinator	Grant Writer	\$50,700	\$57,500	\$63,900	\$51,000	\$57,700	\$63,900
BSAE - Business Services Account Executive	Job Developer/Business Development Specialist	\$45,200	\$49,900	\$55,000	\$45,700	\$50,500	\$55,600
105-1 - Lead	Program Coordinator	\$45,600	\$49,000	\$50,100	\$46,300	\$49,600	\$52,100
DPN - Disability Program Navigator	Program Coordinator	\$45,600	\$49,000	\$50,100	\$46,300	\$49,600	\$52,100
MIS LEAD - Lead, MIS	Data Processing/Computer Operations Specialist II	\$42,800	\$47,300	\$51,900	\$43,300	\$48,100	\$52,700
CC - Career Counselor	Job Placement Specialist II	\$40,900	\$45,200	\$49,900	\$41,300	\$45,100	\$50,400
TECH - Technician	Data Processing/Computer Operations Specialist I	\$39,100	\$43,800	\$48,900	\$39,500	\$44,200	\$49,400
SPE - Specialist	Job Placement Specialist I	\$37,700	\$41,700	\$46,100	\$38,100	\$42,100	\$46,500

**2022 Structure**

Grade Level	Job Title Family	Low	Middle Band			High	Range	Mid to Mid Percentage
		Minimum	30th Percentile	Midpoint	70th Percentile	Maximum		
221	CEO	\$148,830	\$175,619	\$193,479	\$211,338	\$238,128	60%	
219	CFO/COO	\$127,598	\$150,566	\$165,877	\$181,189	\$204,157	60%	14%
214	Director	\$86,841	\$99,970	\$108,722	\$117,475	\$130,604	50%	34%
210	Partner	\$65,495	\$73,354	\$78,593	\$83,833	\$91,692	40%	28%
208	Supervisor	\$56,151	\$62,889	\$67,381	\$71,874	\$78,612	40%	14%
206	Coordinator	\$48,140	\$52,492	\$55,395	\$58,296	\$62,648	30%	18%
105	Instructor, Trades	\$44,575	\$48,605	\$51,291	\$53,978	\$58,008	30%	7%
105	Business Services Representative	\$44,575	\$48,605	\$51,291	\$53,978	\$58,008	30%	
105	Lead	\$44,575	\$48,605	\$51,291	\$53,978	\$58,008	30%	
104	Career Counselor	\$41,273	\$45,004	\$47,492	\$49,980	\$53,711	30%	7%
104	Navigator	\$41,273	\$45,004	\$47,492	\$49,980	\$53,711	30%	
103	Instructor	\$38,216	\$41,671	\$43,974	\$46,277	\$49,733	30%	7%
103	Specialist	\$38,216	\$41,671	\$43,974	\$46,277	\$49,733	30%	
102	Technicians	\$35,158	\$38,337	\$40,456	\$42,575	\$45,754	30%	8%

**Effective: October 1, 2022**

2021 ranges increased by a factor of 4.7%

\*\*\*Minimum wage of client location: \$11.00/hour

\*\*\* FLSA salary threshold as of 1/1/20: \$35,568

**2021 Structure**

Grade Level	Job Title Family	Low	Middle Band			High	Range	Mid to Mid Percentage
		Minimum	30th Percentile	Midpoint	70th Percentile	Maximum		
221	CEO	\$142,149	\$167,736	\$184,794	\$201,851	\$227,438	60%	
219	CFO/COO	\$121,870	\$143,807	\$158,431	\$173,055	\$194,992	60%	14%
214	Director	\$82,943	\$95,482	\$103,841	\$112,202	\$124,741	50%	34%
210	Partner	\$62,555	\$70,061	\$75,065	\$80,070	\$87,576	40%	28%
208	Supervisor	\$53,630	\$60,066	\$64,356	\$68,647	\$75,083	40%	14%
206	Coordinator	\$45,979	\$50,136	\$52,908	\$55,679	\$59,836	30%	18%
105	Instructor, Trades	\$42,574	\$46,423	\$48,989	\$51,555	\$55,404	30%	7%
105	Business Services Representative	\$42,574	\$46,423	\$48,989	\$51,555	\$55,404	30%	
105	Lead	\$42,574	\$46,423	\$48,989	\$51,555	\$55,404	30%	
104	Career Counselor	\$39,420	\$42,984	\$45,360	\$47,736	\$51,300	30%	7%
104	Navigator	\$39,420	\$42,984	\$45,360	\$47,736	\$51,300	30%	
103	Instructor	\$36,500	\$39,800	\$42,000	\$44,200	\$47,500	30%	7%
103	Specialist	\$36,500	\$39,800	\$42,000	\$44,200	\$47,500	30%	
102	Technicians	\$33,580	\$36,616	\$38,640	\$40,664	\$43,700	30%	8%



## **ACTION ITEM 5**

### **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](http://www.floridajobs.org)



**TABLE OF CONTENTS**

Overview ..... 3  
Control Environment..... 7  
Risk Assessment..... 18  
Control Activities ..... 28  
Information and Communication ..... 34  
Monitoring Activities..... 39  
Attachment A ..... 42

## 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>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<b>Principle 1. The organization demonstrates a commitment to integrity and ethical values.</b>							
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>					<b>Comments/Explanations</b>
		<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.  <b>New Question</b>	<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	
<b>Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.</b>							
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.  <b>New Question</b>	<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>					<b>Comments/Explanations</b>
		<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

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		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>

<b>Principle 3. Management establishes, with LDWB oversight, organizational structure, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.</b>							
9.	<p>Management periodically reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities.</p> <p><b>Please provide the date of last review.</b></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.  <b>New Question</b>	<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.
<b>Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.</b>							
12.	The LWDB's recruitment processes are centered on competencies necessary for success in the proposed role.  <b>New Question</b>	<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><b>Principle 5. The organization evaluates performance and holds individuals accountable for their internal control responsibilities in the pursuit of objectives.</b></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	
<b>Principle 6. The organization defines objectives clearly to enable the identification of risks and define risks tolerances.</b>							
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

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

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

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							<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>
<b>Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.</b>							
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

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
						<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"> <li>• Implemented Microsoft 365</li> <li>• Deployed 75 new laptops</li> <li>• Upgraded 2 SonicWall Firewalls</li> <li>• Implemented Multi-Factor Authentication</li> <li>• Upgraded high-speed switches at its locations</li> <li>• Re-wired and cleaned up network closets</li> <li>• Migrated Active Directory to Microsoft Azure</li> <li>• Migrated network directories to Microsoft SharePoint</li> </ul>	

## RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							<ul style="list-style-type: none"> <li>• Migrated employee home drives to Microsoft OneDrive</li> <li>• Migrated from ATLAS to Employ Florida</li> </ul>
26.	<p>The LWDB’s assessment of fraud risks considers opportunities for:</p> <ul style="list-style-type: none"> <li>• unauthorized acquisition, use and disposal of assets;</li> <li>• altering accounting and reporting records;</li> <li>• corruption such as bribery or other illegal acts; and</li> <li>• other forms of misconduct, such as waste and abuse.</li> </ul> <p><b>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.</b></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

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<b>Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.</b>							
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.  <b>New question</b>	<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

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							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"> <li><b>Business Interruption.</b> 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.</li> <li><b>Accountability.</b> 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</li> </ol>

## RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							<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. <b>Talent Development.</b> 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. <b>Risk Intelligence Culture:</b> 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>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							and to be responsible for bringing solutions forward.

## CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<b>Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</b>							
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>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							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><b>What type of training is provided to program and administration staff to ensure the allowable use of grant funds?</b></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.
<b>Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.</b>							
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>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							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>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
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

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							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><b>What measures are being taken to address the risk of cybersecurity in the organization?</b></p> <p><b>New Question</b></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).  <b>New Question</b>	<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.  <b>New Question</b>	<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	
<b>Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.</b>							
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. <b>How often are these reviewed?</b>	<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	
<b>Principle 14. The organization internally communicates quality information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</b>							
45.	<p>Communication exists between personnel, management, and the board of directors so that quality information is obtained to help management achieve the LWDB's objectives.</p>	<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><b>Provide a description of the dissemination process.</b></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>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
							<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><b>Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?</b></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	
<b>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.</b>							
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><b>Describe the process of how funding decisions are determined. What is the criteria, who initiates/approves, etc.?</b></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><b>When was the most recent visit performed, by whom, and who were the results communicated to?</b></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>					<b>Comments/Explanations</b>
		<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><b>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.</b></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. <b>Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.</b>	<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**

		<b>Self-Assessment of Policies, Procedures, and Processes</b>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
							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 6**

### **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 6 (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.



## **ACTION ITEM 7**

### **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 effective July 1, 2023.

#### **RECOMMENDATION**

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



## MEMORANDUM

**TO:** CareerSource Pinellas Board of Directors  
**FROM:** Stephanie Marchman, CareerSource Pinellas General Counsel  
**DATE:** November 2, 2022  
**SUBJECT:** Legal Services Summary and Litigation Report

---

The following is a summary of legal services provided to CareerSource Pinellas since the General Counsel issued her last Legal Services Summary and Litigation Report to the Board of Directors at its meeting on September 7, 2022:

- Attorney Patrick Hagen independently investigated a whistleblower complaint filed by a former employee. The investigation has concluded and results have been provided.
- Reviewed contracts as to their form and legality, including the Workforce GPS Agreement, Forms of Payments for WIOA Youth Program Participants and Training and Employment Guidance Letters, and Manpower Services Agreement.
- Coordinated with coverage counsel regarding the response to the Department of Labor final determination and possible insurance coverage for disallowed costs.
- Reviewed Board of Directors, Workforce Solutions Committee, Compensation Committee, Audit Committee, and Finance Committee agenda packets as to their form and legality; attended Board of Directors and Compensation Committee meetings.
- Provided sunshine law guidance with respect to Ernst and Young meeting.

Pending litigation report:

There is no known pending litigation against CareerSource Pinellas.



## **INFORMATION ITEM 1**

### **REACH Act Update**

The Reimagining Education and Career Help Act (REACH) was signed into law in July 2021. It is a comprehensive blueprint for enhancing access, alignment, and accountability across the state's workforce development system. Implementation of the REACH Act is a priority of the CareerSource Florida Board of Directors. Three Main Components of the REACH Act.

1. Letter Grades
2. Re-alignment
3. Florida Credentials Review Committee

#### **LETTER GRADES**

The REACH Act seeks to improve accountability in the workforce system. The Law calls to develop criteria for assigning a letter grade to local workforce boards based on local board performance accountability measures and return on investment. Baseline grades were released on October 18, 2022, and grades are made public with the goal of elevating Florida's workforce. The current grades were determined retroactively from 2022 and will be updated on an annual basis.

Using criteria set by the Governor's REACH Office and data from the 2021-2022 fiscal year, CareerSource Florida announced during the Oct. 18 CareerSource Florida Board Executive Committee meeting that 13 As, 10 Bs and one C had been assigned to the 24 local workforce development boards. CareerSource Pinellas received a score of 87.98%, or B+. The breakdown of the grade is on the following page.



## INFORMATION ITEM 1 (cont.) REACH Act Update

### LETTER GRADES (cont.)

Measure	Maximum Possible	Received
Employment and training services (WIOA measures)	20%	18.89%
Work-Related Training	10%	5.89%
Worker Earning Increase	25%	20.64%
Completion-to-Funding Ratio	10%	10%
Repeat Business	5%	2.56%
Business Penetration	5%	4%
Reduction in Public Assistance	25%	25%
Extra Credit – Serving Individuals on Public Assistance	Up to an additional 5%	1%

#### Areas to Improve:

- Work-based learning Opportunities
- Documentation of Business Service Activities
- Outreach and Services to SNAP and TANF customers



## INFORMATION ITEM 1 (cont.) REACH Act Update

### LETTER GRADES (cont.)

### STATEWIDE RANKING

Board	Score	Grade	Board	Score	Grade
CareerSource Northeast Florida	94.41	A	CareerSource North Florida Crown	90.21	A-
CareerSource North Florida	93.86	A	CareerSource Tampa Bay	90.09	A-
CareerSource Central Florida	93.76	A	CareerSource Escarosa	89.62	B+
CareerSource Heartland	92.36	A-	CareerSource Flagler Volusia	89.62	B+
CareerSource Chipola	92.29	A-	CareerSource Southwest Florida	88.57	B+
CareerSource South Florida	91.82	A-	<b>CareerSource Pinellas</b>	<b>87.98</b>	<b>B+</b>
CareerSource Brevard	91.71	A-	CareerSource Palm Beach County	87.47	B+
CareerSource Polk	91.47	A-	CareerSource Capital Region	86.41	B
CareerSource Broward	90.88	A-	CareerSource North Central Florida	85.57	B
CareerSource Citrus Levy Marion	90.82	A-	CareerSource Gulf Coast	83.55	B
CareerSource Research Coast	90.4	A-	CareerSource Okaloosa Walton	81.43	B-
			CareerSource Pasco Hernando	80.54	B-
			CareerSource Suncoast	79.5	C+



## **INFORMATION ITEM 1 (cont.)**

### **REACH Act Update**

#### **REALIGNMENT**

CareerSource Florida (CSF) is exploring approaches to aligning Florida's 24 local workforce development boards consistent with the charge of reducing the number of local boards under the REACH. Ernst & Young (EY) was hired by CSF to perform the evaluation and study. The goals of realignment are to:

- Eliminate multiple layers of administrative entities to improve coordination of the workforce development system.
- Establish consistent eligibility standards across the state to improve the accountability of work-force related programs.
- Provide greater flexibility in allocating resources to maximize the funds directed to training and business services.

October was a month of robust engagement as part of CareerSource Florida's commitment to involve all partners in evaluating the alignment of Florida's 24 local workforce development boards to identify options for consolidation. Many of the 150 in-person and online interviews, roundtables, focus groups, webinars and workshops for state and local leaders have taken place during October, with more than 400 participants.

Engagement included:

- Local Workforce Development Boards:
  - 24 one-on-one, in-person interviews in September with the chief executives of each board.
  - 24 focus groups for leadership and staff in October.
  - 7 regional in-person workshops earlier in November.
- Employers, Economic Developers, Educators & Other Leaders:
  - 48 roundtable discussions in October.
  - A webinar with chief local elected officials Oct. 27. A second workshop and interviews with state leaders will occur in November/December.



## **INFORMATION ITEM 1 (cont.)**

### **REACH Act Update**

#### **REALIGNMENT (cont.)**

~ Thank you to all of our stakeholders who participated in these focus groups! ~

Engagement will continue into early 2023, along with research and data analysis, focused on identifying options that best address the intent of the REACH Act and the commitment to continuous improvement of the CareerSource Florida network.

EY will develop three potential options for action to be considered by the CareerSource Florida Board of Directors. These options will be developed in coordination with CareerSource Florida staff and the REACH Act office, and will focus on federal WIOA requirements, REACH Act priorities, stakeholder input, and research from Phases 1 and 2. The options will be included in the Final Project Report to be delivered at the February 2023, CareerSource Florida Board of Directors meeting. Information in the option descriptions will include:

- Maps of potential new local workforce development area geographies
- WIOA and REACH Act compliance factors
- High-level change management considerations
- Benefits and risks

#### **FLORIDA CREDENTIALS REVIEW COMMITTEE**

Empowered by Florida's landmark REACH Act, the Credentials Review Committee establishes a definition for credentials of value, creates a framework of quality, and identifies non-degree and degree credentials of value to ensure instructional programs prepare Floridians for in-demand occupations.

