



March 15, 2023 - 11:45 A.M.
Hybrid Meeting – EpiCenter
13805 58th 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. Discussion with Adrienne Johnston, President & CEO of CareerSource Florida

VII. Action/Discussion Items

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Ad Hoc CEO/Counsel Review Committee
- 2. General Counsel Performance Review Page 9
- 3. Approval of PY’2022-2023 General Counsel Performance Goals Page 14
- 4. Approval of CEO Performance Review Page 18
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- 7. REACH Act Impact & CEO Position Page 46
Compensation Committee
- 8. Performance & Merit Increases Page 48
- 9. Employee Engagement Survey Page 49
Finance
- 10. Approval of Budget Modification II Page 50
- 11. Approval of Financial Policies & Procedures Page 56
- 12. Approval of Business Travel Reimbursement Policy Page 88

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Audit Committee

- 13. Approval of Audit of 6.30.23 Financial Statements Page 104
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Board Administration

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 Update on Insurance Claim

IX. vCIO Update – Paul Ashe Page 110

X. Information Items

Compensation Committee

- 1. Updated Pay Ranges Page 112
- 2. Organizational Chart Page 113
- 3. Staffing Report Page 115

Finance Committee

- 4. December 31, 2022 Financial Statements Page 117
 - a. Statement of Activities: Current Year vs. Prior Year..... Page 120
 - b. Statement of Activities: Current Year vs. Budget Page 123
 - c. Cost Allocation/Expenditure Report for PE 12/31/2022 Page 126
 - d. Pooled Cost Report 12/31/2022 Page 127
 - e. Grant Status Report 12/31/2022 Page 128

Audit Committee

- 5. Subrecipient Monitoring for Period July 2022 – June 2023 Page 129

Board Administration

- 6. Board Orientation Reminder..... Page 135

XI. Open Discussion

XII. Adjournment

Finance Committee – April 26, 2023 (10:00 am - 11:00 am)
Audit Committee – April 26, 2023 (11:00 am – 12:00 pm)
Compensation Committee – April 6, 2023 (11:00 am - 12:00 pm)
Workforce Solutions Committee – April 20, 2023 (2:30 pm - 3:30 pm)
One-Stop Committee – April 20, 2023 (9:00 am - 10:00 am)
Next Board of Directors Meeting – May 17, 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 at least two business days in advance of the meeting.*



ACTION ITEM 1

Approval of Minutes

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

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

The draft minutes from the January 18, 2023, 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, January 18, 2023, at 11:45 am.

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

Call to Order

Chair, Scott Thomas, called the meeting to order at 11:44 a.m. There was a quorum with the following board members present.

Board Members in Attendance

Scott Thomas (Zoom), Barclay Harless (In person), Commissioner René Flowers (In person), Belinthia Berry (Zoom), Elizabeth Siplin (Zoom), Kenneth Williams (Zoom), Jack Geller (Zoom), John Howell (Zoom), Kevin Knutson (In person), Lisa Cane (Zoom), Mark Hunt (In person), Patricia Sawyer (Zoom), Michael Jalazo (In person), Shawn McDonnell (Zoom), Esther Matthews (Zoom), David Fetkenher (Zoom), Zachary White (Zoom), Celeste Fernandez (Zoom), Dr. Rebecca Sarlo (Zoom), Glenn Willocks (Zoom), Bart Diebold (In person)

Board Members Not in Attendance

Candida Duff, Ivonne Alvarez, Michelle Radcliffe, Angel Barton, Zac Holland

Board Counsel

Stephanie Marchman (Zoom)

Staff in Attendance (all attended in person)

Steven Meier, Jay Burkey, Mary jo Schmick, Leah Geis, David Zirilli, Jason Druding, Lysandra Montijo, Juan Toribio, Raymond Westergard

Guests in Attendance

Danielle Weitlauf – Tucker Hall (In person)

Michael Long – SailFuture (In person)

Public Comments

There were no public comments.

Presentation

Michael Long from SailFuture did a presentation for the board giving a brief overview of what SailFuture does and how they can partner effectively with us.

CEO Report

Steve Meier gave a report of activities since the last Board meeting including meetings with some of the members of the Florida House and Senate Delegation, meeting with CareerSource Florida board member and overview of organizational successes in 2022.

Action Item 1 – Approval of the Minutes – 1.18.23 Board of Directors Meeting

The minutes of the November 16, 2022, Board of Directors meeting were presented for approval.

RECOMMENDATION

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

Discussion: None

Motion:	Jack Geller
Second:	Mark Hunt

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

Action Item 2 – Approval of 2021 IRS Form 990

WorkNet Pinellas’ IRS Form 990 has been completed for the period beginning July 1, 2021 and ending June 30, 2022. Based on the 990 disclosure requirements (Part VI, Section B, 11a), a copy will be provided to each voting member of the Board, prior to filing it with the IRS. The 990 form will be filed after approval by the full Board of Directors meeting in January 2023.

***2021 IRS Form 990 was included in the packet.**

RECOMMENDATION

Approval of the 2021 IRS Form 990.

Discussion: None

Motion:	Mark Hunt
Second:	Commissioner René Flowers

The Board of Directors made a motion for approval of the 2021 IRS Form 990. The motion carried unanimously.

Action Item 3 – Approval of Training Provider – Net Synergy LT3 Academy

Net Synergy Virtual Solution’s Pre-apprenticeship, LT3 Academy, is seeking initial provider approval. They have a registered apprenticeship that is already on the Eligible Training Provider List (no approval needed for RA).

Courses/Certificate/Diploma Programs

Type of Degree or Certificate	Tuition & Fees	Grants and other funding	Est. Total Cost to WIOA	Duration of Training
Software Developer Pre-Apprenticeship Certificate	\$18,000	\$10,500	\$7,500	6 months

- Years in operation: 14 years
- Total enrollments for prior year: 0 (for pre-apprenticeship)
- Total enrollments current year: 33
- Retention Rate: 2 dropped out
- Completed: 3
- Employed: All 3
- 28 still in the program

RECOMMENDATION

Approval to add the Net Synergy LT3 Academy Pre-Apprenticeship program to the Eligible Training Provider List.

Discussion: None

Motion:	Commissioner René Flowers
Second:	Michael Jalazo

The Board of Directors made a motion for approval to add the Net Synergy LT3 Academy Pre-Apprenticeship program to the Eligible Training Provider List. The motion carried unanimously.

Action Item 4 – Approval of WIOA Dislocated Worker Funds Transfer

The Workforce Innovation and Opportunity Act (WIOA) provides the authority for Local Workforce Development Boards (LWDB), with the approval of the Governor, to transfer 100% of the funds allocated to the LWDB for adult activities for expenditure on dislocated worker activities, and dislocated worker funds for expenditure on adult activities. Funds may not be transferred to or from the WIOA Youth program.

Prior approval from Florida Department of Economic Opportunity (DEO) is required for each transfer. In addition, when the request exceeds 25% of the annual allocation, the full board must vote to approve the request.

CareerSource Pinellas requested transfer of \$300,000 in October. Because this amount was under 25% of the annual allocation, Board approval was not required. CareerSource Pinellas received DEO approval on October 21, 2022. CareerSource Pinellas is requesting an additional transfer of \$400,000 to bring total request to \$700,000 which is 50% of the total annual allocation. With approval of this transfer, CareerSource Pinellas still has sufficient funds to serve dislocated workers for the remainder of the program year.

RECOMMENDATION

Staff recommends approval of the transfer of \$400,000 additional funds from Dislocated Worker to Adult as shown below and more fully described in the attached DEO Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs.

Program Year	Total Award Amount	Amount of DW Requested to be Spent on Adult	Percentage of DW Requested to be Spent on Adult	Status
2021-2023	\$1,412,136	\$300,000	21%	Approved
2021-2023	\$1,412,136	\$700,000	50%	Requested

Discussion: None

Motion:	Michael Jalazo
Second:	Mark Hunt

The Board of Directors made a motion for approval of the transfer of \$400,000 additional funds from Dislocated Worker to Adult and more fully described in the attached DEO Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs. The motion carried unanimously.

General Counsel Update – Gray|Robinson

Stephanie Marchman from GrayRobinson presented a summary of legal services provided to CareerSource Pinellas since the last Legal Services Summary and Litigation Report to the Board of Directors at its meeting on November 16, 2022:

- Provided guidance regarding employment matters, including voluntary termination date, customer harassment of employees, and wages.
- 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 agenda packet as to form and legality; attended Board of Directors and Compensation Committee meetings.
- Provided sunshine law guidance with respect to the destruction of historic WorkNet records.

Pending litigation report:

There is no known pending litigation against CareerSource Pinellas.

vCIO Report

Steve Meier gave an updated on IT initiatives for 2022 and 2023.

2022 IT Accomplishments

- Completed migration of data from CTS provided by ATLAS solution to Employ Florida.
- Continued end-user training platform and periodic email phishing testing using KnowBe4
- Transitioned the Intranet to SharePoint Online, in our strategic effort to migrate to the cloud
- Upgraded the WIFI network with a cloud-based solution
- Improved the Internet speed a Lealman Exchange
- Built a new website and provided process improvements

2023 Upcoming Strategies

1. Development and testing of Disaster Recovery Plan
2. Migrate all on-premises servers to Microsoft Azure

INFORMATION ITEM 1 – November Financial Package

Steve Meier indicated that the November Financial packet was included in the Board packet for review.

INFORMATION ITEM 2 – Budget Modification I

Budget Modification I was approved at the November 16, 2022 Board of Directors Meeting; the budget modification financial statements were included in the packet for informational purposes.

INFORMATION ITEM 3 – Compensation Review Summary and Impact

The compensation review was completed in October of 2022 and at that time the recommendation was to increase our pay ranges by 4.7% to bring them more into agreement with the current job market. That recommendation was approved at the November 16, 2022, Board meeting. Upon review of the salaries of the current employees the decision was made to consider increases to current salaries up to 4.7% to align current staff with the updated pay ranges.

Effective January 1, 2023:

- 39 out of 55 (71%) employees received an increase. Those that did not were either highly compensated, newly promoted, or newly hired.
- Only 4 employees received less than the maximum increase rate of 4.7%.
- The average amount of the increase was \$2,345 annually per person.
- The impact of the increases for the 2022-2023 program year is \$44,553.
 - Budget Modification I included \$55,458 for salary increases.
- The total impact to the annual budget will be an additional \$89,000.

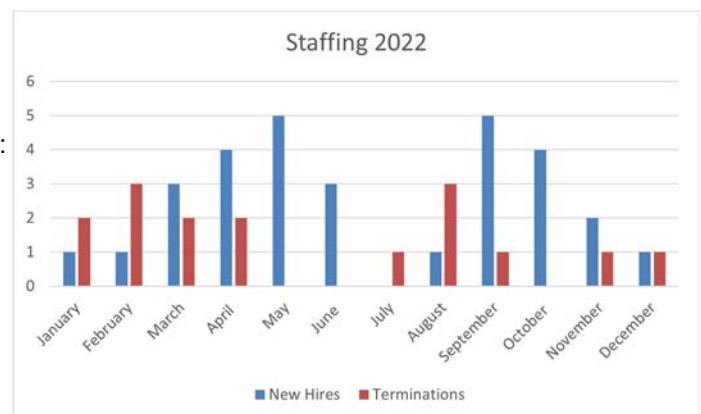
INFORMATION ITEM 4 – Year in Review - Staffing

Board Staff

- 30 employees joined the CareerSource family in 2022.
- 16 employees left the company, the breakdown is as follows:
 - 12 resignations
 - 1 was due to job abandonment
 - 1 was due to grant funding ending
 - 2 involuntary terminations

DEO (State) Staff

- 8 new hires
- 8 individuals left the company
 - 2 retirements
 - 1 resigned to join CareerSource directly
 - 2 left to join the VA
 - 3 remaining reasons were not disclosed



INFORMATION ITEM 5 – 2023 Benefits Renewal

For 2023 benefit year, CareerSource Pinellas opted to move medical insurance carriers from Humana to Florida Blue Cross and Blue Shield (Florida Blue).

- Humana quoted a 67% increase in medical insurance premiums
- Florida Blue quoted a decrease of 3% in medical insurance premiums
 - Four medical options are offered to our employees
- Our ancillary plans for dental and vision were transferred to Mutual of Omaha due to costs. The employee cost on these plans either remained the same or decreased slightly.

Employee Coverages:

- 53% of employees enrolled in health coverage
- 89% enrolled in dental coverage
- 80% enrolled in vision coverage
- Of 48 employees enrolled in our primary offerings of medical, dental and vision, all but 3 have the entire cost of their benefits offset by the benefit stipend. The stipend remains at \$12,580 per year per employee

The company also transitioned our Long-Term and Short-Term Disability insurance, Accidental Death and Dismemberment, and Voluntary Life coverage to Mutual of Omaha. The rates offered for Life and AD&D decreased 15.25% by switching.

We feel that the 2023 benefit offerings to employees offer significant savings to the organization and employees without sacrificing quality offerings for our employees.

INFORMATION ITEM 6 – Employee Engagement Survey Summary

Following the results of our Employee Engagement Survey the organization has begun to focus on the areas identified as opportunities from that survey:

1. **Training:** In response to unfavorable perception on training, there are current opportunities to expand and enhance the current training modules available to employees. New Hire Orientation is being revamped; annual trainings are being developed as well. Business Services conducted intensive training over a 30-day period during the fourth quarter of 2022. Currently there is a planned Inservice Day for staff development training in February.
2. **Benefits:** As stated with the benefit renewal report, emphasis was placed on obtaining better benefit offerings for employees for open enrollment. There was a 60% increase in enrollments during open enrollment for the 2023 benefit year. Also, 94% of employees enrolled in benefits have 100% of the cost offset by the benefit stipend.
3. **Communication:** There have been numerous improvements in regard to communication including in-person results of the engagement survey being held at each center, the employee engagement committee being formed, the employee newsletter being revived monthly, and other programs to increase communication and morale.
4. **Compensation:** CareerSource launched a compensation study that resulted in increases for 71% of staff members.

INFORMATION ITEM 7 – WIOA Performance Indicators (Programs)

***A spreadsheet containing the WIOA primary performance indicators was included in the packet.**

INFORMATION ITEM 8 – WIOA Reports & WP Reports (Programs)

During PY'2022-2023, WIOA activities were provided to a total of 2,794. These services include Assessments, Counseling, and Training to name a few. During the PY'2022-2023, our Wagner Peyser Job Referrals, Services and Placements totaled 10,678. We were integral in assisting 2,260 unique customers that had never received services from CareerSource Pinellas in the past.

***Additional tables/spreadsheets were included in the packet.**

INFORMATION ITEM 9 – 2023 Program Initiatives (Programs)

- Streamlining WIOA Eligibility and Enrollment process
- Summer PAYS (Youth summer work program)
 - 120-130 youth in 2022
 - Planning has begun – looking for employers and recruiting students
- Increased focus on Paid-Work-Experience and Work-Based-Training Opportunities
- Increase traffic in centers; hasn't returned since COVID
 - In-person orientations for RESEA & WIOA programs
 - Transitioning workshops from on-line to in-person
- Increasing collaboration with our community partners
- Focus on areas to improve letter grade from B+ to A
- Training opportunities for staff
- Enhanced outreach and recruitment efforts
 - Increase use of Social Media
 - Revamping Flyers with easy-to-understand terms

INFORMATION ITEM 10 – Summary of Services Offered (Business Services)

Business services are provided to enhance the efficiency and productivity of local employers. Customized solutions for your specific workforce needs are available.

Business Services Include:

- Job Posting to Employ Florida
- Recruiting Services
- Funding for Work-based Training
- Career Fairs
- Center Based Recruitment Events
- Tax credits for Veteran hiring

INFORMATION ITEM 11 – 2022 Year in Review (Business Services)

Year in Review

- 2nd Chance Job Fair in partnership with DOC (top left)
- LinkedIn Local Networking Event (top right)
- Manufacturing Career Fair in partnership with SPC (bottom left)
- First Responders Job Fair (bottom right)
- BayCare Hiring Event
- Paychecks for Patriots Career Fair
- Summer Pays Program
- Relaunch of Professional networking groups

Coming up in 2023

- Multiple Spring Career Fairs with SPC
- Enhancing Business Engagement
- Enhancing Candidate engagement
- Focus on Connecting talent to opportunity

INFORMATION ITEM 12 – Board Orientation Reminder (Board Administration)

Steve Meier reminded Board members who have yet to complete their Board Orientation to complete required Board Orientation. The instructions to log onto the online course were included in the packet.

Board Informational Series: Public Workforce System

Mary jo Schmick gave a presentation on the Public Workforce System.

Other Administrative Matters – There were no other administrative matters.

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

DRAFT



ACTION ITEM 2

General Counsel Performance Review

On November 17, 2021, the Board of Directors approved the renewal of Gray, Robinson, P.A. for legal counsel services to begin on December 1, 2021, as General Counsel to the Local Workforce Development Board, as well as Counsel to CareerSource Pinellas.

As outlined in the By-Laws, the Ad Hoc CEO/Legal Committee will conduct the annual performance review for the General Counsel. The review addresses the approved General Counsel Performance Goals. The review period is 17 months, July 2, 2021 – November 30, 2022, in order for the evaluation period to correspond with the anniversary date of Gray|Robinson's contract.

The recommendation from this Committee will be presented to the Board of Directors on March 15, 2023.

Performance Review: The members of the Ad Hoc CEO/Counsel Committee requested that the CEO of CareerSource Pinellas, complete the performance review, adding his comments prior to submitting it to the Ad Hoc Committee for consideration.

The General Counsel draft Performance Review is enclosed.

RECOMMENDATION

Approval of the General Counsel Performance Review for Stephanie Marchman, Gray|Robinson for the PY'2021-2022.



**General Counsel Performance Goals
Board of Directors Assessment
PY'2021-2022**

Date Completed:	March 15, 2023
Evaluation Period:	July 1, 2021 – Nov 30, 2022

SECTION 1: Achievement of Goals

PY'2021-2022

July 1, 2021 – November 30, 2022

Description of Goals	General Counsel's Summary of Performance as to each Goal	Exceeded Expectations	Met Expectations	Needs Improvement
Regular attendance at CareerSource Pinellas Board of Directors and Executive Committee meetings.	General counsel or designee attended all Board of Directors meetings and other committee meetings as requested, providing sound legal guidance as needed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Advise on corporate and tax-exempt organization legal issues related to CareerSource Pinellas.	General counsel or designee was available to provide sound legal advice as needed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Review draft contracts, agreements, leases, and other legal instruments.	General counsel or designee timely and effectively reviewed, revised and approved over a dozen contracts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Review by-laws, personnel, fiscal, and other policies and/or procedures.	General counsel or designee timely and effectively reviewed by-laws, personnel, fiscal, and other policies and/or procedures as needed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provide advice regarding potential employee disciplinary action.	General counsel timely and effectively advised CEO with respect to numerous employee discipline matters.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assist the Human Resources Department with investigations on labor law and employee relations concerns.	General counsel timely and effectively advised the Human Resources Department with investigations on labor law and employee relations concerns.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Advise on responses to subpoenas, court orders, and Florida Statute Chapter 119 requests for public records.	General counsel or designee timely and effectively responded to subpoenas, court orders, and Florida Statute Chapter 119 requests for public records,	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	including provision of Sunshine Law training to the Board of Directors and staff.			
Defend lawsuits, administrative claims, or other legal claims.	General counsel or designee timely and effectively defended all lawsuits, administrative claims, or other legal claims.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provide any other legal services needed.	General counsel or designee timely and effectively provided any other legal services needed, including legislative developments affecting Florida's workforce development boards.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Overall responsiveness and quality of legal services provided.	General counsel timely and effectively responded to legal needs of CareerSource Pinellas.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comments:

Steven Meier Comments:

2021-2022 was a challenging year for the organization with three whistle-blower complaints filed (two against the previous CEO and one against the current Interim CEO), the final determination of disallowed costs from the DOL Compliance Review, the resignation of the previous CEO and the transition to a new interim CEO and Leadership Team. Through it all, Ms. Stephanie Marchman, and her associates Ms. Heather Ramos and Mr. Patrick Hagen, provided excellent legal counsel. Ms. Marchman is responsive, professional and provides timely and effective legal direction. Specifically:

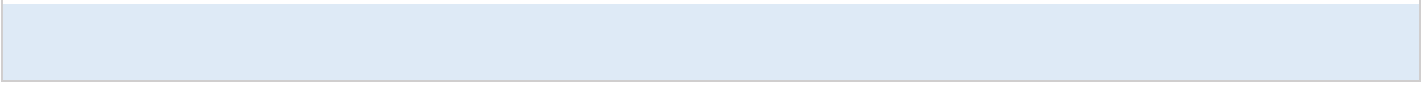
- Ms. Marchman guided the organization through two whistle-blower complaints filed against the previous CEO. The initial complaint, Ms. Marchman coordinated the investigation with an outside counsel with professionalism and confidentiality. The second whistle-blower complaint investigation was handled entirely by GrayRobinson in a professional and confidential manner.
- During March 2022, the organization was informed by the Florida Department of Economic Opportunity of the Final Determination of the DOL Compliance Review that began in 2018. The Final Determination resulted in disallowed costs to the organization of \$1,862,989.81. Ms. Marchman initiated the review of insurance coverage to determine if the organization may be able to recover any of these funds from insurance. Accordingly, Ms. Marchman secured the services of independent Insurance Coverage Counsel to continue our attempt to recover insurance proceeds. As of the date of this review, this is an ongoing matter.
- Ms. Marchman was instrumental in negotiating and finalizing a severance agreement with our previous CEO that was fair and equitable to the organization. This negotiation was performed in confidence with the best interests of the organization.

Commissioner René Flowers Comments:

- You have exceeded expectations in the area of By-Laws etc. On a number of occasions there was great conversation because of the ambiguity of what the board could and could not do based on what was written versus assumed (perceived).

Barclay Harless .Comments:

- I think Stephanie Marchman is doing a fantastic job as has been for the prior years.



Action and Approvals	
Performance appraisal reviewed by Board of Directors on:	March 15, 2023
Authorized Board Member Signature and Date:	
Interim CEO Signature and Date:	



ACTION ITEM 3

PY'2022-2023 General Counsel Performance Goals

As outlined in the By-Laws, the Ad Hoc CEO/Legal Committee will conduct the annual review of performance for the General Counsel. The Performance Review provides the annual goals, initiatives, actions to be taken, and metrics.

The PY'2022-2023 General Counsel Performance Goals are attached.

RECOMMENDATION

Approval of the PY'2022-2023 General Counsel Performance Goals.



**General Counsel Performance Goals
Board of Directors Assessment
12/1/2022 – 11/30/2023**

Date Completed:	March 15, 2023
Evaluation Period:	December 1, 2022 – Nov 30, 2023

SECTION 1: Achievement of Goals

December 1, 2022 – November 30, 2023

Description of Goals	General Counsel's Summary of Performance as to each Goal	Exceeded Expectations	Met Expectations	Needs Improvement
Regular attendance at CareerSource Pinellas Board of Directors and Executive Committee meetings.	General counsel or designee attended all Board of Directors meetings and other committee meetings as requested, providing sound legal guidance as needed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Advise on corporate and tax-exempt organization legal issues related to CareerSource Pinellas.	General counsel or designee was available to provide sound legal advice as needed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Review draft contracts, agreements, leases, and other legal instruments.	General counsel or designee timely and effectively reviewed, revised and approved over a dozen contracts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Review by-laws, personnel, fiscal, and other policies and/or procedures.	General counsel or designee timely and effectively reviewed by-laws, personnel, fiscal, and other policies and/or procedures as needed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provide advice regarding potential employee disciplinary action.	General counsel timely and effectively advised CEO with respect to numerous employee discipline matters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assist the Human Resources Department with investigations on labor law and employee relations concerns.	General counsel timely and effectively advised the Human Resources Department with investigations on labor law and employee relations concerns.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Advise on responses to subpoenas, court orders, and Florida Statute Chapter 119 requests for public records.	General counsel or designee timely and effectively responded to subpoenas, court orders, and Florida Statute Chapter 119 requests for public records, including provision of Sunshine	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Law training to the Board of Directors and staff.			
Defend lawsuits, administrative claims, or other legal claims.	General counsel or designee timely and effectively defended all lawsuits, administrative claims, or other legal claims.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provide any other legal services needed.	General counsel or designee timely and effectively provided any other legal services needed, including legislative developments affecting Florida's workforce development boards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Overall responsiveness and quality of legal services provided.	General counsel timely and effectively responded to legal needs of CareerSource Pinellas.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comments:

Action and Approvals	
Performance appraisal reviewed by Board of Directors on:	March 15, 2023
Authorized Board Member Signature and Date:	
Interim CEO Signature and Date:	



ACTION ITEM 4

CEO Performance Review

On February 11, 2022, the Board of Directors appointed Steven Meier as the Interim CEO of CareerSource Pinellas. On November 17, 2021, the Board of Directors approved the CEO performance review, which provided the annual goals, initiatives, actions to be taken, and metrics.

As outlined in the By-Laws, the Ad Hoc CEO/Legal Committee will conduct the annual review of performance and compensation for the CEO. The review addresses the approved CEO Performance Goals, including Financial Management, Legal Compliance, Strategic Planning, Governance, Accountability and Transparency, Workforce Development Performance, Key Relationships and Partnerships, and Organizational Leadership.

