

November 15, 2023 - 11:45 A.M.

Hybrid Meeting – EpiCenter

13805 58th St. N.

Room 1-451 & 1-453

Clearwater, FL 33760

Zoom

*Join via Zoom – Meeting ID: 338 034 9468

[Zoom Link](#)

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

Phone: +1 646-558-8656

Board of Directors

Agenda

I. Welcome and Introductions Scott Thomas, Chair

II. Public Comment

Members of the public may raise their virtual hand during the Public Comment portion of the meeting.

Members of the public who do so will be acknowledged by the Chair and provided up to three minutes to make public comment.

III. Roll Call

IV. Chair's Report

V. CEO Report

VI. General Counsel Update – Gray|Robinson Page 1

VII. Marketing Update – Tucker Hall Page 2

VIII. Action/Discussion Items

1. Approval of minutes - September 13, 2023 Board of Directors Meeting..... Page 12

2. Approval of Consolidation/REACH Act Update..... Page 21

[Audit Committee](#)

3. Approval of Annual Financial Audit – Year Ended June 30, 2023 Page 37

[Compensation Committee](#)

4. Approval of Employee Handbook Addition Page 92

5. Approval of Executive Compensation..... Page 156

[Workforce Solutions Committee](#)

6. Approval of the WIOA 23-04 Eligible Training Provider List Policy Page 157

[Finance Committee](#)

7. Approval of Florida Commerce Internal Control Questionnaire 2023 - 2024 Page 169

8. Approval of General Counsel Letter of Engagement Renewal Page 213

9. Approval of CareerSource Pinellas Related Party Contract..... Page 214

Collaborate.

Innovate.

Lead.

careersourcepinellas.com

IX. Information Items

Compensation Committee

1. Organizational Chart	Page 218
2. Staffing Report	Page 219
3. Understanding the Workforce of Today	Page 220

One-Stop Committee

4. PY'2023 – 2024 One-Stop Committee Goals	Page 242
5. Able Trust Update	Page 245
6. Nonprofit Workforce Survey Results	Page 283
7. Summer PAYS Summary	Page 328
8. 2023 CareerSource Impact Report.....	Page 331
9. One-Stop Operator Report	Page 336
10. Key Performance Results.....	Page 340
11. Marketing Report.....	Page 349
12. Lealman Agreement	Page 357

Workforce Solutions Committee

13. PY'2023 – 2024 Workforce Solutions Committee Goals	Page 358
14. Performance Indicators	Page 361
15. Letter Grades	Page 362
16. Work-Based Learning Provider Spending through 8.31.2023	Page 364
17. Training Provider Spending through 8.31.2023	Page 365
18. Key Performance Report.....	Page 366
19. Training Provider Performance 3 year Q1	Page 369

Finance Committee

20. August 31, 2023 Financial Statements	
a. Statement of Activities: Current Year vs. Prior Year.....	Page 372
b. Statement of Activities: Current Year vs. Budget	Page 374
c. Cost Allocation/Expenditure Report for PE 8/31/2023	Page 377
d. Pooled Cost Report 8/31/2023	Page 378
e. Grant Status Report 8/31/2023	Page 379

X. Open Discussion

XI. Adjournment

Audit Committee – December 13, 2023 (11:00 am – 12:00 pm)
Compensation Committee – February 1, 2024 (11:00 am – 12:00 pm)
Finance Committee – December 13, 2023 (10:00 am - 11:00 am)
Workforce Solutions Committee – February 15, 2024 (2:30 pm - 3:30 pm)
One-Stop Committee – February 8, 2024 (9:00 am - 10:00 am)
Next Board of Directors Meeting – January 17, 2024 (11:45am – 1pm)

**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.*

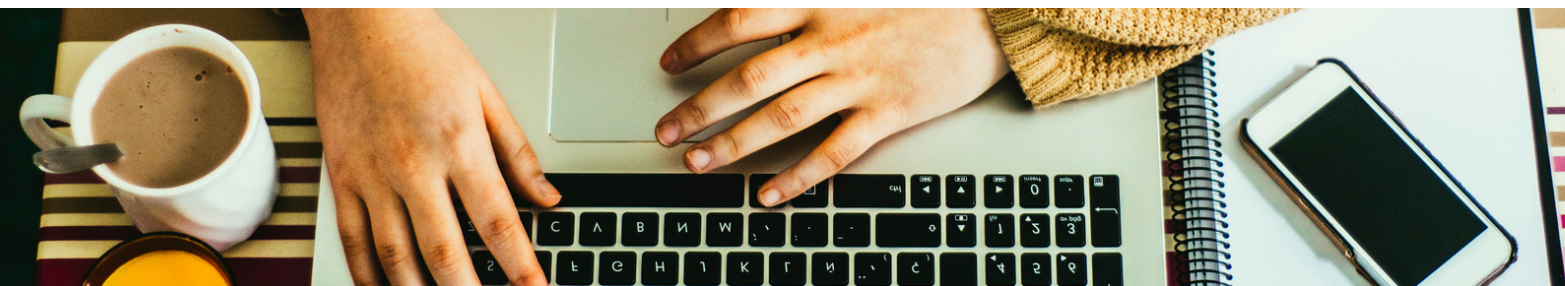
**If you have a disability and need an accommodation in order to participate in this meeting, please contact the Executive Assistant at 727-608-2551 or admin@careersourcepinellas.com at least two business days in advance of the meeting.*