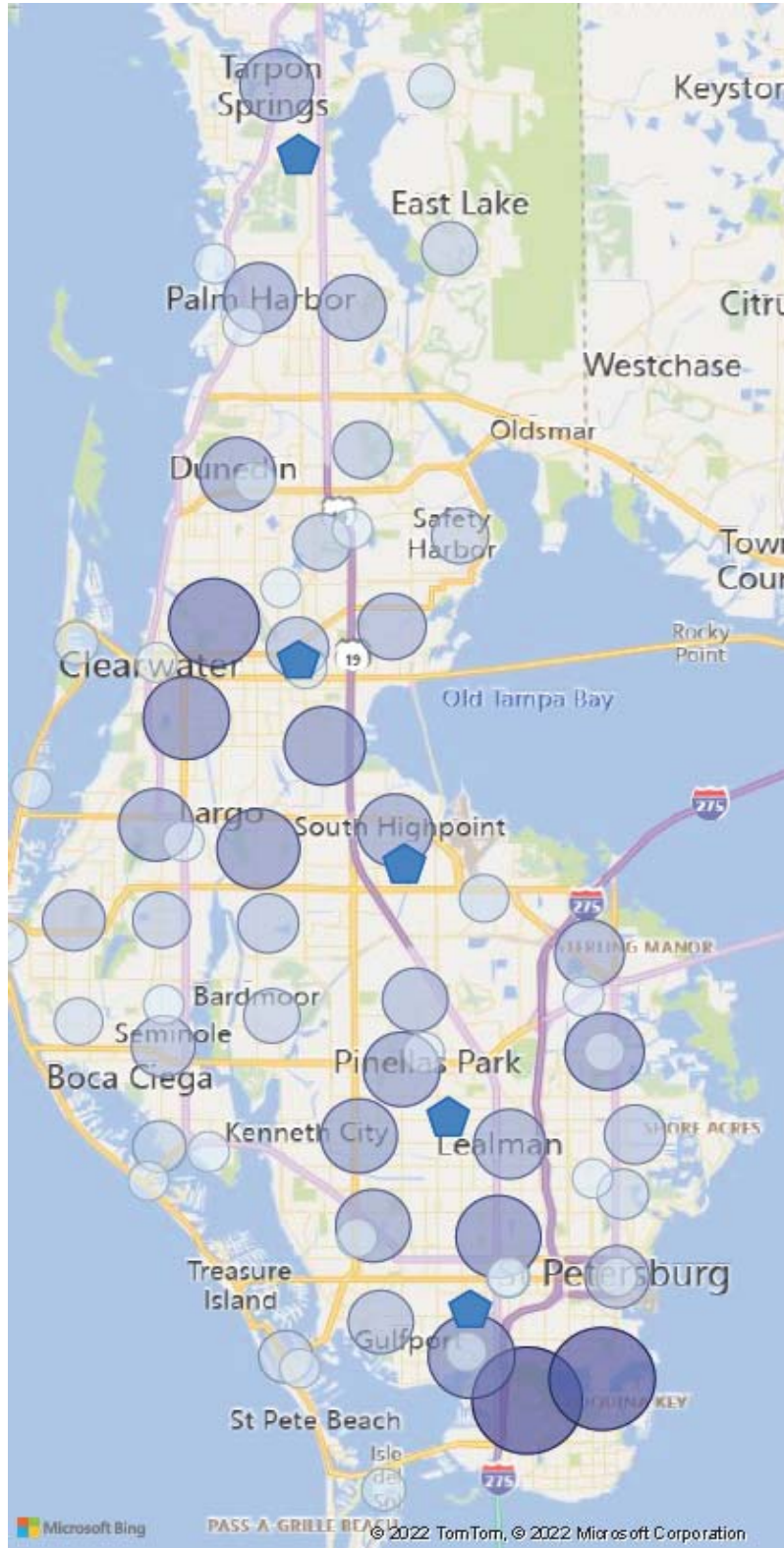
In January 2022, the Florida Credentials Review Committee created four workgroups focused on the four key elements of a Framework of Quality (that is, wages, demand, credential sequencing and credential identification).

For more information on the REACH Act:

<https://careersourceflorida.com/boardroom/reach-act/>



## Customers Served in Pinellas County





## **INFORMATION ITEM 2**

### **Subrecipient Monitoring**

### **For the Period July 1, 2021 – June 30, 2022**

2 CFR 200.331(d) requires that awarding agencies “monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.” CareerSource Pinellas conducts business with two entities that are considered subrecipients, Pinellas Education Foundation (Youth Connect) and Dynamic Workforce Solutions (One-Stop Operator).

#### **Pinellas Education Foundation**

Period Reviewed – July 1, 2021 – July 31, 2022  
Contracted Amount - \$475,000

#### **Findings**

- Recommend PEF elect a de minimis rate of 10% for indirect cost allocation.
- Monitor proper distinction between direct and indirect costs.
- Ensure approved mileage charges are billed at the allowable rate per F.S. 112.061.
- Ensure signatures are obtained on all requests for payment acknowledging payment by PEF for tuition related costs.
- Requests for reimbursement should be made only for costs that are both incurred and paid and properly supported.
- Confirm prepaid card tracking/issuance log is up to date and correct.

#### **Observations**

- Ensure classification of cost on payment requests can be easily reconciled to supporting documentation.
- Ensure appropriate support service activity is open in EF to coincide with support services provided.
- Consider obtaining attestation from clients that prepaid cards are used as intended
- Monthly Youth Services Reports should be supported by client data and counts to substantiate the information presented.





**INFORMATION ITEM 2 (cont.)**  
**Subrecipient Monitoring**  
**For the Period July 1, 2021 – June 30, 2022**

**Dynamic Workforce Solutions** (Report #2)

Period Reviewed – July 1, 2021 – June 30, 2022  
Contracted Amount - \$40,000

**Observations**

- Recommendation to monitor and reconcile indirect cost rate and allocation.
- Recommendation to modify compliance reports to include each specific scope-of-work element detailed in the contract and to document progress for each contract deliverable.

The Internal Control Questionnaire from DEO that each Local Workforce Develop Board (LWDB) is required to complete on an annual basis specifically asks whether LWDB monitors all subrecipients and communicates the monitoring results to the LWDB's board of directors.

CAREERSOURCE PINELLAS

PROGRAM YEAR 2021-2022

FINANCIAL & PROGRAMMATIC MONITORING  
AS OF MAY 26, 2022

SUBRECIPIENT MONITORING REPORT

REPORT #3



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



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

225 E Robinson Street  
Suite 455  
Orlando, FL 32801

Tel: 407.675.6556  
www.thmp-cpa.com

*member-*

*American Institute of  
Certified Public Accountants*

*Florida Institute of  
Certified Public Accountants*

Independent Accountants' Report  
On Applying Agreed-Upon Procedures

To the Board of Directors and Management of CareerSource Pinellas:

We have performed the procedures enumerated below in the attached sections on the fiscal and programmatic records of CareerSource Pinellas (CareerSource) as of May 26, 2022, for the program year ending June 30, 2022. CareerSource's management is responsible for the fiscal and programmatic records.

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

For reporting purposes, findings and observations are as follows:

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

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

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

- I. Subrecipient Financial – Pinellas County Education Foundation, Inc.

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

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

*Taylor Hall Miller Parker, P.A.*

May 31, 2022

I. Subrecipient Financial – Pinellas County Education Foundation, Inc.

*Subrecipient Audit Review*

1. We reviewed the following audit reports submitted by CareerSource’s subrecipients:

- Pinellas County Education Foundation, Inc. and Subsidiary – June 30, 2020, and June 30, 2021

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

*Subrecipient Payment Requests*

1. We obtained a list of subrecipient payments for PY 2020-2021 and PY 2021-2022 and, based on this list, randomly selected the payment requests submitted by Pinellas County Education Foundation Inc. (PEF) for the months of June 2021 and December 2021, and performed the following:

- a. Confirmed the mathematical accuracy.
- b. Traced line-item costs to the subrecipient's general ledger.
- c. For a random sample of payroll disbursements, obtained the supporting detail by employee salary and related benefits to determine whether the costs were allowable and properly allocated, and whether payroll allocation percentages recalculated and traced to supporting documentation and PARs (Personnel Activity Reports).
- d. For a random sample of operating disbursements, determined whether the vendor invoice was present and supported by proof of payment (copies of checks), and the costs were allowable, properly allocated and classified, and traced to the general ledger.
- e. For a random sample of support service and training-related disbursements, traced the amount billed to the supporting documentation and determined whether:
  1. the costs were supported by appropriate documentation, proof of payment and receipt by the student;
  2. an attestation or other acceptable documentation was obtained from the participant documenting the card was used for the intended purpose;
  3. the student was enrolled as WIOA Youth with a corresponding activity open in EF; and
  4. costs were properly classified as WIOA Out-of-School or In-School.

- f. Inspected the YTD monthly performance reports for June 2021 and March 2022 to determine if contract deliverables were addressed and properly substantiated and calculated.
- g. Determined whether costs were properly allocated and classified in accordance with the subrecipient's cost allocation plan.
- h. Determined whether indirect costs were properly billed in accordance with the subrecipient's approved indirect rate.
- i. Traced the payment request to CareerSource's general ledger.
- j. Determined if the contract was posted on CareerSource's website.
- k. Determined if a risk assessment had been completed by CareerSource.
- l. Determined if a corrective action plan had been submitted for the prior year's internal monitoring conducted.