The recommendation from this Committee will be presented to the Board of Directors on March 15, 2023.

Performance Review: The members of the Ad Hoc CEO/Counsel Committee submitted their ratings and comments of the CEO's performance review. Mr. Meier also included his response to the feedback. The consolidated document is enclosed for your review.

Grade Level	Job Title Family	Low	Middle	High
221	CEO	\$148,830	\$193,479	\$238,128

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 1, 2023, the salary limitation for Executive Level II is \$212,100; up from \$203,700 in 2022. The current Interim CEO's salary is \$148,148.78.

RECOMMENDATION

Approval of the CEO Performance Review for Mr. Steven Meier for the period February 11, 2022 – December 31, 2022.



**Interim CEO and CFO Performance Goals
Board of Directors Assessment
2022**

Date Completed:	March 15, 2023
Evaluation Period:	February 11, 2022 – December 31, 2022

SECTION 1: Achievement of Goals

February 11, 2022 – December 31, 2022

Descriptions of Goals	Initiatives/*Metrics	Achievements of Goals	Exceeded Expectations	Met Expectations	Needs Improvement
<p>Financial Management: Assure adequate control and accounting of all funds, including developing sound financial practices, to ensure that overall financial performance remains within Board approved budgetary parameters and within minimum and maximum limitations established in applicable laws and regulations.</p>	<p><u>Initiative:</u> Create greater transparency and accuracy in financial reporting to ensure the planning budget goals are met.</p> <ul style="list-style-type: none"> * Provide financial reports to the Board, including cost allocation, grant budget/expenditures and training provider reports. * Continue to review, update and improve usage of the financial management system i.e. Abila and Microix. * Review current contracts to identify cost savings and to ensure statement of work aligns with activities. * Provide detailed reports to better track and manage program budget vs expenditures by grant/program. 	<p>Provided leadership for the allocation of \$7.6 million in revenue, \$3.7 million of personnel costs, and \$1.3 million of training costs delivering monthly detailed reports to track and manage budget vs expenditures by grant, in turn creating greater transparency.</p> <p>Worked with the HR Director to build a Finance Team (replaced Financed Coordinator and hired a Finance Director) focused on assuring the development of adequate controls; developing sound financial practices, transitioning finance responsibilities to focus on CEO responsibilities and ensuring overall financial performance complies with Board approved parameters.</p> <p>Received final approval of Indirect Cost Rate (14.83%) for 2020-2021 and submitted documentation for an Indirect Cost Rate (17.23%) for 2021-2022 from U.S. Department of Labor.</p> <p>Prepared 2022-2023 Planning Budget of \$9.145 Million, obtained approval from LWDB Board of Directors in May 2022 and Pinellas County BOCC in June 2022.</p>	<p>ST, BH</p>	<p>RF</p>	

		<p>Participated in one virtual and one in-person Finance Officers Group (FOG) Meeting where all the LWDB finance chiefs shared ideas and best practices.</p>			
<p>Legal Compliance: Manage public records requests and legal issues in a timely manner.</p>	<p><u>Initiative:</u> Respond to monitoring reviews and audits to ensure activities identified from past practices are addressed.</p> <ul style="list-style-type: none"> * Provide DOL with an outline of changes initiated during the transition as requested. * Implement changes recommended through technical assistance provided by DOL, DEO, CSF and others. 	<p>Oversaw the conclusion of the USDOL’s Compliance Review. CareerSource Pinellas was responsible for paying back \$1,862,989.81 without any exposure to the taxpayers of Pinellas County. The review was ongoing for more than three years. In addition, currently working along with outside counsel, coordinating legal representation in review of options against insurance carrier to determine whether any of this amount can be recovered through insurance.</p> <p>Supported DEO as they conducted the Programmatic and Financial Monitoring (May 2022) of the period January 1, 2021 – December 31, 2021, to ensure program activities and processes align with local, state, and federal guidance.</p> <ul style="list-style-type: none"> • Overall, findings increased from 3 in prior year to 17. There were 4 findings for Welfare Transition, 1 finding for SNAP, 5 findings for WIOA and 7 findings for Wagner Peyser. Other Noncompliance Issues (ONIs) also increased from 6 to 10. The monitoring period was prior to my becoming Interim CEO. I have used the report to incorporate changes within the agency 	<p>ST, BH</p>	<p>RF</p>	

		<p>and programs to identify areas of change and improvement.</p> <ul style="list-style-type: none"> • There were no Findings identified during the Financial Monitoring. There were 2 issues of non-compliance. <p>Taylor Hall Miller Parker, PA conducted independent semi-annual internal monitoring activities, including administration, finance, customer-related expenditures, programs, work-based learning, subrecipient monitoring and one-stop operator.</p> <p>Based upon results of monitoring and direction of organization, reorganized Program Department and Business Services Department by hiring a Director of Policy and Compliance, Director of Programs and Director of Business Services and making a necessary change of personnel previously overseeing these areas. 2022 was a year of change and a shift in focus, urgency and accountability for Programs and Business Services and will continue into 2023.</p>			
<p>Strategic Planning: Implement the Strategic Plan</p>	<p>Initiative: Implement the strategic plan: *Leading the implementation of a strategic plan that focuses on the review of the organization’s vision, goals, sector strategies, locations, and training programs. * *Lead the implementation of the comprehensive four-year</p>	<p>Goal 1: Began to re-engage partnerships with employer that had been neglected for years. With hiring of a Business Services Director, the organization is addressing their needs and matching job-seekers with employers, funding work-based learning opportunities, etc. Re-established partnership with Bay Care during 2022, which resulted in partnering with a career fair at EPI Center that lead to Bay Care</p>	<p>ST</p>	<p>RF, BH</p>	

	<p>strategic plan submitted to DEO on 6/30/2020.</p>	<p>making on-site offers to 14 job seekers that day.</p> <p>Goal 2: The organization strengthened partnerships with SPC, PTC and Ultimate Medical Academy. In addition, approved 3 new training providers during 2022 and approved the 2022-2023 to Regional Targeted Occupation List.</p> <p>Goal 3: Increased capacity in programs staff in order to expand outreach to jobseekers. In addition, transitioned an employee to marketing position who focused on social media and outreach to employers and jobseekers. Working with outside firm, Tucker Hall, had positive impact in media with events, success stories, etc.</p> <p>Goal 4: Built organizational capacity by filling critical positions that had gone unfilled by previous administration as well as hiring personnel to fill other positions identified by leadership team to ensure providing services to job seekers and employers of Pinellas County.</p> <p>Updated and received approval from CareerSource Florida and DEO for the organization's required WIOA 2-year plan update for its 4-year plan.</p>			
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<p>Governance: Works effectively with the Board, its officers and committees to define their roles and responsibilities. Works with Board Chair to enable the Board to fulfill its governance functions and manages the Board’s due diligence process to assure timely attention to core issues.</p>	<p>Initiative: Facilitate the board and ad hoc committees to bring closure to the action initiated by the Board and/or Board of County Commissioners.</p> <ul style="list-style-type: none"> * Review and implement the Interlocal Agreement as approved by LWDB and BCC. * Review and implement the Bylaws as approved by the LWDB and BCC. * Continue to work with the BCC to take a more active role in the selection of board members. 	<p>Facilitated 30 board, committee, and board-related meetings to fulfill governance functions and manage the Board’s due diligence process and assure timely attention to core issues through open communications and improved transparency.</p> <p>From 2/11/22 through 12/31/22, the LWDB reviewed/took action on 126 Items, including 61 Action items and 65 Information Items at five Local Workforce Board meetings and two Special Board meetings.</p> <p>Attended four meetings of the Pinellas Board of County Commissioners (BCC) and was available to provide regular performance, program, and detailed budget updates. In addition, working with Tucker Hall, arranged to have the week of November 14 proclaimed Apprenticeship Appreciation Week in Pinellas County. Accepted proclamation from BCC along with three Board members and representative from SailFuture.</p> <p>Participated in, and led Pinellas County contingent consisting of Board members, Training Providers, Education partners, Employer Partners, Economic Development partners, County Commissioners and Senior Board in 6 meetings with EY as they performed their realignment analysis in accordance with the REACH Act.</p>	<p>ST, RF, BH</p>		
<p>Accountability and Transparency: Promotes accountability and</p>	<p>Initiative: Present pertinent program and organizational</p>	<p>Successfully navigated change, stabilized operations, fostered an environment of</p>	<p>ST, BH</p>		

<p>transparency by ensuring that this organization’s employment and training programs are in alignment with policy and guidance, and accountable to the Pinellas Board of County Commissioners, the local workforce Board, CareerSource Florida, DEO, local employers, job seekers, and the general public.</p>	<p>information on a regular basis to the Board, BOCC and other stakeholders.</p> <ul style="list-style-type: none"> * Procure an organization to assume the role of conducting independent, semi-annual monitoring. * Provide regular program performance updates to the Board and BCC. * Schedule an annual DEO program performance presentation to the Board. * Provide an annual audit and audit presentation to the Board. * Understand the organization’s liabilities and manage internal control procedures through the annual review and presentation of the Internal Controls Questionnaire (ICQ). * Provide quarterly financial updates. 	<p>transparency, and realigned teams to support program fundamentals.</p> <p>Attended four meetings of the Pinellas Board of County Commissioners (BCC) and was available to provide regular performance, program, and detailed budget updates.</p> <p>Hosted the required annual DEO Program Performance Presentation to the Board of Directors on March 16, 2022, confirming that all but one WIOA performance goals were met or exceeded, including primary indicators, out of school youth, work experience and training. 88.8 percent of funding was expended on direct client services.</p> <p>Cooperated with Patrick Hagen of GrayRobinson during Whistle Blower investigation against Interim CEO that was proven to be unsubstantiated.</p> <p>Worked closely with Stephanie Marchman, of Gray Robinson, who provided support related to day-to-day operational issues, contract reviews, Board and BOCC matters, and coordinating and responding to USDOL Compliance Review-related activities including coordination of insurance matter.</p> <p>Mitigated risk by completing DEO’s Internal Controls Questionnaire (ICQ). The results were</p>			
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presented/approved by the LWDB on November 16, 2022.

Worked with the vCIO to implement the technology objectives focused on these principles: Cybersecurity, Technology Architecture, Financial Responsibility and Operational Responsibility.

2022 IT Accomplishments included:

- Completed migration of data from CTS provided by ATLAS solution to Employ Florida.
- Continued end-user training platform and periodic email phishing testing using KnowBe4
- Transitioned the Intranet to SharePoint Online, in our strategic effort to migrate to the cloud
- Upgraded the WIFI network with a cloud-based solution
- Improved the Internet speed a Lealman Exchange
- Built a new website and provided process improvements

Coordinated audit for year ended June 30, 2022, as well as Audit of the 401(k) Plan for 2021. Both audits were clean without any issues.

		<p>Following Federal uniform procurement standards, successfully procured vendors for:</p> <ul style="list-style-type: none"> • One-Stop Operator • New Copiers • Compensation Study • Employee Engagement Survey 			
<p>Workforce Development Performance: Programs: Strategically align workforce development programs to ensure that employment and training services provided by the core programs identified in the WIOA (WIA, Wagner-Peyser, Vocational rehabilitation and Adult Education) are coordinated and complementary so that job seekers acquire skills and credentials that meet employers' needs.</p>	<p><u>Initiative:</u> Improve services to employers and continue to promote connections with qualified job seekers and work based training to ensure that services are employer driven and contribute to the economic growth and business expansion in our community. Provide access to quality training to help job seekers acquire industry recognized credentials for in demand jobs.</p> <ul style="list-style-type: none"> * Promote sector strategy initiatives in health care, manufacturing, financial and professional services, IT and construction. * Provide WIOA Indicators of Performance updates on a quarterly basis. * Provide Monthly Management Report (MMR) updates on a quarterly basis. * Host networking opportunities to connect 	<p>Worked with the team to achieve program expectations by meeting/exceeding 17 of the 18 U.S Department of Labor "Performance Indicators" for the Workforce Investment and Opportunity Act (WIOA) Program Year ending June 30, 2022.</p> <p>In accordance with the REACH Act, each Local Development Workforce Board received a letter grade based upon specific metrics. The first baseline letter grades were released in October 2022, and CareerSource Pinellas received a grade of B+.</p> <p>75% of our customers enrolled in WIOA Adult, Dislocated Worker, and Youth training programs successfully ended their training activities and over 40% of our WIOA customers have exited the program with employment.</p> <ul style="list-style-type: none"> • Provided 4,394 individuals with career services, including job search assistance, job referrals, career transition, resume assistance, career workshops and program orientations through the Career Resource Centers. 	<p>RF, BH</p>	<p>ST</p>	

	<p>job seekers and employers, including monthly career fairs at EPI, in-house recruitment, and weekly professional, executive and general networking meetings.</p> <p>* Provide regular business services reports i.e. RESEA performance, Career Fairs, networking groups, WIOA programs (EWT, OJT, PWE, WARN, REACT) Negotiate annual, local performance goals with DEO.</p>	<ul style="list-style-type: none"> ○ 51% of the job seekers we serve identify as women, 9.6% as veterans, 8.6% as offenders, and 35.8% as non-white. <p>32.1% of the Wagner-Peyser customers served in the last 12 months recorded employment; up 2.1% from the 30.0% employed during the previous 12 months.</p> <p>556 Welfare Transition and 689 SNAP customers have been served with 209 customers obtaining employment.</p> <p>Continued partnership with PERC. In December 2022 we solidified this partnership in conjunction with the Paid Work Experience program and successfully connected 18 individuals with significant barriers to employment with work-based learning opportunities with various manufacturers within Pinellas. This partnership will continue into 2023 and beyond.</p> <p>Provided support to the newly launched Personal Finance/Banking program with SPC in partnership with BayFirst Bank. This initiative provides opportunities for individuals interested in the banking industry to gain the necessary skills to launch their career.</p> <p>Over 40 employers have signed PWE/OJT agreements in 2022. Since October, we have</p>			
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		<p>placed 22 individuals in Work Based Learning positions.</p> <p>Boosted operational performance by providing WIOA occupational skills training to 435 individuals placing 118 in employment. There was a significant decline in WIOA activity and case entry after the end of PY 2021 (July 2021). New activity entry was slow but has steadily progressed toward past levels as staffing levels and community engagement improve and are new enrollments have now surpassed the previous 12-months Average annual wages, per placement was \$60,121 for Dislocated Workers and \$48,080 for Adults.</p> <p>Streamlined business services providing more than 1,961 local employers with real time assistance, including labor market information, career fairs, internet-based job postings, employee recruitment/screening, employee referrals, career transition and customized services. 15,000 new job orders were posted—averaging over 1,200 new job orders each month</p> <p>Enrolled 44 individuals in special project training programs, including the Department of Labor Trade Adjustment Assistance Act (TAA), US Department of Labor YouthBuild, and State or CareerSource Florida-led initiatives.</p> <p>Hosted 82 onsite and virtual career fairs, recruitment and networking events connecting</p>			
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489 businesses and local organizations with almost 2,400 job seekers. Included was a second-chance career fair attended by 38 2nd chance citizens and 28 service providers and employers.

Through our Recovery Navigator grant, we identified 47 second chance employers in Pinellas County and established relationships with 12 service providers who referred approximately 70 individuals into our programs.

Successfully closed out DOL Youthbuild grant partnered with Pinellas County Schools and local community-based organizations to provide 43 students (2019-2022) with the opportunity to complete their high school education, learn construction-related skills, develop leadership skills and work on building or renovating low-income homes.

Assisted 160 young adults earn their high school diploma and GED, learn on-the-job skills, and develop their career pathway.

Participated in the Ticket to Work program to assist individuals with disability return to work by utilizing career services provided through the Career Resource Center. Through the program, the organization received \$101,000 of unrestricted funds.

<p>Key Relationships and Partnerships: Identifies key relationships necessary to support an effective organization and assures proper planning, relationship building and communications to develop and maintain these.</p>	<p>Initiative: Facilitate the integration of the organization into the fabric of the community by assuring the use of effective marketing and communication activities. Listen to stakeholders, customers, volunteers, and others in order to improve services and generate community involvement.</p> <ul style="list-style-type: none"> * Implement the MOUs and IFAs to ensure activities with key community partners fully leverage resources and linkages. * Explore and make recommendations for the development of MOUs with new partners. * Create a marketing plan and strategy, including marketing, website, success stories and employer highlights. * Continue to reach out to key local employers to rebuild relationships. * Establish, maintain and enhance partnership activities through quarterly partner meetings and online customer service training provided by the One-Stop Operator. 	<p>Successfully facilitated the integration of the organization into the fabric of the community by maintaining 42 operational and strategic partnerships, to leverage resources to expand and enhance services through One-Stop Operator.</p> <p>Ongoing partnership with Pinellas County to operate a satellite Career Resource Center within the Lealman Exchange. Met with Lealman Exchange management to brainstorm ideas to provide services to more residents of the Community Redevelopment Area (CRA)</p> <p>Partnered with the following organizations and fostered growing connections which will lead to greater opportunities for workforce development: Amplify Clearwater, Central Pinellas Chamber of Commerce, Greater Seminole Chamber of Commerce, St Petersburg Chamber of Commerce, Tampa Bay Beaches Chamber of Commerce, Upper Tampa Bay Chamber of Commerce, Pinellas Park Chamber (attended free/open to the public events) and Skyway Marina District. In addition, additional stakeholders/community-based organizations include: Amskills, BAMA, Gateway Business Network, Tampa Bay Works, Thrive by Five, Pinellas County Veteran Task Force, Recruiters Networking Group, and VOAD (Volunteers of Active Disaster)</p> <p>Working with Tucker Hall, created a comprehensive marketing and communications</p>	<p>BH</p>	<p>ST, RF</p>	
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	<p>* Participate in partnership/sponsorship opportunities with local chambers and EDC i.e. EDC of Pinellas, EDC of Greater St. Petersburg, and local chambers.</p> <p>Partner with the Tampa Bay Partnership to help better understand the work they are doing and to continue the conversation regarding regional workforce opportunities.</p>	<p>plan to support external communications, optimize social media and create brand and program awareness.</p> <p>Partnered with Ultimate Medical Academy to leverage skills training to strengthen the pipeline for the healthcare industry by connecting academic and work-based learning.</p> <p>Partnered with SPC to support the Rapid Credentialing Training program for IT (Get There Faster Grant).</p> <p>Partnered with community organizations and local stakeholders to connect approximately 130 young adults with businesses in the region for our 2022 Summer Youth Program providing these future leaders with valuable work experience, insight on career paths, and/or career planning.</p> <p>Hosted James Mosteller, Government Relations Director for CareerSource Florida in July. Shared with him the positive strides we have been making since the beginning of 2022 and also took him on a site visit to Ultimate Medical Academy to see one of our more successful training provider operations.</p>			
<p>Organizational Leadership: Manages the organization.</p> <p>Deals effectively with demanding situations and designs and implements effective interventions.</p>	<p><u>Initiative:</u> Ensure that procedures and organizational culture reflect integrity and transparency. Lead staff in maintaining a climate of excellence,</p>	<p>Successfully navigated change, stabilizing operations, fostering an environment of transparency, and realigning our teams with program fundamentals.</p>	<p>ST, RF, BH</p>		

<p>Establishes and leads an effective management team.</p>	<p>accountability and respect.</p> <ul style="list-style-type: none"> • Fully staff the organization. • Finalize the development of a succession plan for the organization. • Implement an annual employee engagement survey which will become the benchmark for appropriate organization changes and activities. • Develop performance goals for each employee. Align annual performance evaluations with program year and determine merit/evaluation stipend. Review current programs, SOPS, and Desk Guides to ensure alignment with guidance from DOL, DEO and CSF. 	<p>Hired and developed an effective and competent leadership team. When I was hired as Interim CEO, the organization had 38 FTEs. At the end of the year, we had grown to 56 FTEs. We filled critical positions that had been unfilled in addition to adding other necessary positions. We made an effort, where appropriate, to promote from within and develop our staff and have a transition plan to ensure that knowledgeable staff stay with the agency.</p> <p>Done with collaboration and input from Leadership Team and other key personnel, improved morale and culture of the organization by implementing the following:</p> <ul style="list-style-type: none"> • Employee engagement committee • Diversity committee • Casual and other themed Fridays • Maintained open dialogue with employees • Hired/filled critical positions • Company-wide potluck holiday luncheon • Employee of the Month award • Member of employee engagement committee attends weekly leadership team meeting • Reinstated monthly Employee Newsletter 			
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		<p>Deployed 3-4 staff to Sarasota County to assist CareerSource Suncoast in aftermath of Hurricane Ian.</p> <p>Hired outside firm to conduct an employee engagement survey to capture opinions and perceptions of the staff. Responses for survey were 72% positive. Based upon results, leadership team is addressing areas that received lowest positive scores.</p> <p>Hired outside firm to perform update of compensation review. The review resulted in pay ranges being increased 4.7%. Salaries of employees were reviewed and a majority of employee salaries were increased effective 1/1/2023 to be consistent with new pay ranges. Salaries were increased about \$88,000 on an annual basis.</p> <p>Represented CareerSource Pinellas at various events throughout the year to build relationships and provide awareness of resources and programs.</p> <p>Assumed membership on the Early Learning Coalition Board of Directors and as a member of the Finance Committees.</p> <p>Worked with the Compensation Committee to finalize the evaluation process, review the organization chart and update the compensation review.</p>			
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		<p>Stressed Focus, Urgency and Accountability in everything that we do to ensure a culture that promotes ownership, integrity, transparency, excellence, and respect.</p> <p>Continued focus on developing the Leadership team into strong leaders by allowing them to perform their jobs. Not micro-managing that previously existed in the organization.</p> <p>Conducted 4 Employee Engagement/ Information meetings to discuss transition after resignation of previous CEO and share results of Employee Engagement Survey and status of Re-alignment project.</p> <p>Along with HR Director and Insurance Broker, oversaw the 2023 Open Enrollment process that resulted in switching Medical Insurance carrier to Florida Blue from Humana and seeing a 3% reduction in premiums. Our previous carrier had quoted us an increase in premiums of 60%.</p> <p>Transitioned HRIS and Payroll systems from ADP to Paycor which has resulted in reduced payroll processing time and fewer payroll processing issues.</p> <p>Transitioned a program supervisor to full-time marketing coordinator that has increased our social media presence and improved outreach for participants and events. In addition,</p>			
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		working with Tucker Hall we were able to place numerous positive media stories in 2022			
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SECTION 2: COMMENTS

Commissioner René Flowers' Comments:

Thank you for your service through this most uncertain time.

Barclay Harless' Comments:

Steve Meier has been instrumental in turning the page on the second chapter of CSP since the issues that arose in 2018 and my appointment to the board. On organizational leadership, Steve has clearly demonstrated a strong willingness to build a open, supportive environment that was lacking prior. He has worked to measure staff morale and to reverse the hemorrhaging of employees that was occurring under prior management.

On the programs front, Steve has a management style that empowers senior leadership to follow the paths that lead to enhanced and new partnerships. The partnerships area has been one lacking in the past 3 years or so since the agency reorganized. Steve has begun to implement the strategic plan that countless hours were spent on prior to 2020.

Finally, Steve has been managing his relationship with the board in a professional and proactive way, describing his own needs and limitations so that the transition of the past year has been adequate to support future growth in the agency.

Comments from the CEO:

It was on February 11, 2022, when I was asked to step into the role of Interim CEO. It was something I never aspired to do; however, I accepted the challenge and enjoyed the last year more than I expected to. I have surrounded myself with an excellent leadership team which has made the transition very easy. With them, we set the organization back on course.

- We improved morale from its all-time low at the end of 2021
- We filled positions, a lot critical, that went unfilled for too long
- We added positions to better serve job seekers and employers of Pinellas County
- We overhauled the Business Services Department
- We re-established connections with partners in the community
- We undertook necessary training for staff
- We satisfactorily settled the DOL compliance review without any expense or exposure to the taxpayers of Pinellas County
- Most importantly, we valued, re-built the trust and listened to our employees

No matter what happens with the realignment study, CareerSource Pinellas is positioned to better serve the job seekers and employers of Pinellas County than we were at this time a year ago.

Action and Approvals	
Performance appraisal reviewed by Board of Directors on:	March 15, 2023
Authorized Board Member Signature and Date:	
CEO Signature and Date:	



ACTION ITEM 5

Salary Consideration For Interim CEO

Background

In November 2022, the results of the Board approved Compensation Study were released and the pay ranges approved. Included in that study was a review of the CEO Salary. The approved pay range for the CEO position is as follows:

Grade Level	Job Title Family	Low	Middle Band			High
		Minimum	30th Percentile	Midpoint	70th Percentile	Maximum
221	CEO	\$ 148,830	\$ 175,619	\$ 193,479	\$ 211,338	\$ 238,128

1. 30th percentile of the approved pay range is \$175,619
2. CEO compensation for the CareerSource Tampa Bay region averages \$206,823 (Tampa Bay \$225,000 and Pasco Hernando \$188,645)
3. Mr. Meier assumed the duties of both CEO and CFO for an extended period as requested by the board
4. Mr. Meier’s current salary is \$148,148.78 which is below the minimum range.
5. Previous CEO salary was \$175,000 when appointed full-time CEO in October 2018.
6. Mr. Meier performed admirably during a period of transition.