NOVEMBER 2023

CHAIRMAN'S REPORT



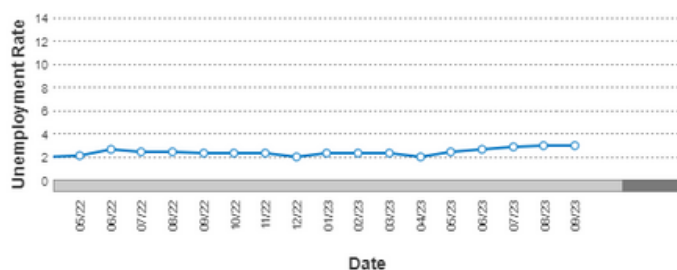
Updates for the Board of CareerSource Pinellas



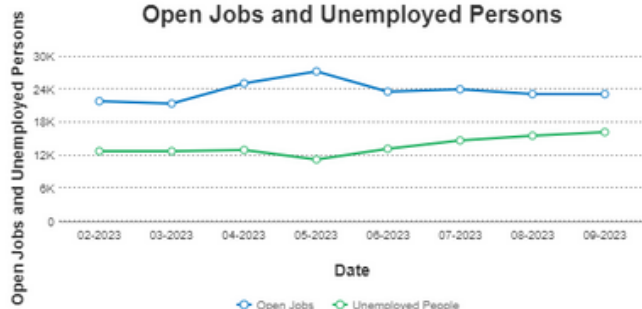
Florida Unemployment: At A Glance

The Pinellas County unemployment rate is 3.0%, which is 0.2% higher than the state unemployment rate of 2.8% and 0.9% lower than the national unemployment rate of 3.9%. In September, there were 16,184 unemployed residents of Pinellas County. There are 71 unemployed people per 100 jobs.

Unemployment Rate
Pinellas County



Open Jobs and Unemployed Persons



Hiring Events By the Numbers

Career Fairs	4
Recruiting Events	8
Employers Served	1708
Job Seekers	1885



CareerSource Pinellas Board Welcomes Jeremy Robinson

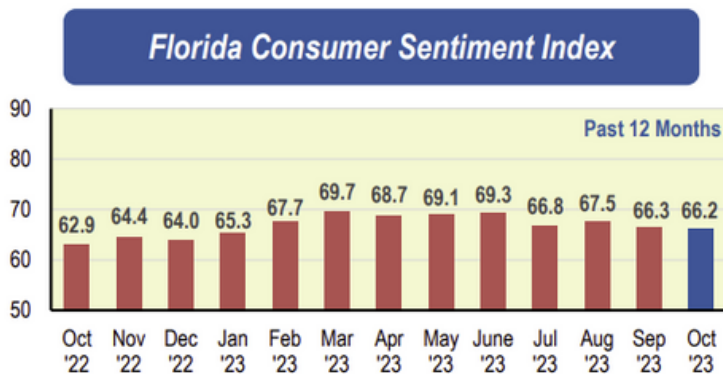


We are pleased to welcome Jeremy Robinson, CHA to the CareerSource Pinellas board after the Pinellas County Commission voted to approve his application in October.

Robinson currently serves as the Vice President of Operations for Ace Hospitality & Management Company. As a Certified Hotel Administrator (CHA), Robinson has earned the most prestigious certification available to a hotel general manager or #hospitality executive through the American Hotel & Lodging Association Educational Institute.

Florida Consumer Sentiment Index

Consumer sentiment in Florida inched down for a second consecutive month in October to 66.2, dropping one-tenth of a point from a revised figure of 66.3 in September. Meanwhile, national consumer sentiment saw a larger drop of 4.1 points. Pessimism among Floridians regarding their current financial situation compared with a year ago and their expectations about the national economy over the next year indicates that they may be more cautious in their spending habits in the months ahead. However, the continued resilience in the labor market and consumer spending provides a positive signal for retailers as they approach the holiday shopping season, - UF Bureau of Economic and Business Research



Paychecks for Patriots Job Fair



Our Paychecks for Patriots Job Fair on Nov. 8 welcomed 43 local employers and 188 job seekers.

Did you know our team offers a wide variety of specialized services to veterans including tailoring specific skills and abilities to the job market, recommendations for increased skills training and education, developing jobs for veterans with barriers to employment, providing referral information on social service and family support, and linking veterans with VA medical and benefits Information? If you know a veteran searching for a job, please refer them to their nearest career center.

Partner Highlight

Tampa Area Joint Apprenticeship and Training Committee (JATC)



The Tampa Area Joint Apprenticeship and Training Committee (JATC), is a partnership between the Florida West Coast Chapter of the National Electrical Contractors Association (NECA) and the International Brotherhood of Electrical Workers (IBEW) Local Union 915. WIOA funding provided through CareerSource Pinellas covers the cost of books and tools for the apprentices. There are currently 25 apprentices enrolled in Pinellas County. According to the Florida Department of Commerce, electricians are among the top 50 fastest growing professions in the state. Pictured on the left is recent graduate Luis Pimentel and JATC training director David McGraw. Luis was honored as the top apprentice in his class at graduation in September. He is currently working as a journeyman electrician at Electrical Communication & Controls in Largo.