Findings:

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

June 2021

*Cost Allocation and Indirect*

- A cost allocation plan and support for election and approval to utilize the 10% de minimis indirect cost rate for the contract period was not available for inspection. These issues were also noted during the prior monitoring by CareerSource. During fieldwork, PEF provided a working copy of the cost allocation plan to be implemented 7/1/2022.
- HR fees were billed as direct costs under the line-item Personnel costs; however, the contract budget does not include HR fees as a direct cost, and these costs should be treated as indirect costs and recovered through the indirect cost recovery rate.

*Travel Costs*

- Mileage was billed at a rate of \$0.505 per mile; however, this exceeds the allowable rate of \$0.445 per mile specified in F.S. 112.061.

*Student Expenses*

- Student Training Expenses
  - Invoices were supported by an Authorization for Purchase and Services; however, there was no acknowledgment/signature by the student on this form, and there was no other form provided (e.g., voucher) to support acknowledgment by the student of payment by PEF for tuition-related costs. Per correspondence, invoices are provided

by students to PEF for payment; however, processes have been updated and PEF is now obtaining a signature from the student when invoices are presented to PEF for payment.

- For purchases of tools from Snap on Industrial for student N.H. (ck# 49366, \$4,187.79), the payment was supported by a quote without an actual invoice or support for receipt of the tools by the student. Based on a request for this documentation, PEF found that the student dropped out of the program and the check was voided in FY21-22; however, a credit has not yet been issued to CareerSource. Costs should be both incurred and paid when reimbursement is requested.
- Other Student Expenses
  - For the billing of June 2021 Mileage Cards (\$839.17) – 31 Prepaid Mastercards:
    - The prepaid card tracking/issuance log does not support issuance of 31 Mastercards to students for transportation support services during June 2021; only 28 cards were issued to students during the month.
    - A copy of the card with the student's signature upon receipt was not provided for Pack 2 that included 19 issuances from 6/17/2022 to 6/30/2022.

#### December 2021

##### *Cost Allocation and Indirect*

- A cost allocation plan and support for election and approval to utilize the 10% de minimis indirect cost rate for the contract period was not available for inspection. These issues were also noted during the prior monitoring by CareerSource. During fieldwork, PEF provided a working copy of the cost allocation plan to be implemented 7/1/2022.
- HR fees were billed as direct costs under the line-item Personnel costs; however, the contract budget does not include HR fees as a direct cost and these costs should be treated as indirect costs and recovered through the indirect cost recovery rate.
- Student Training Expenses
  - For purchases of tools from Snap on Industrial for student L.W. (ck# 50160, \$880.10), the payment was supported by a quote (IMP-000845769) rather than an invoice from the actual purchase transaction. Additionally, this cost was billed in December 2021 prior to processing the check (1/10/2022) or receipt of the check by the student (2/8/2022) to make the purchase. Costs should be both incurred and paid when reimbursement is requested.
  - For the purchase from Fashion Scrub Depot (inv# 327, \$150.00), the costs (scrub tops and pants) were supported by an invoice and Authorization for Purchase and Services; however, there was no acknowledgment/signature of receipt of the items by student S.J. either on these documents or provided upon request.

Recommendation:

CareerSource and PEF should review the invoices submitted to-date and make adjustments as necessary to ensure that amounts reimbursed are supported by proper documentation, only allowable and allocable costs related to this contract are reimbursed, and appropriate credits are issued or paid to CareerSource. Additionally, PEF should document and certify its cost allocation plan and properly elect use of the 10% de minimis indirect cost rate. In the future, reimbursement should be requested only for allowable costs that are both incurred and paid.

Observations:

1. As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve financial and programmatic information:

June 2021

- Schedules were not provided with the invoice to reconcile the line-items Other Student Expenses, Student Training Expenses and Support Service Expenses with the classifications of OSY, ISY and WTP. Upon request, a schedule was provided; however, for some items, this schedule did not allow for easy reconciliation of the classifications with the supporting documents (e.g., prepaid card log, invoices with multiple students) and a sub-schedule was not provided.
- A transportation support services activity was not open in EF to coincide with issuance of prepaid cards to student S.L. (EF ID# 16019153).
- CareerSource Florida (CSF) Administrative Policy #109 requires supporting documentation be obtained to ensure the prepaid card was used for the documented need and intended purpose. Currently, this information is not being obtained for transportation support services.

Recommendation:

PEF should perform the following:

- Ensure that the classification of costs on the payment request can be easily reconciled with supporting documentation.
  - Ensure that the appropriate support service activity is open in EF to coincide with support services provided.
  - Consider obtaining an attestation from customers to support the card was used for the documented need and intended purpose. A possible option is to have the attestation language added to the Voucher for Services that the customer signs. Additionally, the customer support policy should be updated to include the use of an attestation to document the intended purpose.
2. As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve performance information:



- The participant detail provided to support the customer counts recorded on the Monthly Youth Services Reports reviewed contained information related only to cases that were closed. The participant lists did not show the total number of individuals earning a credential or skills gain each month, but rather only those whose cases were exited. Additionally, the various attainment and completion rates listed on the reports are based on the counts of Active Youth and Active Youth in Training, but these total counts were not supported by customer data.

We also noted the following:

- For June 2021, the Youth Quarterly Follow-up Rate of 100% each quarter was not substantiated. The March 2022 report did not contain any performance data for the Quarterly Follow-up Rate.
- On both reports, there were instances where monthly outcome counts did not agree with the supporting participant detail, which affects some of the performance calculations.
- Some of the monthly rate calculation formulas in Excel were overwritten with manually entered information that was not correct. For example, on the June 2021 report we noted the following:
  - For IS Youth Positive Outcome Rate, 100% was entered in June despite two negative exits.
  - For OS Youth Positive Outcome Rate, 96% was entered in June despite 55 negative exits.

As such, we were unable to verify total monthly counts or various attainment rates related to the performance goals listed in the contract.

Recommendation:

Each Monthly Youth Services Report submitted should be supported by customer data and counts to substantiate the information presented. Additionally, the Excel document used should be reviewed by the subrecipient and the formulas updated as appropriate to ensure that attainment rates are properly calculated; for clarity, attainment rates that are cumulative in nature should be identified as such. CareerSource staff should ensure that the report and related supporting documents are carefully reviewed when submitted each month.

CAREERSOURCE PINELLAS

PROGRAM YEAR 2021-2022

FINANCIAL & PROGRAMMATIC MONITORING  
AS OF MARCH 25, 2022

SUBRECIPIENT MONITORING REPORT

REPORT #2



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



Independent Accountants' Report  
On Applying Agreed-Upon Procedures

To the Board of Directors and Management of CareerSource Pinellas:

We have performed the procedures enumerated below in the attached sections on the fiscal and programmatic records of CareerSource Pinellas (CareerSource) as of March 25, 2022, for the program year ending June 30, 2022. CareerSource's management is responsible for the fiscal and programmatic records.

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

For reporting purposes, findings and observations are as follows:

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

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

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

- I. Subrecipient Financial – The Kaiser Group (DE), LLC

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

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

*Taylor Hall Miller Parker, P.A.*

March 29, 2022

I. Subrecipient Financial – The Kaiser Group (DE), LLC

*Subrecipient Audit Review*

1. We reviewed the following audit report submitted by CareerSource's subrecipients:

- The Kaiser Group (DE), LLC and Subsidiaries – December 31, 2020

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

*One-Stop Operator*

1. We obtained a list of subrecipient payments for PY 2020-2021 and PY 2021-2022 and, based on this list, randomly selected the payment request submitted by The Kaiser Group (DE) LLC, dba Dynamic Workforce Solutions, as the One-Stop Operator for the months of June 2021, July 2021, and December 2021 and performed the following:

- a. Confirmed the mathematical accuracy.
- b. Traced line-item costs to the subrecipient's general ledger.
- c. For a random sample of payroll disbursements, obtained the supporting detail by employee salary and related benefits to determine whether the costs were allowable and properly allocated, and whether payroll allocation percentages recalculated and traced to supporting documentation and PARs (Personnel Activity Reports).
- d. For a random sample of operating disbursements, determined whether the vendor invoice was present and supported by proof of payment (copies of checks), and the costs were allowable, properly allocated and classified, and traced to the general ledger.
- e. Inspected the Summary of Work and Performance Reports submitted to determine if contract deliverables were addressed.
- f. Determined whether indirect costs were properly billed in accordance with the subrecipient's approved indirect rate.
- g. Determined if the profit billed was in accordance with the contract.
- h. Determined if the contract was posted on CareerSource's website.
- i. Determined if a risk assessment had been completed by CareerSource.
- j. Determined if a corrective action plan had been submitted for the prior year's internal monitoring conducted.