Based on the above information it is proposed that Steven Meier’s salary be increased retroactively to January 1, 2023. The compensation study, along with Mr. Meier’s annual performance review justify a salary increase as outlined below. The three options are as follows:

1. \$175,000 annual base salary retroactive to January 1, 2023 (equivalent to 30th percentile)
2. \$165,000 annual base salary retroactive to January 1, 2023, with a \$7,500 bonus
3. \$162,500 annual base salary retroactive to January 1, 2023, with a \$10,000 bonus (salary approximates average of low and 30th percentile)

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 1, 2023, the salary limitation for Executive Level II is \$212,100; up from \$203,700 in 2022.

RECOMMENDATION

Approval of option 1, an annual base salary of \$175,000 retroactive to January 1, 2023.



ACTION ITEM 6

2023 CEO Performance Goals

As outlined in the By-Laws, the Ad Hoc CEO/Legal Committee will conduct the annual review of Performance for the CEO. The Performance Review provides the annual goals, initiatives, actions to be taken, and metrics. The CEO Performance Goals are attached.

RECOMMENDATION

Approval of the 2023 CEO Performance Goals.



**Interim CEO Performance Goals
Board of Directors Assessment
2023**

Date Completed:	March 15, 2023
Evaluation Period:	January 1, 2023 – December 31, 2023

SECTION 1: Achievement of Goals

January 1, 2023 – December 31, 2023

Descriptions of Goals	Initiatives/*Metrics	Exceeded Expectations	Met Expectations	Needs Improvement
<p>Financial Management: Assure adequate control and accounting of all funds, including developing sound financial practices, to ensure that overall financial performance remains within Board approved budgetary parameters and within minimum and maximum limitations established in applicable laws and regulations.</p>	<p>Initiative: Create greater transparency and accuracy in financial reporting to ensure the planning budget goals are met.</p> <ul style="list-style-type: none"> * Provide financial reports to the Board, including cost allocation, grant budget/expenditures and training provider reports. * Continue to review, update and improve usage of the financial management system i.e. Abila and Microix. * Review current contracts to identify cost savings and to ensure statement of work aligns with activities. * Provide detailed reports to better track and manage program budget vs expenditures by grant/program. * Effectively manage grant funds. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Legal Compliance: Manage public records requests and legal issues in a timely manner.</p>	<p>Initiative: Respond to monitoring reviews and audits to ensure activities identified from past practices are addressed.</p> <ul style="list-style-type: none"> * Provide DOL with an outline of changes initiated during the transition as requested. * Implement changes recommended through technical assistance provided by DOL, DEO, CSF and others. * Coordinate with outside legal counsel, insurance coverage suit to recover funds as a result of DOL compliance review. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<p>Strategic Planning: Implement the Strategic Plan</p>	<p>Initiative: Implement the strategic plan:</p> <ul style="list-style-type: none"> * Leading the implementation of a strategic plan that focuses on the review of the organization’s vision, goals, sector strategies, locations, and training programs. * Lead the implementation of the comprehensive four-year strategic plan submitted to DEO on 6/30/2020. * Lead implementation of the WIOA 2-year plan update submitted and approved by CareerSource Florida in the third quarter of 2022. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<p>Governance: Works effectively with the Board, its officers and committees to define their roles and responsibilities. Works with Board Chair to enable the Board to fulfill its governance functions and manages the Board’s due diligence process to assure timely attention to core issues.</p>	<p>Initiative: Facilitate the board and ad hoc committees to bring closure to the action initiated by the Board and/or Board of County Commissioners.</p> <ul style="list-style-type: none"> * Review and implement the Interlocal Agreement as approved by LWDB and BCC. * Review and implement the Bylaws as approved by the LWDB and BCC. * Continue to work with the Pinellas County Economic Development to take a more active role in the selection of board members. 			
<p>Accountability and Transparency: Promotes accountability and transparency by ensuring that this organization’s employment and training programs are in alignment with policy and guidance, and accountable to the Pinellas Board of County Commissioners, the local workforce Board, CareerSource Florida, DEO, local employers, job seekers, and the general public.</p>	<p>Initiative: Present pertinent program and organizational information on a regular basis to the Board, BOCC and other stakeholders.</p> <ul style="list-style-type: none"> * Provide regular program performance updates to the Board and BCC. * Schedule an annual DEO program performance presentation to the Board. * Provide an annual audit and audit presentation to the Board. * Understand the organization’s liabilities and manage internal control procedures through the annual review and presentation of the Internal Controls Questionnaire (ICQ). * Provide quarterly financial updates. 			

<p>Workforce Development Performance: Programs: Strategically align workforce development programs to ensure that employment and training services provided by the core programs identified in the WIOA (WIA, Wagner-Peyser, Vocational rehabilitation and Adult Education) are coordinated and complementary so that job seekers acquire skills and credentials that meet employers' needs.</p>	<p>Initiative: Improve services to employers and continue to promote connections with qualified job seekers and work based training to ensure that services are employer driven and contribute to the economic growth and business expansion in our community. Provide access to quality training to help job seekers acquire industry recognized credentials for in demand jobs.</p> <ul style="list-style-type: none"> * Promote sector strategy initiatives in health care, manufacturing, financial and professional services, IT and construction. * Provide WIOA Indicators of Performance updates on a quarterly basis. * Provide REACH Letter Grade update on an annual basis and implement processes to improve score. * Revamp program reporting to make it more useful and informative to Board, BOCC, and Stakeholders. * Host networking opportunities to connect job seekers and employers, including monthly career fairs at EPI, in-house recruitment, and weekly professional, executive and general networking meetings. * Procure Youth Service provider effective July 1, 2023. Review youth services procured and offered currently and determine what Youth services per WIOA Youth elements are most appropriate to procure. * Negotiate annual, local performance goals with DEO. 			
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<p>Key Relationships and Partnerships: Identifies key relationships necessary to support an effective organization and assures proper planning, relationship building and communications to develop and maintain these.</p>	<p>Initiative: Facilitate the integration of the organization into the fabric of the community by assuring the use of effective marketing and communication activities. Listen to stakeholders, customers, volunteers, and others in order to improve services and generate community involvement.</p> <ul style="list-style-type: none"> * Implement the MOUs and IFAs to ensure activities with key community partners fully leverage resources and linkages. * Explore and make recommendations for the development of MOUs with new partners. * Create a marketing plan and strategy, including marketing, website, success stories and employer highlights. * Continue to reach out to key local employers to rebuild relationships. * Establish, maintain and enhance partnership activities through quarterly partner meetings and online customer service training provided by the One-Stop Operator. * Participate in partnership/sponsorship opportunities with local chambers and EDC i.e. EDC of Pinellas, EDC of Greater St. Petersburg, and local chambers. * Grow work-based learning opportunities with local employers and job-seekers. 			
<p>Organizational Leadership: Manages the organization.</p> <p>Deals effectively with demanding situations and designs and implements effective interventions.</p> <p>Establishes and leads an effective management team.</p>	<p>Initiative: Ensure that procedures and organizational culture reflect integrity and transparency. Lead staff in maintaining a climate of excellence, accountability and respect.</p> <ul style="list-style-type: none"> • Based upon results of REACH Act realignment initiative, determine impact, if any, to the organization and develop strategy along with DEO and CareerSource Florida to implement any changes. • Fully staff the organization. • Finalize the development of a succession plan for the organization. • Implement an annual employee engagement survey which will become the benchmark for appropriate organization changes and activities. • Develop performance goals for each employee. Align annual performance evaluations with program year and determine merit/evaluation stipend. Review current programs, SOPS, and Desk Guides to ensure alignment with guidance from DOL, DEO and CSF. 			

Comments:

Action and Approvals	
Performance appraisal reviewed by Board of Directors on:	March 15, 2023
Authorized Board Member Signature and Date:	
CEO Signature and Date:	



ACTION ITEM 7

REACH Act Impact and CEO Position

Florida's 2021 Reimagining Education and Career Help Act, known as the REACH Act, is a comprehensive blueprint for enhancing access, alignment, and accountability across the state's workforce development system. CareerSource Florida has spent the last year, along with EY, exploring approaches to aligning Florida's 24 local workforce development boards, consistent with the charge for reducing the number of local boards under the Reimagining Education and Career Help (REACH) Act. The REACH Act seeks to achieve a more coordinated approach in delivering and using essential workforce development resources and services through enhanced alignment and accountability.

At the February 23, 2023, CareerSource Florida Board meeting, EY presented three options in their report:

1. Reduction from 24 to 21 local workforce development boards
2. Reduction from 24 to 19 local workforce development boards
3. Reduction from 24 to 16 local workforce development boards

Each included a recommendation for the consolidation of Regions 14 and 15; Pinellas and Tampa Bay. The CareerSource Florida Board approved Option 1. This option would reduce the number of local workforce development boards by three, from 24 to 21 local workforce development boards. Ten local workforce development areas would be directly impacted by some level of change within this option, whether by consolidation or realignment. This option would realign Jefferson County (currently in area 6) with Leon, Wakulla, and Gadsden counties (currently in area 5). It would then realign Madison, Taylor, Lafayette, Hamilton, and Suwannee counties (currently in area 6) into a five-county area. Monroe County (currently in area 23) would realign with Charlotte, Glades, Lee, Hendry, and Collier counties (currently in area 24). Miami-Dade County (currently in area 23) would realign as a single-county area. This option would also include the consolidation of the full area 7 and the full area 9; consolidation of area 14 and area 15; and consolidation of full area 11 and area 13. that now needs to be approved by the Governor. The transition and consolidation will not occur immediately.



ACTION ITEM 7 (cont.)

REACH Act Impact and CEO Position

At the July 26, 2022, Ad Hoc Search Committee meeting it was approved to postpone the search for a new CEO until the recommendations for realignment were presented and to the CareerSource Florida Board. The Bylaws state as follows:

1. Section 2 – Authority and Responsibilities of the Board

Selecting, hiring and terminating, subject to the approval of the Pinellas County Board of County Commissioners, the Chief Executive Official who shall report directly to the CSPIN Board

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

- Establishing the recruitment process for the Chief Executive Official/Executive Director.
- Screening and ranking applications for the executive director for submittal to the Board of Directors for final approval and hiring.

The current interim CEO, Steven Meier, has met all qualifications of the CEO position. Accordingly, the Ad Hoc Committee recommends moving forward with posting the CEO position internally to satisfy the recruitment process requirements of the organization's bylaws. Also, because of the potential merger, it is imprudent to expend resources on an external recruiter and recruit external candidates.

RECOMMENDATION

Approval to post the CEO position internally to satisfy the recruitment process requirements of the organization's bylaws.



ACTION ITEM 8

Performance and Merit Increases

To improve employee performance and morale, remain a competitive workforce, and hold employees accountable for their work the organization has implemented 360 Reviews via Paycor for this program/fiscal year.

The annual performance review process typically accompanies a merit increase, cost of living increase, and/or a performance evaluation stipend, or, depending on funding, consideration may be given to forgoing an increase.

Historically, a performance benefit stipend was awarded to employees based on their performance evaluation. Three years ago, a merit increase was instituted for employees from 0% to 5% of the employee's base salary determined by the individual's overall rating on his/her annual performance evaluation. Two years, the recommendation was for those employees who did not reach the maximum of their pay range, an opportunity to decide whether to receive a merit increase or a one-time performance evaluation stipend. Last year, the recommendation was to offer only a merit increase.

The handling of performance evaluation review and benefits is brought to the board annually for consideration. Again, this program year, CareerSource Pinellas is recommending that only merit increases be offered.

RECOMMENDATION

Approval for a merit increase for employees upon the completion of the annual performance evaluation. For those nearing the maximum of the pay range, automatically award a one-time performance evaluation stipend. The range for both the merit increase and one-time performance evaluation stipend would be from 0% to 5% of the employee's base salary determined by the individual's overall rating on his/her annual performance evaluation for the program year ending in June 2023.



ACTION ITEM 9

Employee Engagement Survey

CareerSource Pinellas hired DecisionWise to administer an employee engagement survey in July 2022. The organization will use the results of that survey as a baseline. An employee engagement survey is used to assess employees' perceptions and alignment with organizational values and practices and to measure employees' commitment, motivation, sense of purpose, and passion for their work and the organization. Considerations of an employee engagement survey:

- 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 cost to administer the survey in 2022 was \$8,500. CareerSource Pinellas would like to contract with DecisionWise again this year to conduct a follow-up engagement survey to measure organizational improvements and to continue to solicit employee feedback for ongoing improvements.

RECOMMENDATION

Approval to enter into contract with DecisionWise to conduct a follow-up employee engagement survey after July 1, 2023.



ACTION ITEM 10

Fiscal Year 2022 – 2023: Budget Modification No. 2

REVENUE:

Total budgeted revenues estimated to increase from \$9,226,682 to \$9,244,682 for an overall increase of \$18,000.

- **Interest Income - \$18,000**
 - Higher interest rates resulting in increased returns on bank accounts

EXPENSES:

Total budgeted expenses estimated to increase from \$9,148,222 to \$9,161,957 for an overall increase of \$13,735.

Program Expenses

- **Communications** – increase by \$12,000
 - Higher run rate in 2022: more staff requiring cell phones and underbudgeted.
- **Service Provider Contract** – decrease by \$100,000
 - Staffing issues at PEF have resulted in lower expenses and decreased enrollments. Contract is up in June. In process of preparing RFP for Youth Services effective July 1, 2023.
- **On-the-Job Training** – increase of \$100,000
 - Focus has been on Work-based training activities. Have dedicated Business Services Supervisor concentrating on Work-based opportunities. Starting to see a lot of positive traction.
- **Youth Stipends** – increase of \$8,000
 - Spent \$10,000 on 2022 Summer PAYS program; budgeting additional youth stipends for 2023 program.
- **Customer Training** – decrease of \$144,850
 - Delayed and decreased spending in Get There Faster Grant and focus on Work-based learning opportunities the rest of the fiscal year.
- **Customer Supportive Services** – decrease by \$9,000
 - No spending through January. Rolled-out reloadable cards in February for supportive services. Eliminated pre-paid cards in first quarter of 2021.



ACTION ITEM 10 (cont.)

Fiscal Year 2022 – 2023: Budget Modification No. 2

Professional Fees

- **Professional Service** – increase by \$63,800
 - Compensation Study - \$30,800
 - Tucker Hall - \$23,000 increase to agree to contracted amount
 - Employee Engagement Survey for 2023 - \$10,000

Insurance

- **Workers Compensation** – decrease by \$20,500
 - Refund from 2021-2022 audit (\$6,100), dividend received (\$4,400) and lower rates with new carrier (\$10,000).
- **Auto Insurance** – decrease by \$3,500
 - Cancellation of auto insurance upon donation of unused vans.

Occupancy

- **Other Leases** – decrease by \$4,440
 - Cancelled PODS storage trailers prior to July 1, 2022; no expense this fiscal year.
- **Repairs and Maintenance** – increase by \$6,500
 - Spent almost \$7,700 on repairs at career centers through December

Office Equipment

- **Computer Software** – increase by \$26,000
 - 2021-2022 VOS Greeter expenses not billed until August 2022
- **Equipment < \$5,000** – increase by \$15,000
 - Increased headcount resulted in new PCs and peripherals for staff



ACTION ITEM 10 (cont.)

Fiscal Year 2022 – 2023: Budget Modification No. 2

Other

- **Travel – Out of Town** – increase by \$8,000
 - More attendees to Florida Summit plus Veterans Conference in Fall not budgeted
- **HRIS Administrative Fees** – increase \$3,000
 - Fees charged by Third Party Administrator for required amendments to 401K Plan documents
- **Other Expenses** – increase by \$18,175
 - Write-off of expired education vouchers and travel credits
- **Vehicle Expenses** – decrease by \$4,450
 - Vehicles not used; donated in February

RECOMMENDATION

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



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

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Approved 2022-2023 Budget Modification I	Proposed Changes	Proposed 2022-2023 Budget Modification II
Revenue						
Operating Revenue						
Grant Revenue						
Grant Revenue - Federal	3000	9,053,724	52,458	9,106,182	-	9,106,182
Grant Revenue - State	3001	-	-	-	-	-
Grant Revenue - Local	3002	-	-	-	-	-
Total Grant Revenue		9,053,724	52,458	9,106,182	-	9,106,182
Contributions						
Corporate Revenue	3100	4,000	(1,500)	2,500	-	2,500
Sponsorship Revenue	3101	3,000	-	3,000	-	3,000
Donations	3102	-	-	-	-	-
Total Contributions		7,000	(1,500)	5,500	-	5,500
Program Revenue						
Ticket to Work Revenue	3103	78,000	22,000	100,000	-	100,000
Total Program Revenue		78,000	22,000	100,000	-	100,000
Investment Income						
Interest/Dividends	3200	6,000	9,000	15,000	18,000	33,000
Total Investment Income		6,000	9,000	15,000	18,000	33,000
Other Income						
Other Revenues	3300	-	-	-	-	-
Total Other Income		-	-	-	-	-
Total Revenue		9,144,724	81,958	9,226,682	18,000	9,244,682
Expenditures						
Personnel Expenses						
Salary Expense	5000	2,923,315	95,208	3,018,523	-	3,018,523
Salary Expense - Benefit Stipend	5005	629,000	8,500	637,500	-	637,500
Payroll Taxes	5050	286,730	8,500	295,230	-	295,230
Fringe Benefits (ER Paid)	5060	37,200	-	37,200	-	37,200
Retirement	5090	177,621	4,250	181,871	-	181,871
Total Personnel Expenses		4,053,866	116,458	4,170,324	-	4,170,324
Program Expenses						
Operating Supplies	5303	1,200	-	1,200	-	1,200
Food and Beverages	5310	2,400	-	2,400	-	2,400
Communications	5500	83,856	-	83,856	12,000	95,856
Outreach/Marketing	5520	36,400	-	36,400	-	36,400
Service Provider Contract	8000	525,000	-	525,000	(100,000)	425,000
One-Stop Operator	8100	45,000	-	45,000	-	45,000
Internal Monitoring	8200	65,000	-	65,000	-	65,000
OJT	8300	385,000	-	385,000	100,000	485,000
Paid-Work Experience	8320	144,000	-	144,000	-	144,000
Apprenticeships	8330	90,000	-	90,000	-	90,000
Contracted Workforce Services	8335	72,000	-	72,000	-	72,000
Youth Stipends	8340	12,000	-	12,000	8,000	20,000



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

		Approved 2022-2023 Planning Budget	Proposed Changes	Approved 2022-2023 Budget Modification I	Proposed Changes	Proposed 2022-2023 Budget Modification II
	G/L					
Other Customer Support Services	8341	33,600	-	33,600	-	33,600
Customer Training	8342	1,945,800	(50,000)	1,895,800	(144,850)	1,750,950
Customer Supportive Services	8343	39,000	-	39,000	(9,000)	30,000
Training Related Material	8345	72,600	-	72,600	-	72,600
Fees/exams/certifications	8346	33,000	-	33,000	-	33,000
Total Program Expenses		3,585,856	(50,000)	3,535,856	(133,850)	3,402,006
Professional Fees						
Accounting/Audit Fees	5100	35,000	-	35,000	-	35,000
Legal Fees	5101	90,000	-	90,000	-	90,000
Legal (Lobbying)	5105	25,000	5,000	30,000	-	30,000
Professional Service	5104	73,680	-	73,680	63,800	137,480
Contract Labor	5170	76,800	-	76,800	40,000	116,800
Contract IT Services	5171	230,628	-	230,628	-	230,628
Cybersecurity - IT	5172	43,200	-	43,200	-	43,200
Total Professional Fees		574,308	5,000	579,308	103,800	683,108
Supplies						
Office Supplies	5302	17,940	-	17,940	-	17,940
Postage/Shipping	5307	4,500	-	4,500	-	4,500
Document Shredding	5308	950	-	950	-	950
Total Supplies		23,390	-	23,390	-	23,390
Insurance						
Insurance - Commercial Property	5400	23,900	-	23,900	-	23,900
Insurance - General Liability	5401	73,784	(14,000)	59,784	-	59,784
Insurance - Workers Comp	5403	57,543	-	57,543	(20,500)	37,043
Insurance - Auto	5404	8,400	-	8,400	(3,500)	4,900
Insurance - Claims	5405	-	-	-	-	-
Total Insurance		163,627	(14,000)	149,627	(24,000)	125,627
Occupancy						
Office Rent/Lease	5200	253,679	-	253,679	-	253,679
Other Leases	5201	4,440	-	4,440	(4,440)	-
Utilities	5202	34,300	-	34,300	-	34,300
Repairs & Maintenananc	5203	3,480	-	3,480	6,500	9,980
Security	5204	468	-	468	-	468
Janitorial Expense	5205	44,130	-	44,130	-	44,130
Pest Control	5206	2,352	-	2,352	-	2,352
Total Occupancy		342,849	-	342,849	2,060	344,909
Office Equipment						
Equipment Rent/Lease	5300	31,636	-	31,636	-	31,636
Copy Machine Usage/Maintenance	5301	9,120	-	9,120	-	9,120
Comp Software/License/Maintenance	5304	113,573	-	113,573	26,000	139,573
Equipment < \$5,000	5305	17,500	-	17,500	15,000	32,500
Other	5207	-	-	-	-	-
Total Office Equipment		171,829	-	171,829	41,000	212,829
Travel and Meetings						
Travel - Mileage	5540	9,000	-	9,000	-	9,000
Travel - Out of Town	5541	24,700	-	24,700	8,000	32,700



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

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Approved 2022-2023 Budget Modification I	Proposed Changes	Proposed 2022-2023 Budget Modification II
Meetings/Conferences	5560	16,750	-	16,750	-	16,750
Total Travel and Meetings		50,450	-	50,450	8,000	58,450
Licences, Dues and Other Fees						
Staff Training/Education	5052	24,950	-	24,950	-	24,950
Other Employee expenses	5055	-	-	-	-	-
Recruitment	5095	18,700	-	18,700	-	18,700
Payroll Processing Fees	5103	8,950	-	8,950	-	8,950
License/Dues & Other Fees	5581	40,384	-	40,384	-	40,384
FSA Administrative Expenses	5582	600	-	600	-	600
401k Administrative Fees	5583	12,000	-	12,000	-	12,000
HRIS Administrative Fees	5584	5,400	-	5,400	3,000	8,400
Total Licences, Dues and Other		110,984	-	110,984	3,000	113,984
Amortizaton and Depreciation						
Depreciation Expense	5901	8,900	-	8,900	-	8,900
Total Amortizaton and		8,900	-	8,900	-	8,900
Miscellaneous						
Bank Fees	5102	-	-	-	-	-
Other Expense	5700	-	-	-	18,175	18,175
Vehicle Expenses	5701	4,705	-	4,705	(4,450)	255
Penalties\Disallowed Expenses	5710	-	-	-	-	-
Interest Expense	5900	-	-	-	-	-
Total Miscellaneous		4,705	-	4,705	13,725	18,430
Total Expenditures		9,090,764	57,458	9,148,222	13,735	9,161,957
Net Revenue over (under) Expenditures		53,960	24,500	78,460	4,265	82,725



ACTION ITEM 11

Financial Policies and Procedures

Background Information

In alignment with best practices, federal regulations and DEO recommendations, CareerSource Pinellas is updating the organization's Financial Policies and Procedures that were previously revised in March 2020.

The following highlights some the changes:

- **Cash Disbursements:** Updated with current procedures for voiding checks and the use of Positive Pay.
- **Financial Reports:** Included the *Grant Status Report* to the list of financial reports prepared and reviewed monthly.
- **Supportive Services Reloadable Cards:** Replaced the policy for prepaid Visa cards (discontinued last year) with a new policy for reloadable debit cards for supportive services and youth incentives.
- **Authority:** Updated reference to DEO's *Resolution of Recipient and Subrecipient Monitoring and Audit Findings*.
- **Positions:** Changes made throughout document to reflect updated positions and responsibilities for specific functions.
- **Travel policies:** Removed sections on travel authorization, reimbursement of interview travel expense, and business meeting expense, as these are addressed fully in the new *Business Travel Reimbursement Policy*, to be brought to the Committee for approval.
- **Fixed Assets:** Amended procedures for recording annual depreciation expense.

RECOMMENDATION

Staff recommends the approval of the Financial Policies and Procedures.



Policy

SECTION: Administrative	POLICY: Fin Pol	PAGE 1 OF 30
TITLE: Financial Policies and Procedures	EFFECTIVE DATE: March 2023	
APPROVED BY: Board of Directors	REPLACES: 3/18/2020	

PURPOSE: Financial policies and procedures outlined in this document are applicable to WorkNet Pinellas, Inc. dba CareerSource Pinellas (the “Organization”) and are utilized to document the Organization’s financial internal control policies. The Organization recognizes that it is a steward of public funds, and the taxpayers hold the Organization accountable to use the funds wisely and to protect them from loss while in their custody. As a result, a strong internal control policy exists and is monitored to prevent misuse of funds.

The objectives of this system are to provide reasonable assurance that all assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management’s authorization; and that they are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles as well as the Organization’s accounting policies.

