

October 25, 2023 - 10:00 A.M.

Hybrid Meeting

13805 58th St. N., Room 2-316

Clearwater, FL 33760

Zoom

*Join via Zoom – Meeting ID: 338 034 9468

[Zoom Link](#)

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

Phone: +1 646-558-8656

Finance Committee Meeting

Agenda

I. Welcome and Introductions Barclay Harless, Chair

II. Public Comment

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

III. Roll Call

IV. Action/Discussion Items

1. Approval of minutes - August 23, 2023 Finance Committee Meeting Page 1
2. Approval of Florida Commerce Internal Control Questionnaire 2023 - 2024 Page 6
3. Approval of General Counsel Letter of Engagement Renewal Page 50
4. Approval of CareerSource Pinellas Related Party Contract Page 51

V. Information Items

1. August 31, 2023 Financial Statements
 - a. Statement of Activities: Current Year vs. Prior Year..... Page 54
 - b. Statement of Activities: Current Year vs. Budget Page 56
 - c. Cost Allocation/Expenditure Report for PE 8/31/2023 Page 59
 - d. Pooled Cost Report 8/31/2023 Page 60
 - e. Grant Status Report 8/31/2023 Page 61

VI. Other Administrative Matters

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

VII. Open Discussion

VIII. Adjournment

Next Finance Committee Meeting – December 13, 2023 (10:00 am - 11:00am)

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

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



ACTION ITEM 1

Approval of Minutes

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

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

The draft minutes from the August 23, 2023, meeting of the Finance Committee have been prepared and are enclosed.

RECOMMENDATION

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

CareerSource Pinellas Finance Committee Meeting Minutes

Date: August 23, 2023 – 10:00 A.M.

Location: Hybrid – 13805 58th St. N., 2-316, Clearwater, FL 33760/Zoom

Call to Order

The Committee Chair, Barclay Harless called the meeting to order at 10:01 am. There was a quorum present with the following members participating.

Committee Members in attendance

Jack Geller, Esther Matthews, David Fetkenher, Dr. Rebecca Sarlo

Committee Members not in attendance

Scott Thomas

Guests in attendance

Charles Chunn – HUB (Zoom)

Staff Present

Steven Meier (in person), David Zirilli (in-person), Leah Geis (in-person), Jay Burkey (Zoom), Jason Druding (Zoom), Lysandra Montijo (Zoom)

Public Comments – None

ACTION ITEM 1 – Approval of Minutes

The minutes of April 26, 2023, Finance Committee Meeting were presented for approval.

Motion:	Jack Geller
Second:	Esther Matthews

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

ACTION ITEM 2 – Fiscal Year 2023 – 2024 Budget Modification No. 1

REVENUE

Total budgeted revenues estimated to decrease from \$10,331,022 to \$9,496,655 for an overall decrease of \$834,367; or 8.1%.

Workforce Innovation and Opportunity Act (WIOA) Programs

- WIOA Adult - \$<550,000>
 - Decrease funding from Department of Commerce and strong spending in 2022-2023 resulting in less funds available for current year funding
 - WIOA Adult enrollments temporarily closed
 - Individual Training Account (ITA) caps for individuals being reduced to \$5,000 annually and \$10,000 lifetime; down from \$7,500 and \$15,000, respectively.
- WIOA Youth - \$<183,000>
 - Decrease funding from Department of Commerce
- Get There Faster Grant - \$<119,110>
 - Strong spending in 2022-2023 resulted in fewer funds carried-over to 2022-2023. Budgeted amount represents remaining funds of \$750,000 grant.
- HOPE Initiative grant - \$128,125
 - New funding for 2023-2024 awarded from Department of Commerce for a collaboration between the CareerSource Florida network and the Florida Department of Children and Families to help Floridians achieve self-sufficiency through employment, training and support services.

EXPENSES

Total budgeted expenses estimated to decrease from \$10,260,572 to \$9,426,205 for an overall decrease of \$834,367.

Personnel Expenses

- Personnel Expenses expected to decrease \$<329,600>, or 6.3% from original budget.
 - Employee terminations/resignations over the last couple of months not re-filled due to decreased funding
 - New HOPE Navigator position will be filled internally

Program Expenses

- Service Provider Contracts - \$65,000
 - Original budget was \$500,000; now \$560,000
 - New Youth Service Provider, SailFuture, contract was negotiated at \$419,000
 - Remaining funds due to no cost extension for Pinellas Education Foundation; didn't spend all contracted funds by 6/30/2023
- Training - \$<336,000>
 - Get There Faster training decreased (\$100,000) due to fewer funds carried-over to 2023-2024
 - WIOA Adult/Dislocated training (interchangeable) decreased (\$200,000) due to lower funding for 2023-2024
 - WIOA Youth training decreased (\$36,000) due to lower funding for 2023-2024
- Work-based Learning - \$<115,000>
 - Welfare Transition Summer PAYS decrease (\$25,000) for 2024 summer program due to decreased funding
 - WIOA Adult/Dislocated work-based learning decrease (\$90,000) due to lower funding for 2023-2024

Other Expenses

- Computer Software - \$<55,500>
 - Management decision not to renew SARA; texting software used to automatically follow-up with participants. Will now require career counselors to personally reach out and follow-up with customers.

RECOMMENDATION

Approval of adjustments to the revenue budgets and resultant modifications to the expenditures budgets.

Discussion: None.

Motion:	David Fetkenher
Second:	Jack Geller

The Finance Committee made a motion for approval of adjustments to the revenue budgets and resultant modifications to the expenditures budgets. There was no further discussion. The motion carried unanimously.

ACTION ITEM 3 – Contract Renewal with Gray|Robinson – Governmental Relations Services

BACKGROUND

There has been a considerable amount of legislative activity regarding workforce-related programs and services over the past few years. Representation prior to and during the upcoming legislative sessions continues to be a priority; especially with the implementation of certain portions of the REACH Act and the impending consolidation of the CareerSource Pinellas and CareerSource Tampa Bay.

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

Governmental relations is not an allowable activity with grant funds. It is allowable to utilize private/unrestricted funds for this purpose. \$25,000 was approved for Government Relations (Lobbying) in the 2023-2024 planning budget.

RECOMMENDATION

Approval to renew the existing contract with Gray|Robinson Government Relations Services for an amount not to exceed \$25,000 plus incidental expenses through June 30, 2024.

Discussion: None

Motion:	Esther Matthews
Second:	Jack Geller

The Finance Committee made a motion for approval to renew the existing contract with Gray|Robinson Government Relations Services for an amount not to exceed \$25,000 plus incidental expenses through June 30, 2024. There was no further discussion. The motion carried unanimously.

ACTION ITEM 4 – WIOA Dislocated Worker Fund Transfer

Background

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 Commerce 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.

The majority of participants that are requesting training services under Occupational Skills Training or On-the-Job Training are eligible under the Adult Program rather than the Dislocated Worker program or funding. It is anticipated that our Adult funds would be exhausted if the request is not granted and we would be required to close Adult enrollment.

With approval of this transfer, CareerSource Pinellas still has sufficient funds to serve dislocated workers for the remainder of the program year.

RECOMMENDATION

Approval to transfer up to \$1,000,000 from Dislocated Worker to Adult for July 1, 2023 – June 30, 2024, as shown above and more fully described in the attached DEO Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs.

Discussion: None.

Motion:	Jack Geller
Second:	Esther Matthews

The Finance Committee made a motion for approval to transfer up to \$1,000,000 from Dislocated Worker to Adult for July 1, 2023 – June 30, 2024, as shown above and more fully described in the attached DEO Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs. There was no further discussion. The motion carried unanimously.

INFORMATION ITEM 1 – June 30, 2023 Financial Statements

A financial summary for the year ended June 30, 2023, was included in the meeting packet as well as the reports listed below.

- a. Statement of Activities: Current Year vs. Prior Year
- b. Statement of Activities: Current Year vs. Budget
- c. Cost Allocation/Expenditure Report for PE 6/30/2023
- d. Pooled Cost Report 6/30/2023
- e. Grant Status Report 6/30/2023

INFORMATION ITEM 2 – Insurance Update

Hub International, the organization's Insurance Broker, obtained coverage business insurance renewals effective July 1, 2023.

The policy register was included in the meeting packet and included additional information for 2023-2024 insurance coverages premiums. A marketing summary and any loss runs for any claims paid were included in the packet as well. Charles Chunn, Executive VP from HUB, presented an update on CareerSource Pinellas' 2023-2024 insurance coverage.

INFORMATION ITEM 3 – June 30, 2023 Unrestricted Cash

As of June 30, 2023, CareerSource Pinellas had almost \$856,000 of unrestricted funds available deposited.