MEMORANDUM

TO: CareerSource Pinellas Board of Directors
FROM: Stephanie Marchman, CareerSource Pinellas General Counsel
DATE: November 10, 2023
SUBJECT: Legal Services Summary and Litigation Report

The following is a summary of legal services provided to CareerSource Pinellas since the General Counsel issued her last Legal Services Summary and Litigation Report to the Board of Directors at its meeting on September 13, 2023:

- Reviewed customer computer usage policy for form and legality, and provided edits thereto.
- Provided legal counsel regarding the Compensation Committee Meeting Agenda Packet, including recommended revisions as to the employee handbook PTO termination payout provision.
- Reviewed Board of Directors, One-Stop Committee, Workforce Solutions Committee, and Finance & Audit Committee Meeting Agenda Packets as to form and legality.
- Attended Board of Directors meeting.
- Assisted with Reach Act implementation, including attending meetings with Pinellas and Hillsborough representatives regarding consolidation implementation; review of proposed Interlocal Agreement, Consortium Agreement, and draft Communication Plan; providing legal advice on establishing a new Consortium, board, by-laws; opining as to the risks and benefits associated with merger or creation of new entity for purposes of consolidation; and starting the legal analysis regarding how merger may impact pending litigation and analyze effect the litigation will have on consolidation efforts.
- Coordinated with outside counsel and CareerSource Pinellas staff regarding outstanding discovery responses in the pending litigation below.
- Responded to inquiry regarding employee termination and prepared termination letter.

Pending litigation report:

Worknet Pinellas, Inc., Tampa Bay Workforce Alliance, Inc., v. Federal Insurance Company, Westchester Fire Insurance Company, currently pending in the United States District Court, Middle District of Florida, Case Number 8:23-cv-00602-SDM-TGW.

A blurred background image of four business professionals in an office setting. Three people are standing and looking at a large table, while one person is seated. On the table, there are papers, a pen holder with several pens, and a pair of glasses. The overall tone is professional and collaborative.

CareerSource Pinellas Media Relations and Communications

November 15, 2023

TUCKER | HALL

AGENDA

These are the items our presentation will touch on today. Please let us know if you have any questions along the way.

1

Introducing the Tucker/Hall team and our scope of work

2

What our week-to-week engagement with CareerSource Pinellas leadership looks like

3

Review recent earned media for CareerSource Pinellas

4

Communicating through the REACH Act transition

5

How can we engage you in the mission of communicating on behalf of CareerSource Pinellas?

TUCKER/HALL TEAM



Lauren Steif
lsteif@tuckerhall.com
Senior Account Executive
With Tucker/Hall since 2019
On CareerSource Pinellas team
since 2021



Danielle Weitlauf
dweitlauf@tuckerhall.com
Account Supervisor
With Tucker/Hall and on
CareerSource Pinellas team since
2022

TUCKER/HALL SCOPE OF WORK

- Our capabilities and scope of work include media relations, content marketing, email marketing, social media, paid digital media, community outreach, internal communications, and public affairs analysis
- Our work with CareerSource Pinellas over the past year has been focused on:
 - Media relations for CareerSource Pinellas programs
 - Community outreach for board member recruitment and events
 - Internal communications for employee survey benchmarking and REACH Act
 - Public affairs analysis related to REACH Act



WEEKLY ENGAGEMENT

- Standing Tuesday meeting with Steve and team to discuss upcoming events, talk about how Tucker/Hall can support, get feedback on ongoing projects
- In continuous communication to get feedback and approval on work products, schedule interviews, etc.



2022-2023 EARNED MEDIA WINS

FOX 13
TAMPA BAY

Watch Live

CareerSource Pinellas, SailFuture Academy offering high schoolers job training and hands-on experiences

By Kailey Tracy | Published August 10, 2023 | St. Petersburg | FOX 13 News | [➔](#)

'Summer Pays' program teaches teens financial, career readiness

BY FALLON SLOAN / PINELLAS COUNTY
PUBLISHED 2:56 PM ET MAY 12, 2022



PINELLAS COUNTY, Fla. — Many teenagers are looking for summer jobs, and CareerSource Pinellas has an opportunity for teens to not only make money but also earn invaluable, hands-on job experience as part of its "Summer Pays" program.

SPECTRUM NEWS 9
Bay NEWS

What You Need To Know

- Students ages 16 to 19 can apply to "Summer Pays" program, and all jobs pay \$12 an hour
- Financial and career readiness taught to participating teens
- One student said he enjoyed it so much last summer that he's doing it again this summer

Students aged 16-19 can apply, and all jobs pay \$12 an hour.

"These programs are focusing on youth that have never had a job before," said Kristopher Lucas of CareerSource Pinellas. "They don't know about career readiness, or even financial readiness, so we've teamed up with Pinellas County Schools — also teamed up with Bank of America and Junior Achievement — and they're going to make sure the youth get these classes so they have career readiness and financial readiness."



CATALYST

NEWS • CONTENT • PEOPLE • CONNECT • EVENTS • COMMUNITY VOICES

INNOVATE

Why the area needs more IT professionals



Published 6 months ago on April 25, 2023

By Mark Parker



First responder hiring fair comes to Pinellas County



◀ Prev

Next ▶

As a way to educate prospective police, fire and paramedics, Career Source Pinellas is offering a hiring fair that will include more than 200 agencies offering more than 200 positions.

abc ACTION NEWS 10

Local News & Weather. Watch Live and Free 24/7.