Per 2 CFR 200.303, the Organization must:

- a) Establish and maintain effective internal controls 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.
- b) Comply with Federal statutes, regulations and the terms and conditions of the Federal awards.
- c) Evaluate and monitor the non-Federal entity’s compliance with statute, regulations and the terms and conditions of Federal awards.
- d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- e) Take reasonable measures to safeguard protected personally identifiable and other information the Federal awarding agency or pass-through entity designates as sensitive.

Segregation of duties reduces the likelihood that one person would be able to completely control a process or function from beginning to end. Although the accounting department is comprised of a limited set of staff, steps have been taken to ensure adequate segregation of duties for the various transactions that may occur during the course of business. Each staff member has another staff member that has been cross- trained on his or her duties.

The chart of accounts and all accounting procedures have been established to provide for identifying receipts and expenditures of program funds separately for each grant. The Chief Executive Officer and Chief Financial Officer (“CFO”) monitor internal controls periodically. A review of the Organization’s internal controls is also conducted as a part of the annual financial and compliance audits. The Organization’s internal control policies are known and enforced by the Board of Directors, executive management, support staff and accounting staff.

Internal Control – Accounting Software

The MIP Nonprofit Series accounting software, in which the Organization's general ledger records are maintained, requires a user name and password to access the program. The CFO is the system administrator for MIP and, thus, has rights to both modules – Administration and Accounting. Normally, The Chief Executive Officer has View Only rights to information in the Accounting module.

Only accounting staff has access to the MIP accounting modules. The CFO assigns security rights to each user for each module based on job duties of the user. The security rights for each action in MIP are View Only, Add Records, Delete Records, Edit Records, and Process Records. In addition, the CFO can set up entry dates to prohibit transaction entry to a prior period or a future period. The MIP system does not allow entries to be erased or deleted and maintains all history of transactions in the Administration module. It also maintains a log of all users and their time of entry. A user's access to the MIP accounting system is deactivated immediately upon termination of employment.

SECTION I – CHART OF ACCOUNTS

PURPOSE: To provide a description of the account code structure.

GENERAL

The account code structure has been designed to provide a means for responsibly reporting on a grant or fund, program, and functional activity basis. It serves as the basic guide for budgeting grant funds, classifying expenditures, and monitoring operational results in relation to a budget. The coding structure provides the flexibility needed to adjust to possible future changes in grants or funds, programs, functional and line item activity.

PROCEDURE

The CFO will be responsible for the design and maintenance of the chart of accounts including any additions or deletions to the account code structure. A report listing all account code classifications can be accessed through the accounting software program.

ACCOUNT CODE STRUCTURE

The account code structure may be alpha or numeric characters. The various account code segments include the following:

- Fund Code xxxx
- GL Code xxxx
- Function Code xxx
- Activity Code xxxxx
- Participant Code xxxxx
- Group Code xxxxxx

There is also an undefined segment, TBD Code, available for future needs.

SECTION II – BOOKS OF ACCOUNT – GENERAL

PURPOSE

To describe the Books of Account and to outline the concepts and procedures observed in their use.

GENERAL

The Books of Accounts are the vital financial records of the Organization. Coupled with adequately documented source data upon which the accounting entries are based, these books constitute a very important part of the Organization's organizational framework.

PROCEDURE

The CFO will be responsible for the design and maintenance of all books of account. Books of Account can be classified into these general categories:

1. Books of Original Entry – Journals into which classified transactions are first recorded are referred to as the books of original entry. The Organization's books of original entry required to conduct the accounting procedures are:

- a. **Cash Receipts Journal** – To record all transactions related to the receipt of cash.
- b. **Cash Disbursements Journal** – To record all transactions related to the disbursement of cash.
- c. **General Journal** – To record the journal vouchers prepared each month.

These journals are sub-ledgers which are part of a complete automated general ledger accounting system. When information is entered into the system through these journals, the system posts the data from each journal transaction to the general ledger and sub-ledger accounts, if applicable.

2. Subsidiary Account Ledgers – These ledgers contain detailed information in support of the summarized totals found in the various General Ledger control accounts. The following is an example of a subsidiary account ledger set up for the Organization's accounting system along with a brief description of their content.

- **Accounts Payable** - A detailed list of the amounts owed at the end of each month showing the name of the creditor

3. General Ledger – This ledger is the summary record of all financial transactions. The data which was first entered in the books of original entry is automatically posted into the General Ledger. The General Ledger contains the control accounts and is the primary source of information for preparation of the financial reports.

SECTION III – BUDGETS

PURPOSE

To outline the concepts and procedures to be followed in budget procedures from original budget request preparation through final Board approval.

GENERAL

The Organization's budget is an estimate of revenue and expenditures over a specified period of time generally an annual basis, The Annual Planning Budget. It involves the participation of financial and program personnel and the Organization management. A properly prepared budget documents the Organization's plans (in financial terms) and is an essential management tool for:

1. Requesting funds
2. Evaluation of proposed programs
3. Approval of funding
4. Operation of programs
5. Setting and achieving quantifiable objectives
6. Evaluation of operational results

PROCEDURE

When preliminary allocations of funding are determined for the Organization's fiscal year operations, a budget, which identifies the components within the various funding sources, is developed by the CFO and CEO.

BUDGET PREPARATION

Budgets will be initiated by the CFO with input from program staff. The CFO and CEO are responsible for successful performance of all the budgeted activities.

- The CFO will furnish timely reports so that the Organization's Board and CEO may monitor programs and activities for expenditures verses plan.
- Maintain a file for all approved budgets and budget modifications.

BUDGET MODIFICATIONS

Minor budget modifications, changing budgeted line items within an activity or for changes in funding levels or program activities will be initiated by the CFO. ~~The CFO will submit the budget modification with an explanation for the budget change to the CEO, who shall be authorized to approve line item budget transfers.~~

Budget modifications needed as a result of changes in total budgeted program activities, or changes resulting from actions issued by the funding source will be prepared and presented [with an explanation for the budget change](#) to the Finance Committee and then full Board for approval.

SECTION IV – CASH DRAWDOWNS

POLICY

The Organization shall request funds from various grant awards in accordance with State and Federal guidelines. These requests (cash drawdowns) are processed based on the applicable requirements of the awarding agency. Documentation shall be maintained to support the costs to be reimbursed or estimated cash disbursements, if applicable, and then input into the State (SERA) or Federal (PMS) systems, [if applicable](#).

PROCEDURE

State awards [via DEO](#)

The CFO [or designee](#):

- Generates a year-to-date P&L by fund showing surplus\deficit by grant.
- Manually includes items that will be paid in the upcoming week that have not been posted to the general ledger. For example, payroll is paid bi-weekly, estimated payroll for the following week is included in the cash request that will be received that week.
- Performs a “quasi-allocation” of cost pools to the appropriate funds.

Based upon the results of the above, the CFO [or designee](#) will determine which grants have funds available to draw and determine the amount of funds to request. The CFO [or designee](#) will then submit the request electronically through SERA and generates a summary cash portal report showing the total of cash requested, summarized by grant.

The request and summary report from SERA are provided to an individual, [the CEO or CFO if prepared by a designee, who does not have any general ledger functions or SERA access](#) to review for reasonableness and sign-off. This back up is then attached to the Cash Receipts record in Abila when cash is received and entered into the accounting system.

Federal awards

[If applicable](#), for the Organization’s [direct Federal Youthbuild](#) grants, a cash draw based on the level of expenditures will be requested on an as needed basis through the U.S. Department of Health and Human Services Payment Management System (PMS).

The CFO [or designee](#) will:

- Review expenditures and cash on hand to determine the amount of cash requirements.
- Prepare Cash Request form.
- Provide Cash Request form and supporting documentation to CEO [or CFO if designee performs](#).

CEO [or CFO](#) will:

- Review Cash Request form and supporting documentation and approve.

CFO [or designee](#) will:

- Submit an electronic request for cash through PMS.
- Attach backup to the Cash Receipts record in Abila when cash is received and enter receipt into the accounting system

If additional funding streams arise, procedures will follow the above to the extent possible and will always be consistent with procedures documented in the grant agreement or contract.

SECTION V – CASH RECEIPTS

PURPOSE: To establish procedures to be followed in processing cash receipts transactions.

GENERAL

The cash receipts process includes depositing funds received and recording the transactions.

PROCEDURE

A very high percentage of all funds are received via ACH from Federal and State agencies. All other cash and checks received are immediately forwarded to the CFO.

The CFO will:

- Immediately endorse all checks as follows:
 - FOR DEPOSIT ONLY
- Prepare bank deposit slip in duplicate. The deposit slip will include the name of payor and the amount of each receipt.
- Attach a copy of the invoice if a check receipt is in payment for services invoiced by the Organization.
- All deposits not made that day are secured in a locked cabinet or safe in accounting office.
- Either the CFO or [Administrative Manager designee](#) will take the deposit to the bank.

The CFO will:

- Receive validated deposit receipt and attach it to the supporting documentation (copy of check, letter, etc.).
- Insure all documentation for all receipts is attached to the deposit receipt.
- ~~Record deposit in Cash Receipt Journal~~
- Record cash receipt in accounting system
- Post transaction in accounting system.

The Finance [Specialist Coordinator](#) will:

- Maintain file for deposit receipt and supporting documentation.

SECTION VI – PROGRAM INCOME

PURPOSE: To describe specific procedures to report program income and disbursements thereof on program funds.

GENERAL

Program income is defined as income generated by a program activity, or earned as a result of the program. Program Income includes:

- Income from fees for services performed and from conferences
- Income from the use or rental of property acquired with program funds
- Income from product sales fabricated under the grant
- Revenue earned under fixed price or reimbursement award that are in excess of actual costs incurred for providing the services
- Interest income earned on advances of program funds

Program income shall be expended before program funds and must be expended prior to the submission of the final report for a funding period.

PROCEDURE

Receipt and disbursement of program income will follow the same procedures as program funds. Program Income will be reported based on funding source requirements. Separate G/L accounts will be used to account for program income revenues.

REPORTING

Program Income will be reported to the appropriate funding source in compliance with the funding source.

SECTION VII – CASH DISBURSEMENTS

PURPOSE

To establish the concepts and procedures to be followed to process cash disbursement transactions.

GENERAL

The cash disbursements process includes processing invoices for payment, preparing checks, and recording the transactions.

PROCEDURE

The following sequence of activities takes place in processing transactions related to disbursements from the general operating checking account:

The Finance ~~Specialist I or II~~ Coordinator (or current role) will:

- a. Match invoices and compare against the authorized purchasing document or contractual agreements that all terms of the agreements are met.
- b. Ensure the mathematical accuracy of the invoice.
- c. Write account code on the invoice and/or supporting documentation.
- d. Enters invoices into the Accounts Payable system.
- e. The ~~Finance Specialist II and/or~~ CFO reviews invoices entered to ensure that amounts agree to documentation and account codes are accurate.

CHECK PREPARATION

The Finance ~~Specialist I~~ Coordinator (or current role) gives all documentation of entered invoices to the CFO. The CFO is responsible for reviewing the supporting documentation and ensuring that account code is accurate. The CFO denotes this review by initialing the invoice/documentation. At this point, the CFO will determine which items to be paid in future check runs.

PRINTING CHECKS

Check stock next to be used for checks is maintained in lock safe in CFO's office. If there are additional reams of check stock they are locked in safe in the Accounting office. The Finance ~~Specialist I~~ Coordinator (or current role) will:

- Obtain checks from CFO
- Ensure that the next check number to print is sequentially correct
- Print the checks in accordance with the accounting software procedure.
- Attach the checks to the supporting documentation and ~~provide to the Administrative Manager who coordinates check signing with Administrative Assistance. with the Chief Executive Officer and one additional check signer who is a Board member.~~

The ~~Chief Executive Officer and additional~~ check signers will:

- Review supporting documentation and sign the check signifying approval.
- Return the checks and documentation to the Finance ~~Specialist Administrative Manager~~ Coordinator (or current role).

The Finance Coordinator (or current role) ~~Specialist I or II~~ will post check payments to the general ledger. ~~The Finance and Specialist I~~ will:

- Mail check with duplicate invoice or any other payment remittance attributable to payment.
- Attach duplicate check stub to documentation and file alphabetically. If documentation is not attached to the check duplicate, it will be clearly referenced as to where the documentation can be located.

In no event will:

- A check be prepared unless these procedures are followed.
- Checks be prepared from monthly statements.
- Checks be used other than in numerical order.
- Checks be prepared or signed in advance.
- Checks be made out to cash, bearer, ~~petty cash~~, etc.
- Checks be prepared on verbal authorization.

MANUAL CHECKS

Manual checks will be issued under the direction of the CEO or CFO and should be used only in cases of extreme urgency. All Manual checks will have supporting documentation and will be prepared using the procedures as outlined above.

The Finance ~~Specialist~~ Coordinator will:

- hand write check with payment information.
- enter checks into computer system in accordance with the accounting software.

VOIDED CHECKS

Voided checks will have VOID boldly written in ink across the face of the check and the signature portion. The original will be filed to be accounted for in the monthly bank reconciliation.

Vendor checks that need to be voided will be entered into the accounting system. A two-step process will be used in which the check is voided and the accounts payable invoice associated with the check is also voided (when needed). Blank checks that need to be voided will be maintained in the voided check file but do not need to be entered into the accounting system.

~~Before any checks that have been previously issued can be voided they must be approved by the CFO.~~ Checks that have spelling errors, wrong amounts, etc., can be voided ~~by the Finance Specialists~~ prior to being signed and issued.

USE OF POSITIVE PAY

After each check run, a file of checks printed is generated and uploaded to the Organization's online bank website. Positive Pay is an automated fraud detection tool offered by the Organization's bank. It is a service that matches the account number check number and dollar amount of each check presented for payment against a list of checks previously authorized and issued by the Organization. If checks are voided, these are indicated on the bank's website to prevent unauthorized cashing of voided checks.

Note:

All purchases (including credit cards) follow established procurement guidelines. See separate document – Procurement Standards and Procedures.

SECTION VIII – TRAVEL

PURPOSE:

This is the policy and procedures for authorizing and obtaining reimbursement of travel expenses by employees and other authorized persons of the Organization's staff and board members. All requests for approval and payment for travel expenses will be consistent with CareerSource Florida's Business Travel Reimbursement Guidelines for Board Members and Staff (see attached).

TRAVEL AUTHORIZATION AND REIMBURSEMENTS

- A. All travel must be preapproved. Each traveler must complete a Travel Authorization Form and obtain approval by appropriate supervisory level personnel.
- B. Once authorized travel has occurred, a Travel Reimbursement Form should be completed with detail of actual expenditures incurred.
- C. The Travel Reimbursement Form must be signed by employee and approved by appropriate supervisory level personnel.
- D. Approved Travel Authorization Form, approved Travel Reimbursement Form and all supporting documentation (including receipts, itineraries, etc.) should be submitted to the finance department in a timely manner for final approval and payment.
- E. The Travel Reimbursement Form should show both reimbursable expenses to the traveler and expenses already paid by the corporate card and notated in the appropriate areas of the travel voucher.
- F. Copies of all receipts paid with the corporate card must be attached.

MILEAGE REIMBURSEMENTS

- A. An Annual Travel Authorization form must be completed for any staff that will be requesting mileage reimbursements. The form must be signed by employee and approved by appropriate supervisory level personnel.
- B. A Mileage Reimbursement Form will be completed by the employee and approved by the appropriate supervisory level personnel for actual miles driven throughout the year.
- C. Approved Annual Authorization Form, approved Mileage Reimbursement Form should be submitted to the finance department for final approval and payment. No mileage reimbursements will occur without a pre-approved Annual Travel Authorization form.

SECTION IX — REIMBURSEMENT OF INTERVIEW TRAVEL EXPENSE

PURPOSE: To establish financial policy for reimbursement of travel expenses for people asked to travel to interview for top management positions at the Organization.

GENERAL

Personnel that are asked to travel to the Organization from outside Pinellas/Hillsborough counties to attend interviews for top management positions within the organization may be reimbursed for travel expenses.

PROCEDURE

1. With advance approval of the Organization's Executive Committee, candidates for top management positions may be reimbursed up to \$300.00 per person per interview.
2. Top management positions for the purpose of this policy include CEO and any other positions that may specifically be approved at the request of the CEO or the Board Chair.
3. Documentation must be submitted by the candidate for reimbursement.

SECTION X—BUSINESS MEETING EXPENSE

PURPOSE: To establish procedures for incurring costs associated with attendance at meetings, workshops, and conferences.

GENERAL

Costs for business meetings are allowable if such costs are determined necessary and reasonable and the meeting serves a purpose consistent with the Organization's operations. Expenses will be reimbursed consistent with CareerSource Florida's Business Travel Reimbursement Guidelines for Board Members and Staff (see attached).

PROCEDURE

- Meals, transportation, and lodging costs associated with meetings, workshops, and conferences are allowable.
- The following costs are not allowed:
 - Room meal service charges in excess of approved per diem policies
 - Alcoholic beverages
 - Restaurant charges in excess of the Organization's approved per diem rates. Entertainment cost for functions whose purpose is social rather than business.
 - Travel, rooms, per diem, and any other costs for persons other than Organization members or staff, and other persons invited to speak or otherwise directly contribute to the purpose of the meeting.

Organization sponsored conferences:

In order for the Organization to pay per diem, restaurant/ hotel meal or food service charges, mileage or other costs, the following conditions must be met.

- Advance advertised notice and approval of meetings, workshops or conferences reflected in the Board meeting minutes.
- Any person entitled to reimbursement under the Organization travel policies for a meal that has been paid for as part of a restaurant hotel meal or food service charge must deduct reimbursement for that meal on the travel reimbursement voucher.

SECTION XI – PAYROLL

PURPOSE: To describe the procedures followed in processing payroll.

PAYROLL PREPARATION

- The HR Manager will be responsible for setting up new employees with the contracted payroll service.
- Each employee will be responsible for recording bi-weekly time on a daily basis into online timesheet system, to compute total hours worked each day, to indicate overtime hours, leave time, holiday, and to designate the number of hours worked on various functional categories or grants.
- Each employee will approve his or her timesheet electronically.
- Each supervisor will approve timesheets electronically and ensure proper recording of leave time.
- The Finance [Specialist #Coordinator](#), backed up by the HR Manager [and/or the Finance Director](#), prepares, the bi-weekly payroll.
- The CFO will review payroll reports for accuracy and once approved, the Finance [Specialist #Coordinator](#) will make final submission of payroll in the online system.
- The CFO will prepare the journal entry backup to record from the payroll journal provided by the payroll service agency.
- The Finance [Specialist #Coordinator](#) and HR Manager maintain payroll reports.

EMPLOYEE LEAVE RECORDS

Leave records will be maintained for each employee and are updated on a bi-weekly basis based upon time earned that pay period in accordance with Organization policy and how much time taken. The organization's automated payroll and HR information system captures and maintains employee leave records. The organization adjusts its employee leave accrual on quarterly basis.

SECTION XII – JOURNAL ENTRIES

PURPOSE: To describe the concepts and procedures followed in preparing and processing journal entries.

GENERAL

Journal entries are required to record a number of accounting transactions.

Such journal entries include non-cash transactions such as, but not necessarily limited to:

1. Payroll
2. Accrued Expenditures/Accounts Payable
3. Amortization of Prepaid Items
4. In-Kind Contributions
5. Accounts Receivable
6. Adjusting and Reclassification Entries
7. Monthly, Quarterly, and Year-end closing entries
8. Other Accruals
9. Bank reconciling items
10. Cost allocation entries
11. Accrued leave

SECTION XIII – BANK RECONCILIATION

PURPOSE: To establish the procedure to be followed in performing the month-end bank reconciliation.

GENERAL

The bank reconciliation process includes reconciling the cash balance per the general ledger to the cash balance per the bank statement and recording any necessary adjustments. This reconciliation is performed on a monthly basis.

PROCEDURE

The following sequence of activities shall take place in reconciling bank accounts:

- Bank statements are obtained online by the CFO and/or Finance Director.
- The CFO and/or Finance Director will prepare the bank reconciliations, date and signoff denoting preparation, no later than the 10th of every month.
- Supporting documentation should include: bank statement, beginning G/L balance report, ending G/L balance report, canceled checks, and any other pertinent information.
- The bank balance will be reconciled with the balance in the general ledger.
- ~~The monthly reconciliation will be reviewed, approved and initialed by the CEO.~~
- The CFO and/or Finance Director will monitor checks that have been outstanding over 120 days. Based on the research, a decision will be made as to whether the check will be reissued, ~~or~~ voided or left as outstanding.
- Either the CFO or Finance Director not preparing the bank reconciliation will review and approve them. In addition, if available, CEO, or highest ranking official, may review and approve bank reconciliations also.

SECTION XIV – CASH MANAGEMENT

PURPOSE: To establish the concepts and procedures to be followed to control cash.

GENERAL

A cash control procedure not only strengthens the control of cash, but it also keeps management informed as to the current cash balances available. In addition, it is a useful management aid in planning cash flow.

PROCEDURE

Cash on hand will be minimized between the time elapsing in the receipt of advanced funds and disbursement of those funds. Usually, checks are disbursed weekly and payroll is processed bi- weekly.

Also, see Section IV- Cash Drawdowns.

SECTION XV –SERVICE PROVIDER/CONTRACTOR CASH MANAGEMENT

PURPOSE: To establish the concepts and procedures to be followed to control cash advances.

GENERAL

Cash advances will be issued to service providers/contractors when management considers it appropriate, if not prohibited by federal guidelines, i.e. WIOA funds must only be conducted on a cost reimbursement basis. Generally the terms of the contract will specify whether cash advances are to be issued. However, any service providers/contractors may request cash advances if justifiable circumstances exist and it is not in conflict with federal guidelines. All cash advances have to be approved by the CEO, or highest-ranking highest-ranking executive.

PROCEDURE

CASH DISBURSEMENT

The subcontractor will submit a request for advance to the Organization. Advances to subcontractors will follow the same procedures as specified in the cash disbursement section.

REPORTING

The recipient of the advance will be required to submit a monthly report of actual expenditures by the tenth business day of the month following the month of service.

The Finance Specialist-Coordinator will:

- Record the advance as an asset (advance to contractor) at the time of disbursement.
- Process the journal entry to record the actual expenditures based on the subcontractor's monthly report.

The CFO will:

- Review all requests for advances to determine if they are necessary and reasonable.
- Process the journal entry to record the actual expenditures based on the subcontractor's monthly report.
- Review all reports to determine if the cash advances are being expended in a reasonable time period and if reports are being submitted on a timely basis.
- If the CFO determines that advances are not being properly requested or reported, the subcontractor will be required to return all excess cash and will be placed on a cost reimbursement basis.

SECTION XVI – PETTY CASH

PURPOSE: To establish the procedures and controls employed in administering petty cash funds.

GENERAL

Petty Cash Funds are authorized by the CEO, ~~or highest ranking~~ highest-ranking executive, to use for immediate purchases of incidental operational supplies. The CFO or his/her designee shall be the custodial of the Petty Cash Fund.

Petty Cash Funds are established to provide a readily available source of funds for the payment of small, incidental, miscellaneous expenses such as supplies, postage, newspaper, etc. The purpose of such funds is to avoid the need for writing checks for small items to facilitate quick minor disbursements.

PROCEDURE

CFO or his/her designee will conduct periodic and unannounced audits of petty cash funds. Such audits include the counting of cash and receipts.

The following restrictions are usually observed regarding petty cash funds:

- Only the person to whom the fund has been assigned may have access to the cash;
- The designee shall keep a formal accounting of funds dispersed.
- The account shall be kept separate from all other accounts.
- An itemized receipt shall be kept for each expenditure.
- No personal checks are to be cashed from the petty cash fund;
- No loans or advances are to be made from the petty cash fund;
- Petty Cash will be reimbursed from the proper budgetary account, up to its maximum balance, when itemized receipts for past expenditures and a written report of same are presented.
- Under no circumstances should the petty cash fund be used to circumvent the established cash disbursements procedure.

SECTION XVII – COST ALLOCATION

PURPOSE: To establish an acceptable method of logically identifying, allocating, and documenting the distribution of cost to all benefiting cost centers.

GENERAL

See separate document – Cost Allocation Plan

SECTION XVIII – FINANCIAL REPORTS

PURPOSE: To describe the financial reports prepared for internal management and external reporting purposes.

GENERAL

The financial reports are the focal point of the internal accounting system. They are the final product of the collection, classification and recording of financial transactions throughout the accounting period.

PROCEDURE

Financial reports are prepared on a monthly basis by the CFO [and/or Finance Director](#). Failure to issue financial reports on a timely basis reduces their effectiveness because of the lapse of time between the period under report and the time when the information is reported.

There are many ways in which the financial reports can be used by the organization such as:

- To present the current financial position of the organization;
- To report the results of operations for the period under report;
- To measure actual performance in comparison to a budget;
- To control operations;
- To evaluate the effectiveness of responsible personnel;
- To report the status of funds.

Financial reports are designed to meet management information needs related to planning, organizing and controlling organizational operations. Financial reports may consist of the following.