- k. Traced the payment request to CareerSource's general ledger.

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

Observations:

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

1. The indirect costs billed (8.5%) have not been reconciled to the actual approved indirect cost rate of 7.91%.

Recommendation:

A credit should be calculated to reconcile the rate used to the actual rate and then issued to CareerSource on the next invoice submitted.

2. Although CareerSource staff stated the contract deliverables were met, the progress reports submitted did not address all of, and was not categorized by, the specific scope-of-work elements as outlined in Exhibit A of the contract. Key specific scope-of-work elements extracted from the contract are as follows:

- Maintain linkages between all mandatory One-Stop Partners
- Coordinate quarterly meetings
- MOUs
- Universal Design Assistance
- Barriers to Employment Assistance
- Strategic Plan Assistance
- Customer Satisfaction Initiatives
- Timeline for activities
- Customer Service Training

Recommendation:

The format of the report submitted by the One-Stop Operator should be modified to ensure the report narrative addresses each specific scope-of-work element detailed in the contract, including documenting progress made toward fulfilling those contract deliverables.



## INFORMATION ITEM 3

### STAFFING REPORT

Since the beginning of the current Program Year, the organization has decreased by one COO. There is currently no plan to replace the COO at this time. The Finance Department has also decreased by one Director. Business services has decreased by one Apprenticeship Navigator. Programs has decreased by two Career Counselors.

Juan Toribio is transitioning from a Supervisor role to a Marketing Coordinator role, working in conjunction with Tucker Hall. In addition, Lysandra Montijo was promoted to Programs Director and Frank Molloy was promoted to MIS Supervisor.

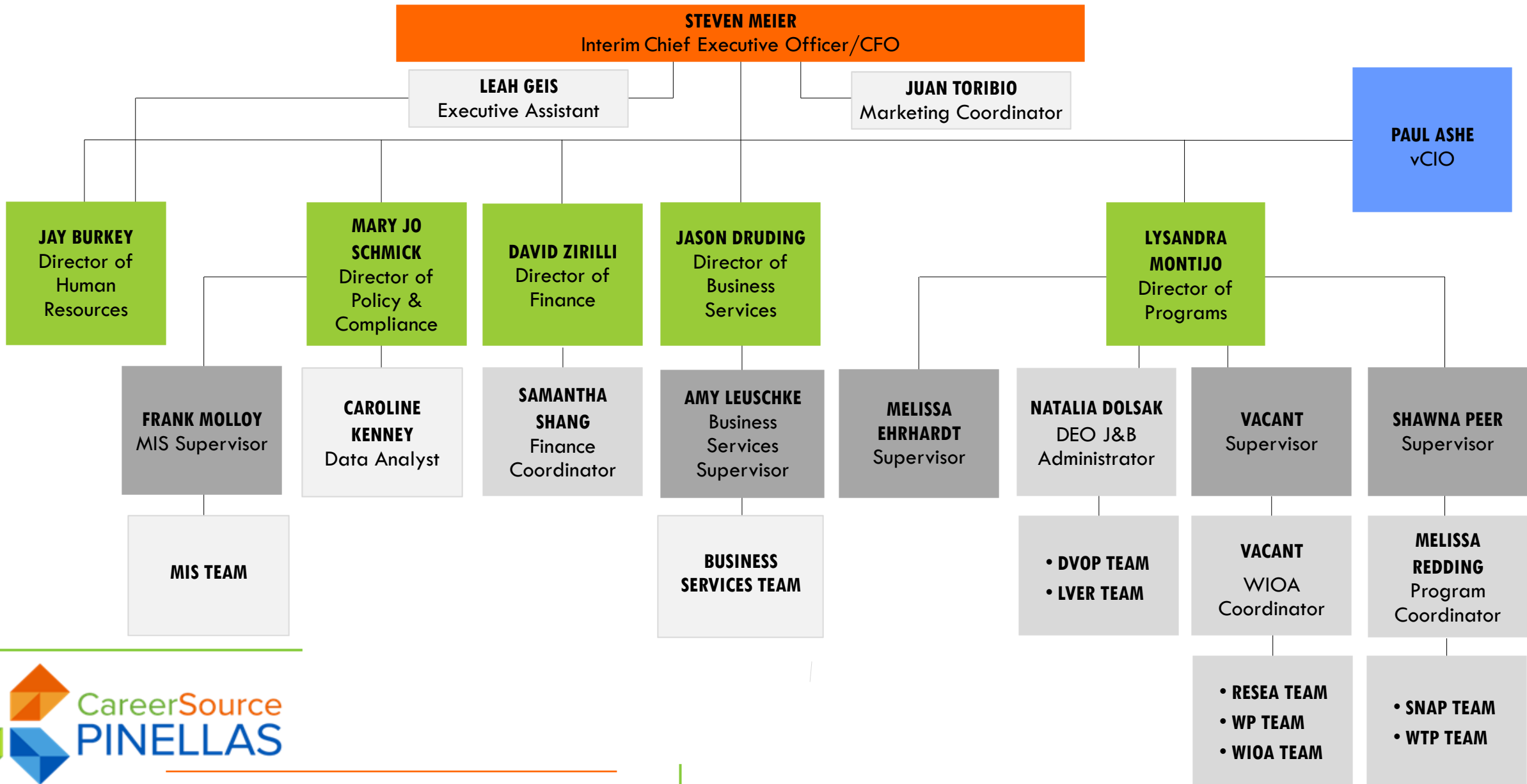
Since the beginning of the current Program Year, the organization has welcomed the following employees to the CareerSource Pinellas team:

- Sean Thornton, **Business Services Representative**
- Dustin Stull, **Apprenticeship Navigator**
- Jennifer Henzel, **Technician**
- Emelinda Colon, **Business Services Representative**
- David Zirilli, **Director of Finance**
- Britney Norsworthy, **WIOA Career Counselor**
- Mable Livaudais, **Specialist**
- Jason Druding, **Director of Business Services**
- Eugene Woody, **Specialist**



**INFORMATION ITEM 4**  
**ORGANIZATIONAL CHART**  
Updated as of November 2, 2022





# ORGANIZATION CHART



## **INFORMATION ITEM 5**

### **CareerSource Pinellas Benefits Renewal for Open Enrollment**

Benefit renewal is underway with our partner HUB International. At this time, we have not received any renewal information, but we are anticipating open enrollment to take place in November for all benefit eligible employees.



## **INFORMATION ITEM 6**

### **Paycor Launch**

CareerSource Pinellas' new HRIS system, Paycor, was successfully implemented on October 1, 2022. The first payroll that was run through this system was completed on October 10, 2022. The system took a significantly shorter period of time to process in comparison to the old system and so far has been well received by all employees.





## **INFORMATION ITEM 7**

### **Employee Engagement Survey Review**

Steve and the leadership team met with the staff at the EpiCenter, South County and the Gulf to Bay center all separately to review the survey results. They also answered any questions anyone may have had in regard to the survey. The meetings were held on the dates below.