TAMPA BAY
BUSINESS JOURNAL

GT GreenbergTraurig
380 ATTORNEYS | 14 LOCATIONS

LEARN MORE

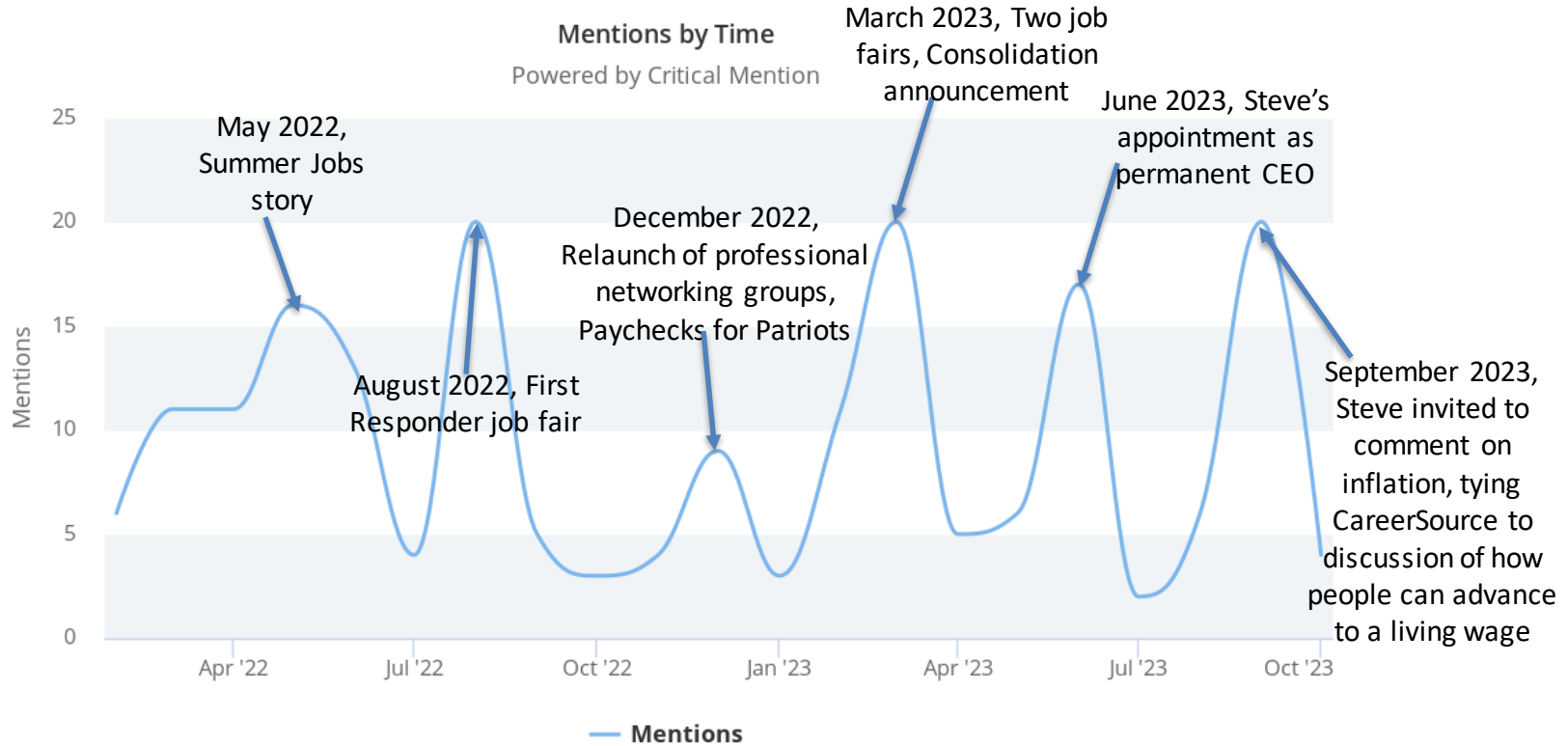
Career & Workplace

Column: Workforce development changes on the horizon for Tampa Bay region

2022-2023 EARNED MEDIA WINS



2022-2023 EARNED MEDIA



REACH ACT COMMUNICATIONS

We have developed a communications plan jointly with CareerSource Tampa Bay to ensure messaging consistency throughout the transition to a consolidated CareerSource entity in Hillsborough and Pinellas counties.

- Increased collaboration in external messaging
- Joint FAQs about the consolidation
- Agreed-upon protocols for developing materials related to the consolidation
- Identified milestones in consolidation process for joint releases

HOW CAN WE WORK WITH YOU?

We have sought opportunities to enlist board members in our communications efforts. Each of you have a distinct sphere of influence in your community, industry, company, etc. and your voice is valuable in communicating the importance of workforce development for our neighbors and economy.

How would you like to be involved?

- Posts on social media
- Quotes in releases that are relevant to your profession or expertise
- Op-eds and letters to the editor on behalf of CareerSource Pinellas
- Materials to share with colleagues and other interested parties about CareerSource Pinellas events and programs
- Other thoughts?



ACTION ITEM 1

Approval of Minutes

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

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

The draft minutes from the September 13, 2023, Board of Directors meeting have been prepared and are enclosed.

RECOMMENDATION

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

**CareerSource Pinellas
Board of Directors Minutes**

Date: Wednesday, September 13, 2023, at 11:45 am.

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

Call to Order

Chair, Scott Thomas, called the meeting to order at 11:45 a.m. There was a quorum present with the following board members in attendance.