- **Trial Balance** – The trial balance shows the balance of each general ledger account. In addition, it previews the financial statements by printing the totals of each account type and calculates the net income for the accounting period. If any period in the general ledger is out of balance, the trial balance indicates which accounting periods are out of balance and the amount of imbalance.
- **General Ledger** – The general ledger is a detailed list of posted transactions. It shows the beginning balance, net change and ending balance for each account.
- **Statement of Financial Position** - The statement of financial position is a financial statement that shows the exact value of assets, liabilities and fund balance at any given point in time, usually at the end of the month.
- **Statement of Activities** – The report shows the revenues and expenses and surplus or deficit for a particular period of time.
- **Expenditure/Encumbrance Budget Reports** – These reports contain comparisons of budgets to expenditures/encumbrances. They are prepared with line item expenditures/ encumbrance date reported against approved budgets.
- **Grant Status Report** – [This report shows all open grants during the year, grant amount, timing of grant, funds expended-to-date and remaining funds.](#)

The Organization shall prepare and submit financial reports for various grant awards in accordance with State and Federal guidelines. These reports are provided based on the applicable requirements of the awarding agency.

State Awards

Monthly Financial Reports – These report expenditures by program and functional expenditure classification and are reported through the Department of Economic Opportunities' on-line Subrecipient Enterprise Resource Application (SERA).

Expenditures shall be reported on an accrual basis no later than the twentieth or eighteenth of the month after the end of the calendar month/quarter, respectively.

The CFO shall review the Financial Reports from SERA for the previous month to ensure that it reconciles with the previous month year- to-date balance in Abila before preparing the current month reports. This will ensure that any adjustments are made on a timely basis.

Federal Awards

Quarterly or Monthly Financial Reports – These reports are completed as required by the awarding agency and are reconciled to the accounting software.

ANALYSIS OF FINANCIAL INFORMATION

In order to provide management with the information needed to monitor operations, there is a weekly grant status/budget meeting. During this meeting:

1. Potential issues are discussed.
2. Understand and investigate the reasons.
3. Determine course of action for the Organization to follow.

SECTION XIX - FIXED ASSETS

PURPOSE: The purpose of this section is to describe the concepts and procedures to be followed in the financial treatment of fixed assets.

GENERAL

Accounting for fixed assets will comply with Generally Accepted Accounting Principles and OMB Uniform Guidance.

FIXED ASSETS

- Donated fixed assets will be recorded at fair market value at time of contribution.
- Purchase of fixed assets with an acquisition cost exceeding the \$5,000 minimum threshold will be capitalized and recorded as a fixed asset. Acquisition cost means the net invoice price, including the cost of modifications, attachments, accessories, etc. to make the property usable for the purpose which it was acquired.
- Expenditures for fixed assets are charged directly to programs only in cases where prior approval is received from the granting agency. No fixed asset item is charged indirectly.

DEPRECIATION EXPENSE

- The cost of fixed assets purchased with non-federal funds which are used in a manner which benefits federal programs may be recovered through depreciation expense.
- ~~For building depreciation expense recovered from federal programs, a capital improvement account will be maintained within the general fund. This account is designated to track cash available for capital improvements to buildings as they become necessary.~~
- Depreciation is recognized over the estimated useful lives of the assets acquired, using straight line depreciation methods in accordance with generally accepted accounting principles. Depreciation expense is record annually at year-end.
- Depreciable lives vary based on the nature of the fixed assets. Refer to most recent financial statement for depreciable life by fixed asset category.

ADDITIONAL YEAR-END ADJUSTMENTS

Necessary physical inventory adjustments and disposal of fixed assets, gains or loss or loss on disposal, if applicable, are recorded at year end.

SECTION XX – PROPERTY MANAGEMENT

PURPOSE: To describe the procedures to be followed in recording, disposing, and performing physical inventory of tangible personal property. Property for purposes of this document is defined as those assets which meet the Organization’s threshold for capitalization and recorded as fixed assets. Sensitive items are defined as IT equipment that is not capitalized such as laptops.

GENERAL

Requestor who has order the item receives and verifies item(s) received agree to the packing slip. Requestor signs the packing slip and scans the packing slip to the Finance [Specialist/Coordinator](#).

Finance [Specialist/Coordinator](#) compares the packing slip to the invoice. Packing slip is attached to the invoice.

Fixed asset is added to property records. Each fixed asset shall include the following information:

- Description of the property
- Identification number, as applicable
- Federal award identification number (FAIN), if applicable
- Funding source(s)
- Title holder in accordance with 2 CFR 200.313
- Acquisition date
- Unit acquisition cost
- Percentage of federal participation in the project cost for the Federal award under which the property was acquired.
- Location and condition of the equipment and the date the inventory was taken and the person who performed the inventory
- Disposition data, if applicable, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.

PHYSICAL INVENTORY

Physical inventory will be completed annually of all property and sensitive items. The individual in charge of inventory management will maintain a listing of all property.

IT will be responsible for conducting the physical inventory of all IT related equipment including all IT equipment not capitalized. This includes identifying the condition and location of the property.

The individual in charge of inventory management will reconcile the listing of items inventoried to the property records. All discrepancies must be properly explained.

The CFO [and/or Finance Director](#) will reconcile the property records to the financial records. All discrepancies must be properly explained.

DISPOSITION

The individual in charge of inventory management will be immediately notified of all cases of loss, damage or destruction of equipment and will make a report to the Chief Executive Officer. Disposal of fixed assets will be in accordance with 2 CFR 200.313

The following sequence of activities takes place in processing transactions related to the disposal of tangible personal property:

Director in charge of inventory management will:

- Prepare Salvage/Transfer Form
- Forward notice to the Chief Executive Officer [or highest-ranking highest-ranking executive](#) for approval.

SECTION XXI - AUDIT/AUDIT RESOLUTION

PURPOSE: To establish audit and audit resolution responsibilities.

GENERAL

It is the policy of the Organization to conduct audits and audit resolution in accordance with the provisions of applicable State and Federal agencies. [Refer to CFR 200 for Audit Resolution procedures](#)

PROCEDURE

A RFP will be released to secure proposals from independent certified public accountants. The formal contract procedures outlined in Organization's procurement policy shall be adhered to when requesting auditing services. In addition to these procedures the following are some of the criteria accessed:

- Recent audit experience;
- Organization size and structure (size will be considered in relation to audits to be performed);
- Qualifications of staff to be assigned to the audits to be performed; education, position, firm, years and types of experience.
- Understanding of work to be performed.
- In accordance with DEO Policy, Local Workforce Boards (LWDB) must limit auditor retention to no more than five years, at which time the LWDB would have to follow its standard procurement process to select a new qualified auditor.

An independent audit will be conducted each fiscal year. Each audit will be conducted in accordance with State division policy DEO FG 05-019, OMB Uniform Guidance, Generally accepted standards and Government Auditing standards, issued by the Comptroller General of the United States and other appropriate audit guides.

An exit conference will be held at the conclusion of the fieldwork to discuss the auditor's observations and recommendations.

Within 30 days after completion of the audit, the Organization will transmit to applicable State and Federal agencies copies of the audit report along with any corrective action plan.

The Organization's audit resolution report, if applicable, detailing all corrective actions shall be prepared and submitted to the DEO within 60 days from the Agency's receipt of the audit reports.

In accordance with OMB Uniform Guidance, 2 CFR 200.500, the State has six months from the issuance of the audit reports to resolve the audit findings. Within the 180 days, a final determination will be issued by the State.

If the Organization disagrees with the final determination issued by the State, the Organization will request an audit hearing. The hearing will be requested within 10 calendar days from the receipt of the final determination. The request for a hearing shall be forwarded to the Director of the DEO. A request for a hearing contesting final determination will defer debt collection efforts pending the outcome of the hearing.

SUBCONTRACTOR AUDITS

All service provider contracts which require an audit in accordance with OMB Uniform Guidance are obligated by the terms of the contract to secure an annual independent audit of its operations, which will identify the revenues and expenditures for the services provided pursuant to the contract. These audit reports are to be provided to the Organization within nine months after the subcontractor's fiscal year end or upon completion of the contract. Subcontractor audits may be either organizational wide or program specific and must comply with OMB Uniform Guidance.

The CFO will:

1. Monitor the subcontractor in accordance with the requirements of OMB Uniform Guidance. Issue a report and obtain a corrective action plan (CAP), if applicable. Management decision on CAP will be issued.
2. Obtain and review the subcontractor's audit reports to determine if there are any audit findings and request a corrective action plan from the subcontractor, if necessary.
3. Maintain a file of subcontractor audit reports and any other pertinent information.

[See CFR 200 for Sub-recipient monitoring guidance.](#)

DEBT COLLECTION

If a disallowed cost is established with a subcontractor, the Organization will:

1. Notify the subcontractor of the initial determination;
2. The contractor will have 30 days from receipt of initial determination to resolve any findings.
3. After 30 days, the Organization will issue a final determination and establish a debt, if necessary.
4. If a repayment resolution is not met, the matter will be turned over to the Organization's legal authorities for debt collection.

SECTION XXII – USE OF CONTRACTED FUNDS

POLICY: Funds granted to contractors may not be utilized to pay staff incentives.

RATIONALE

- One Stop staff members may be employed by different organizations with diverse policies regarding payment of incentives.
- To maintain overall staff morale in the One Stop Centers, it is necessary to treat all staff similarly.

SECTION XXIII—**SUPPORT SERVICE INVENTORY RECONCILIATION**

POLICY: Supportive service cards, prepaid Visa cards, are safeguarded, monitored and reconciled on a monthly basis.

RATIONALE

The Organization maintains an inventory of prepaid Visa cards that are used to provide program eligible participants with support necessary for them to participate in and/or complete career and training services. See WIOA and WTP Supported Services Policies.

PROCEDURE

The finance department is the point of contact for receipt, distribution and reconciliation of supportive service prepaid cards.

Ordering and Receipt of Cards:

- Working with program personnel, it is determined how many cards are needed to be ordered. Generally, an order will consist of about 3 month's supply of cards.
- A Purchase Order is prepared, appropriate signatures are obtained and sent to vendor.
- The vendor prepares an invoice for the order and emails it back to the CFO.
- The invoice is processed consistent with documented cash disbursement procedures.
- Once the check is signed, the check is sent via overnight delivery service to the vendor to process the order.
- When the cards are received, the CFO and Finance Specialist I count the cards and compare it to the packing slip to ensure that the correct number of cards have been received and that card numbers match packing slip.
- If all the cards have been counted and verified and there are no issues, the CFO completes the activation sheet and returns it to the vendor. The cards are not activated until the vendor receives this activation form.

Entering new cards into Inventory System:

- Separate cards into denomination.
- Open 'Card Tracker'.
- Select 'Cards'.
- Click 'Scan New Cards'.
- Find and Click 'General Inventory'.
- Date is defaulted to current date
- Enter value of cards to be entered (enter all cards of same denomination together).
- Put PO# in accounting code.
- Once all cards are entered, click on report and run report.
- Have two people sign report and close report.
- The cards are now in inventory ready to be issued.
- The cards are stored in a locked safe in the CFO's office.

Issue/Transfer cards from Inventory to centers:

- Open card tracker (everything Finance does is done via Card Tracker).
- Select 'Issue Cards'.
- Drop down and select appropriate employee.
- Drop down and select appropriate center.
- Scan cards by denomination. Although all cards can be scanned together it makes it easier to track (audit trail) if by denomination.
- If processing without individual there, click report, print 2 copies and have issuer and receiver sign the report upon physical transferring of cards.
- Keep cards locked until picked up by appropriate personnel.

- ~~The designated individual counts the cards issued and agrees it to the report that was generated. Both the receiver and distributor sign the report notating that they have received the cards identified.~~
 - ~~One copy is taken to the center for their records and one copy is maintained in accounting.~~

~~Month-end Reconciliation:~~

- ~~On the last day of the month, the CFO and the Finance Specialist count and verify supportive service cards that are locked in the safe in the CFO's office that have not yet been issued to the centers.~~
- ~~Each of the centers also perform an inventory on the last day of the month and forward their inventory sheets to Finance~~
 - ~~In addition to month-end counts, each of the centers perform a physical inventory of cards on hand at their centers on, or as close to as possible, the 15th of every month.~~
 - ~~Once they perform their count and it is reconciled, they forward their count sheets to Finance.~~
- ~~The CFO accumulates all the inventory sheets and performs a reconciliation for the month, accounting for all card receipts, issuances and transfers.~~
- ~~The CFO generates an issuance report for the month:~~
 - ~~Go to Reports menu. Select Report.~~
 - ~~Then select Start and End dates (First and Last of month for monthly expense),~~
 - ~~Check the Format Report for CSV Export.~~
 - ~~Click on Select.~~
 - ~~The report will generate.~~
 - ~~Click on the Green Floppy disk icon drop down arrow and select csv, then click "OK".~~
 - ~~Next, Save file as an excel doc.~~
 - ~~Generate a pivot table that shows cards issued by program and by center.~~
 - ~~It is from this report that the monthly journal entry for card issuances is prepared.~~

~~Quarterly Procedures:~~

- ~~Once a quarter, Finance staff performs an unannounced surprise audit of the cards at each of the centers.~~
 - ~~Will compare cards on hand to total inventory in card tracker~~
 - ~~Will select a sample of cards to ensure that the balance indicated on the card is intact~~

SECTION XXIII – SUPPORTIVE SERVICES AND YOUTH INCENTIVE RELOADABLE CARDS

POLICY:

Reloadable debit cards, used for WIOA use in supportive services and for youth incentive payments, are safeguarded, monitored, and reconciled monthly.

RATIONALE:

Supportive services that are paid directly to a participant for reimbursement for travel or other support that cannot be paid to a vendor, or for certain monetary incentives available to youth under WIOA, will be added to a reloadable Visa

card issued to the participant. The process to issue the cards outlined below must be followed to ensure the security of the funds and the compliance of the program.

PROCEDURE:

The finance department is the point of contact for receipt, distribution, and reconciliation of supportive services reloadable cards. The Organization will maintain a minimum balance not to exceed \$5000 in an escrow adjustment account, maintained by the card vendor, from which individual cards will be funded.

Based on anticipated need, a supply of cards will be issued to each of the Comprehensive Career Centers. A designated staff person, backup staff person and a supervisor at each Center will have access to issue the cards.

Cards are pre-numbered with two unique identification numbers and have no monetary value until they are registered and funded by the designated staff person, and then activated by a participant. Cards must be always kept in a locked safe and will be inventoried quarterly.

After the Career Counselor has determined the participant is eligible to receive direct payment via a reloadable card, he/she will refer the participant to the designated staff person who has the cards. Participants must come into the Career Center and bring picture ID to register in the online vendor portal and receive their Visa card. The cards cannot be mailed.

Upon issuance of a card, the designated staff person will immediately record the pertinent details (including card ID numbers, participant name, amount funded, etc.) on a Card Activity Log, maintained on the shared drive. The Director of Finance will reconcile the Card Activity Log to the vendor adjustment account and Organization general ledger monthly.

On a quarterly basis, the Director of Finance will perform an unannounced audit at the Career Centers to physically count the cards, ensure that they are being maintained securely, and reconcile them to the Card Activity Log.

SECTION XXIII – IMPROPER PAYMENTS

POLICY: Improper payments are identified and procedures are in place to recapture improper payments.

RATIONALE

2 CFR 200.53 Defines *improper payments* as “any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.” In addition, they include “any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for goods or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.” There is a strong emphasis in the Uniform Guidance on avoiding or recovering improper payments. The Guidance now requires grant recipients and their subrecipients to have a process in place to track, report and collect improper payments.

PROCEDURE

To ensure that payments are proper, it is imperative that the procedures of Section VII, Cash Disbursements are followed. In addition, review of general ledger accounts, variance analysis, review of customer account statements and monthly account reconciliations would assist in identifying improper payments. If determined that an improper payment has occurred, the following procedures will occur:

- Contact the vendor/payee with documentation supporting the improper payment.
- Most often, the vendor/payee will concur and issue a credit or issue a refund check.
- If the vendor/payee does not concur and refuses to pay back the improper amount, other procedures up to and including legal options and collection agencies may be utilized depending on the amount and cost/benefit of involving outside services.
- As soon as the item is determined to be an improper payment, the expense associated with the payment is reversed from being charged to any grant or cost pool that gets allocated to any grant.
- Account 5710, Penalties\Disallowed Expenses in Fund 8000 (Unrestricted) is utilized to capture all unrecovered improper payments to ensure that these expenses are not charged to any Grant, Federal, State or Local.

Authority

CFR Title 2 Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
 CareerSource Florida’s Business Travel Reimbursement Guidelines for Board Members and Staff
 DEO FG 05-019 Audit and Audit Resolution Responsibilities



ACTION ITEM 12

Business Travel Reimbursement Policy

Background Information

This travel policy contains procedures for authorizing and obtaining reimbursement of travel expenses by employees and other authorized persons of CareerSource Pinellas (CSP). All requests for approval and payment for travel expenses will be in accordance with Section 112.061, F.S. and these procedures. The requirements contained within apply to all travel whether paid for with State, Federal or local funds. In addition, the requirements apply whether paid by reimbursement, contractual agreements, or other methods of payment, including payment to a contractor or volunteer.

The policy also highlights the need for pre-authorization of all business travel (other than vicinity miles) and provides the necessary forms and procedures for seeking authorization and reimbursement.

This attached policy replaces and updates the travel policy segments previously found within the CareerSource Pinellas Financial policy.

RECOMMENDATION

Staff recommends the approval of the Business Travel Reimbursement Policy.



Business Travel Reimbursement Policy

Effective **DATE**, until amended

I. **PURPOSE:**

This policy contains procedures for authorizing and obtaining reimbursement of travel expenses by employees and other authorized persons of CareerSource Pinellas (CSP). All requests for approval and payment for travel expenses will be accomplished in accordance with Section 112.061, F.S. and these procedures. The requirements contained within apply to all travel whether paid for with State, Federal or local funds. In addition, the requirements apply whether paid by reimbursement, contractual agreements, or other methods of payment, including payment to a contractor or volunteer.

II. **AUTHORITY:**

The authority for this manual is contained in Section 445.007(10), Florida Statutes, which requires local workforce development boards to reimburse standard travel in accordance with rates established in Section 112.061, Florida Statutes, and in compliance with applicable state and federal requirements. Rule 69I-42.007, where applicable, has been relied on in drafting this template in compliance with Section 445.007(10), Florida Statutes.

III. **DEFINITIONS:**

- A. **Authorized person or authorized traveler:** CSP employee, board member, or other persons traveling on CSP business who are authorized to incur travel expenses in performance of CSP duties. This expressly includes consultants and advisers, per Section 112.061(2)(e)2, F.S.
- B. **Class A Travel:** Continuous travel of 24 hours or more away from CSP headquarters. Overnight absence from CSP headquarters must be reasonable and necessary to conduct CSP business.
- C. **Class B Travel:** Continuous travel of less than 24 hours which involves overnight absence from CSP headquarters. The travel day for Class B begins at the same time as the travel period. Overnight absence from official headquarters must be reasonable and necessary to conduct CSP business.
- D. **Class C Travel:** Travel for short or day trips where the traveler is not away from his or her official headquarters overnight.

NOTE: CLASS "C" TRAVEL PER DIEM OR SUBSISTENCE ALLOWANCES ARE CURRENTLY NOT TO BE REIMBURSED TO TRAVELERS. {Source: Section 112.061(15), F.S.}

- E. **Complimentary/Gratuitous Transportation:** Transportation which is provided free of charge by another authorized traveler in a travel status. A traveler shall not be allowed either mileage or transportation expenses if gratuitously transported by another traveler who is entitled to mileage or transportation expense. The traveler should still show how and with whom he/she traveled when requesting reimbursement for other costs incurred during travel.
- F. **Conference/Convention:** The coming together of persons with a common interest or interests for the purpose of deliberations, interchange of views, the removal of differences or disputes and discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops that are large formal group meetings programmed and supervised to

accomplish intensive research, study, discussion, and work in some specific field or on a governmental problem or problems.

- G. **Headquarters:** The headquarters of an authorized traveler assigned to an office shall be the city or town in which the office is located except that:
- 1) For Board members, the headquarters is the primary address for CSP; 13805 58th Street N., Suite 2-140, Clearwater, FL 33760. {Source: Section 112.061(4), F.S.}
 - 2) When any CSP employee is stationed in any city or town for a period of over 30 continuous workdays, such city or town shall be the official headquarters and the employee shall not be allowed per diem or subsistence, as provided in this section, after the period of 30 continuous workdays has elapsed, unless this period is extended by the express approval of the board of directors or their designee. {Source: Section 112.061(4), F.S.}
 - 3) An authorized traveler may leave his/her assigned post to return home overnight, over a weekend, or during a holiday, but any time lost from his/her regular duties shall be taken as annual leave and authorized in the usual manner. The traveler shall not be reimbursed for travel expenses more than the established rate for per diem allowable had the traveler remained at the assigned post. However, when a traveler has been temporarily assigned away from his/her headquarters for an approved period extending beyond 30 days, the traveler shall be entitled to reimbursement for travel expenses at the established rate of one round trip for each 30-day period actually taken to his/her home in addition to pay and allowances otherwise provided. {Source: Section 112.061(4), F.S.}

IV. AUTHORITY TO INCUR TRAVEL EXPENSES:

Section 112.061(3)(a), Florida Statutes, states: *All travel must be authorized and approved by the head of the agency, or his or her designated representative, from whose funds the traveler is paid. The head of the agency shall not authorize or approve such a request unless it is accompanied by a signed statement by the traveler's supervisor stating that such travel is on the official business of the state and also stating the purpose of such travel. (For a Local Workforce Development Board, the "Head of the Agency" is the board of directors. In compliance with this provision, the board may designate either a board member or a CSP employee to authorize travel expenses. A board is not a state agency.)*

Section 112.061(3)(b), Florida Statutes, states: *Travel expenses of travelers shall be limited to those expenses necessarily incurred by them in the performance of a public purpose authorized by law to be performed by the agency and must be within the limitations prescribed by this section.*

Section 445.007(10), Florida Statutes, states: *Preapproved, reasonable, and necessary per diem allowances and travel expenses may be reimbursed. Such reimbursement shall be at the standard travel reimbursement rates established by s. 112.061 and shall follow all applicable federal and state requirements.*

2 CFR Part 230, Appendix B, Selected Items of Cost, paragraph 51 states:

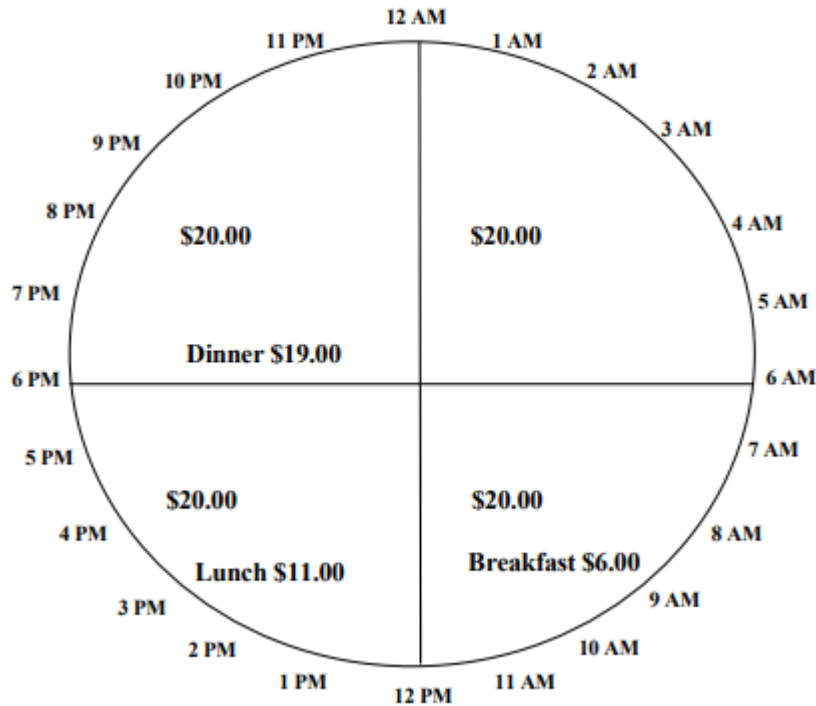
a. General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-profit organization. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to the entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in non-profit organization's non-federally-sponsored activities.

- A. A Travel Authorization Form must be completed and approved ~~by the board of directors or their designee~~ for ALL travel prior to the beginning date of travel. {Source: Sections 445.007(10), _ (12), & 112.061(11), F.S.}
- B. The CEO, or highest-ranking executive of CareerSource Pinellas is designated by the board of directors to authorize travel and to approve all travel-related expenses.
- C. The authorization form should include, but not be limited to:
 - 1) Name of each traveler,
 - 2) Purpose of the travel,
 - 3) Estimated, itemized cost to CSP, and
 - 4) Statement of benefits accruing to CSP by virtue of such travel. {Source: Section 112.061(11), F.S.}
- D. Attached to the form should be a copy of the program or agenda of the convention or conference, itemizing the registration fees, and any meals or lodging included in the registration fee. {Source: Section 112.061(11), F.S.}
- E. The form is required to be signed by the traveler and the traveler's supervisor stating that the travel is to be incurred in connection with CSP business. {Source: Section 112.061(11), F.S.}
- F. A copy of the completed form shall be included as support for the travel reimbursement voucher. {Source: Section 112.061(11), F.S.}
- G. CSP may pay for travel expenses of candidates for executive or professional positions, where written approval of the board of directors or their designee is obtained. {Source: Section 112.061(3)(d), F.S.}
- G.H. Eligible in-town, single trip vicinity miles and parking, incurred on a regular basis, in fulfillment of an employee's duties, do not require separate Travel Authorization Forms. An Annual Travel Mileage Authorization for anticipated vicinity miles must be submitted within 60 days of hire or within 60 of the ending of the fiscal year by each employee for whom regular local travel is expected.