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

DRAFT



ACTION ITEM 2

Florida Commerce

2023 - 2024 Internal Control Questionnaire and Assessment

The Internal Control Questionnaire and Assessment (ICQ) was developed by Florida Commerce, formerly the Department of Economic Opportunity (DEO), Bureau of Financial Monitoring and Accountability, as a self-assessment tool to help evaluate whether a system of sound internal control exists within the Local Workforce Development Board (LWDB).

The self-assessment ratings and responses should reflect the controls in place or identify areas where additional or compensating controls could be enhanced. Based on the Grantee-Subgrantee Agreement, the ICQ is required to be completed and certified by the Executive Director and Board Chair or their designee and submitted to Florida Commerce by September 30. However, Florida Commerce extended the deadline to October 25, 2023, due to delay in sending it out. CareerSource Pinellas requested, and was approved, an extension until November 22, 2023, to allow the CareerSource Pinellas Finance Committee and Board to review and approve the ICQ at their October and November meetings, respectively.

RECOMMENDATION

Approval of the enclosed 2023 - 2024 Internal Control Questionnaire and Assessment.

2023-2024 Internal Control Questionnaire and Assessment

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

September 25, 2023

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



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OVERVIEW

Introduction and Purpose

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

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

Definition and Objectives of Internal Control

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

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

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

Need for Internal Control

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

The non-federal entity must:

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

What Internal Control Cannot Do

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

Five Components of Internal Control

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

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

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

Makeup of the ICQ

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

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

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

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

Completing the Questionnaire

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

Certification of Self-Assessment of Internal Controls

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

CONTROL ENVIRONMENT

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

CONTROL ENVIRONMENT

CONTROL ENVIRONMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							Statement. In addition, each board member is required to complete an annual financial disclosure from the Pinellas County Supervisor of Elections. The LWDB adopted the CareerSource Florida Ethics and Transparency Policy on September 26, 2018.
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethical standards and sound internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	When hiring from outside the organization the person is trained and made aware of the importance of high ethics and sound internal controls. The code of conduct and code of ethics is included the LWDB’s employee handbook. The employee handbook is signed by every new hire as evidence that they understand the policies, rules and regulations of the LWDB.
4.	The LWDB management has processes in place to evaluate the performance of staff and contracted service providers against the expected standards of conduct.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	During 2022-23, the LWDB renewed our contract with our internal monitors, Taylor Hall Miller Parker P.A., to conduct required subrecipient monitoring of the organization’s two service providers. Annual reviews are being conducted for the FY 2022-23 for all eligible employees

CONTROL ENVIRONMENT

CONTROL ENVIRONMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							through Paycor, our new Payroll and HRIS system.
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.							
5.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management’s activities and present alternate views, and act when faced with obvious or suspected wrongdoing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The structure of the Board of Directors is maintained in accordance with Federal and State regulations. All members are nominated and appointed by the Pinellas County Board of Commissioners. Members are reviewed based on their qualifications to ensure there are a variety of skill sets. The LWDB added a number of new Board members during FY 2022-2023 in an effort to increase diversity of race, gender and industry. We also added several non-board members to various subcommittees in order to benefit from their views and expertise. The composition of the Board, as well as the various committees, allows for members to present alternative views.
6.	The board of directors oversees the LWDB’s design, implementation, and operation of the organizational structure so the board of directors can fulfill its responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Much of the Board oversight is provided at the Board committee meetings. The Chairperson of each committee is a board member. All operational policies

CONTROL ENVIRONMENT

CONTROL ENVIRONMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							as well as compensation and financial information is presented to the committees for review, feedback, and approval prior to being approved by the full Board. The members ensure the workforce system is demand-driven by providing valuable feedback on the local economy and the community as a whole. Each board member provides first-hand knowledge of employment needs in their industry. The Board has taken definitive actions during the past year to increase transparency of operations through new management.
7.	The board of directors and/or audit committee maintains a direct line of communication with the LDWB’s external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB’s external auditors directly communicate both verbally and in writing to the Audit Committee. In addition, the external auditor annually provides a presentation to the Board of Directors of the overall financial statement audit. The 2022-23 Independent Auditors Report was presented and approved at the Audit Committee on October 25, 2023, and at the full Board of Directors meeting on November 15, 2023.

CONTROL ENVIRONMENT

		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			Comments/Explanations
		1	2	3	4	5	
8.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As outlined in the By-Laws, the Board conducts an 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 evaluation of the CEO's performance was conducted at the May 17, 2023, Board of Directors meeting, and approval of his employment contract was discussed and approved at the July 12, 2023 Board of Directors meeting.

Principle 3. Management establishes, with LDWB oversight, organizational structure, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.							
9.	Management periodically reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities. Please provide the date of last review.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Management reviews and modifies the organizational structure of the LWDB in light of anticipated changes or revised priorities, operational changes and/or

							financial resources. The organization chart was presented at the Board of Directors meeting on September 13, 2023. The organizational structure is designed to provide a proper decision-making framework. The structure groups, divides and coordinates the tasks required to achieve the LWDB's identified goals. The organizational structure makes best use of available resources while maintaining adequate controls to ensure compliance with federal and state rules and regulations and other applicable requirements. The ongoing personnel needs of the LWDB are discussed weekly at our leadership meetings.
10.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations and a proper segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB has established specific lines of authority and responsibility to ensure compliance with federal and state laws and regulations. Roles and responsibilities are articulated in job descriptions and work plans. The LWDB has also established appointees for Regional Security Officer(s), purchased property and equipment custodian, DEO personnel liaison, public records coordinator, and Ethics Officer, in accordance with the Grantee-Subgrantee Agreement. In April of 2022, the LWDB hired a Policy and

							Compliance Director who reports directly to the CEO, allowing the autonomy needed to ensure program and operational compliance.
11.	The LWDB management maintains documentation of controls, including changes to controls, to meet operational needs and retain organizational knowledge.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The LWDB staff has recently revised the Financial Policies and Procedures manual to update roles and responsibilities of various staff as well as new control procedures. Programmatic Policies and Local Operating Procedures are periodically reviewed, updated and added to a shared drive to ensure the most current policy or procedure is available to meet organizational needs and retain organizational knowledge. Management Information System staff provides regular quality control reviews and there are internal monitors to ensure procedures are being followed.
Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.							
12.	The LWDB's recruitment processes are centered on competencies necessary for success in the proposed role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All positions are posted and open to all qualified applicants. Candidates are screened, interviewed and selected based on skill level, experience, and best fit for the position and culture.
13.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel. Training includes a focus on managing awards in compliance with federal and state statutes, regulations, and the terms and conditions of the award.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The Executive Leadership Team evaluates training opportunities and continuing education periodically to develop and retain competent personnel.

						<p>FloridaCommerce offers various training programs, and staff training records are tracked in an access database that is monitored on an ongoing basis.</p> <p>LWDB offers biannual all staff in-services training days to invest in the team's growth and to improve employee engagement. LWDB annually meets or exceeds the 15-hour CEU requirement. The entire LWDB team regularly attends Workforce GPS training events. In addition, key Finance personnel attend Financial Officers Group (FOG) meetings and applicable webinars throughout the year. Finance personnel at a director level or above attend training on an annual basis and complete the appropriate CPE credits to maintain their CPA license. Operations Director monitors staff activities, and recently oversaw TAA Training that was disseminated to the rest of the staff. HR Director attends monthly networking meetings to maintain SPHR and SHRM-SCP certifications.</p> <p>Also, the LWDB provides its own regular full-time employees the opportunity to enrich and enhance their value to themselves and to the LWDB by providing them with assistance for</p>
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							educational expenses when budget considerations permit. The LWDB will reimburse up to \$1,000 per year toward resident tuition costs, laboratory fees, and textbook rentals or purchases to regular full-time employees who enroll in accredited college, university or continuing education courses that meet certain criteria.
14.	The LWDB has succession plans for senior management positions and contingency plans for assignments of responsibilities important for internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Organization understands the importance of a succession plan and contingency plan for assignment of responsibilities. Talent Acquisition Strategies are focused on Motivation-Based Interviewing to ensure the organization is identifying the right talent. The Board of Directors will appoint an interim CEO in the event this position is vacated unexpectedly as occurred at the February 11, 2022, Special Board meeting. If the CFO were to vacate the position, the Director of Finance could step in to bridge the gap until a CFO is hired. A proactive and systematic process has been utilized to identify those positions considered to be at the core of the organization. The organization will re-evaluate this business structure on an ongoing basis. A Comprehensive Review of