Board Members in Attendance

Scott Thomas (In person), Barclay Harless (In person), Belinthia Berry (Zoom), Bart Diebold (In person), Jack Geller (Zoom), Patricia Sawyer (Zoom), Kevin Knutson (In person), Dr. Rebecca Sarlo (In person), Elizabeth Siplin (Zoom), John Howell (Zoom), Mark Hunt (In person), Glenn Willocks (Zoom), Dawn Peters (In person), Zachary White (Zoom), Michael Jalazo (In person), Larry Morgan (In person), Candida Duff (Zoom), Celeste Fernandez (Zoom), Ivonne Alvarez (In person), Senator Nick DiCeglie (In person), Nikisha Lezama (In person), Benjamin Friedman (In person), Russell Williams (In person)

Board Members Not in Attendance

Esther Matthews, Zac Holland, Kenneth Williams, David Fetkenher, Commissioner René Flowers, Shawn McDonnell

Board Counsel

Stephanie Marchman (In person)

Staff in Attendance (all attended in person)

Steven Meier, Jay Burkey, Michelle Moeller, Leah Geis, David Zirilli, Jason Druding, Lysandra Montijo, Raymond Westergard, Juan Toribio

Guests in Attendance

Danielle Weitlauf – Tucker Hall (In person)
Austin T. (Zoom)
Lorelle Chapman – Thomas.Howell.Ferguson P.A. CPAs (Zoom)
Diamante Sadlowski – Pinellas County Schools (In person)

Public Comments

There were no public comments.

CEO Report

Steve Meier gave a report of activities since the last Board meeting.

General Counsel Update – Gray|Robinson

Stephanie Marchman, legal counsel from Gray|Robinson, gave a General Counsel update. She touched on the coverage litigation involving the DOL findings and where we are at currently in that process. Their legal memo was included in the packet for review.

ACTION Item 1 – Approval of the Minutes

The minutes of the May 17, 2023, Board of Directors meeting were presented for approval.

RECOMMENDATION

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

Discussion: None

Motion:	Mark Hunt
Second:	Ivonne Alvarez

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

ACTION Item 2 – Annual 401(k) Audit

Lorelle Chapman with Thomas, Howell, Ferguson, P.A. CPA's presented the 20'22 401(k) Financial Statements.

**The WorkNet Pinellas, Inc. 401(k) Plan Financial Statements and Supplemental Schedule for the years ended December 31, 2022, and 2021 were included in the meeting packet for review.*

RECOMMENDATION

Approval of the WorkNet Pinellas, Inc. 401(k) Plan Financial Statements and Supplemental Schedule for the years ended December 31, 2022, and 2021.

Discussion: None

Motion:	Jack Geller
Second:	Mark Hunt

The Board of Directors made a motion to approve of the enclosed WorkNet Pinellas, Inc. 401(k) Plan Financial Statements and Supplemental Schedule for the years ended December 31, 2022, and 2021. The motion carried unanimously.

ACTION Item 3 – Employee Handbook Addition

The Employee Handbook has been modified to add requirements that went into effect July 1, 2023, to modify hours for Lealman and Tarpon Springs offices and add Juneteenth as a holiday.

Specifically:

- Updated the Disability Accommodations Section to more broadly include accommodations under the Pregnant Workers Fairness Act that went into effect July 1.
- Added Civil Air Patrol leave requirements under Military Leave section that went into effect July 1.
- Updated hours for Lealman and Tarpon Springs offices; closed between 12 noon and 1 pm for lunch.
- Added Juneteenth as an office holiday.

RECOMMENDATION

Approval to revise the Employee Handbook with the aforementioned changes.

Discussion: None

Motion:	Barclay Harless
Second:	Michael Jalazo

The Board of Directors made a motion for approval to revise the Employee Handbook with the aforementioned changes. The motion carried unanimously.

ACTION Item 4 – ITA Cap Decrease

CareerSource Pinellas WIOA Training, Supportive Services and Needs-Related Payments policy update.

- Tuition caps decrease from \$7,500/year, \$15,000/lifetime to \$5,000/year, \$10,000/lifetime.
- This will allow CSPIN to continue supporting training needs effectively while being able to serve an additional number of eligible candidates.

**The CareerSource Pinellas WIOA Training, Supportive Services and Needs-Related Payments policy was included in the meeting packet.*

RECOMMENDATION

Approval of the updated WIOA 23-01 Training, Supportive Services and Needs-Related Payments Policy.

Discussion: None

Motion:	Mark Hunt
Second:	Dawn Peters

The Board of Directors made a motion for approval of the updated WIOA 23-01 Training, Supportive Services and Needs-Related Payments Policy. The motion carried unanimously.

ACTION Item 5 – One-Stop Committee Duties, Responsibilities & Goals for PY'2023 - 2024

Based upon the Committee's Duties and Responsibilities, the Committee developed Goals for 2023-2024.

1. One-stop Delivery system:
 - a. Increase traffic by 20% in career centers, while continuing to offer quality virtual services.
 - b. Increase participation in workshops by 20%.
 - c. Increase the number of EF participants by 10%
2. Youth:
 - a. Meet required WIOA metrics of 20% paid work experience and 50% of Out-of-School Youth.
 - b. Meet or exceed 90% of negotiated performance goals for Credential Attainment Rate (84.1%) and Measurable Skill Gains (65%).
3. Provision of Services to individuals with Disabilities:
 - a. Increase services to individuals with disabilities by 20%.
4. Training of Individuals under the Workforce Innovative Opportunity Act:
 - a. Meet required WIOA metrics of 35% for Individual Training Account (ITA) expenditures for both WIOA Adult and WIOA Dislocated Workers.
 - b. Meet or exceed 90% of negotiated performance goals for Credential Attainment Rate (87%) and Measurable Skill Gains (65%) for WIOA Adults.
 - c. Meet or exceed 90% of negotiated performance goals for Credential Attainment Rate (86.5%) and Measurable Skill Gains (65%) for WIOA Dislocated Workers.
 - d. Increase the number of job placements for WIOA participants by 10%.
5. Welfare Transition Customers:
 - a. Ensure at least 5% of Welfare Transition customers successfully complete at least one Florida Ready to Work credential.
 - b. Co-enroll 5% of Welfare Transition customers into WIOA Title II and Title IV programs.
6. Services and Programs delivered to recognized target groups:
 - a. Increase the number of Second Chance employers by 10%.
 - b. Increase the number of job assisted job services to veterans by 15%.
 - c. Increase the number of veterans participating in workshops by 10%.
 - d. Increase the number of employer outreach for veterans by 10%

RECOMMENDATION

Approval of the above goals for the One-Stop Committee for PY'23 – 24.