V. MEALS AND PER DIEM:

- A. Reimbursement for meals is only allowable when in authorized Class A or Class B travel status and for those who are approved for reimbursement of those meals, as included in Section IV above. Reimbursement of meals for Class C travel status is not allowed. {Source: Section 112.061, F.S and 445.007(10), F.S.}

- B. Per Section 112.061(6), F.S., the current approved meal allowance rates are as follows:
- Breakfast - \$6.00 (When travel begins **BEFORE** 6 a.m. and extends **BEYOND** 8 a.m.)
 - Lunch - \$11.00 (When travel begins **BEFORE** 12 noon and extends **BEYOND** 2 p.m.)
 - Dinner - \$19.00 (When travel begins **BEFORE** 6 p.m. and extends **BEYOND** 8 p.m.)



- C. In determining the starting or ending time for the travel event, the time of day is important. When returning during work hours, the official work site location should be the return destination, unless otherwise approved by the board or its designee. If returning after or before work hours, the destination, and therefore the point when travel concludes, is the traveler's home. The same considerations apply for determining when travel begins.
- D. When a meal is included in a registration fee, the meal allowance must be deducted from the reimbursement claim, **even if the traveler decides for personal reasons not to eat the meal**. As provided in Attorney General Opinion 081-53, a continental breakfast is considered a meal and must be deducted if included in a registration fee. {Source: Section 112.061(6)(c), F.S.}
- D. In the case where a meal is provided by a hotel or airline to all guests, the traveler will be allowed to claim the meal allowance by law.
- E. Per diem may be used to calculate reimbursement due for days of travel which do not include hotel costs, for example, the final day of a trip. The allowable rate for per diem is currently eighty dollars, as provided for in Section 112.061(6)(a)1, F.S. All claims for per diem and subsistence must be within the limitations set forth in this section of the statutes.
- F. All travelers are allowed the authorized per diem for each day of travel or if actual expenses exceed the allowable per diem, the amount allowed for meals as provided in Section 112.061(6)(b), F.S., plus

actual expenses for lodging at a single occupancy rate. Per diem shall be calculated using four six-hour periods (quarters) beginning at midnight for Class A or when travel begins for Class B travel. Travelers may only switch from actual to per diem while on Class A travel on a midnight-to-midnight basis. A traveler on Class A or B travel who elects to be reimbursed on a per diem basis is allowed \$20.00 for each quarter from the time of departure until the time of return. {Source: 69I-42.006, F.A.C.}

VI. TRANSPORTATION:

Section 112.061(7)(a), Florida Statute, states: *All travel must be by a usually traveled route. In case a person travels by an indirect route for his or her own convenience, any extra costs shall be borne by the traveler; and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route.*

2 CFR Part 230, Appendix B, Selected Items of Cost, paragraph 51 states:

c. Commercial air travel.

(1) Airfare costs in excess of the customary and standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare are unallowable except when such accommodations would: require circuitous routing; require travel during unreasonable hours; excessively prolong travel; result in additional costs that would offset the transportation savings; or offer accommodations not reasonably adequate for the traveler's medical needs. The non-profit organization must justify and document these conditions on a case-by-case basis in order for the use of first-class airfare to be allowable in such cases.

(2) Unless a pattern of avoidance is detected, the Federal Government will generally not question a non-profit organization's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the non-profit organization can demonstrate either of the following: that such airfare was not available in the specific case; or that it is the non-profit's organization's overall practice to make routine use of such airfare.

d. Air travel by other than commercial carrier. Costs of travel by non-profit organization-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of allowable commercial air travel, as provided for in subparagraph c., is unallowable.

A. Travelers are encouraged to use the most economical means of travel when feasible. The most economical mode of travel is determined by the following conditions:

- 1) The nature of the business. {Source: Section 112.061(7), F.S.}
- 2) The most efficient and economical means of travel, considering time of the traveler, impact on the productivity of the traveler, cost of transportation, and per diem or subsistence required. {Source: Section 112.061(7), F.S.}

- 3) The number of persons making the trip and the amount of equipment or material to be transported. {Source: Section 112.061(7), F.S.}
- 4) Authorized travelers with a common destination are required to consider and evaluate joint utilization of vehicles. Approval for anything other than joint utilization must be requested in advance via the *Travel Authorization Form* and must include justification. {Not required by Rule or Statute. Recommended Best Practices.}

B. Airline Travel

- 1) Travel agency surcharges may be reimbursed if properly justified and a receipt is provided.
- 2) The traveler must provide a passenger receipt to be reimbursed for his/her airfare. An itinerary is acceptable as a receipt for electronic tickets. {Not required by Rule or Statute. Recommended Best Practices.}
- 3) Penalty for cancellation or exchange of a ticket may be paid by CSP, only if the cause for the cancellation is in the best interest of CSP, or if the cancellation is due to illness of the traveler or illness or death of a member of the traveler's immediate family. Justification should be included with the request for reimbursement. {Source: 69I-42.007(5), F.A.C.}
- 4) Transportation by chartered vehicles (including airplanes, buses, etc.) when traveling on CSP business may be authorized when necessary or where it is to the advantage of CSP, provided the cost of such transportation does not exceed the cost of transportation by privately owned vehicle, as allowed under Section 112.061(7)(d), F.S. {Source: Section 112.061(7)(e), F.S.}.
- 5) A traveler on a private aircraft shall be reimbursed the actual amount charged and paid for the fare for such transportation up to the cost of a commercial airline ticket for the same flight. The owner or pilot of such aircraft is also entitled to transportation expense for the same flight. {Source: Section 112.061(7)(h)}

C. Rental Cars

- 1) Rental vehicles should be rented as close to the time of departure as reasonably allowed. Furthermore, rental vehicles should be returned as soon as possible upon the traveler's return. Failure to do so may result in a reduction of the reimbursement. {Not required by Rule or Statute. Recommended Best Practice.}
- 2) In areas where a non-airport rental facility exists at a comparable proximity, the non-airport facility should be used to avoid airport fees and surcharges. {Not required by Rule or Statute. Recommended Best Practice.}
- 3) The cost of the vehicle should be reasonable and necessary for the number of travelers, the type of travel, and the distance to be traveled. {Not required by Rule or Statute. Recommended Best Practice.}

D. CSP/personal vehicles

- 1) Employees traveling to a common destination are required to consider and evaluate joint utilization of vehicles. Approval for anything other than joint utilization must be requested in advance via the *Travel Authorization Form* and must include justification. {Source: Section 112.061(7), F.S.}
- 2) CSP-owned vehicles should be used when practical and available. {Not required by Rule or Statute. Recommended Best Practice.}
- 3) If travel utilizes a CSP vehicle, "CSP" should be entered in the map mileage column of the travel voucher. {Not required by Rule or Statute. Recommended Best Practice.}
- 4) If travel is complimentary, "COMP" should be entered in the map mileage column of the travel voucher. No reimbursement shall be made for gratuitous transportation. {Source: Section 112.067(7)(h) & Recommended Best Practice.}
- 5) Use of personal vehicles must be approved in advance via the *Travel Authorization Form*. {Source: Section 112.061(3)(a), 445.007(10), & Recommended Best Practice.}
- 6) The traveler is entitled to mileage allowance at a fixed rate of 44.5 cents per mile when using a personal vehicle. The reimbursement for expenditures related to the operation, maintenance, and ownership of a vehicle shall not be allowed when privately owned vehicles are used in public business and reimbursement is made via mileage allowance. {Source: Section 112.061(7)(d), F.S.}
- 7) Mileage claimed must be from point of origin to destination based on the official DOT highway map located at the web site below. {Source: Section 112.061(7)(d)3, F.S.}
<http://www2.dot.state.fl.us/CityToCityMileage/viewer.html>
- 8) Vicinity mileage necessary to conduct CSP business must be shown separately on the *Voucher for Reimbursement of Travel Expenses* form. Justification must be provided if the traveler logs vicinity miles more than 50 miles per day. {Not required by Rule or Statute. Recommended Best Practice.}
- 9) Local vicinity mileage claim must include description with destination and purpose of trip.
- 10) Flexibility may exist when other cost savings are considered. For example, multiple travelers might carpool to avoid multiple airport parking fees. In this case, the mileage used to pick up other travelers can be claimed. {Source: 69I-42.008(4), F.A.C. & Recommendations Best Practice.}
- 11) Vicinity mileage cannot be claimed while in a rental vehicle if the cost of that vehicle is reimbursed by CSP. Reimbursement shall be for the cost of mileage or the cost to rent the vehicle, whichever is more economical and authorized by the appropriate CSP designee. {Source: Section 112.061,(7)(d)1, F.S.}

- 12) An employee may claim mileage from his home to a work location outside his official headquarters if travel begins more than one hour before or one hour after the traveler's regular work hours and provided the miles claimed do not exceed the miles actually driven. {Source: 69I-42.008(4), F.A.C.}
- 13) CSP is not responsible for reimbursing parking fines or fines for unlawful driving. {Source: 2 CFR 230, Appendix B, Paragraph 16 (OMB A-122)}

VII. LODGING EXPENSES:

2 CFR Part 230, Appendix B, Selected Items of Cost, paragraph 51 states:

b. Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the non-profit organization in its regular operations as a result of the non-profit organization's written travel policy.

- A. An **itemized** hotel receipt must be submitted to claim reimbursement (**a credit card receipt is not sufficient**). {Source: 69I-42.006, F.A.C.}
- B. All other reimbursable expenses included on a hotel receipt, such as parking or phone calls, should be properly listed in the incidental column of the travel voucher. {Source: Recommended Best Practice}
- C. Employees can only be reimbursed at the single occupancy rate. {Source: Section 112.061(6)(a)2, F.S.}
- D. Hotel expenses over \$175 per night (excluding any taxes or additional mandatory fees that are charged by the hotel) may require additional justification. [ADD Cite from Grantee/Sub-grantee agreement \(cf. Grantee/Subgrantee agreement, paragraph 11c\).](#) {Not required by Statute or Rule. Recommended Best Practice.}
- E. Overnight lodging may not be reimbursed if travel is within 50 miles of headquarters or residence, unless the circumstances necessitating overnight travel are fully explained by the traveler and approved by the agency head. Criteria for approval shall include late night or early morning job responsibilities and excessive travel time because of traffic conditions. {Source: 69I-42.006(7)}

VIII. REIMBURSABLE INCIDENTAL EXPENSES:

The below expenditure types, detailed in 69I-42.010, F.A.C., are required to be accompanied with a receipt, unless otherwise noted. These expenses should be listed in the incidental column of the travel voucher.

- A. Taxi or ride-sharing fares more than \$25, on a per fare basis, require a receipt. Amounts less than \$25 do not require a receipt.
- B. Storage, parking fees or tolls more than \$25, on a per transaction basis, requires a receipt. Amounts less than \$25 do not require a receipt. Such fees are not allowed on a weekly or monthly basis unless it can be established that such method results in a savings to CSP.

- C. Dry cleaning, laundry and pressing expenses when official travel extends beyond seven days and such expenses are necessary to complete the official business portion of the trip.
- D. Communication expenses for business-related fax and telephone use can be reimbursed with proper justification. Personal telephone calls made are not a reimbursable communication expense.
- E. Tips paid to taxi drivers that do not exceed 15 percent of the taxi fare are reimbursable and do not require a receipt.
- F. Actual amount of tip paid for mandatory valet parking is not to exceed \$5 per occasion are reimbursable and do not require a receipt.
- G. Actual portage paid shall not exceed \$1 per bag not to exceed \$5 per incident are reimbursable and do not require a receipt. Portage charges exceeding \$5 per incident will require additional justification. The number of bags must be stated on the travel reimbursement request.

IX. CONFERENCE / CONVENTION TRAVEL:

- A. Purpose of Conference: Public funds shall not be expended for attendance at conferences or conventions unless:
 - 1) The main purpose of the conference or convention is in connection with CSP business and is directly related to the performance of statutory duties and responsibilities of CSP. {Source: Section 112.061(6)(a), F.S. & 69I-42.004(1), F.A.C.}
 - 2) The conference or convention will provide a direct educational or other benefit supporting the duties of the traveler. {Source: 69I-42.004(1), F.A.C.}
 - 3) The duties and responsibilities of the traveler seeking to attend such meeting are compatible with the objective of the particular conference or convention. {Source: 69I-42.004(1), F.A.C.}
- B. No one, whether traveling out of state or in state, shall be reimbursed for any meal or lodging included in a convention or conference registration fee paid by CSP. {Source: Section 112.061(7)(a), F.S.}
- C. CSP may pay the registration fee directly to the conference or convention sponsor or allow the traveler to include the registration fee in the calculation of their travel costs and reimburse the traveler. {Source: 69I-42.004(4), F.A.C.}
- D. Documentation Needed:
 - 1) Travel to a conference or convention must be approved in advance by the board of directors or their designee. Benefits to CSP must be indicated on the authorization. {Source: 69I-42.004(2), F.A.C.}
 - 2) The approved *Travel Authorization Form* must be submitted with the travel reimbursement request. {Source: 69I-42.004(2), F.A.C.}

- 3) A copy of the program or agenda of the conference or convention itemizing the registration fees and any meals or lodging included in the registration fee shall be attached to the *Voucher for Reimbursement of Travel Expenses* when submitting for payment. {Source: 69I-42.004(3), F.A.C.}
- 4) If no agenda is available, or if the agenda attached is not clear as to what is included in the registration fee, the traveler will make a statement on the *Voucher for Reimbursement of Travel Expenses* as to the extent of the meals included in the registration fee. The travel reimbursement request must be reduced by the applicable meal allowance. {Source: 69I-42.004(3), F.A.C.}
- 5) Payment in advance of earlier than twenty workdays before the travel period should be accompanied by written justification, such as discounts for earlier payment or earlier payment required for reservation. {Source: 69I-42.004(4), F.A.C.}

X. REIMBURSEMENT OF TRAVEL EXPENDITURES BY INDIVIDUALS WITH DISABILITIES:

- A. For individuals covered under the Americans with Disabilities Act (ADA), there are special provisions for travel reimbursement that apply. {Source: 69I-42.012, F.A.C.}
- B. When a physically handicapped traveler incurs travel expenses in excess of those ordinarily authorized pursuant to Section 112.061, F.S., and such excess travel expenses were incurred to permit the safe travel of that handicapped traveler, those excess expenses will be reimbursed by CSP to the extent that the expenses were reasonable and necessary to the safe travel of the individual. All such claims for reimbursement of excess travel expenses shall be submitted in accordance with the requirements of the Americans with Disabilities Act of 1990, 42 U.S.C. 12101 et seq. {Source: 69I-42.012, F.A.C.}
- C. When a payment is requested pursuant to the Americans with Disabilities Act, which would not otherwise be authorized travel reimbursement, the voucher must include a signed statement from the Board chair or his designee certifying that:
 - 1) An employee of CSP, an applicant for a position or other covered person has requested a “reasonable accommodation” pursuant to the ADA, to assist him in performing his duties, applying for a position, or other covered activity. {Source: 69I-42.012, F.A.C.}
 - 2) CSP has determined that the individual is a “qualified individual with a disability” as defined in the ADA. {Source: 69I-42.012, F.A.C.}
 - 3) CSP has determined that the payment is for a “reasonable accommodation” pursuant to the ADA, for that employee, applicant or person. {Source: 69I-42.012, F.A.C.}
 - 4) CSP will maintain all records related to this request for seven years and make those records available for review to persons authorized to review such records. {Source: 69I-42.012, F.A.C.}
- D. All vouchers related to providing a “reasonable accommodation” shall contain a file number or other

code by which the voucher can be readily traced to the confidential records maintained by CSP pursuant to paragraph (C)(4) above. {Source: 69I-42.012, F.A.C.}

XII. SUBMISSION AND PAYMENT OF TRAVEL REIMBURSEMENTS:

The provisions below are not required by law or rule but involve the application of recommended best practices in submission and payment of travel reimbursement requests.

- A. A *Travel Reimbursement Form* should be completed in all instances (even if the net amount due the traveler is zero) and maintained in the employee's office.
- B. Submit originals of all documentation with the *Travel Reimbursement Form*. This includes ALL receipts and backup documentation.
- C. Small receipts should be taped to a sheet of paper, not stapled.
- D. The *Travel Reimbursement Form* should show both reimbursable expenses to the traveler and expenses already paid by the purchasing card or corporate card and notated in the appropriate areas of the travel voucher.
- E. Copies of all receipts paid with the purchasing card or corporate card must be attached.
- F. The *Travel Reimbursement Form* should be submitted within 10 working days of the last day traveled.
- G. A *Travel Reimbursement Form* that is only requesting reimbursement for vicinity miles should be completed at least monthly. {Not required by Statute or Rule. Recommended Best Practice.}

XI. XII. ATTACHMENTS:

- Attachment A - *Travel Authorization Form*
- Attachment B - *Travel Reimbursement Form*
- Attachment C - *Annual Travel Mileage Authorization Form*



TRAVEL AUTHORIZATION FORM

Policy:
 In **advance** of travel occurring, all travel and estimated travel costs (except vicinity miles and parking) must be approved by employee Supervisor and CFO on this form in advance of the travel taking place.
 This form is not required for in-town or single-trip, vicinity miles and associated parking, which will be approved by the employee's Supervisor.

All staff, with the exception of leadership classification and officers, must have the approval of their supervisor on this form prior to travel occurring. For CSP leadership staff, this form must be approved by the CEO prior to travel occurring – except for travel to noticed meetings of the Board of Directors or its councils and committees, for which travel is preauthorized.

This form must be completed by the employee in advance of each business trip, approved as outlined above, and a copy of the form submitted along with expense reimbursement form to Finance for processing.

Traveler's Name: _____

Date of Request: _____

Date(s) of Travel: _____

Destination: _____

Purpose of Travel:

Cost Estimates:

Airfare: _____

Lodging/Per Diem*: _____

Rental Car: _____

Mileage: \$ - _____ or _____ Indicate number of miles traveled

Meals: _____

Registration: _____

Parking: _____

Other: (Explain) _____

Total: \$ - _____

**When claiming per diem, do not include extra charges for meals. Include meals in the 'Meals' section only.*

Traveler's Signature: _____

Supervisor Signature: _____

Date: _____

CEO Signature: _____

Date: _____

(Rev. 02/13/23)

Submit a copy of this fully-approved form along with your expense report for reimbursement.



Travel Reimbursement Form

[Updated 02/01/2023]

Name: _____
Home Address: _____
City: _____ **State:** _____ **Zip:** _____

Departure Date: _____ **Time:** _____
Return Date: _____ **Time:** _____
Destination(s): _____
Purpose of Travel: _____

	Actual Expenses*	Company Credit Card	Due to Employee
Registration: Class/Seminar _____	_____	_____	\$ -
Lodging: Hotel _____ nights @ _____	_____	_____	\$ -
Per Diem: Quarter Days _____ @ \$20	_____	_____	\$ -
Transportation: Map Mileage _____ @ 0.445 Vicinity Mileage _____ @ 0.445 Airfare _____ Car Rental _____ Parking/Tolls _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	\$ - \$ - \$ - \$ - \$ -
Meal Allowance: Breakfast _____ \$6.00 Lunch _____ \$11.00 Dinner _____ \$19.00	_____ _____ _____	_____ _____ _____	\$ - \$ - \$ -
Other Expenses: _____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	\$ - \$ - \$ - \$ -
Total:	\$ -	\$ -	\$ -

I hereby certify that this travel form is true and correct; that the expenses were incurred by the undersigned as necessary travel expenses in the performance of my official duties; and the same conforms in every respect with the requirement of Section 112.061, Florida Statutes.

Traveler must attached *Travel Authorization Form* and original receipts for all listed expenses. (Copies of company credit card receipts are acceptable)

Reimbursement Approval

Employee Signature: _____	Date: _____
Supervisor Signature: _____	Date: _____
President/CEO: _____	Date: _____

Accounting Use Only

Meal Allowance Worksheet

Date	Out before 8 am Extend beyond 8 a.m.	Out Before 12 pm Extend beyond 2 p.m.	Out before 6 pm Extend beyond 8 p.m.
	B'Fast	Lunch	Dinner
Last Day of Travel	Please claim Per Diem		
Total	0	0	0



Annual Travel Mileage Authorization (Travel Class C)

Name: _____
 Address: _____
 City: _____ State: _____ Zip: _____

Date: 7/1/2022
 Date: 6/30/2023

Destination(s): Vicinity Travel
 Purpose of Travel: Conducting Official CareerSource
 Pinellas Business

Estimated Travel Mileage Expenses

Transportation:

Mileage _____ @ 0.445 \$ _____ -
Total: \$ _____ -

I understand, as part of my job duties, local vicinity travel may be required. For the period July 1st, 2022 through June 30th, 2023 local mileage will be reimbursed at a rate of 44.5 cents per mile.

I hereby certify that this travel form is true and correct in every manner; that the expenses were incurred by the undersigned as necessary travel expenses in the performance of my official duties; and the same conforms in every respect with the requirement of Section 112.061, Florida Statutes.

Travel Review & Authorization

Employee Signature: _____	Date: _____
Supervisor/Director Signature: _____	Date: _____
President/CEO: _____	Date: _____



ACTION ITEM 13

Audit of June 30, 2023, Financial Statements

Thomas Howell Ferguson P.A. will audit the financial statements of WorkNet Pinellas, Inc., which comprise the statement of financial position as of June 30, 2023, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

The fees for the audit and the preparation of the Form 990 will be \$26,350 which will include travel and other out-of-pocket costs.

This will be the third year of the contract for audit services. Per DEO's Audit and Audit Resolution Responsibilities, CareerSource Pinellas "must limit auditor retention to no more than five years."

RECOMMENDATION

Approval to enter into an agreement with Thomas Howell Ferguson P.A. to conduct a financial statement audit for the year ended June 30, 2023.



ACTION ITEM 14

Annual 401(k) Plan Audit

INFORMATION

401(k) Plan audits are required to have an audit if there are more than 100 eligible plan participants at the beginning of the plan year. At the beginning of 2022, there were 75 active participants. As of February 2023, there were 89 participants in the plan. Due to possible growth, the number of participants may exceed 100 participants again in the future. As a result, and for full transparency and fiduciary responsibility, staff is recommending that the WorkNet Pinellas, Inc. 401(k) Plan be audited for 2022.

Thomas Howell Ferguson P.A. in its third year as the organization's auditors, will audit the financial statements of WorkNet Pinellas, Inc. 401(k) Plan, which are comprised of the statement of net assets available for benefits as of December 31, 2022, the statement of changes in net assets available for benefits for the year then ended, and the related notes and report on the supplemental schedules for the year ended December 31, 2022.

For calendar year 2022 and similar to prior years. ERISA Section 103(a)(3)(C) allows for the audit not extend to any statements or information related to assets held for investment of the Plan by a bank or similar institutions that is regulated, supervised, and subject to periodic examination by a state or federal agency, The audit will not exceed \$7,875.

The annual audit is to be completed and filed along with the Form 5500 by October 15, 2023.

RECOMMENDATION

Approval for Thomas Howell Ferguson P.A. to commence an audit of the WorkNet Pinellas, Inc. 401(k) for 2022.



ACTION ITEM 15

Subsequent Local Workforce Area Designation and Continued Charter of CareerSource Pinellas under *Workforce Innovation and Opportunity Act*

INFORMATION

The Governor must designate Local Workforce Development Areas in order for the State to receive adult, dislocated worker, and youth funding under Title I, subtitle B of the *Workforce Innovation and Opportunity Act (WIOA)*.

Local Workforce Development Areas that received an initial designation may be granted a subsequent designation if, for the two most recent program years, the local area performed successfully and sustained fiscal integrity. The current designation is effective July 1, 2021 through June 30, 2023.

The subsequent designation will cover a two-year term, beginning July 1, 2023 through June 30, 2025.

Upon review and approval by the Local Workforce Development Board (LWDB), the attached will be submitted to the Pinellas Board of County Commissioners (BCC). The executed form is due to DEO by April 15, 2023.

RECOMMENDATION

Approve the Local Workforce Area Designation and continued charter of CareerSource Pinellas under the *Workforce Innovation and Opportunity Act (WIOA)*.