**EpiCenter**  
**Monday 11/7**  
1:30pm – 2:30pm



**South County**  
**Thursday 11/3**  
2:00pm – 3:00pm



**Gulf to Bay**  
**Friday 11/4**  
9:00am – 10:00am



**INFORMATION ITEM 8**  
**Financial Statements**  
**For the Two Months Ended August 31, 2022**

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

**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>
<b>Revenue</b>				
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>
<b>Expenditures</b>				
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
<b>Revenue</b>						
<b>Operating Revenue</b>						
<b>Grant Revenue</b>						
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)
<b>Contributions</b>						
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)
<b>Program Revenue</b>						
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)
<b>Investment Income</b>						
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)
<b>Other Income</b>						
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)
<b>Expenditures</b>						
<b>Personnel Expenses</b>						
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
<b>Program Expenses</b>						
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
<b>Total Program Expenses</b>		<b>614,682</b>	<b>815,726</b>	<b>201,044</b>	<b>3,585,856</b>	<b>2,971,174</b>
<b>Professional Fees</b>						
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
<b>Total Professional Fees</b>		<b>142,858</b>	<b>92,200</b>	<b>(50,658)</b>	<b>574,308</b>	<b>431,450</b>
<b>Supplies</b>						
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
<b>Total Supplies</b>		<b>4,266</b>	<b>3,915</b>	<b>(351)</b>	<b>23,390</b>	<b>19,124</b>
<b>Insurance</b>						
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
<b>Total Insurance</b>		<b>18,013</b>	<b>27,272</b>	<b>9,259</b>	<b>163,627</b>	<b>145,614</b>
<b>Occupancy</b>						
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	<b>5,029,854</b>	<b>1,345,870</b>	<b>2,237,000</b>	<b>345,000</b>	<b>96,000</b>	<b>37,040</b>	<b>9,090,764</b>
<b>Expenditures to Date:</b>							
<b>Pooled Costs</b>							
Administrative	29,350	27,970	94,919	9,474	-	1,800	<b>163,513</b>
MIS\Technology	7,607	7,888	6,377	1,420	-	-	<b>23,292</b>
Outreach and Marketing	10,142	10,536	8,495	1,901	-	-	<b>31,074</b>
One-Stop Cost Pool	27,275	28,183	22,893	5,052	-	-	<b>83,403</b>
Program Management	78,513	22,482	64,601	14,526	-	-	<b>180,122</b>
Staff Training and Development	-	-	-	-	-	-	-
Business Services	75,305	8,517	63,656	-	-	-	<b>147,478</b>
Indirect Program	1,511	376	1,239	128	4	25	<b>3,283</b>
<b>Total Pooled Costs</b>	<b>229,703</b>	<b>105,952</b>	<b>262,180</b>	<b>32,501</b>	<b>4</b>	<b>1,825</b>	<b>632,165</b>
	35%	56%	41%	53%	1%	18%	41%
<b>Direct Costs</b>							
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
<b>Total Direct Costs</b>	<b>430,876</b>	<b>83,862</b>	<b>374,045</b>	<b>29,199</b>	<b>647</b>	<b>8,191</b>	<b>926,820</b>
	65%	44%	59%	47%	99%	82%	59%
<b>Total Costs</b>	<b>660,579</b>	<b>189,814</b>	<b>636,225</b>	<b>61,700</b>	<b>651</b>	<b>10,016</b>	<b>1,558,985</b>
<b>Unexpended Budget Balance</b>	<b>4,369,275</b>	<b>1,156,056</b>	<b>1,600,775</b>	<b>283,300</b>	<b>95,349</b>	<b>27,024</b>	<b>7,531,779</b>
<b>Percentage of Budget Expended</b>	<b>13.1%</b>	<b>14.1%</b>	<b>28.4%</b>	<b>17.9%</b>	<b>0.7%</b>	<b>27.0%</b>	<b>17.1%</b>



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

CareerSource Pinellas															2022-2023 Fiscal Year			
Grant Status Report															16.67% through the Fiscal year as of 8/31/2022			
9/23/2022															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		
<b>Workforce Innovation &amp; Opportunity Act</b>																		
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%		
<b>Employment Services</b>																		
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%		
<b>Supplemental Nutrition Assistance Program</b>																		
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%		
<b>Welfare Transition</b>																		
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%		
<b>Trade Adjustment Assistance</b>																		
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%		
<b>Direct Services</b>																		
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%					

# Goal 1 - Develop Robust Partnerships with Employers

- **Objective 1:** Utilize and partner with existing business group that convene employers regularly to understand immediate and future needs.
- **Objective 2:** Develop and execute a marketing strategy to build awareness with businesses about engagement and services available.
- **Objective 3:** Increase services to incumbent workers and underemployed workers.
- **Objective 4:** Develop methods that help businesses navigate the workforce system's services and that connect them with qualified applicants.

## 11 Business Group Partners

- | BAMA (Bay Area Manufacturing Association)
- | Central Pinellas Chamber
- | Greater Seminole Chamber of Commerce
- | Pinellas Economic Development
- | Recruiter Networking Group
- | St. Petersburg Area Econ. Development Corp
- | St. Petersburg Chamber
- | Tampa Bay Beaches Chamber
- | Tampa Bay Tech
- | Upper Tampa Bay Chamber
- | Volunteers of Active Disaster (VOAD)

486

Employers Served

79

Newly Registered Employers

951

Services Provided by Staff

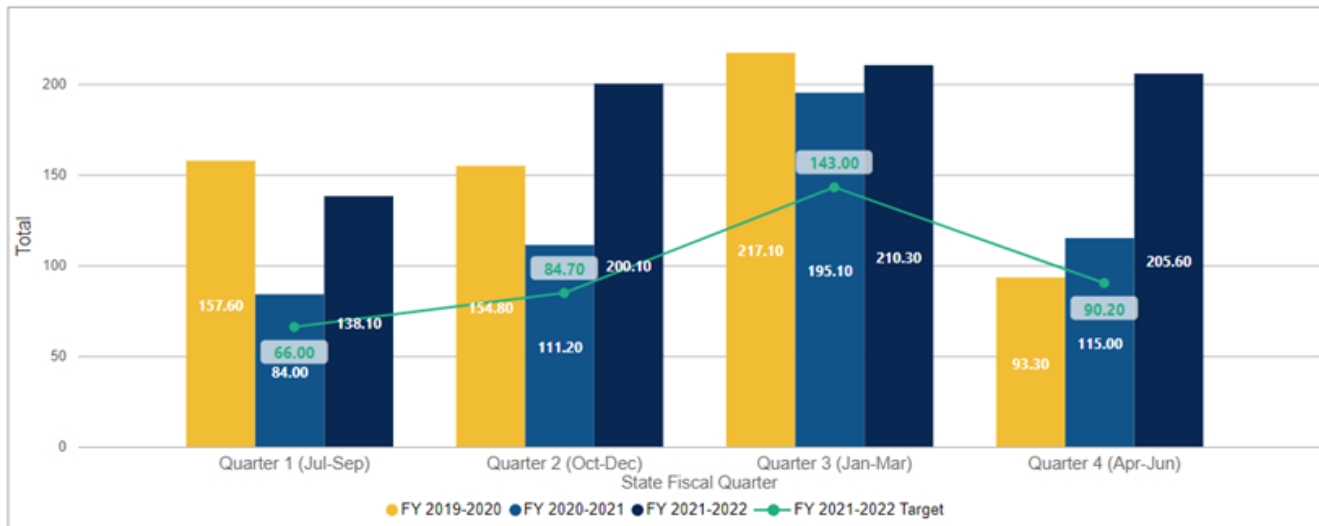
4672

Job Orders Posted

The unemployment rate in the CareerSource Pinellas region (Pinellas County) was 2.5 percent in August 2022. This rate was 1.5 percentage points lower than the region's year ago rate of 4.0 percent. The region's August 2022 unemployment rate was 0.3 percentage point lower than the state rate of 2.8 percent. The labor force was 510,889, up 20,803 (+4.2 percent) over the year. There were 12,950 unemployed residents in the region.

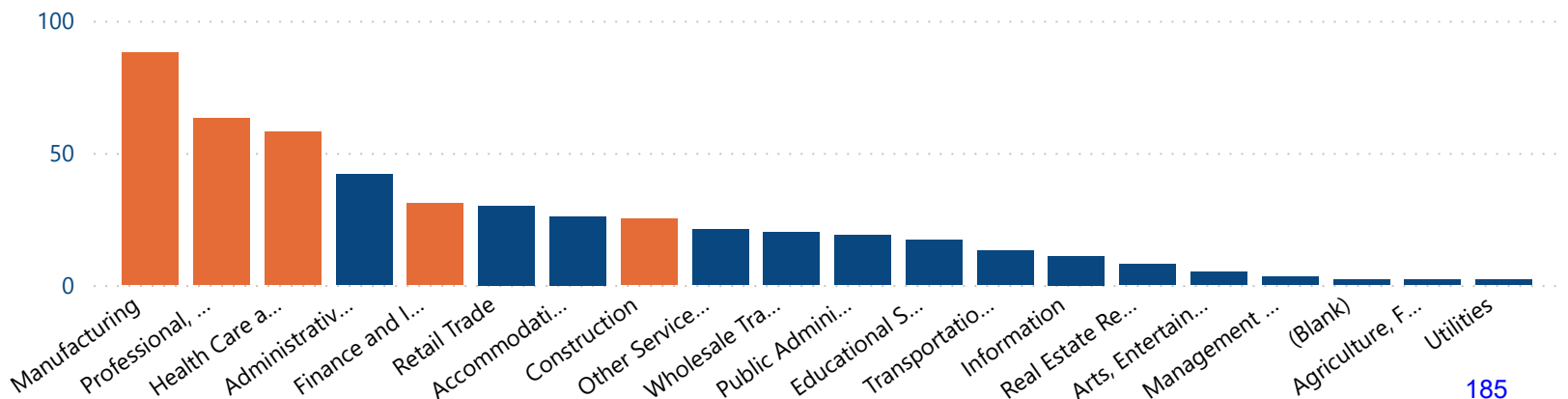
### CareerSource Pinellas: Business Penetration

Business Penetration + Additional Credit, Year Over Year



Note: The improvement target for each quarter is 10% over the Business Penetration from the same quarter in the previous year.