Discussion: None

Motion:	Jack Geller
Second:	Michael Jalazo

The Board of Directors made a motion for approval of the above goals for the One-Stop Committee for PY'23 – 24. The motion carried unanimously.

Action Item 6 – Training Provider Renewal - FleetForce

CareerSource Pinellas enters into individual training provider agreements with each approved training provider. These agreements have previously been administered annually with a two-year renewal period contingent upon Workforce Solutions Committee and Board of Directors approval. Training providers are also annually required to:

FleetForce submitted all required documents for the two-year renewal. FleetForce offers CDL Class A and CDL Class B training to eligible individuals.

RECOMMENDATION

Approval of a two-year renewal for FleetForce (9/1/23-8/30/25). This training provider has completed the initial one-year term and is in eligible status for the two year renewal.

Discussion: None

Motion:	Michael Jalazo
Second:	Barclay Harless

The Board of Directors made a motion for approval of a two-year renewal for FleetForce (9/1/23-8/30/25). This training provider has completed the initial one-year term and is in eligible status for the two year renewal. The motion carried unanimously.

Action Item 7 – New Training Provider – ATA Career Education College

ATA Career Education College is seeking initial training provider approval. They are licensed by Commission for Independent Education by means of accreditation.

- Years in operation: 11 years
- Total enrollments current year: 403
- 181 still in the programs
- Current approval from CareerSource Pasco/Hernando, CareerSource Polk, and CareerSource Citrus, Levy, Marion

RECOMMENDATION

Approval to add ATA Career Education College programs to the Eligible Training Provider List (ETPL).

Discussion: None

Motion:	Jack Geller
Second:	Benjamin Friedman

The Board of Directors made a motion for approval to add ATA Career Education College programs to the Eligible Training Provider List (ETPL). The motion carried unanimously.

Action Item 8 – Workforce Solutions Committee Duties, Responsibilities & Goals for PY'2023 - 2024

Based upon the Committee's Duties and Responsibilities, the Committee developed Goals for 2023-2024.

1. Services to Employers:

- Increase business engagement by 25% compared to program year 2022-2023
- Increase referral of qualified job seekers to open job orders by 15%

- c. Increase the number of Direct Placements and Obtained Employments entered in EF by 15%

2. Approval of Training Providers:

- a. Approve at least 4 new training providers during 2023-2024 to expand training options and customer choice.

3. Targeted Industries:

- a. Host Industry Roundtables, one per quarter minimum, for in-demand industries (e.g., Information Technology, Healthcare, Hospitality and Manufacturing) in compliance with REACH Act Industry Consortium requirements.
 - i. Awaiting guidance from CareerSource Florida; guidance expected to be approved at their September board meeting.

4. Regional Targeted Occupation List:

- a. New occupations will be reviewed and approved as need arises.

5. Economic Development Organizations and Business Associations:

- a. CareerSource Pinellas will present at least 4 times per quarter to various associations and Economic Development agencies.

RECOMMENDATION

Approval of the above goals for the Workforce Solutions Committee for PY'23 – 24.

Discussion: None

Motion:	Jack Geller
Second:	Ivonne Alvarez

The Board of Directors made a motion for approval of the above goals for the Workforce Solutions Committee for PY'23 – 24. The motion carried unanimously.

Action Item 9 – 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%. Details were included in the meeting packet.

EXPENSES

Total budgeted expenses estimated to decrease from \$10,260,572 to \$9,426,205 for an overall decrease of \$834,367. Details were included in the meeting packet.

RECOMMENDATION

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

Discussion: None

Motion:	Mark Hunt
Second:	Ben Friedman

The Board of Directors made a motion for approval of adjustments to the revenue budgets and resultant modifications to the expenditures budgets. The motion carried unanimously.

Action Item 10 – Contract Renewal with Gray|Robinson (Government Relations)

It is critical that CareerSource Pinellas continues to have a voice during the State's Workforce System Transformation Plan. 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. \$30,000 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 \$30,000 plus incidental expenses through June 30, 2024.

Discussion: None

Motion:	Michael Jalazo
Second:	Benjamin Friedman

The Board of Directors made a motion for approval to renew the existing contract with Gray|Robinson Government Relations Services for an amount not to exceed \$30,000 plus incidental expenses through June 30, 2024. The motion carried unanimously.

Action Item 11 – WIOA Dislocated Worker Fund Transfer Request

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. As a reference, we were approved to reallocate \$700,000 of Dislocated Funds for Adult for July 1, 2022 – June 30, 2023. For the fiscal year ended June 30, 2023, we spent \$660,421.82 of the approved funds.

Grant Program Year	Total Award Amount	Amount of DW Requested to be Spent on Adult	Percentage of DW Requested to be Spent on Adult	Status
2022-2024	\$1,452,166	\$1,000,000	69%	To be Requested

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:	Michael Jalazo
Second:	Mark Hunt

The Board of Directors 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 in the DEO Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs that was included in the meeting packet. The motion carried unanimously.