APPLICATION FOR SUBSEQUENT LOCAL WORKFORCE DEVELOPMENT AREA DESIGNATION

LOCAL WORKFORCE AREA INFORMATION	
NAME OF LOCAL AREA:	
LWDB NUMBER:	
DATE OF SUBMISSION:	
CONTACT PERSON NAME:	PHONE:
	EMAIL ADDRESS:
PERFORMED SUCCESSFULLY	
<p>THE TERM “PERFORMED SUCCESSFULLY” MEANS THE LOCAL WORKFORCE DEVELOPMENT AREA MET OR EXCEEDED THE ADJUSTED LEVELS OF PERFORMANCE FOR PRIMARY INDICATORS OF PERFORMANCE FOR THE LAST TWO CONSECUTIVE YEARS FOR WHICH DATA ARE AVAILABLE, AND THE LOCAL AREA HAS NOT FAILED THE SAME INDIVIDUAL MEASURE FOR THE LAST TWO CONSECUTIVE PROGRAM YEARS.</p>	
SUSTAINED FISCAL INTEGRITY	
<p>THE TERM “SUSTAINED FISCAL INTEGRITY” MEANS THAT THE SECRETARY OF LABOR HAS NOT MADE A FORMAL DETERMINATION, DURING EITHER OF THE LAST TWO CONSECUTIVE YEARS PRECEDING THE DETERMINATION REGARDING SUCH INTEGRITY, THAT EITHER THE GRANT RECIPIENT OR THE ADMINISTRATIVE ENTITY OF THE AREA HAS MISEXPENDED FUNDS PROVIDED.</p>	

BY SIGNING BELOW, THE LOCAL CHIEF ELECTED OFFICIAL AND THE LOCAL WORKFORCE BOARD EXECUTIVE DIRECTOR CERTIFY THAT THE LOCAL AREA HAS PERFORMED SUCCESSFULLY AND SUSTAINED FISCAL INTEGRITY FOR SUBSEQUENT DESIGNATION OF THE EXISTING LOCAL AREA.

LOCAL WORKFORCE BOARD EXECUTIVE DIRECTOR
NAME:
SIGNATURE:
DATE:

LOCAL CHIEF ELECTED OFFICIAL	
NAME AND TITLE:	COUNTY:
SIGNATURE:	DATE:

LOCAL CHIEF ELECTED OFFICIAL	
NAME AND TITLE:	COUNTY:
SIGNATURE:	DATE:

LOCAL CHIEF ELECTED OFFICIAL	
NAME AND TITLE:	COUNTY:
SIGNATURE:	DATE:

LOCAL CHIEF ELECTED OFFICIAL	
NAME AND TITLE:	COUNTY:
SIGNATURE:	DATE:

LOCAL CHIEF ELECTED OFFICIAL	
NAME AND TITLE:	COUNTY:
SIGNATURE:	DATE:

LOCAL CHIEF ELECTED OFFICIAL	
NAME AND TITLE:	COUNTY:
SIGNATURE:	DATE:

MEMORANDUM

TO: CareerSource Pinellas Board of Directors
FROM: Stephanie Marchman, CareerSource Pinellas General Counsel
DATE: March 6, 2023
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 January 18, 2023:

- Provided guidance to Human Resources regarding potential revisions to employee handbook, short term disability benefits, and affect of arrest on employment.
- Reviewed and approved investigative findings and recommendations with regard to customer complaint.
- Reviewed the Link Tech vendor agreement renewal as to form and legality.
- Reviewed Board of Directors and Compensation Committee agenda packets as to their form and legality; attended Board of Directors meeting.
- Advised CEO as to response to potential REACH Act changes.
- Reviewed IRS Form 990 and related requirements in Department of Economic Opportunity funding agreement.
- Coordinated with outside coverage counsel on DOL findings and coverage litigation.

Pending litigation report:

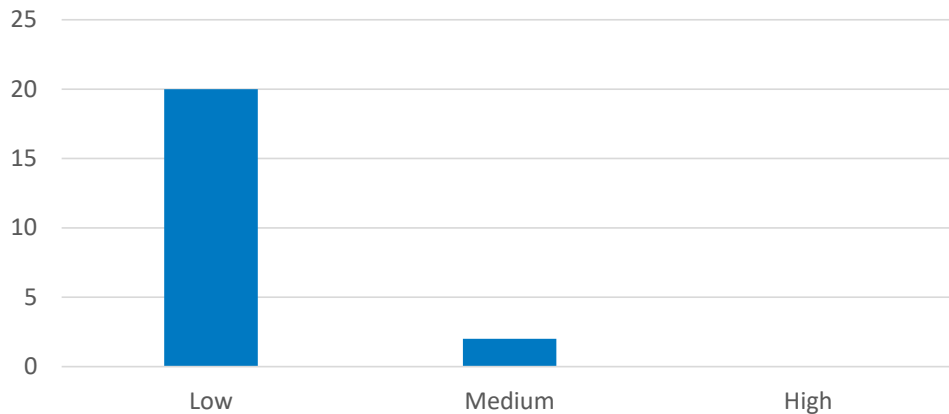
There is no known pending litigation against CareerSource Pinellas.

Cyber Lorica 24/7 Cybersecurity Monitoring



January 1st – December 31st, 2022

Escalations by Priority



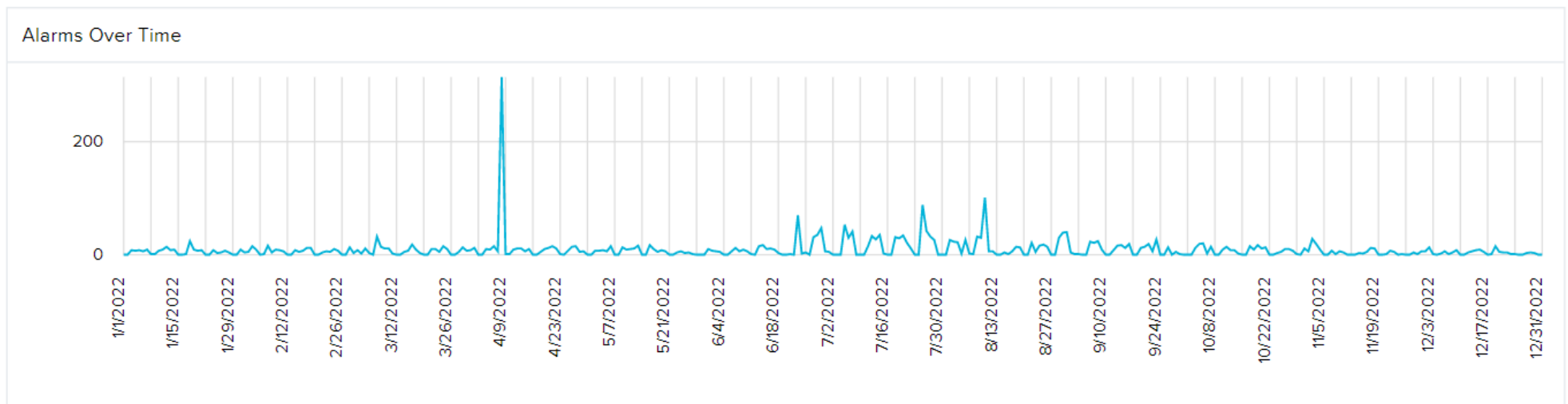
Total USMA Alarms	Escalations
3,347	22

Alarms Review

From January 1st through December 31st, 2022, of the **3,347** alarms triaged by the Abacode SOC, there have been no high priority escalations.

- Escalations included the following:
 - **6** – User Added to an Admin Role
 - **3** – User Account Password set to never expire
 - **2** - Risky Office 365 Logins
 - **2** – BitTorrent
 - **2** – SpyCloud Alerts
 - **2** – VPN Chrome Extension
 - **1** – OTX Indicator of Compromise
 - **1** – Sensor Disconnect
 - **1** – Potentially Unwanted Program
 - **1** – Tor Onion Proxy
 - **1** – Wireless Network Password Retrieval

Alarms Over Time





INFORMATION ITEM 1

Updated pay ranges

In October 2022 CareerSource Pinellas conducted a compensation review via Compensation Resources. Their findings and suggestion were to increase our pay ranges by 4.7% in order to be in alignment with the current job market. The approved pay ranges, which went into effect January 1, 2023, are included for review.

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

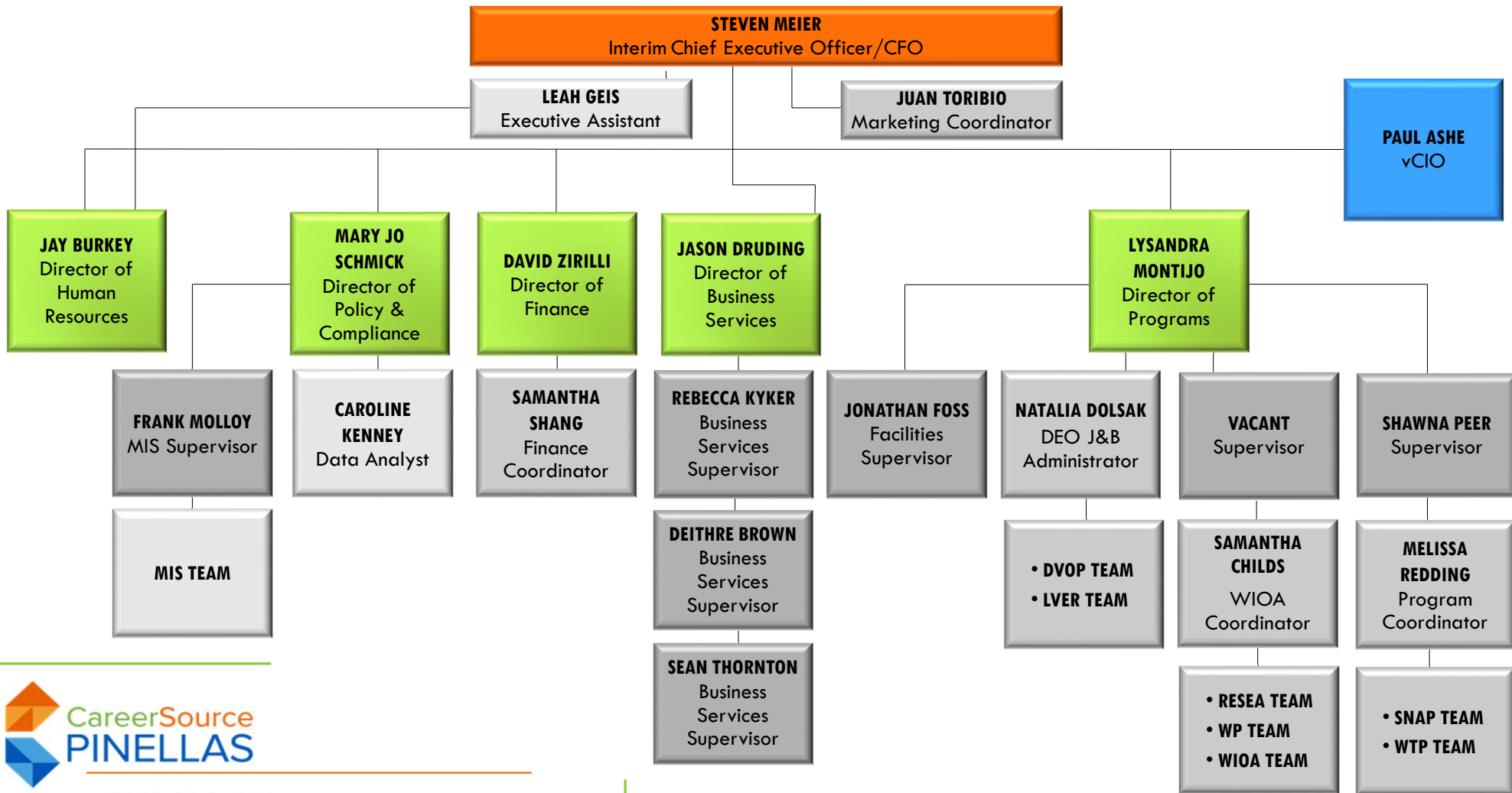
**Paragraph 11 of the DEO funding agreement provides in part: "Funds provided by DEO may not be used to fund salary, bonus, or incentive of any employee in excess of Federal Executive Level II, regardless of funding source." The Office of Personnel Management released new salary levels for the Executive Pay Scale and effective January 1, 2023, the salary limitation for Executive Level II is \$212,100; up from \$203,700 in 2022. The current Interim CEO's salary is \$148,148.78.*



INFORMATION ITEM 2

Organizational Chart

As part of the requirements of our annual Compliance Review, the updated organizational chart is included for review.



ORGANIZATION CHART



INFORMATION ITEM 3 STAFFING REPORT

As of December 31, 2022, there were 56 FTEs compared to 44 on December 31, 2021. Since the beginning of the current Program Year (7/1/2022), the organization has had 14 new hires and 7 terminations.



Terminations

- 1 COO (involuntary)
- 1 Apprentice Navigator
- 1 Finance Director (involuntary)
- 1 Career Counselor (grant ended)
- 1 WIOA Coordinator
- 2 Business Services Supervisors
- 1 Career Counselor (job abandonment)



INFORMATION ITEM 3 (cont.) STAFFING REPORT

New Hires

- Emelinda Colon, **Business Services Representative** (9/2/2022)
- Jason Druding, **Director of Business Services** (10/10/2022) - Rehire
- Jonathan Foss, **Facilities Supervisor** (12/1/2022)
- Rosalind Goggins, **Specialist** (11/7/2022)
- Jennifer Henzel, **Technician** (9/12/2022)
- Mable Livaudais, **Specialist** (8/1/2022)
- Brittney Munyer, **WIOA Specialist** (10/24/2022)
- Britney Norsworthy, **WIOA Career Counselor** (9/6/2022)
- Dustin Stull, **Apprenticeship Navigator** (9/26/2022)
- Michael Sylvestri, **Specialist** (11/7/2022)
- Sean Thornton, **Business Services Representative** (10/3/2022)
- Kathleen Watson, **WIOA Career Counselor** (10/24/2022)
- Eugene Woody, **Specialist** (7/1/2022) – hired from COVID grant
- David Zirilli, **Director of Finance** (9/12/2022)

We continue to evaluate the needs of the organization and will hire based upon servicing the needs of the job seekers and employers of Pinellas County taking into account budgetary considerations.



INFORMATION ITEM 4

Financial Summary

For the Six Months Ended December 31, 2022

Actual Year-To-Date Results Compared to Prior Year

- **Surplus (all unrestricted activity) for the six-months ended of \$1,000 compared to a deficit of \$2,400 last year.** The increase resulted from:
 - Higher Ticket-to-Work Revenue (\$19,000) and interest income (\$8,000)
 - Increased legal expenses associated with insurance defense for disallowed costs - \$14,000
 - Increase in other expense of \$5,000 – which includes the write-off of expired testing vouchers and airline credits – as well as increased allocations for unrestricted activity (\$2,500)

- **Grant revenue:**
 - Federal Grant Revenue is \$11,000 lower this year, a less than 1% decrease:
 - WIOA formula spending (Adult, DW and Youth) up \$422,000 year-over-year due to higher spending as a result of more dedicated WIOA staff (\$125,000), increased training (\$21,000), increased On-the-Job Training (\$17,000) and because of higher direct costs, WIOA received a higher amount of Program Cost Pool expenses this fiscal year.
 - Recovery Navigator spending up \$117,000 as grant just started at the end of calendar year 2021
 - COVID Dislocated Worker grant ended during 2021-2022; down \$250,000
 - YouthBuild grant revenue down as grant ended May 2022; down \$145,000
 - Lower grant revenues from SNAP (\$87,000) and Welfare Transition (\$122,000) due to work waivers in place and fewer participants.

- **Personnel expenses** were 12% higher (\$220,000) than prior year as organization filled numerous open positions that were left unfilled in previous year.



INFORMATION ITEM 4 (cont.)

Financial Summary

For the Six Months Ended December 31, 2022

Program Expenses

- **Service Provider** spending \$33,000 lower than prior year due to staffing issues and enrollment difficulties at Pinellas Education Foundation.
- **On-the-Job Training** increased \$69,000
 - Summer Youth Program contributed \$53,000 as 2022 program enrolled more participants and extended into August this year.
 - WIOA Adult and Dislocated worker contributed \$16,500 as work-based learning is once again a focus of the organization.
- **Dislocated Worker Work Experience** decreased \$172,000 as prior year expenses represented wages and fees paid related to COVID dislocated worker grant that ended in 2021-2022.

Professional Fees

- **Professional Services** are \$53,000 higher than prior year
 - Almost \$31,000 for compensation review
 - Higher expenses with Tucker Hall (\$21,000) as organization used them for added value PR, contacts with media and work related to REACH Act
- **Contract Labor** is \$46,000 lower this year:
 - Securance expenses lower (\$32,000) as fewer strategic IT initiatives this fiscal year
 - Last year, executive assistant position was contract to hire with Manpower; \$24,000 lower
 - Above offset by higher teacher expenses (\$10,000) for summer youth program
- Decrease in **Contract IT services** (\$95,000) attributable to SharePoint and One-Drive data migration occurring last year.

Other

- Computer Software increased \$53,000 year-over-year
 - Payment for career center VOS Greeter KIOSK system (\$26,000)
 - Metrix Software purchase (\$25,000) for Welfare Transition program for customer skills assessment



INFORMATION ITEM 4 (cont.)

Financial Summary

For the Six Months Ended December 31, 2022

Actual YTD Results compared to Year-to-Date Budget Modification #1

- **Surplus (all unrestricted activity) for the six-months ended of \$1,000 compared to budgeted surplus of \$39,500.**
 - Increased legal expenses associated with insurance defense for disallowed costs - \$14,000
 - Other expense of \$18,000 – write-off of expired testing vouchers and airline credits.
 - Higher expenses above resulted in \$9,500 of additional administrative allocations to unrestricted

- **Federal Grant Revenue** under budget by \$340,000
 - Lower than expected spending on the Get There Faster Grant; only spent \$37,000 through December
 - Lower PEF spending due to staffing and enrollment issues
 - Lower training expenses (\$239,000)

- **Personnel Expenses** slightly over budget (\$33,000) as the organization has filled critical positions necessary to provide required services.

- **Work-Based Learning** about \$50,000 under budget through December; however, the organization has hired an individual in Business Services whose sole focus is on Work-Based learning. December started to see positive movement for OJTs and PWEs.

- **Workers Compensation Insurance** favorable to budget due to lower rates (1.50 vs 1.62), lower Experience Modification Factor (.62 vs. .79) and refund from 2021-2022 audit.

- **Computer Software** unfavorable to budget (\$20,000) due to payment of one-time VOS Greeter (career center KIOSK system) implementation fee.

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		<u>Actual 2022-2023</u>	<u>Actual 2021-2022</u>	<u>Variance</u>
Revenue				
Operating Revenue				
Grant Revenue				
Grant Revenue - Federal	3000	4,112,173	4,123,077	(10,903)
Total Grant Revenue		<u>4,112,173</u>	<u>4,123,077</u>	<u>(10,903)</u>
Contributions				
Corporate Revenue	3100	1,410	1,725	(315)
Sponsorship Revenue	3101	0	1,000	(1,000)
Donations	3102	0	1,000	(1,000)
Total Contributions		<u>1,410</u>	<u>3,725</u>	<u>(2,315)</u>
Program Revenue				
Ticket to Work Revenue	3103	51,544	32,928	18,616
Total Program Revenue		<u>51,544</u>	<u>32,928</u>	<u>18,616</u>
Investment Income				
Interest/Dividends	3200	12,547	4,665	7,882
Total Investment Income		<u>12,547</u>	<u>4,665</u>	<u>7,882</u>
Other Income				
Other Revenues	3300	431	0	431
Total Other Income		<u>431</u>	<u>0</u>	<u>431</u>
Total Operating Revenue		<u>4,178,106</u>	<u>4,164,395</u>	<u>13,711</u>
Total Revenue		<u>4,178,106</u>	<u>4,164,395</u>	<u>13,711</u>
Expenditures				
Personnel Expenses				
Salary Expense	5000	1,507,630	1,353,619	(154,011)
Salary Expense - Benefit Stipend	5005	335,993	280,534	(55,459)
Payroll Taxes	5050	132,129	117,558	(14,571)
Fringe Benefits (ER Paid)	5060	17,718	13,094	(4,624)
Retirement	5090	65,489	74,535	9,047
Total Personnel Expenses		<u>2,058,958</u>	<u>1,839,341</u>	<u>(219,617)</u>
Program Expenses				
Food and Beverages	5310	1,029	1,035	6
Communications	5500	49,016	46,130	(2,886)
Outreach/Marketing	5520	20,042	16,560	(3,482)
Service Provider Contract	8000	169,258	201,995	32,737
One-Stop Operator	8100	24,752	16,612	(8,140)
Internal Monitoring	8200	34,005	34,115	110
OJT	8300	239,656	170,211	(69,445)
Paid Work Experience	8320	8,564	4,740	(3,824)
DWG Work Experience	8325	0	171,789	171,789
Workforce Services	8335	33,500	25,200	(8,300)
Youth Stipends	8340	10,388	13,105	2,717
Other Customer Support Services	8341	12,852	17,415	4,563
Customer Training	8342	632,562	674,321	41,759
Licensures	8344	110	0	(110)
Training Related Material	8345	21,760	24,472	2,712
Fees/exams/certifications	8346	7,756	15,835	8,079
Total Program Expenses		<u>1,265,251</u>	<u>1,433,536</u>	<u>168,285</u>
Professional Fees				
Accounting/Audit Fees	5100	16,991	30,645	13,654
Legal Fees	5101	37,290	58,660	21,370
Professional Service	5104	82,622	29,339	(53,283)
Legal (Lobbying)	5105	15,000	15,000	0

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		Actual 2022-2023	Actual 2021-2022	Variance
Contract Labor	5170	65,944	111,939	45,995
Contract IT Services	5171	122,967	217,718	94,751
Cybersecurity - IT	5172	25,310	20,394	(4,916)
Total Professional Fees		366,124	483,694	117,571
Supplies				
Office Supplies	5302	9,542	4,819	(4,723)
Postage/Shipping	5307	1,174	1,475	302
Document Shredding	5308	507	400	(107)
Total Supplies		11,223	6,694	(4,529)
Insurance				
Insurance - Commercial Property	5400	3,364	3,526	162
Insurance - General Liability	5401	38,920	40,136	1,215
Insurance - Workers Comp	5403	7,208	14,427	7,219
Insurance - Auto	5404	4,032	3,804	(228)
Total Insurance		53,524	61,892	8,368
Occupancy				
Office Rent/Lease	5200	133,708	127,207	(6,500)
Other Leases	5201	0	1,850	1,850
Utilities	5202	17,043	15,018	(2,025)
Repairs & Maintenan	5203	7,678	17,895	10,217
Security	5204	234	234	0
Janitorial Expense	5205	18,439	20,815	2,376
Pest Control	5206	1,290	1,176	(114)
Total Occupancy		178,391	184,194	5,803
Office Equipment				
Equipment Rent/Lease	5300	15,318	19,114	3,796
Copy Machine Usage/Maintenance	5301	3,772	4,804	1,032
Comp	5304	114,008	60,631	(53,377)
Software/License/Maintenance				
Equipment < \$5,000	5305	4,727	2,389	(2,338)
Equipment >or= \$5,000	5306	8,350	0	(8,350)
Total Office Equipment		146,176	86,939	(59,237)
Travel and Meetings				
Travel - Mileage	5540	4,050	2,031	(2,019)
Travel - Out of Town	5541	20,345	13,235	(7,110)
Meetings/Conferences	5560	12,015	5,187	(6,828)
Total Travel and Meetings		36,410	20,453	(15,957)
Licenses, Dues and Other Fees				
Staff Training/Education	5052	5,716	20,725	15,010
Recruitment	5095	2,162	734	(1,428)
Payroll Processing Fees	5103	5,318	3,708	(1,609)
License/Dues & Other Fees	5581	24,119	21,767	(2,352)
401k Administrative Fees	5583	5,650	0	(5,650)
HRIS Administrative Fees	5584	6,573	2,582	(3,991)
Total Licenses, Dues and Other Fees		49,538	49,516	(22)
Miscellaneous				
Bank Fees	5102	45	318	273
Other Expense	5700	11,209	0	(11,209)
Vehicle Expenses	5701	230	230	0
Total Miscellaneous		11,484	548	(10,936)
Allocations				
Board Cost Pool Allocation	9800	684	0	(684)

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Actual 2022-2023</u>	<u>Actual 2021-2022</u>	<u>Variance</u>
Indirect Program Cost Pool Allocation	9807 (684)	0	684
Total Allocations	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>4,177,078</u>	<u>4,166,807</u>	<u>(10,270)</u>
Net Revenue over (under) Expenditures	<u><u>1,028</u></u>	<u><u>(2,413)</u></u>	<u><u>3,441</u></u>

CareerSource Pinellas

Statement of Revenues and Expenditures - 22-23 Actual vs BudMod1

From 7/1/2022 Through 12/31/2022

(In Whole Numbers)