							organizations structure, salary, and positions is currently under way.
Principle 5. The organization evaluates performance and holds individuals accountable for their internal control responsibilities in the pursuit of objectives.							
15.	Job descriptions include appropriate knowledge and skill requirements for all employees. Components of performance expectations are consistent with federal and state requirements applicable to each position. For all employees, the LWDB regularly evaluates performance and shares the results with the employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	A job description exists for each position. Job descriptions continue to be reviewed on an ongoing basis. Upon hire, each employee is required to review their job description. During October 2022, a Comprehensive Compensation Review was conducted by an outside consultant. This review included a review of all active positions and recommendations for continued, discontinued, and merged position titles; a review of external Compensation Survey Reports and analysis of CareerSource ranges for each position; review of compensation versus other Florida CareerSource compensation structures; development of a new pay structure to include Min-Mid-Max for each Grade and the spread between Grades; and an analysis of employee impact and cost implementation. The Compensation Review was presented at the Board of Directors Meeting on November 16, 2022.
16.	The LWDB has mechanisms in place to ensure that all required information is timely published to the LWDB's website in a manner easily	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Local trackers serve as internal controls to ensure compliance along with periodic review and inventory of the website, and

	accessed by the public in compliance with laws, regulations, and provisions of grant agreements.						independent internal monitoring. Selected staff have ability to edit the website to allow for timely publishing of updated documents, required postings and other important communications.
17.	The LWDB's management structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB's structure and tone at the top helps establish and enforce individual accountability for performance of internal controls has been amplified throughout the organization. This is reinforced through regular communication, review of performance goals vs actual, and review of internal activities and controls. The new CEO has made maintaining strong internal controls a priority.
18.	The LWDB has policies, processes and controls in place to evaluate performance and promote accountability of contracted service providers (and other business partners) and their internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient service providers are monitored on an annual basis as required by Federal Grant Guidelines and the Organization's Compliance Monitoring Policies and Procedures. During 2022-2023, this monitoring was outsourced to our internal monitors, Taylor Hall Miller Parker, P.A. In addition, the LWDB has assigned dedicated board staff to be a liaison with our largest subrecipient and will have monthly progress meetings for 2023-2024. Also, vendors are monitored and reviewed to ensure compliance with

							deliverables. The respective agreements are used as tools for monitoring.
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RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 6. The organization defines objectives clearly to enable the identification of risks and define risks tolerances.							
19.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Management reviews and identifies risk at each location where the LWDB conducts activities.</p> <p>In addition, we also use the results of internal monitoring to assess the risks within the organization. Where appropriate, key controls are implemented, communicated to the appropriate staff and periodically monitored.</p> <p>The LWDB Leadership team has reinforced the four pillars of a risk intelligent culture by implementing an Employee Engagement and Diversity Committee, Monthly Newsletters,</p>

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			Comments/Explanations
		1	2	3	4	5	
							collaborative meetings that include the Business Services and Programs teams, and safety presentations and ongoing monitoring provided by Facilities Supervisor
20.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Periodic programmatic, budget and program meetings are conducted in which performance and available funding is discussed. Bi-weekly meetings with the Programs and Business Services teams provide insight and coordination of resources between departments. If needed, resources are re-allocated to meet desired operational and financial performance. In the current FY, the LWDB has improved reporting to the committees by presenting operational goals to the One-Stop and Workforce Solutions committees.
21.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Financial reporting controls are consistent with the requirements of federal awards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Segregation of duties have been implemented where appropriate. In addition, a financial package has been developed and distributed that contains, a monthly review of actual versus budgets, actuals versus prior years, grant spending, etc. Also, the LWDB has weekly leadership team meetings and bi-weekly Program Meetings and Business Services

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							Meetings to review goals, priorities and projects as well as reviewing spending, budgets and grant status. Additionally, the CEO makes periodic financial presentations to the Board of County Commissioners on an as needed basis. On a monthly basis, balance sheet reconciliations are prepared for all balance sheet accounts, an audit is performed by an outside CPA firm annually and the LWDB is subject to an annual financial monitoring from FL Comm. In addition, an outside firm was hired to perform internal monitoring on both program and finance procedures on a semi-annual basis. In the current FY, the Financial Policies and Procedures manual was updated and approved by the Board.
Principle 7. The organization identifies risks to the achievement of its objectives across the organization and analyzes risks as a basis for determining how the risks should be managed.							
22.	Management ensures that risk identification and analysis consider internal and external factors and their potential impact on the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Finance and Administrative: The LWDB has a finance and administrative team that identifies risks and considers internal and external factors and the potential impact on the achievement of objectives. IT: The LWDB has contracted with an outside vendor to perform 24/7/365

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			Comments/Explanations
		1	2	3	4	5	
							cyber-security monitoring. In addition, the LWDB contracts with a vCIO to strategically manage the organization’s IT infrastructure, outside IT vendor, project management for email, software and hardware upgrades and cybersecurity monitoring. Also, the LWDB contracts with an outside organization to perform Security Awareness Training.
23.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks. What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>During 2020-2021, with the oversight of the vCIO, the LWDB migrated to Office 365 for email, implemented multi-factor authentication, transitioned applications to the Cloud, upgraded employee workstations and rolled out Microsoft Azure and InTune. These actions have mitigated a lot of the IT/cyber-security risks of the past.</p> <p>The LWDB has also hired a Finance Director in 2022 to further segregate duties in Finance department.</p> <p>In addition, the Financial Policies and Procedures manual was updated this year and presented/approved by the Board.</p>

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			Comments/Explanations
		1	2	3	4	5	
							The LWDB continually evaluates risks through weekly leadership team meetings and bi-weekly Programs and Business Service meetings.
24.	The LWDB’s risk identification/assessment is broad and includes both internal and external business partners and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The LWDB has established performance indicators for key objectives and monitors those indicators on a regular basis as well as communicates policies to business partners and service providers via formal and/or informal meetings, as needed. In addition, it ensures that all contracts with outsourced service providers contain confidentiality agreements, conflict of interest certifications and that the provider abides by all laws and norms when conducting business as an agent of the LWDB. The LWDB continues to evaluate options to gauge risks, manage change, and hold staff accountable to organizational standards, policies, and procedures. The goal is to create a risk intelligent culture within the organization.</p> <p>A risk assessment has been conducted for the subrecipients for 2022-2023. As a result, a dedicated staff person has been</p>

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							<p>assigned to oversee subrecipients and to hold monthly progress meetings to ensure that the subrecipient is proceeding with achieving performance objectives delineated in their contract.</p> <p>In the current FY, the LWDB has improved reporting to the committees by presenting operational goals to the One-Stop and Workforce Solutions committees.</p>
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
25.	The LWDB periodically performs an assessment of each of its operating locations' exposure to fraudulent activity and how the operations could be impacted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The LWDB continuously evaluates areas of exposure to fraudulent activity. There are weekly Leadership Team meetings to evaluate potential exposures. In addition, semi-annual internal monitoring performed by an outside firm is utilized as a means of identifying potential risk areas. In addition, the organization has strengthened monitoring of its subrecipients and the LWDB eliminated the use of prepaid visa cards.</p> <p>The LWDB has performed risk assessment for the subrecipients for 2022-2023. As a result, a dedicated staff person</p>

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							<p>has been assigned to oversee subrecipients and host monthly progress meetings to ensure that the subrecipient is proceeding with achieving performance objectives delineated in their contract.</p> <p>The LWDB also strengthened IT controls by performing the following:</p> <ul style="list-style-type: none">• Implemented Microsoft 365• Deployed 75 new laptops• Upgraded 2 SonicWall Firewalls• Implemented Multi-Factor Authentication• Upgraded high-speed switches at its locations• Re-wired and cleaned up network closets• Migrated Active Directory to Microsoft Azure• Migrated network directories to Microsoft SharePoint• Migrated employee home drives to Microsoft OneDrive• Migrated from ATLAS to Employ Florida

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
26.	<p>The LWDB’s assessment of fraud risks considers opportunities for:</p> <ul style="list-style-type: none">• unauthorized acquisition, use and disposal of assets;• altering accounting and reporting records;• corruption such as bribery or other illegal acts; and• other forms of misconduct, such as waste and abuse. <p>Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, Visa cards) against unauthorized use/distribution.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The CEO and key Executive Leadership Team members, including Programs Director, Director of Policy and Compliance, Business Services Director, Finance Director and HR Director, evaluate all major business operations and objectives. From a financial standpoint, the goal is to utilize existing financial software and other technology to adequately and timely record all transactions. Overall, the organization continuously evaluates areas of exposure to identify fraudulent activity. Weekly Leaderships Team meetings are also used as a forum to discuss areas of potential impact. In addition, bi-annual internal monitoring is utilized as a means of identifying potential risk areas. In addition, the LWDB requires two signatures on all checks, does not allow wire transfers and eliminated the use of prepaid visa cards during 2021.</p>
Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.							