### Industries Represented



# Goal 2 - Strengthen Partnerships with Organizations that Provide Educational Opportunities

- **Objective 1:** Compile all Labor Market Information (LMI) data and information to work together to create LMI Briefs that can be used by jobseekers, employers, and other workforce organizations in easy to consume formats.
- **Objective 2:** Convene employers to identify skill needs and align education providers' offerings to current and future skill needs.
- **Objective 3:** Provide easy to use 'career maps' for jobseekers to use to both knew where to go for education/training to obtain necessary credentials and next steps on a career path.
- **Objective 4:** Ensure that there is a Talent Pipeline that connects business service staff between CareerSource and educational institutions.

**40** Approved Training Providers and  
**129** Regional Targeted Occupations



The industries gaining jobs over the year were Leisure and Hospitality (+19,900 jobs); Trade, Transportation, and Utilities (+14,600 jobs); Professional and Business Services (+7,000 jobs); Financial Activities (+6,800 jobs); Other Services (+4,900 jobs); Manufacturing (+4,100 jobs); Education and Health Services (+4,100 jobs); Mining, Logging, and Construction (+1,700 jobs); Information (+600 jobs); and Government (+200 jobs).



The new Apprenticeship coordinator was added to the team on September 26th. There was also a new grant awarded specific to this position in the amount of \$62,500.

# Goal 3 - Expand Outreach to Jobseekers

- **Objective 1:** Target outreach efforts based on areas of opportunity.
- **Objective 2:** Expand the virtual delivery of service system currently in place.
- **Objective 3:** Conduct analysis of existing asset mapping to identify local community-based organizations and resource assets that might assist with outreach and service delivery.
- **Objective 4:** Conduct a gap analysis through engagement with priority customers and key stakeholders to assess what services may be missing and/or what changes are needed in how services are delivered to ensure participation.
- **Objective 5:** Support individuals to gain employment through a system of wraparound services that is responsive to their diverse experience and needs.
- **Objective 6:** Develop a Regional Targeted Occupations List.

**133** Employers participated in **5** career fairs with **342** job seekers attending.

### Focus on service

*Business Services teammates continue to reenergize relationships across all sectors as COVID impacts continue to abate, adding new partnerships and memberships to Chambers of Commerce, community groups and sector specific support organizations.*

### Networking Groups

*\*\*Networking events are temporarily on hold as the BSU team reimagines this program, current projected startup date November 2022*





# Goal 4 - Build Organizational Capacity; Promote Change and Transformation of CareerSource Pinellas

- **Objective 1:** Present a positive message of the organization to include all that is currently being done and what will be done based on the strategic plan.
- **Objective 2:** Update talking points for use by board members and staff as part of the awareness campaign.
- **Objective 3:** Continue to improve and enhance the technology infrastructure both internally for staff to be more efficient and for communication among the system's partners and to increase user friendly access for customers.
- **Objective 4:** Ensure compliance and work with/train on the new ways of doing business that are in compliance while reducing the burden on customers through streamlined compliant processes.
- **Objective 5:** Develop methods to regularly listen to customers to test new processes before implementing them permanently.

## Strategy

*By continuing strategic leadership expansion, CareerSource Pinellas has begun to grow the organization, to include multiple director level roles, expand during pre-COVID operations.*

New Staff/Promotions:

Director of Programs - Lysandra Montijo

Director of Business Services - Jason Druding

Marketing Supervisor - Juan Turibio

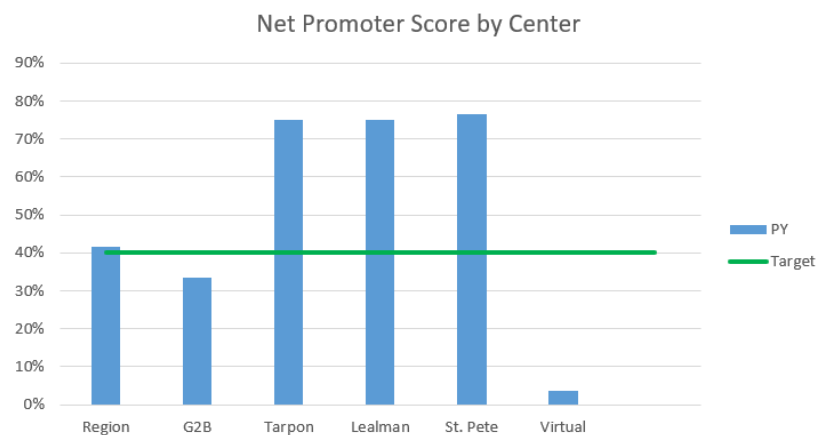
## Awareness

*Our internal marketing team and Tucker Hall, Public Relations Firm, are actively working to assist with strategic communications and to amplify our voice in the Tampa Bay area.*

## Monitoring

*DEO's yearly programmatic monitoring took place the week of May 16-20, 2022. We provided responses within the 10-day timeframe for the preliminary findings but have not yet received the final report. Our contract monitoring with THMP was the week of August 1-5, 2022*

## Customer Satisfaction



## Technology Report

The following is an update on the 2022 strategic technology objectives for CSP under the direction of the vCIO (Paul Ashe, vCIO, Securance Consulting).

We will continue to center our focus around these principles:

1. **Cybersecurity:** Ensure the environment is protected from cyber-attacks and risks.
2. **Technology Architecture:** Begin to leverage the benefits and value of cloud computing.
3. **Financial Responsibility:** Make technology recommendations that are fiscally responsible.
4. **Operational Responsibility:** Streamline the technologies in the environment to reduce the day-to-day management.



## INFORMATION ITEM 10 WIOA Primary Indicators

Measures	PY2021-2022 1st Quarter Performance	PY2021-2022 % of Performance Goal Met For Q1	PY2021-2022 2nd Quarter Performance	PY2021-2022 % of Performance Goal Met For Q2	PY2021-2022 3rd Quarter Performance	PY2021-2022 % of Performance Goal Met For Q3	PY2021-2022 4th Quarter Performance	PY2021-2022 % of Performance Goal Met For Q4	PY2021-2022 Performance Goals
<b>Adults:</b>									
Employed 2nd Qtr After Exit	94.00	104.44	93.50	103.89	92.70	103.00	82.60	91.78	90.00
Median Wage 2nd Quarter After Exit	\$11,075	153.82	\$10,683	148.38	\$10,787	149.82	\$11,068	153.72	\$7,200
Employed 4th Qtr After Exit	87.30	102.11	93.20	109.01	92.00	107.60	92.90	108.65	85.50
Credential Attainment Rate	95.30	132.36	87.70	121.81	87.20	121.11	86.90	120.69	72.00
Measurable Skill Gains	67.10	136.94	63.00	128.57	54.60	111.43	66.20	135.10	49.00
<b>Dislocated Workers:</b>									
Employed 2nd Qtr After Exit	91.30	101.44	89.70	99.67	90.90	101.00	80.30	89.22	90.00
Median Wage 2nd Quarter After Exit	\$11,463	161.45	\$11,350	159.86	\$12,147	171.08	\$12,112	170.59	\$7,100
Employed 4th Qtr After Exit	71.60	84.04	86.00	100.94	86.60	101.64	87.50	102.70	85.20
Credential Attainment Rate	88.60	126.57	93.70	133.86	93.20	133.14	93.30	133.29	70.00
Measurable Skill Gains	80.30	163.88	62.70	127.96	60.20	122.86	57.50	117.35	49.00
<b>Youth:</b>									
Employed 2nd Qtr After Exit	91.70	108.52	90.10	106.63	91.00	107.69	83.50	98.82	84.50
Median Wage 2nd Quarter After Exit	\$4,472	139.75	\$4,615	144.22	\$4,761	148.78	\$4,726	147.69	\$3,200
Employed 4th Qtr After Exit	88.40	113.33	88.40	113.33	86.00	110.26	86.00	110.26	78.00
Credential Attainment Rate	88.90	103.01	78.60	91.08	76.80	88.99	82.90	96.06	86.30
Measurable Skill Gains	65.10	132.86	55.60	113.47	50.90	103.88	69.20	141.22	49.00
<b>Wagner Peyser:</b>									
Employed 2nd Qtr After Exit	56.40	86.77	55.40	85.23	57.30	88.15	59.60	91.69	65.00
Median Wage 2nd Quarter After Exit	\$5,610	112.20	\$6,179	123.58	\$6,304	126.08	\$6,686	133.72	\$5,000
Employed 4th Qtr After Exit	58.30	90.81	57.60	89.72	57.40	89.41	60.40	94.08	64.20