		<u>Actual YTD</u>	<u>YTD Budget Mod I</u>	<u>YTD Budget Variance</u>	<u>Total Budget Mod I</u>	<u>Budget Remaining</u>
Revenue						
Operating Revenue						
Grant Revenue						
Grant Revenue - Federal	3000	4,112,173	4,452,649	(340,476)	9,106,182	(4,994,009)
Total Grant Revenue		4,112,173	4,452,649	(340,476)	9,106,182	(4,994,009)
Contributions						
Corporate Revenue	3100	1,410	1,399	11	2,500	(1,090)
Sponsorship Revenue	3101	0	750	(750)	3,000	(3,000)
Total Contributions		1,410	2,149	(739)	5,500	(4,090)
Program Revenue						
Ticket to Work Revenue	3103	51,544	49,557	1,987	100,000	(48,456)
Total Program Revenue		51,544	49,557	1,987	100,000	(48,456)
Investment Income						
Interest/Dividends	3200	12,547	8,545	4,002	15,000	(2,453)
Total Investment Income		12,547	8,545	4,002	15,000	(2,453)
Other Income						
Other Revenues	3300	431	0	431	0	431
Total Other Income		431	0	431	0	431
Total Operating Revenue		4,178,106	4,512,900	(334,794)	9,226,682	(5,048,576)
Total Revenue		4,178,106	4,512,900	(334,794)	9,226,682	(5,048,576)
Expenditures						
Personnel Expenses						
Salary Expense	5000	1,507,630	1,489,944	(17,686)	3,018,523	1,510,893
Salary Expense - Benefit Stipend	5005	335,993	307,192	(28,801)	637,500	301,507
Payroll Taxes	5050	132,129	135,880	3,751	295,230	163,101
Fringe Benefits (ER Paid)	5060	17,718	17,558	(160)	37,200	19,482
Retirement	5090	65,489	75,758	10,270	181,871	116,383
Total Personnel Expenses		2,058,958	2,026,332	(32,626)	4,170,324	2,111,366
Program Expenses						
Operating Supplies	5303	0	300	300	1,200	1,200
Food and Beverages	5310	1,029	1,256	227	2,400	1,371
Communications	5500	49,016	45,580	(3,436)	83,856	34,840
Outreach/Marketing	5520	20,042	12,176	(7,866)	36,400	16,358
Service Provider Contract	8000	169,258	219,175	49,917	525,000	355,742
One-Stop Operator	8100	24,752	24,677	(75)	45,000	20,248
Internal Monitoring	8200	34,005	34,005	0	65,000	30,995
OJT	8300	239,656	237,500	(2,156)	385,000	145,344

CareerSource Pinellas

Statement of Revenues and Expenditures - 22-23 Actual vs BudMod1

From 7/1/2022 Through 12/31/2022

(In Whole Numbers)

		Actual YTD	YTD Budget Mod I	YTD Budget Variance	Total Budget Mod I	Budget Remaining
Paid Work Experience	8320	8,564	38,967	30,403	144,000	135,436
Apprenticeships	8330	0	22,500	22,500	90,000	90,000
Workforce Services	8335	33,500	35,000	1,500	72,000	38,500
Youth Stipends	8340	10,388	10,175	(213)	12,000	1,612
Other Customer Support Services	8341	12,852	14,376	1,524	33,600	20,748
Customer Training	8342	632,562	871,724	239,162	1,895,800	1,263,238
Customer Supportive Services	8343	0	9,750	9,750	39,000	39,000
Licensures	8344	110	0	(110)	0	(110)
Training Related Material	8345	21,760	29,306	7,546	72,600	50,840
Fees/exams/certifications	8346	7,756	14,980	7,224	33,000	25,244
Total Program Expenses		1,265,251	1,621,447	356,196	3,535,856	2,270,605
Professional Fees						
Accounting/Audit Fees	5100	16,991	17,891	900	35,000	18,009
Legal Fees	5101	37,290	48,511	11,221	90,000	52,710
Professional Service	5104	82,622	72,856	(9,766)	73,680	(8,942)
Legal (Lobbying)	5105	15,000	15,000	0	30,000	15,000
Contract Labor	5170	65,944	59,208	(6,736)	76,800	10,856
Contract IT Services	5171	122,967	121,563	(1,404)	230,628	107,661
Cybersecurity - IT	5172	25,310	24,172	(1,138)	43,200	17,890
Total Professional Fees		366,124	359,201	(6,923)	579,308	213,184
Supplies						
Office Supplies	5302	9,542	9,511	(31)	17,940	8,398
Postage/Shipping	5307	1,174	1,692	518	4,500	3,326
Document Shredding	5308	507	505	(2)	950	443
Total Supplies		11,223	11,708	485	23,390	12,167
Insurance						
Insurance - Commercial Property	5400	3,364	7,658	4,294	23,900	20,536
Insurance - General Liability	5401	38,920	34,407	(4,513)	59,784	20,864
Insurance - Workers Comp	5403	7,208	24,044	16,836	57,543	50,335
Insurance - Auto	5404	4,032	4,116	84	8,400	4,368
Total Insurance		53,524	70,225	16,701	149,627	96,103
Occupancy						
Office Rent/Lease	5200	133,708	135,352	1,644	253,679	119,971
Other Leases	5201	0	1,110	1,110	4,440	4,440
Utilities	5202	17,043	17,684	641	34,300	17,257
Repairs & Maintenananc	5203	7,678	3,480	(4,198)	3,480	(4,198)
Security	5204	234	234	0	468	234
Janitorial Expense	5205	18,439	20,022	1,583	44,130	25,691

CareerSource Pinellas

Statement of Revenues and Expenditures - 22-23 Actual vs BudMod1

From 7/1/2022 Through 12/31/2022

(In Whole Numbers)

		Actual YTD	YTD Budget Mod I	YTD Budget Variance	Total Budget Mod I	Budget Remaining
Pest Control	5206	1,290	1,234	(56)	2,352	1,062
Total Occupancy		178,391	179,116	725	342,849	164,458
Office Equipment						
Equipment Rent/Lease	5300	15,318	16,086	768	31,636	16,318
Copy Machine Usage/Maintenance	5301	3,772	5,108	1,336	9,120	5,348
Comp Software/License/Maintenance	5304	114,008	94,376	(19,632)	113,573	(435)
Equipment < \$5,000	5305	4,727	7,921	3,194	17,500	12,773
Equipment >or= \$5,000	5306	8,350	0	(8,350)	0	(8,350)
Total Office Equipment		146,176	123,491	(22,685)	171,829	25,653
Travel and Meetings						
Travel - Mileage	5540	4,050	4,113	63	9,000	4,950
Travel - Out of Town	5541	20,345	14,732	(5,613)	24,700	4,355
Meetings/Conferences	5560	12,015	8,342	(3,673)	16,750	4,735
Total Travel and Meetings		36,410	27,187	(9,223)	50,450	14,040
Licenses, Dues and Other Fees						
Staff Training/Education	5052	5,716	9,234	3,519	24,950	19,235
Recruitment	5095	2,162	1,805	(357)	18,700	16,538
Payroll Processing Fees	5103	5,318	5,551	233	8,950	3,632
License/Dues & Other Fees	5581	24,119	24,054	(65)	40,384	16,265
FSA Administrative Expenses	5582	0	150	150	600	600
401k Administrative Fees	5583	5,650	7,238	1,588	12,000	6,350
HRIS Administrative Fees	5584	6,573	5,400	(1,173)	5,400	(1,173)
Total Licenses, Dues and Other Fees		49,538	53,432	3,894	110,984	61,446
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	45	0	(45)	0	(45)
Other Expense	5700	11,209	0	(11,209)	0	(11,209)
Vehicle Expenses	5701	230	1,176	946	4,705	4,475
Total Miscellaneous		11,484	1,176	(10,308)	4,705	(6,779)
Allocations						
Board Cost Pool Allocation	9800	684	0	(684)	0	(684)
Indirect Program Cost Pool Allocation	9807	(684)	0	684	0	684
Total Allocations		0	0	0	0	0
Total Expenditures		4,177,078	4,473,315	296,237	9,148,222	4,971,144
Net Revenue over (under) Expenditures		1,028	39,585	(38,557)	78,460	(77,432)



**CareerSource Pinellas
Cost Allocation/Expenditure Report
For the Six Months Ended December 31, 2022**

	WIOA	Employment Services	WTP	SNAP	TAA	Total Direct Grants and Spec Projects	Total
Approved 2022-2023 Planning Budget	5,029,854	1,345,870	2,237,000	345,000	96,000	37,040	9,090,764
Approved Budget Modification #1	55,958	62,500			(66,000)	5,000	57,458
Approved 2022-2023 Planning Budget	5,085,812	1,408,370	2,237,000	345,000	30,000	42,040	9,148,222
Expenditures to Date:							
Pooled Costs							
Administrative	140,611	84,994	163,386	29,410	268	9,427	428,096
MIS\Technology	14,785	32,458	15,409	4,828	26	-	67,506
Outreach and Marketing	18,434	39,692	18,700	5,942	26	-	82,794
One-Stop Cost Pool	50,436	105,759	52,004	15,781	188	-	224,168
Program Management	276,632	97,686	175,429	57,542	-	-	607,289
Staff Training and Development	-	-	-	-	-	-	-
Business Services	283,911	31,441	134,585	-	-	-	449,937
Indirect Program	5,349	1,013	1,898	320	5	112	8,697
Total Pooled Costs	790,158	393,043	561,411	113,823	513	9,539	1,868,487
	37%	61%	49%	54%	9%	15%	45%
Direct Costs							
Personnel Expenses	404,862	133,572	248,869	81,310	-	-	868,613
Service Provider Contracts	166,804	-	2,454	-	-	-	169,258
Workbased Learning Initiatives	29,073	-	219,147	-	-	-	248,220
Training and Support Services	657,841	22,333	21,417	926	4,188	1,057	707,762
Other Direct Operating Costs	58,725	100,467	85,809	14,445	983	54,309	314,738
Total Direct Costs	1,317,305	256,372	577,696	96,681	5,171	55,366	2,308,591
	63%	39%	51%	46%	91%	85%	55%
Total Costs	2,107,463	649,415	1,139,107	210,504	5,684	64,905	4,177,078
Unexpended Budget Balance	2,978,349	758,955	1,097,893	134,496	24,316	(22,865)	4,971,144
Percentage of Budget Expended	41.4%	46.1%	50.9%	61.0%	18.9%	154.4%	45.7%



CareerSource Pinellas
Pooled Cost Expenditure Report
For the Six Months Ended December 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	219,094	-	-	-	377,856	289,687	5,566	892,203
Salary Expense - Benefit Stipend	30,193	-	-	-	81,745	66,403	561	178,902
Payroll Taxes	17,673	-	-	-	29,674	28,510	430	76,287
Fringe Benefits (ER Paid)	2,473	-	-	-	4,525	2,975	-	9,973
Retirement	7,681	-	-	-	13,541	11,478	283	32,983
Total Salary and Benefits	277,114	-	-	-	507,341	399,053	6,840	1,190,348
Office Rent/Lease	16,103	-	-	76,378	16,571	17,400	468	126,920
Professional Service	30,307	-	49,885	-	-	-	493	80,685
Comp Software/License/Maintenance	4,253	10,245	-	51,188	11,507	-	116	77,309
Contract Labor	570	37,900	-	-	-	-	15	38,485
Internal Monitoring	13,418	-	-	-	20,588	-	-	34,006
Insurance - General Liability	7,738	42	-	-	13,785	3,941	201	25,707
One-Stop Operator	-	-	-	24,752	-	-	-	24,752
Communications	3,152	232	-	10,286	4,887	4,767	85	23,409
Legal Fees	23,030	-	-	-	-	-	-	23,030
License/Dues & Other Fees	1,154	250	12,847	-	665	6,180	23	21,119
Janitorial Expense	-	-	-	18,439	-	-	-	18,439
Outreach/Marketing	-	322	17,770	-	-	8	-	18,100
Utilities	-	-	-	17,043	-	-	-	17,043
Accounting/Audit Fees	16,991	-	-	-	-	-	-	16,991
Contract IT Services	3,189	2,455	-	-	5,838	2,968	83	14,533
Equipment Rent/Lease	791	-	-	10,431	668	685	26	12,601
Workforce Services	-	-	-	-	11,167	-	-	11,167
Meetings/Conferences	4,400	-	-	-	3,190	1,975	-	9,565
Travel - Out of Town	2,697	-	-	-	1,823	3,864	-	8,384
Equipment >or= \$5,000	-	8,350	-	-	-	-	-	8,350
Repairs & Maintenanc	-	-	1,155	4,786	-	1,736	-	7,677
Office Supplies	790	-	1,138	3,536	722	1,034	22	7,242
HRIS Administrative Fees	6,384	-	-	-	-	-	189	6,573
401k Administrative Fees	5,650	-	-	-	-	-	-	5,650
Payroll Processing Fees	5,173	-	-	-	-	-	145	5,318
Cybersecurity - IT	449	2,982	-	-	1,010	393	-	4,834
Equipment < \$5,000	-	4,727	-	-	-	-	-	4,727
Insurance - Workers Comp	834	-	-	-	2,187	1,511	(28)	4,504
Staff Training/Education	2,741	-	-	-	-	1,475	-	4,216
Insurance - Auto	-	-	-	-	4,032	-	-	4,032
Copy Machine Usage/Maintenance	475	-	-	1,853	490	509	15	3,342
Insurance - Commercial Property	229	-	-	2,590	235	235	6	3,295
Travel - Mileage	158	-	-	-	-	1,391	-	1,549
Pest Control	-	-	-	1,290	-	-	-	1,290
Recruitment	202	-	-	-	269	717	-	1,188
Postage/Shipping	100	-	-	856	83	96	-	1,135
Document Shredding	-	-	-	507	-	-	-	507
Security	-	-	-	234	-	-	-	234
Vehicle Expenses	-	-	-	-	230	-	-	230
Bank Fees	4	-	-	-	-	-	-	4
Other/Rounding	-	1	(1)	(1)	1	(1)	-	(1)
	428,096	67,506	82,794	224,168	607,289	449,937	8,699	1,868,487

CareerSource Pinellas Grant Status Report														2022-2023 Fiscal Year					
1/19/2023														50% through the Fiscal year as of 12/31/2022					
														Total Grant					
MIP Fund #	Year	NFA ID	Program Name	Start Date	End Date	NFA Award	Cash Drawn 1/19/2023	Funds Available	LTD Expenditures 12/31/2022	Unexpended Funds	As of 1/17/23 Obligations	% Funds Spent	Time % of Grant	2022/2023 Budget Mod I	2022/2023 Spending	Unexpended Funds	Percentage Spent FY		
Workforce Innovation & Opportunity Act																			
0307/0407	2022	41376	WIOA Youth 2022	4/1/2022	6/30/2024	1,083,069	-	1,083,069	-	1,083,069	16,927	0%	33%	1,187,924	525,142	662,782	44%		
0306/0406	2021	40063	WIOA Youth 2021	4/1/2021	6/30/2023	1,187,924	554,250	633,674	525,142	662,782	355,742	44%	78%						
0107	2022	41522	WIOA - Adult - 2022-2024	7/1/2022	6/30/2024	1,363,109	-	1,363,109	-	1,363,109		0%	25%	1,549,794	747,678	802,116	48%		
0106	2021	40174	WIOA - Adult - 2021-2023	7/1/2021	6/30/2023	1,461,575	1,337,989	123,586	1,263,954	197,621	227,301	86%	75%						
0207	2020	39225	WIOA - Dislocated Worker - 2022-2024	7/1/2022	6/30/2024	1,452,166	-	1,452,166	-	1,452,166		0%	25%	1,612,136	774,100	838,036	48%		
0206	2021	40198	WIOA - Dislocated Worker - 2021-2023	7/1/2021	6/30/2023	1,412,136	798,500	613,636	774,100	638,036	76,727	55%	75%						
0550	2021	40354	Rapid Response - 2021	7/1/2021	6/30/2023	115,710	107,900	7,810	104,080	11,630		90%	75%	85,958	23,150	62,808	27%		
0551	2022	41779	Rapid Response - 2022	7/1/2022	6/30/2023	55,958	-	55,958	-	55,958		0%	50%						
0555	2020	40919	Get There Faster Low Inc. Returning Adult Learners	10/1/2021	9/30/2023	750,000	50,750	699,250	37,393	712,607	31,132	5%	63%	650,000	37,393	612,607	6%		
						8,881,647	2,849,389	6,032,258	2,704,669	6,176,978				5,085,812	2,107,463	2,978,349	41%		
Employment Services																			
1407	2021	41075	Local Veterans - 2021-2023	10/1/2021	12/31/2023	28,855	18,690	10,165	17,262	11,593		60%	56%	30,000	10,747	19,253	36%		
1408	2022	45512	Local Veterans - 2022-2024	10/1/2022	12/31/2024	2,599	-	2,599	-	2,599		0%	11%						
1307	2021	41054	Disabled Veterans - 2021-2022	10/1/2021	12/31/2023	150,070	79,848	70,222	83,805	66,265		56%	56%	120,000	59,196	60,804	49%		
1106	2021	40437	Wagner Peyser - 2021-2022	7/1/2021	9/30/2022	751,210	604,000	147,210	526,535	224,675		70%	100%	650,000	288,596	361,404	44%		
1107	2022	41601	Wagner Peyser 2022-2023	7/1/2022	9/30/2023	856,499	172,465	684,034	140,403	716,096		16%	40%						
0530	2020	39915	Recovery Navigator Project 2021-2020	5/6/2021	6/30/2023	260,870	214,550	46,320	199,898	60,972		77%	77%	185,870	117,117	68,753	63%		
0526	2022	41681	Apprenticeship Navigator - 2022	7/1/2022	6/30/2023	62,500	42,000	20,500	36,333	26,167		58%	50%	62,500	36,333	26,167	58%		
3107	2021	40009	RESEA 2021-2022	1/1/2021	3/23/2023	428,483	328,700	99,783	319,962	108,521		75%	89%	360,000	137,426	222,574	38%		
3108	2022	41943	RESEA 2022-2023	1/1/2022	9/30/2023	359,403	-	359,403	-	359,403		0%	57%						
						2,900,489	1,460,254	1,080,832	1,324,198	1,216,888				1,408,370	649,415	758,955	46%		
Supplemental Nutrition Assistance Program																			
1520	2021	41834	Supplemental Nutrition Assistance Program - 2021	7/1/2021	9/30/2022	252,900	142,000	110,900	137,497	115,403		54%	100%		-				
1508	2022	41968	Supplemental Nutrition Assistance Program - 2022	10/1/2022	9/30/2023	411,628	135,500	276,128	113,950	297,678		28%	25%	-	-				
						664,528	277,500	387,028	251,448	413,080				345,000	210,504	134,496	61%		
Welfare Transition																			
2610	2021	40736	Welfare Transition Prog -Oct - June 2022	10/1/2021	8/31/2022	1,625,497	1,625,497	-	1,625,497	-		100%	100%		-				
2611	2022	41498	Welfare Transition Prog - Jul - Sept 2022	7/1/2022	11/30/2022	514,185	514,185	-	514,185	-		100%	100%						
2612	2022	41913	Welfare Transition Prog -Oct - June 2023	10/1/2022	6/30/2023	1,515,675	173,315	1,342,360	145,419	1,370,256		10%	33%						
						3,655,357	2,312,997	1,342,360	2,285,101	1,370,256				2,237,000	1,139,107	1,097,893	51%		
Trade Adjustment Assistance																			
2006	2021	40790	Trade Adj Assistance - Training 2021	10/1/2021	9/30/2022	132,273	28,555	103,718	27,020	105,253		20%	100%	22,000	2,553				
2007	2022	42003	Trade Adj Assistance - Training 2022	10/1/2022	9/30/2023	103,718	1,535	102,182	1,635	102,082		2%	25%		1,635				
2106	2021	40791	Trade Adj Assistance - Case Management 2021	10/1/2021	9/30/2022	30,118	10,468	19,650	10,720	19,398		36%	100%	8,000	762				
2107	2022	41986	Trade Adj Assistance - Case Management 2022	10/1/2022	9/30/2023	19,398	750	18,648	734	18,664		4%	25%		734				
						285,507	41,309	225,550	40,109	226,734				30,000	5,684	24,316	19%		
Direct Services																			
8000			Corporate\Unrestricted			-	-	-	-	-				42,040	64,905	(22,865)	154%		
						-	-	-	-	-				42,040	64,905	(22,865)	499%		
						16,387,529	6,941,449	9,068,028	6,605,525	9,403,936				9,148,222	4,177,078	4,971,144	46%		
														Category		4,177,077.87		Check total	
MIP Fund #	Year	NFA ID	Program Name	Start Date	End Date	NFA Award	LTD Expend 12/31/2022	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	\$ 525,142	\$ 52,484	\$ 472,658	PWE	102,277	21.6%	20%						
						\$ 1,187,924	\$ 525,142	\$ 52,484	\$ 472,658	OSY	362,744	76.7%	75%						
0106	2021		WIOA - Adult - 2021-2023	7/1/2021	6/30/2023	\$ 1,461,575	\$ 1,263,954	\$ 114,879	\$ 1,149,074	ITA State	612,814	53.3%	30%						
0206	2021	39225	WIOA - Dislocated Worker - 2021-2023	7/1/2021	6/30/2023	1,412,136	774,100	\$ 77,404	\$ 696,697	ITA State	469,613	67.4%	30%						



INFORMATION ITEM 5

Subrecipient Monitoring

For the Period July 1, 2022 – June 30, 2023

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). We contracted with Taylor Hall Miller Parker P.A. to conduct subrecipient monitoring on our behalf.

Dynamic Workforce Solutions (Report #3)

- There were no observations or findings.
- The report is attached for review and reference.

The subrecipient monitoring for Pinellas Education Foundation is not completed and the report will be included in the next Audit Committee meeting.

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 2022-2023

FINANCIAL & PROGRAMMATIC MONITORING
AS OF FEBRUARY 10, 2023

SUBRECIPIENT MONITORING REPORT

REPORT #3



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 February 10, 2023, for the program year ending June 30, 2023. 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.

February 15, 2023 *Taylor Hall Miller Parker, P.A.*

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, 2021

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 2022-2023 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 month of December 2022 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. Determined whether costs were properly allocated in accordance with the subrecipient's cost allocation plan.
- f. Inspected the Summary of Work and Performance Reports submitted to determine if contract deliverables were addressed.
- g. Determined whether indirect costs were properly billed in accordance with the subrecipient's approved indirect rate.
- h. Determined if the profit billed was in accordance with the contract.
- i. Determined if the contract was posted on CareerSource's website.
- j. Determined if a risk assessment had been completed by CareerSource.

- k. Determined if a corrective action plan had been submitted for the prior year's monitoring conducted.
- l. Determined if the check issued to the subrecipient contained authorized signatures and endorsement agreed to payee or bank guaranteed lack of endorsement.
- m. Traced the payment request to CareerSource's general ledger.

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



INFORMATION ITEM 6

Board Orientation Reminder

Background

CareerSource Pinellas has contracted with Taylor, Hall, Miller, Parker, CPAs to provide an online Board Member Orientation module that complies with the Florida Department of Economic Opportunity's requirements. All Board members are required to complete an orientation upon appointment to the Board and a refresher on an annual basis. Both video-based courses satisfy the annual training requirements for board members outlined in guidelines for Local Workforce Development Area and Board Governance. In addition, both courses incorporate recent updates directly related to the board's ongoing oversight responsibilities, including a discussion of Florida's REACH Act and how the legislation impacts LWDBs. Since this is the first year using these online courses, all Board members will be asked to view the Board Member Orientation for PY 22/23.

- The one-hour **Board Member Orientation for PY 22/23** provides board members and senior executives with a succinct, comprehensive review of their most crucial roles and responsibilities.

The Course covers the following topics:

- Florida's workforce development system's goals and strategies
- Your LWDB's purpose
- Roles and responsibilities of the CLEO, the fiscal agent, the LWDB, the LWDB Chairperson, and the LWDB's CEO/Executive director and staff
- Workforce system funding
- Performance requirements
- Sunshine Law requirements and
- Conflict of interest

A certificate is generated once the course is completed and handouts are viewed; there is not a test. Please send completed certificates to Leah Geis at LGeis@careersourcepinellas.com.

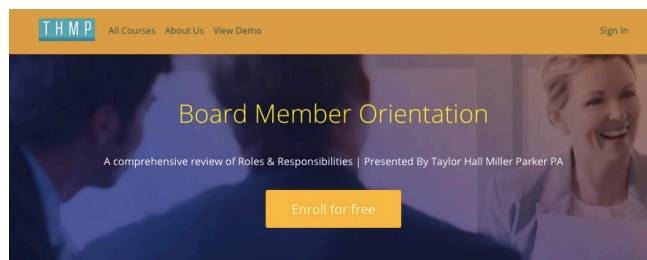
The next page contains the Flyer on how to access the course.

How to Access BOARD MEMBER ORIENTATION Training

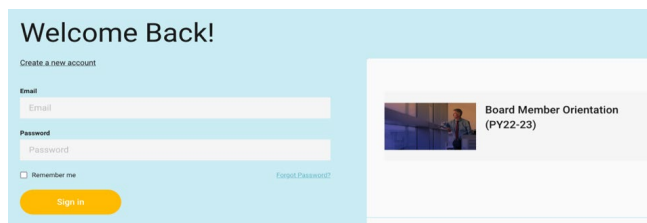
URL: https://workforce-academy.thinkific.com/courses/board-member-orientation-py22-23?th__ug=ca435a00

Note: Thinkific supports the 2 most recent versions of **Chrome, Firefox, Safari and Edge** browsers.

1. First, be sure to log-on to THMP Workforce Academy using the course URL (above), which takes you to the course landing page. Click on “Enroll for Free”:



2. Fill out the Enrollment Form and click “Create Account.” If you already have an account, click “I already have an account” and log-in as you normally would:



3. Once enrolled, you'll automatically be directed to the course curriculum, where you can begin watching the course videos. Be sure to view all handouts at the end of the course to generate a certificate of completion.