RISK ASSESSMENT

		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			Comments/Explanations
		1	2	3	4	5	
27.	The LWDB has mechanisms in place to identify and react to significant changes presented by internal conditions including the LWDB's programs or activities, oversight structure, organizational structure, personnel, and technology that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Any legislative, regulatory, or changes in accounting principles are reviewed and training implemented. USDOL/ETA advisories and DEO communiques which impact the Organization are tracked and disseminated to the Leadership Team during weekly meetings. Bi-weekly program and business services meeting ensure management teams have open lines of communication with each other and leadership, and that any changes within the organization are disseminated timely. Also, finance personnel attend various webinars on upcoming changes in financial accounting standards. Finance conducts monthly/quarterly financial reviews with program stakeholders to review costs and trends so that planning can be amended accordingly.
28.	The LWDB has mechanisms in place to identify and react to significant changes presented by external conditions including governmental, economic, technological, legal, regulatory, and physical environments that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Any legislative, regulatory, or changes in accounting principles are reviewed and training implemented. USDOL/ETA advisories and FL Comm communiques which impact the Organization are tracked and disseminated to the Leadership Team during weekly meetings. Bi-weekly program and business services meeting

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	Comments/Explanations
							<p>ensure management teams have open lines of communication with each other and leadership, and that any changes within the organization are disseminated timely. Also, finance personnel attend various webinars on upcoming changes in financial accounting standards. Finance conducts monthly/quarterly financial reviews with program stakeholders to review costs and trends so that planning can be amended accordingly.</p> <p>The LWDB maintains a contract with an outside government relations firm to identify changes in legislation/policy at the State level that might affect our operations.</p>
29.	Considering significant changes affecting the LWDB, existing controls have been identified and revised to mitigate risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>1. Business Interruption. The LWDB will review this plan and adopt the tenants of the County plan for implementation within the organization. In addition, the vCIO will develop a disaster recovery plan with our IT provider.</p> <p>2. Accountability. To continue to reinforce the need to take ownership of results (our own</p>

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			Comments/Explanations
		1	2	3	4	5	
							<p>contributions and those of the team) and to be accountable for results. To continue to review performance measures established by FL Comm/USDOL and to ensure each member understand their role, and how they contribute to the overall success of the organization.</p> <p>3. Talent Development. A comprehensive review of salaries, job descriptions, duties and responsibilities has been conducted. Based on this review, adjustments may be made to better align people with positions within the organization. Additionally, we will research the concept of contracting with a vendor to manage activities related to career and workforce services.</p> <p>4. Risk Intelligence Culture: LWDB will continue to reinforce the management philosophy and mission, specify the values that guide operations, have a clear organizational structure, provide performance measures/metrics,</p>

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	Comments/Explanations
							and provide training. To expect all employees to look upstream and downstream for all potential impacts of actions and decisions and to be responsible for bringing solutions forward.

CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	Comments/Explanations
Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.							
30.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources, and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	LWDB 14 follows the Local Workforce Development Plan approved by FL Comm which includes relevant information regarding business processes, assets, human resources, business partners, operations, and program objectives. However, as we move forward, it will be important to review this Plan, and further identify and detail specific contingencies

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
							necessary to ensure continuity of operations to achieve program objectives. In addition, the vCIO will develop a disaster recovery plan with our IT provider.
31.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls, and ensure allowable use of funds. What type of training is provided to program and administration staff to ensure the allowable use of grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Finance has strengthened the controls related to monthly balance sheet reconciliations, development of a monthly financial package, monthly/quarterly financial reviews with internal stakeholders and fully implemented online purchase order and approval process. Periodic budget meetings are conducted with program directors to discuss status of all open grants.
Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.							
32.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	LWDB uses two Regional Security Officers (RSO) to ensure a thorough overview of system access and privileges. The RSO conduct a full update of system privileges and access semi-annually and upon guidance/request of FL Comm and all other governing authorities. In addition, the LWDB has procedures in place ensure proper addition/removal of access in the required 24-hour period of employment

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							commencement/termination. As we move forward, the LWDB Leadership is in the process of reviewing the RSO responsibilities, to support and enhance processes.
33.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the organization’s assets from external threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	IT provides access based upon direction provided by supervisory level staff, HR directs email to key personnel to remove system access, as applicable. There is a process for approval when employees request email, groups, or any other changes to the information technology process. In addition, we contract with an outside firm to perform 24/7/365 cybersecurity monitoring of our network. The LWDB also uses multi-factor authentication to access the LWDB’s network and applications.
34.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	LWDB contracts with a professional, IT vendor to ensure the appropriate technology controls are in place to address the risks of using applications hosted by third parties. The LWDB also uses multi-factor authentication to access the LWDB’s network and applications.

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	Comments/Explanations
35.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy on handling and protection of personally identifiable information and sensitive information applies to all CareerSource employees, FL Comm staff located in CareerSource offices, training vendors, program coordinators and partners that have access to PII and/or sensitive information shall be protected through a combination of measures including operational safeguards (policy and training), privacy-specific safeguards (procedures for collection and handling such information) and security controls (role-based access control, passwords, use of encrypted emails, etc.) In addition, the LWDB ensures that confidential information is kept under lock and key and access is limited to only those employees who need the information to perform the functions of their job. Also, the LWDB does not keep any credit card information of any person or company. Any personal information of participants is kept solely for programmatic purposes and access is limited to only those employees who need it to perform their jobs. Physical safeguards have been installed during 2021, whereby locks were

RISK ASSESSMENT

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			
		1	2	3	4	5	
							installed on the doors of the CEO, HR Director and Finance Coordinator.
36.	The LWDB has established organizational processes and procedures to address cybersecurity risks to its critical information infrastructure. (Reference: National Institute of Standards and Technology (NIST) Cybersecurity Framework) What measures are being taken to address the risk of cybersecurity in the organization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The LWDB has been contracting with an outside vendor for 4 years to perform 24/7/365 monitoring of our network. In addition, we perform security awareness training throughout the year, also using an outside vendor and KnowB4 software.

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

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

INFORMATION AND COMMUNICATION

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

INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							ensure controls are in place to accurately record and allocate costs.
Principle 14. The organization internally communicates quality information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.							
45.	<p>Communication exists between personnel, management, and the board of directors so that quality information is obtained to help management achieve the LWDB's objectives.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>LWDB Board or Committee meetings occur almost every month. Each meeting will include minutes and action items from all the respective committees. Additionally, the LWDB approved the organization's Strategic Plan and annually reviews and approves the Audited Financial Statements and IRS Form 990. Included in the meetings are the activities, objectives, and goals of each of the respective committees.</p> <p>From July 1, 2022, through June 30, 2023, there were 6 Board meetings that consisted of 60 action items and an additional 79 informational items. In addition, there were 20 committee meetings during the same period.</p>
46.	<p>There is a process to quickly disseminate critical information throughout the LWDB when necessary.</p> <p>Provide a description of the dissemination process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>There are weekly leadership team meetings that include all directors and above as well as one team member from the Employee Engagement Committee. There are also bi-weekly Programs and Business Services</p>

INFORMATION AND COMMUNICATION

INFORMATION AND COMMUNICATION		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							<p>meetings. In addition, email/Paycor is used to quickly disseminate critical information throughout the LWDB, when necessary, by applicable staff. We continue to review the communication process to ensure all options for communication have been explored and provide a distribution forum that quickly disseminates critical information. Some examples of means by which information is distributed throughout the LWDB are monthly newsletter, periodic staff town halls, and the Chair's report.</p> <p>In addition, each Director conducts weekly meetings where communication is encouraged. Two-way communication can increase workplace productivity and employee satisfaction. Upward communication is a process where employees can communicate with management to provide feedback complaints, suggestions regarding day-to-date operations within the organization.</p>
47.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Policies received from CareerSource Florida and FL Comm go through a robust review and approval process. New

INFORMATION AND COMMUNICATION

INFORMATION AND COMMUNICATION		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			
		1	2	3	4	5	
							Comments/Explanations
							policies are customized for LWDB 14, and specific local operation procedures are created to compliment the policies. Required policies are presented to the appropriate committees and to the Board of Directors for review and final approval. Other policies and Local Operation Procedures are created and disseminated to staff to ensure consistency and continuity.

Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.							
48.	<p>The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements.</p> <p>Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The LWDB Board Chair, Vice Chair, and Chief Executive Officer are available to report improprieties along with the opportunity to make confidential calls with any issues that may arise. A member of the Senior Leadership Team is the designated Equal Employment Opportunity (EEO) officer. The most recent monitoring of the company's EEO process was conducted in July 2023; there were no findings cited to date. In addition, the employee handbook contains a whistleblower policy and compliant policy. Additionally, any member of the Executive</p>

							Leadership Team, including the HR Director, are available to discuss any concerns. The means for anyone with in LWDB 14 to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements has been reviewed with the Board of Directors and General Counsel to ensure there are comprehensive, robust avenues and processes available for reporting.
49.	The LWDB has processes in place to communicate relevant and timely information to external parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Depending on the audience, channels of communication are held via email, phone call, Zoom/Teams or face-to-face meeting.
50.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, DEO Bureau of Financial Monitoring and Accountability, DEO Bureau of One-Stop and Program Support, DEO Office of Inspector General, Florida Auditor General, and federal awarding agencies (U.S. Department of Labor, U.S. Department of Health and Human Services, and U.S. Department of Agriculture to the Board of Directors).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Various committees exist whereby staff disseminates this information. Specific Finance and Audit Committees handle financial and audit related communications. One-Stop Committee would receive program/resource center level information. In addition, Committee level information is also shared with and approved by the Board. Also, independent audit reports, annual Form 990 and other reports are available on the LWDB's website.

MONITORING ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.							
51.	<p>The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities.</p> <p>Describe the process of how funding decisions are determined. What is the criteria, who initiates/approves, etc.?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Business processes over cash management, budget to actual results, draw down of funds, procurement and contracting activities are reviewed on an on-going basis to ensure control activities are properly designed, effective and implemented. Controls are reviewed annually by FL Comm and by Internal Monitors and procedures are modified as needed.</p>
52.	<p>The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries and inspection of source documents.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The LWDB procured an outside firm to perform internal monitoring for all programs and administrative functions on a semi-annual basis.</p>
53.	<p>LWDB management periodically visits all career center locations in its local area (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended.</p> <p>When was the most recent visit performed, by whom, and who were the results communicated to?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>CareerSource Pinellas program Directors visit the Career Center locations periodically to meet with staff and for training.</p> <p>The One-Stop Operator visits with our Center Supervisors regularly to discuss the results of surveys and partner agreements. The One-Stop</p>

MONITORING ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
							Operator has been instrumental in assisting the LWDB with set up of our Partner Portal and community resources to sign up. Subrecipient monitoring is conducted annually to ensure compliance with requirements.
Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.							
54.	The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>If/once any deficiencies or observations are reported by the external auditor, internal monitors, financial and/or programmatic monitoring, a plan of action and implementation deadline is established upon receipt.</p> <p>Such findings or observations serve as a basis for updated training of appropriate staff</p>
55.	The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the board of directors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Subrecipient service providers are monitored on an annual basis as required by Federal Grant Guidelines and the Organization's Compliance Monitoring Policies and Procedures.

MONITORING ACTIVITIES

MONITORING ACTIVITIES		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			Comments/Explanations
		1	2	3	4	5	
	Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.						During 2022-2023, this monitoring was outsourced to our internal monitors, Taylor Hall Miller Parker, P.A. In addition, the LWDB has assigned dedicated board staff to be a liaison with our largest subrecipient and will have monthly progress meetings for 2022-2023. The results of the subrecipient reviews were communicated to the LWDB’s Audit Committee on August 23, 2023 and the Board of Directors on September 16, 2023.

ATTACHMENT A

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

Local Workforce Development Board Number: 14

To be completed by the Executive Director:

A self-assessment of internal control has been conducted for the 2023-2024 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Florida Department of Commerce has been completed and is available for review.

Signature: _____

Printed Name: Steven Meier

Title: Chief Executive Officer

Date: _____

To be completed by the Board Chairperson or their designee:

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

Signature: _____

Printed Name: Scott Thomas

Title: Board Chair

Date: _____

Please scan and upload to SharePoint an executed copy of this certification on or before **October 25, 2023**.



ACTION ITEM 3

General Counsel Engagement Renewal

On November 20, 2019, the Board of Directors approved the selection of Gray, Robinson, P.A. for legal counsel services to begin on December 1, 2019, as General Counsel to the Local Workforce Development Board, as well as Counsel to CareerSource Pinellas. The Board renewed Gray Robinson, P.A. as General Counsel to the Local Workforce Development Board, as well as Counsel to CareerSource Pinellas on November 17, 2021, for a two-year period expiring on November 30, 2023.

Gray Robinson has been instrumental in providing sound legal counsel over the last two years and is key in providing sound guidance as the organization consolidates with CareerSource Tampa Bay.

RECOMMENDATION

Approval of Gray Robinson, P.A. as Legal Counsel and Ms. Stephanie Marchman, as General Counsel for a one-year period, effective as of 12/1/2023 through 11/30/2024 for an amount not to exceed \$100,000.



ACTION ITEM 4

Related Party Contract

FL Statute Section 445.007 mandates that all Local Workforce Development Boards (LWDBs) entering into a contract with an organization or individual represented on the Board, must meet the following requirements:

- a) Approve the contract by a two-thirds (2/3rd) vote of the Board when a quorum has been established.
- b) Board members who could benefit financially from the transaction or who have any relationship with the contracting vendor must disclose any such conflicts prior to the board vote on the contract.
- c) Board members who could benefit financially from the transaction or board members who have any relationship with the contracting vendor must abstain from voting on the contracts; and
- d) Such contracts must be submitted to the Florida Department of Commerce and CareerSource Florida for review.

Owner of All Business Solutions dba All Enterprise Solutions facilitated a full, all staff in service day for CareerSource Pinellas. The information and training topics were informative, relevant, and well received by the audience. CareerSource Pinellas anticipates utilizing the services of All Business Solutions dba All Enterprise Solutions again within the 2023 - 2024 program year. Estimated spending is projected to not exceed \$4,500.

Note: For the record, Board Members, if present must verbally abstain from the vote related to their respective organization.

RECOMMENDATION

Approval of this related party contract by a two-thirds (2/3rd) vote with a spending cap of \$4,500.⁵¹

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

LAST NAME—FIRST NAME—MIDDLE NAME Esther Matthews		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE CareerSource Pinellas Workforce Development Board	
MAILING ADDRESS 1601 16th Street South		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:	
CITY St. Petersburg	COUNTY Pinellas	<input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
DATE ON WHICH VOTE OCCURRED November 15, 2023		NAME OF POLITICAL SUBDIVISION: Pinellas County	
		MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE	

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Esther Matthews, hereby disclose that on November 15, 20 23 :

(a) A measure came or will come before my agency which (check one or more)

- ☒ inured to my special private gain or loss;
- ☐ inured to the special gain or loss of my business associate, _____ ;
- ☐ inured to the special gain or loss of my relative, _____ ;
- ☐ inured to the special gain or loss of _____, by
whom I am retained; or
- ☐ inured to the special gain or loss of _____, which
is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

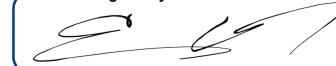
Training Facilitator

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

10/17/2023

Date Filed

DocuSigned by:


00A5E4F08A6C47E...
Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

CareerSource Pinellas

Statement of Revenues and Expenditures - Unposted Transactions Included In Report From 7/1/2023 Through 8/31/2023 (In Whole Numbers)

		Actual 2023-2024	Actual 2022-2023	Variance
Revenue				
Operating Revenue				
Grant Revenue				
Grant Revenue - Federal	3000	1,864,401	1,548,968	315,433
Total Grant Revenue		1,864,401	1,548,968	315,433
Contributions				
Corporate Revenue	3100	680	0	680
Total Contributions		680	0	680
Program Revenue				
Ticket to Work Revenue	3103	9,162	10,496	(1,334)
Total Program Revenue		9,162	10,496	(1,334)
Investment Income				
Interest/Dividends	3200	14,133	2,672	11,462
Total Investment Income		14,133	2,672	11,462
Other Income				
Other Revenues	3300	0	106	(106)
Total Other Income		0	106	(106)
Total Operating Revenue		1,888,376	1,562,242	326,134
Total Revenue		1,888,376	1,562,242	326,134
Expenditures				
Personnel Expenses				
Salary Expense	5000	595,307	447,878	(147,430)
Salary Expense - Benefit Stipend	5005	162,493	124,228	(38,264)
Payroll Taxes	5050	50,952	40,850	(10,102)
Fringe Benefits (ER Paid)	5060	6,088	5,562	(526)
Retirement	5090	32,406	19,892	(12,514)
Total Personnel Expenses		847,246	638,410	(208,836)
Program Expenses				
Food and Beverages	5310	116	383	267
Communications	5500	16,573	16,774	202
Outreach/Marketing	5520	1,337	27,928	26,591
Service Provider Contract	8000	30,429	68,350	37,922
One-Stop Operator	8100	6,565	9,102	2,538
Internal Monitoring	8200	0	34,005	34,005
OJT	8300	300,668	210,747	(89,921)
Paid Work Experience	8320	61,286	0	(61,286)
Workforce Services	8335	4,000	12,000	8,000
Youth Stipends	8340	16,555	10,175	(6,380)
Other Customer Support Services	8341	6,597	5,459	(1,138)
Customer Training	8342	296,635	208,236	(88,399)
Customer Supportive Services	8343	836	0	(836)
Licensures	8344	(93)	0	93
Training Related Material	8345	6,650	10,102	3,451
Fees/exams/certifications	8346	(615)	1,421	2,036
Total Program Expenses		747,538	614,682	(132,856)
Professional Fees				
Accounting/Audit Fees	5100	18,916	10,911	(8,005)
Legal Fees	5101	12,123	17,598	5,475
Professional Service	5104	18,742	16,068	(2,674)
Contract Labor	5170	38,114	40,744	2,630
Contract IT Services	5171	39,914	47,187	7,273
Cybersecurity - IT	5172	7,763	10,350	2,587