INFORMATION ITEM 1 – Consolidation Update

Steven Meier gave an update on the transition plan/status for the REACH Act realignment with CareerSource Tampa Bay.

INFORMATION ITEM 2 – Organizational Chart

The most up-to-date organizational chart was included in the meeting packet for review.

INFORMATION ITEM 3 – Staffing Report

For program year 2022-2023, there were 31 employees hired and the organization had 14 terminations. As of June 30 2023, the organization had 64 FTEs, 1 part-time employee and 1 marketing intern for the summer. As of June 30, 2022, the organization had 48 FTEs. With increased staffing, the organization was able to provide better services to job seekers and employers.

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

INFORMATION ITEM 4 – Employee Engagement Survey Results

Preliminary Observations

- Participation rate increased from 86% to 95%.
- Total favorability score decreased from 73% to 72%.
- Lowest Scoring items in 2022:
 - Compensation is competitive improved from 33% to 43%
 - CareerSource Pinellas communicates well with employees increased from 39% to 63%
 - Satisfied with the benefits increased from 48% to 58%
 - Work Effectively across departments and functions decreased from 49% to 47%
 - I received the training I need to do my job increased from 50%; it is not in the top 10 lowest scores this year and is higher than 63%
- Highest scoring items in 2022:
 - I enjoy working with people on my team decreased from 96% to 85%
 - I can see how the work I do makes a difference decreased from 96% to 89%
 - The people I work with treat me with respect decreased from 94% to 85%
 - My co-workers and I openly talk about what needs to be done to be more effective decreased from 92% to 86%
 - The Vision and goals of CareerSource Pinellas are important decreased from 92% and it is not in the top 10 and lower than 81%

We will work with Decision Wise to analyze the results and present final survey findings at the September board meeting. In addition, we will take the results of the survey and develop training to address the areas of need.

INFORMATION ITEM 5 – Crafting Local Talent

A summary of the Crafting Local Talent report from Lightcast, as well as the report itself, was included in the packet for review.

INFORMATION ITEM 6 – Description of Funding Streams for 2023 – 2024

A description of our funding streams was included in the packet for review.

INFORMATION ITEM 7 – WIOA Youth Factsheet

A report was included in the packet for review.

INFORMATION ITEM 8 – CSPIN Program Reporting

The report was included in the packet for review.

INFORMATION ITEM 9 – Marketing Report PY'2022 - 2023

The report was included in the packet for review.

INFORMATION ITEM 10 – Work-Based Learning & OJT Provider Spending through 6.30.2023

A Work-based learning and OJT training spending report for July 1, 2022 – June 30, 2023 was included in the packet for review.

INFORMATION ITEM 11 – Training Provider Spending through 6.30.2023

A training provider spending report for July 1, 2022 – June 30, 2023 was included in the packet for review.

INFORMATION ITEM 12 – Pinellas County Economic Dashboard

The report was included in the packet for review.

INFORMATION ITEM 13 – Workforce Solutions Goals

The Workforce Solutions goals were included in the packet for review.

INFORMATION ITEM 14 – June 30, 2023 Financial Statements

Financial statements were included in the packet for review.

INFORMATION ITEM 15 – Insurance Update

The July 1, 2023, renewal information and Loss Run Reports were included in the board packet.

INFORMATION ITEM 16 – June 30, 2022 Unrestricted Cash

As of June 30, 2023, CareerSource Pinellas had almost \$856,000 of unrestricted funds available which was included in the packet for review.

INFORMATION ITEM 17 – Subrecipient Monitoring or Period July 1, 2022 – June 30, 2023

The Internal Control Questionnaire from DEO that each Local Workforce Develop Board (LWDB) is required to complete on an annual basis specifically asks whether LWDB monitors all subrecipients and communicates the monitoring results to the LWDB's board of directors. The sub-recipient monitoring report for Pinellas Education Foundation was included in the Board packet for review.

INFORMATION ITEM 18 – Committee Assignments

A list of members of all CSPIN committees was included in the meeting packet.

INFORMATION ITEM 19 – Updated By-Laws

The CareerSource Pinellas Board of Directors approved changes to the organization's bylaws on March 16, 2022, subject to approval by the Pinellas County Board of County Commissioners (BOCC). The BOCC approved the bylaws with a couple of modifications at its April 26, 2022, meeting. The bylaws with the modifications highlighted and the minutes of the April 26, 2022, BOCC meeting were attached for review.

Other Administrative Matters – There were no other administrative matters.

Adjournment – Chair Scott Thomas asked for a motion to adjourn. Barclay Harless made a motion. Scott Thomas adjourned the meeting at 1:04pm.



ACTION ITEM 2

Consolidation/REACH Act Update

Appointment of Ad Hoc Members to Transition Committee

Staff from Pinellas County and Hillsborough County have been meeting regularly to finalize the new Consortium/Interlocal Agreement for the new entity resulting from the consolidation of CareerSource Pinellas and CareerSource Tampa Bay. The Consortium/Interlocal Agreement was/is scheduled to be approved by the Pinellas County Board of County Commissioners on November 14, 2023, and the Hillsborough County Board of County Commissioners on November 15, 2023. Once the agreement is finalized by both counties, many decisions still need to be agreed to. Some include, but not limited to:

- Approval of Entity by-laws
- Selection of surviving legal entity and dissolving one of the legal entities
- Selection of the new entity's Board of Directors
- Determination of the selection process and selection of the new entity's legal counsel
- Determination of the selection process and selection the new entity's Chief Executive Officer
- Management structure of the new entity
- Operating procedures for the new entity

County representatives from both counties have determined that it is practical to form an Ad Hoc Transition Committee comprised of two Board members from each of the existing CareerSource Boards to assist the Assistant County Administrators and Chief Executive Officers in establishing the new entity and developing processes. It was discussed and agreed to that the two board members from each Local Workforce Development Board should be the respective Board Chair and Treasurer. If the Board Chair and/or the Treasurer are unable to attend any of the meetings, the Board Chair will appoint a designee to represent CareerSource Pinellas in their absence. If any other board member has any suggestions or feedback to provide to this committee, they are encouraged to provide their feedback to the CEO who will share it with the Ad Hoc Committee.