Not Met (less than 90% of negotiated)
Met (90-100% of negotiated)
Exceeded (greater than 100% of negotiated)



**INFORMATION ITEM 11**  
**CareerSource Pinellas**  
**Training Provider Spending**  
**For the period July 1, 2022 - August 31, 2022**

Training Provider	Customer Training	Approved Spending (if required)	Remaining	# of Participants	Avg/ Per Part
Academy for Dental Assistants, (Pinellas)	-				
Access Computer Training, (Hillsborough)	-				
American Manufacturing Skills Initiative (AmSkills)	-				
BizTech Learning Centers, Inc., ( Pinellas)	-				
Center for Technology Training	-				
Central Florida Heat and Frost Insulators J.A.C. (RA)					
Computer Coach IT Training Solutions	-				
Concorde Career Institute, (Hillsborough)	-				
Connecticut School of Broadcasting, (Hillsborough)					
Florida Technical College					
Galen College of Nursing, (Pinellas)	49,257			19	2,592
Gold Coast Professional Schools					
Hillsborough Community College	-			-	
IEC- Independent Electrical Contractors, FAAC					
International Union of Operating Engineers (RA)					
Ironworkers (RA)					
JATC - Tampa Area Electrical JATC, (Hillsborough), FAAC (RA)	8,116			11	738
Jersey College, ( Hillsborough)	9,409			3	3,136
Keiser University					
Masonry (RA)					
National Aviation Academy	46,089			10	4,609
Net Synergy Virtual Solutions LLC	-				
New Horizon Computer Learning Center, (Hillsborough)	62,500			11	5,682
Pinellas Ex-Offender Re-Entry Coalition *		50,000	50,000		
Pinellas Technical Education Centers *		300,000	300,000		
Plumbers and Pipefitters and HVAC, local union 123 (RA) *					
R.V. Training Center					
Rasmussen College	5,230			1	5,230
Refrigeration & Air Conditioning Contractors (RACCA) (RA)					
Roadmaster Drivers School, Inc., (Hillsborough)					
Schiller International University, (Pinellas)					
Southern Technical Institute, Pinellas Park, (Pinellas)	2,465			2	1,233
St. Petersburg College *	24,216	1,200,000	1,175,784	15	1,614
Superior Aviation Gate					
Tampa Bay Aviation	5,000			1	5,000
Tampa Truck Driving School, Inc.	10,000			2	5,000
Ultimate Medical Academy (Pinellas) *	15,000	250,000	235,000	3	5,000
Ultimate Medical Academy (Online)					
University of South Florida / Innovative Education, SACS	5,950			1	5,950
Veritas Nursing Academy					
Webster University					
<b>Total</b>	<b>\$ 243,231</b>			<b>79</b>	<b>\$ 3,079</b>

<b>Prior Year for Same Period</b>	<b>\$ 289,697</b>	<b>82</b>	<b>\$ 3,533</b>
<b>Variance</b>	<b>\$ (46,466)</b>	<b>(3)</b>	<b>\$ (454)</b>

**RELATED PARTY CONTRACTS (with multiple components)**

	Spending	Amount	Remaining	Component
<b>Pinellas Technical Education Centers *</b>	-	300,000	300,000	Training (ITA)
	20,672	130,000	109,328	Leases
	<b>20,672</b>	<b>430,000</b>	<b>409,328</b>	
<b>St. Petersburg College *</b>	24,216	1,200,000	1,175,784	Training (ITA)
	19,512	160,000	160,000	Leases
	12,000	125,000	113,000	Contracts
	<b>55,727</b>	<b>1,485,000</b>	<b>1,448,784</b>	
<b>Ultimate Medical Academy (Pinellas) *</b>	15,000	250,000	235,000	Training (ITA)
	-	100,000	100,000	OJT
	<b>15,000</b>	<b>350,000</b>	<b>335,000</b>	

\* Contracts required two-third board approval.

Note: Amounts above represent disbursements made to training providers during time period.



**INFORMATION ITEM 12**  
**CareerSource Pinellas**  
**Work-Based Learning Spending**  
**For the period July 1, 2022 - August 31, 2022**

OJT Provider	Work-Based Learning Spending	Approved Spending (if required)	Remaining	# of Participants	Avg./Per Part	Prior Year Spending
Badaro Group	\$ 4,640			1	\$ 4,640	-
Bert Smith Oldsmobile, Inc.	\$ 3,065			1	\$ 3,065	-
Catalyst QLM LLC	\$ -			-		224,018
Celebrity Kids of Pinellas	\$ -					-
Coolgear, Inc.	\$ -					-
HHC Holdings LLC	\$ -			-		1,711
Manpower	\$ 236,867			121	\$ 1,958	251,943
Mechanical A/C Designs LLC	\$ -					11,845
Orbit Motors dba Express Oil Change & Tire Engineers	\$ -					-
Pinellas County School Board	\$ -					-
Precision Shaft Technologies	\$ -					-
Universal Life and Health Insurance	\$ 1,401			1	\$ 1,401	-
Veterans Metal LLC dba DHS Enterprises	\$ -					5,291
<b>Total</b>	<b>\$245,972</b>			<b>124</b>	<b>\$ 1,984</b>	<b>\$ 494,809</b>



## INFORMATION ITEM 13 Help Wanted Online Report

Select Area  
CareerSource Pinellas (14)

Select Category  
All Occupations

Next page >>

TOTAL ONLINE ADS						
September 2022	August 2022	September 2021	Over the Month Change	Over the Month Percent Change	Over the Year Change	Over the Year Percent Change
25,542	28,937	31,041	-3,395	-11.7%	-5,499	-17.7%

### TOP 15 ADVERTISED OCCUPATIONS

Occupation	F	Over the Month Change	Over the Month Percent Change	Over the Year Change	Over the Year Percent Change		
Registered Nurses		-100	-7.5%	-3	-0.2%	September 2022	1,242
	August 2022					1,342	
	September 2021					1,245	
Retail Salespersons		-47	-5.4%	-140	-14.6%	September 2022	620
	August 2022					667	
	September 2021					860	
Customer Service Representatives		-63	-10.4%	-28	-3.8%	September 2022	714
	August 2022					797	
	September 2021					742	
Sales Representatives, Wholesale and Manufacturing, Except Technical and Scientific Products		-121	-16.5%	-191	-23.8%	September 2022	612
	August 2022					733	
	September 2021					803	
First-Line Supervisors of Retail Sales Workers		-75	-13.7%	-18	-3.7%	September 2022	473
	August 2022					548	
	September 2021					491	
Maintenance and Repair Workers, General		-21	-4.8%	-66	-13.6%	September 2022	418
	August 2022					439	
	September 2021					484	
Managers, All Other		-15	-3.7%	-72	-15.5%	September 2022	394
	August 2022					409	
	September 2021					466	
Combined Food Preparation and Serving Workers, Including Fast Food		-73	-15.7%	-197	-33.4%	September 2022	393
	August 2022					466	

## TOP 10 EMPLOYERS BY ONLINE ADS

Employer	F
Baycare Health System	504
Raymond James Financial Incorporated	432
Hospital Corporation of America	390
Accenture	207
Jabil Inc	148
Honeywell	136
Raytheon	129
FIS	126
state of florida	124
Walmart / Sam's	119

## JOB TYPE DISTRIBUTION\*