CareerSource Pinellas

Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2023 Through 8/31/2023
(In Whole Numbers)

		Actual 2023-2024	Actual 2022-2023	Variance
Total Professional Fees		<u>135,572</u>	<u>142,858</u>	<u>7,286</u>
Supplies				
Office Supplies	5302	3,132	3,671	539
Postage/Shipping	5307	1,203	400	(803)
Document Shredding	5308	<u>195</u>	<u>195</u>	<u>0</u>
Total Supplies		4,530	4,266	(265)
Insurance				
Insurance - Commercial Property	5400	1,471	1,121	(349)
Insurance - General Liability	5401	12,663	12,973	311
Insurance - Workers Comp	5403	10,353	2,574	(7,779)
Insurance - Auto	5404	<u>0</u>	<u>1,344</u>	<u>1,344</u>
Total Insurance		24,486	18,013	(6,474)
Occupancy				
Office Rent/Lease	5200	47,954	39,213	(8,741)
Utilities	5202	7,134	6,521	(612)
Repairs & Maintenan	5203	280	6,005	5,725
Security	5204	216	78	(138)
Janitorial Expense	5205	7,056	6,369	(688)
Pest Control	5206	<u>462</u>	<u>430</u>	<u>(32)</u>
Total Occupancy		63,102	58,616	(4,486)
Office Equipment				
Equipment Rent/Lease	5300	4,043	5,679	1,636
Copy Machine Usage/Maintenance	5301	1,874	1,798	(77)
Comp	5304	13,635	40,548	26,913
Software/License/Maintenance				
Equipment < \$5,000	5305	<u>835</u>	<u>4,500</u>	<u>3,665</u>
Total Office Equipment		20,387	52,524	32,137
Travel and Meetings				
Travel - Mileage	5540	1,013	1,358	345
Travel - Out of Town	5541	14,417	698	(13,719)
Meetings/Conferences	5560	<u>10,198</u>	<u>4,695</u>	<u>(5,503)</u>
Total Travel and Meetings		25,628	6,751	(18,877)
Licenses, Dues and Other Fees				
Staff Training/Education	5052	2,750	1,654	(1,096)
Recruitment	5095	0	547	547
Payroll Processing Fees	5103	1,210	1,232	22
License/Dues & Other Fees	5581	8,587	9,948	1,362
HSA\FSA Administrative Expenses	5582	43	0	(43)
401k Administrative Fees	5583	0	5,650	5,650
HRIS Administrative Fees	5584	<u>1,024</u>	<u>1,335</u>	<u>311</u>
Total Licenses, Dues and Other Fees		13,614	20,367	6,753
Miscellaneous				
Bank Fees	5102	0	4	4
Other Expense	5700	<u>0</u>	<u>2,495</u>	<u>2,495</u>
Total Miscellaneous		0	2,499	2,499
Total Expenditures		<u>1,882,104</u>	<u>1,558,985</u>	<u>(323,119)</u>
Net Revenue over (under) Expenditures		<u>6,272</u>	<u>3,257</u>	<u>3,015</u>

CareerSource Pinellas
Statement of Revenues and Expenditures - 2023-24 Actual vs Budget Mod 1
From 7/1/2023 Through 8/31/2023
(In Whole Numbers)

		Actual YTD	YTD Budget Mod 1	YTD Variance	Total FY Budget Mod 1	Budget Remaining
Revenue						
Operating Revenue						
Grant Revenue						
Grant Revenue - Federal	3000	1,864,401	1,822,070	42,331	9,042,702	(7,178,301)
Grant Revenue - State	3001	0	51,592	(51,592)	309,553	(309,553)
Total Grant Revenue		1,864,401	1,873,662	(9,261)	9,352,255	(7,487,854)
Contributions						
Corporate Revenue	3100	680	0	680	2,400	(1,720)
Total Contributions		680	0	680	2,400	(1,720)
Program Revenue						
Ticket to Work Revenue	3103	9,162	16,666	(7,504)	100,000	(90,838)
Total Program Revenue		9,162	16,666	(7,504)	100,000	(90,838)
Investment Income						
Interest/Dividends	3200	14,133	7,000	7,133	42,000	(27,867)
Total Investment Income		14,133	7,000	7,133	42,000	(27,867)
Total Operating Revenue		1,888,376	1,897,328	(8,952)	9,496,655	(7,608,279)
Total Revenue		1,888,376	1,897,328	(8,952)	9,496,655	(7,608,279)
Expenditures						
Personnel Expenses						
Salary Expense	5000	595,307	595,314	7	3,516,114	2,920,807
Salary Expense - Benefit Stipend	5005	162,493	162,493	0	760,042	597,549
Payroll Taxes	5050	50,952	52,952	2,000	331,622	280,670
Fringe Benefits (ER Paid)	5060	6,088	6,520	432	40,860	34,772
Retirement	5090	32,406	32,405	(1)	207,488	175,082
Total Personnel Expenses		847,246	849,684	2,438	4,856,126	4,008,880
Program Expenses						
Food and Beverages	5310	116	200	84	4,200	4,084
Communications	5500	16,573	15,920	(653)	95,520	78,947
Outreach/Marketing	5520	1,337	4,050	2,713	35,400	34,063
Service Provider Contract	8000	30,429	95,000	64,571	565,000	534,571
One-Stop Operator	8100	6,565	8,000	1,435	48,000	41,435
Internal Monitoring	8200	0	34,000	34,000	68,000	68,000
OJT	8300	300,668	345,000	44,332	830,000	529,332
Paid Work Experience	8320	61,286	20,000	(41,286)	120,000	58,714
Workforce Services	8335	4,000	4,000	0	24,000	20,000
Youth Stipends	8340	16,555	14,000	(2,555)	16,500	(55)
Other Customer Support Services	8341	6,597	4,200	(2,397)	25,200	18,603

CareerSource Pinellas
Statement of Revenues and Expenditures - 2023-24 Actual vs Budget Mod 1
From 7/1/2023 Through 8/31/2023
(In Whole Numbers)

		Actual YTD	YTD Budget Mod 1	YTD Variance	Total FY Budget Mod 1	Budget Remaining
Customer Training	8342	296,635	213,000	(83,635)	1,138,000	841,365
Customer Supportive Services	8343	836	3,000	2,164	18,000	17,164
Licensures	8344	(93)	0	93	0	93
Training Related Material	8345	6,650	8,100	1,450	48,600	41,950
Fees/exams/certifications	8346	<u>(615)</u>	<u>4,200</u>	<u>4,815</u>	<u>25,200</u>	<u>25,815</u>
Total Program Expenses		747,538	772,670	25,132	3,061,620	2,314,082
Professional Fees						
Accounting/Audit Fees	5100	18,916	15,500	(3,416)	56,250	37,334
Legal Fees	5101	12,123	16,000	3,877	96,000	83,877
Professional Service	5104	18,742	14,320	(4,422)	85,920	67,178
Legal (Lobbying)	5105	0	0	0	25,000	25,000
Contract Labor	5170	38,114	41,634	3,520	131,800	93,686
Contract IT Services	5171	39,914	39,906	(8)	245,340	205,426
Cybersecurity - IT	5172	<u>7,763</u>	<u>7,860</u>	<u>97</u>	<u>47,160</u>	<u>39,397</u>
Total Professional Fees		135,572	135,220	(352)	687,470	551,898
Supplies						
Office Supplies	5302	3,132	3,700	568	22,450	19,318
Postage/Shipping	5307	1,203	550	(653)	3,300	2,097
Document Shredding	5308	<u>195</u>	<u>234</u>	<u>39</u>	<u>1,404</u>	<u>1,209</u>
Total Supplies		4,530	4,484	(46)	27,154	22,624
Insurance						
Insurance - Commercial Property	5400	1,471	1,500	29	9,000	7,529
Insurance - General Liability	5401	12,663	12,833	170	77,000	64,337
Insurance - Workers Comp	5403	<u>10,353</u>	<u>5,674</u>	<u>(4,679)</u>	<u>34,054</u>	<u>23,701</u>
Total Insurance		24,486	20,007	(4,479)	120,054	95,568
Occupancy						
Office Rent/Lease	5200	47,954	39,802	(8,152)	256,415	208,461
Utilities	5202	7,134	7,000	(134)	36,700	29,566
Repairs & Maintenance	5203	280	770	490	4,680	4,400
Security	5204	216	78	(138)	468	252
Janitorial Expense	5205	7,056	6,630	(426)	39,780	32,724
Pest Control	5206	<u>462</u>	<u>430</u>	<u>(32)</u>	<u>2,580</u>	<u>2,118</u>
Total Occupancy		63,102	54,710	(8,392)	340,623	277,521
Office Equipment						
Equipment Rent/Lease	5300	4,043	4,002	(41)	24,012	19,969
Copy Machine Usage/Maintenance	5301	1,874	1,500	(374)	9,000	7,126
Comp Software/License/Maintenance	5304	13,635	13,362	(273)	111,077	97,442
Equipment < \$5,000	5305	835	3,000	2,165	18,000	17,165

CareerSource Pinellas
Statement of Revenues and Expenditures - 2023-24 Actual vs Budget Mod 1
From 7/1/2023 Through 8/31/2023
(In Whole Numbers)

		<u>Actual YTD</u>	<u>YTD Budget Mod 1</u>	<u>YTD Variance</u>	<u>Total FY Budget Mod 1</u>	<u>Budget Remaining</u>
Total Office Equipment		<u>20,387</u>	<u>21,864</u>	<u>1,477</u>	<u>162,089</u>	<u>141,702</u>
Travel and Meetings						
Travel - Mileage	5540	1,013	1,816	803	10,900	9,887
Travel - Out of Town	5541	14,417	1,200	(13,217)	37,750	23,333
Meetings/Conferences	5560	<u>10,198</u>	<u>5,950</u>	<u>(4,248)</u>	<u>18,850</u>	<u>8,652</u>
Total Travel and Meetings		25,628	8,966	(16,662)	67,500	41,872
Licenses, Dues and Other Fees						
Staff Training/Education	5052	2,750	1,250	(1,500)	43,050	40,300
Recruitment	5095	0	800	800	4,800	4,800
Payroll Processing Fees	5103	1,210	1,000	(210)	6,500	5,290
License/Dues & Other Fees	5581	8,587	11,227	2,640	40,339	31,752
HSA\FSA Administrative Expenses	5582	43	180	137	1,080	1,037
HRIS Administrative Fees	5584	<u>1,024</u>	<u>1,300</u>	<u>276</u>	<u>7,800</u>	<u>6,776</u>
Total Licenses, Dues and Other Fees		<u>13,614</u>	<u>15,757</u>	<u>2,143</u>	<u>103,569</u>	<u>89,955</u>
Total Expenditures		<u>1,882,104</u>	<u>1,883,362</u>	<u>1,258</u>	<u>9,426,205</u>	<u>7,544,101</u>
Net Revenue over (under) Expenditures		<u>6,272</u>	<u>13,966</u>	<u>(7,694)</u>	<u>70,450</u>	<u>(64,178)</u>



CareerSource Pinellas
Cost Allocation/Expenditure Report
For the Two Months Ended August 31, 2023

	WIOA	Employment Services	WTP	SNAP	TAA	Total Direct Grants and Spec Projects	Total
Approved 2023-2024 Planning Budget	5,533,069	1,534,000	2,400,000	400,000	10,000	453,953	10,331,022
Approved Budget Modification #1	(724,054)	139,687	(250,000)		-	-	(834,367)
Approved Budget Modification #2	-		-	-	-		-
Approved 2022-2023 Planning Budget	4,809,015	1,673,687	2,150,000	400,000	10,000	453,953	9,496,655
Expenditures to Date:							
Pooled Costs							-
Administrative	91,871.00	24,264.00	34,676.00	6,784.00	494.00	1,283.00	159,372
MIS\Technology	11.00	8,429.00	0.00	0.00	0.00	0.00	8,440
Outreach and Marketing	15.00	20,126.00	0.00	0.00	0.00	0.00	20,141
One-Stop Cost Pool	56.00	61,403.00	0.00	0.00	0.00	0.00	61,459
Program Management	111,475.00	61,147.00	35,086.00	26,008.00	0.00	0.00	233,716
Business Services	132,326.00	24,526.00	76,930.00	0.00	0.00	0.00	233,782
Indirect Program	465.00	888.00	1,703.00	248.00	4.00	55.00	3,363
Total Pooled Costs	336,219	200,783	148,395	33,040	498	1,338	720,273
	37%	65%	26%	43%	9%	8%	38%
Direct Costs							
Personnel Expenses	164,726	63,281	48,279	38,985	-	-	315,271
Service Provider Contracts	30,225	-	204	-	-	-	30,429
Workbased Learning Initiatives	68,248	-	293,706	-	-	-	361,954
Training and Support Services	293,649	2,667	28,395	-	3,686	834	329,231
Other Direct Operating Costs	15,143	40,437	47,758	4,993	1,079	15,531	124,941
Total Direct Costs	571,991	106,385	418,342	43,978	4,765	16,365	1,161,826
	63%	35%	74%	57%	91%	92%	62%
Total Costs	908,210	307,168	566,737	77,018	5,263	17,703	1,882,099
Unexpended Budget Balance	3,900,805	1,366,519	1,583,263	322,982	4,737	436,250	7,614,556
Percentage of Budget Expended	18.9%	18.4%	26.4%	19.3%	52.6%	3.9%	19.8%



CareerSource Pinellas
Pooled Cost Expenditure Report
For the Two Months Ended August 31, 2023

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	82,684	-	-	-	149,521	144,811	2,222	379,238
Salary Expense - Benefit Stipend	12,805	-	-	-	39,382	43,642	299	96,128
Payroll Taxes	6,468	-	-	-	12,651	12,729	173	32,021
Fringe Benefits (ER Paid)	811	-	-	-	1,818	1,545	-	4,174
Retirement	4,551	-	-	-	7,956	7,784	122	20,413
Total Salary and Benefits	107,319	-	-	-	211,328	210,511	2,816	531,974
Office Rent/Lease	6,403	-	-	28,024	5,580	6,577	174	46,758
Accounting/Audit Fees	18,916	-	-	-	-	-	-	18,916
Professional Service	-	-	18,681	-	-	-	-	18,681
Insurance - General Liability	2,694	9	-	-	4,868	1,386	73	9,030
Communications	1,042	76	-	3,645	1,688	1,998	28	8,477
Travel - Out of Town	2,464	-	-	-	1,386	3,491	-	7,341
Utilities	-	-	-	7,134	-	-	-	7,134
Janitorial Expense	-	-	-	7,056	-	-	-	7,056
One-Stop Operator	-	-	-	6,565	-	-	-	6,565
Insurance - Workers Comp	1,492	-	-	-	2,612	2,388	40	6,532
Legal Fees	5,802	-	-	-	-	-	-	5,802
Meetings/Conferences	1,750	-	-	-	1,050	2,948	-	5,748
Contract Labor	-	5,600	-	-	-	-	-	5,600
License/Dues & Other Fees	3,278	-	150	-	-	2,060	99	5,587
Contract IT Services	1,055	736	-	-	1,575	984	28	4,378
Comp Software/License/Maintenance	1,313	1,980	-	-	370	-	35	3,698
Equipment Rent/Lease	226	-	-	2,717	205	275	6	3,429
Staff Training/Education	2,750	-	-	-	-	-	-	2,750
Office Supplies	297	-	-	1,417	273	546	9	2,542
Copy Machine Usage/Maintenance	114	-	-	1,413	98	177	3	1,805
Insurance - Commercial Property	100	-	-	1,132	103	103	3	1,441
Workforce Services	-	-	-	-	1,333	-	-	1,333
Outreach/Marketing	-	-	1,311	-	-	-	-	1,311
Payroll Processing Fees	1,183	-	-	-	-	-	27	1,210
Postage/Shipping	-	-	-	1,203	-	-	-	1,203
HRIS Administrative Fees	1,001	-	-	-	-	-	23	1,024
Equipment < \$5,000	-	-	-	-	835	-	-	835
Cybersecurity - IT	155	39	-	-	349	136	-	679
Pest Control	-	-	-	462	-	-	-	462
Repairs & Maintenance	-	-	-	280	-	-	-	280
Travel - Mileage	-	-	-	-	54	194	-	248
Security	-	-	-	216	-	-	-	216
Document Shredding	-	-	-	195	-	-	-	195
HSA/FSA Administrative Expenses	17	-	-	-	9	9	-	35
	159,371	8,440	20,142	61,459	233,716	233,783	3,364	720,275

CareerSource Pinellas																	
Grant Status Report																	
8/31/2023													2023-2024 Fiscal Year				
													17% through the Fiscal year as of 8/31/2023				
						9/21/2023											
	Program						Cash Drawn	Funds	LTD Expenditures	Unexpended			2023/2024	2023/2024	Unexpended	Percentage	
MIP Fund #	Year	NFA ID	Program Name	Start Date	End Date	NFA Award	9/21/2023	Available	8/31/2023	Funds	% Funds Spent	Time % of Grant	Budget Mod I	Spending	Funds	Spent FY	
Workforce Innovation & Opportunity Act																	
0307/0407	2022	41376	WIOA Youth 2022	4/1/2022	6/30/2024	1,083,069	282,000	801,069	257,688	825,381	24%	63%	1,150,000	257,688	892,312	22%	
0308/0408	2023	42512	WIOA Youth 2023	4/1/2023	6/30/2025	918,857	-	918,857	-	918,857	0%	19%					
0107	2022	41522	WIOA - Adult - 2022-2024	7/1/2022	6/30/2024	1,363,109	1,302,000	61,109	1,282,427	80,682	94%	58%	1,400,000	397,025	1,002,975	28%	
0108	2023	42799	WIOA - Adult - 2023-2025	7/1/2023	6/30/2025	1,145,026	-	1,145,026	-	1,145,026	0%	8%					
0207	2022	41546	WIOA - Dislocated Worker - 2022-2024	7/1/2022	6/30/2024	1,452,166	335,750	1,116,416	238,121	1,214,046	16%	58%	1,750,000	112,293	1,637,707	6%	
0208	2023	42852	WIOA - Dislocated Worker - 2023-2025	7/1/2023	6/30/2025	1,208,487		1,208,487		1,208,487	0%	8%					
0551	2022	42828	Rapid Response - 2023	7/1/2023	6/30/2024	75,000	4,000	71,000	4,283	70,717	6%	17%	100,000	4,283	95,717	4%	
0556	2022	42490	Get There Faster Low Inc. Returning Adult Learners	7/1/2022	6/30/2024	344,500	230,500	114,000	200,533	143,967	58%	58%	280,890	136,923	143,967	49%	
0570	2023	43056	WIOA Hope Florida	7/1/2023	6/30/2025	128,127		128,127	-	128,127	0%	8%	128,127	-	128,127	0%	
0580	2023	43106	Hurricane Idalia Emergency DW Grant	8/28/2023	8/27/2025	500,000		500,000	-	500,000	0%		-	-	-	#DIV/0!	
						8,218,341	2,154,250	5,435,964	1,983,052	5,607,162			4,809,017	908,212	3,772,679	19%	
Employment Services																	
1408	2022	42212	Local Veterans - 2022-2024	10/1/2022	12/31/2024	44,325	15,449	28,876	14,286	30,038	32%	41%	24,000	7,191	16,809	30%	
1308	2022	42343	Disabled Veterans -2022-2024	10/1/2022	12/31/2024	150,637	43,639	106,998	37,742	112,895	25%	41%	120,000	17,193	102,807	14%	
1107	2022	41601	Wagner Peyser 2022-2023	7/1/2022	9/30/2023	898,712	780,465	118,247	730,284	168,428	81%	93%	850,000	118,389	731,611	14%	
1108	2023	42880	Wagner Peyser 2023-2024	7/1/2023	9/30/2024	776,626	-	776,626	-	776,626	0%	13%					
0531	2021	42388	Recovery Navigator Project 2021-2021	7/1/2022	12/31/2023	50,000	41,430	8,570	32,749	17,251	65%	78%	100,000	32,749	67,251	33%	
1150	2023	43032	Florida Hope Navigator	7/1/2023	6/30/2025	89,689		89,689	-	89,689	0%	8%	89,689	-	89,689	0%	
0527	2023	42911	Apprenticeship Navigator -2023	7/1/2023	6/30/2024	62,500	6,000	56,500	1,773	60,727	3%	117%	65,000	1,773	63,227	3%	
3108	2022	41943	RESEA 2022-2023	1/1/2022	9/30/2024	359,403	302,028	57,375	270,956	88,447	75%	61%	425,000	129,873	295,127	31%	
3109	2023	43081	RESEA 2023-2024	1/1/2023	9/30/2024	482,814	-	482,814	-	482,814	0%	38%	-	-	-	#DIV/0!	
						2,914,706	1,189,011	1,725,695	1,087,791	1,826,914			1,673,689	307,168	1,366,521	#DIV/0!	
Supplemental Nutrition Assistance Program																	
1508	2022	41968	Supplemental Nutrition Assistance Program - 2022	10/1/2022	9/30/2023	411,628	411,628	-	395,512	16,116	96%	92%	400,000	77,019	322,981	19%	
						411,628	411,628	-	395,512	16,116			400,000	77,019	322,981	19%	
Welfare Transition																	
2612	2022	41913	Welfare Transition Prog -Oct - Aug 2023	10/1/2022	8/31/2023	1,515,675	1,515,675	-	1,515,675	-	100%	100%	2,150,000	566,739			
2613	2023	42771	Welfare Transition Prog - July - Sept 2023	7/1/2023	9/30/2023	470,652	431,640	39,012	306,384	164,268	65%	67%					
						1,986,327	1,947,315	39,012	1,822,059	164,268			2,150,000	566,739	1,583,261	26%	
Trade Adjustment Assistance																	
2007	2022	42003	Trade Adj Assistance - Training 2022	10/1/2022	9/30/2023	103,718	8,335	95,382	8,394	95,324	8%	92%	6,000	3,686		61%	
2107	2022	41986	Trade Adj Assistance - Case Management 2022	10/1/2022	9/30/2023	19,398	3,550	15,848	3,557	15,841	18%	92%	4,000	1,578		39%	
						123,116	11,885	111,231	11,952	111,164			10,000	5,264	4,736	53%	
Direct Services																	
			Transition Costs										309,553				
8000			Corporate\Unrestricted			-			-				73,950	17,703	56,247	24%	
						-	-	-	-	-			383,503	17,703	365,800	#DIV/0!	
						13,654,117	5,714,090	7,311,901	5,300,365	7,725,626			9,426,209	1,882,104	7,415,978	20%	
	Program						LTD Expend	LTD	LTD Expend		Category			1,091,001	Check total		
MIP Fund #	Year	NFA ID	Program Name	Start Date	End Date	NFA Award	8/31/2023	Admin	Less Admin	Category	Amount	Percentage	Goal	(791,103.06)			
0307/0407	2022	41376	WIOA Youth 2022	4/1/2022	6/30/2024	\$ 1,083,069	\$ 257,688	\$ 24,303	\$ 233,385	PWE	95,354	40.9%	20%				
0308/0408	2023	42512	WIOA Youth 2023	4/1/2023	6/30/2025	\$ 918,857	\$ -	\$ -	\$ -	OSY	224,090	96.0%	50%				
						\$ 2,001,926	\$ 257,688	\$ 24,303	\$ 233,385								
0107	2022	41522	WIOA - Adult - PY22	7/1/2022	6/30/2024	\$ 1,363,109	\$ 1,282,427	\$ 126,677	\$ 1,155,750	ITA State	641,380	55.5%	35%				
0108	2023	42799	WIOA - Adult - PY23	7/1/2023	6/30/2025	\$ 1,145,026	\$ -	\$ -	\$ -	ITA State	-	#DIV/0!	35%				
						\$ 2,508,135	\$ 1,282,427	\$ 126,677	\$ 1,155,750								
0207	2022	41546	WIOA - Dislocated Worker - PY22	7/1/2022	6/30/2024	1,452,166	238,121	\$ 23,151	\$ 214,970	ITA State	107,625	50.1%	35%				
0208	2021	42852	WIOA - Dislocated Worker - 2023-2025	7/1/2023	6/30/2025	1,208,487	-	\$ -	\$ -	ITA State	-	#DIV/0!	35%				