RECOMMENDATION

Approval to appoint the Board Chair and Treasurer to the Ad Hoc Transition Committee for CareerSource Pinellas and CareerSource Tampa Bay.



ACTION ITEM 2 (cont.)

Consolidation/REACH Act Update

Consolidation Update

Staff from Pinellas County and Hillsborough County have been meeting regularly to finalize the new Consortium/Interlocal Agreement for the new entity resulting from the consolidation of CareerSource Pinellas and CareerSource Tampa Bay. In advance of the meeting, Kevin Knutson, Pinellas County Assistant County Administrator, and Steve Meier, CEO, met with six of the seven Pinellas County Commissioners to share with them what is included in the Consortium Agreement and what is the expectation for them at the November 14 Board of Commissioners meeting. Steve Meier met one-on-one with Commissioner Flowers so that Florida Sunshine Laws would not be violated. The consortium agreement was/is scheduled to be approved by the Pinellas County Board of County Commissioners on November 14, 2023, and the Hillsborough County Board of County Commissioners on November 15, 2023. Some of the agreed upon terms of the consortium agreement are as follows:

- Consortium will be comprised of two Commissioners from Pinellas County and two Commissioners from Hillsborough County
 - Pinellas County Commissioners expected to be appointed by Chairman Janet Long at the November 14, 2023 Pinellas County Board of County Commissioners Meeting
- The Consortium will meet no less than quarterly; the first meeting is expected to occur in the beginning of December.
- Assignment of County staff to serve as staff to the Consortium to include the County Administrator (or designee) and the County Attorney (or designee),
- Approval and oversight of the Regional LWDB budget.
- Selection of an administrative entity and fiscal agent for the Regional LWDB and establishment of a process to select the Chief Executive Officer of this entity.
- Establishment of Bylaws for the Regional LWDB and a process for appointment of members to the Regional LWDB
 - Consideration for initial appointments to the LWDB to existing Hillsborough and Pinellas LWDB members only.
- Submission of 4-year strategic plans and respective 2-year plan modifications to the Florida Department of Commerce, and
- Oversight of the one-stop workforce delivery system.



ACTION ITEM 2 (cont.)

Consolidation/REACH Act Update

- The initial appointment of Business category representatives to the LWDB will be of equal proportion (50/50) between the Counties. Thereafter, the Consortium must appoint Business category representatives to the LWDB based on a pro rata combination of the equally weighted population, employment and employer metrics of each County once the Administrative Entity for the Region has been designated.

The Consortium Agreement presented to the Pinellas County Board of County Commissioners is included in the packet for your reference.

Education and Industry Consortiums

Signed into law May 15, 2023, Senate Bill 240, an act relating to education, amended section 445.007(15), Florida Statutes, requiring each local workforce development board to create an education and industry consortium composed of representatives of educational entities and businesses in the designated service delivery area.

Required Membership - Each local workforce development board shall create an education and industry consortium composed of representatives of educational entities and businesses in the designated service delivery area. The chair of the local workforce development board shall appoint the consortium members. A member of a local workforce development board shall not serve as a member of the consortium.

The membership of the education and industry consortium must meet the following requirements:

Industry Representative Requirements:

- Chief Executive Officers or presidents or other executive level staff from the top public and private employers in the local area.
- Industry representatives should reflect the priority industries in the local area.

Education Representative Requirements:

- Superintendents, presidents, or other leadership staff from education institutions in the local area that represent both public and private education entities in:
 - K-12 education
 - District Technical Colleges
 - State Colleges
 - Universities
 - Other degree or credential granting institutions in the local area



ACTION ITEM 2 (cont.)

Consolidation/REACH Act Update

Meetings - Each education and industry consortium composed of representatives of educational entities and businesses in the designated service delivery area must meet at least quarterly.

It is not required that consortium meetings be separately conducted from existing, similar meetings in the local area. Thus, discussions have occurred with Dr. Cynthia Johnson, Director of Pinellas County Economic Development, to see if the One Pinellas Business Alliance will satisfy the requirement.

Reports - Education and industry consortiums in each local area shall provide quarterly reports to the applicable local workforce development board (and locally designated areas) which provide community-based information related to educational programs and industry needs to inform the local workforce development board on programs, services, and partnerships in the service delivery area.

Regional Planning Areas Strategic Policy

A Regional Planning Area is made up of two or more local workforce development areas to improve workforce system alignment within larger economic development areas to support economic mobility, growth and prosperity.

The intended goals of establishing Regional Planning Areas across neighboring local workforce development areas include but are not limited to:

- Aligning workforce strategies to address the needs of shared industry sectors, employers and significant populations of job seekers.
- Addressing common labor shortages and worker skills gaps with aligned service strategies.
- Realizing system efficiencies through reducing resource costs (monetary, time or other).

The Florida Workforce System Transformation Plan directs the CareerSource Florida network to establish Regional Planning Areas.

CareerSource Florida, in collaboration with the Governor's REACH Office, FloridaCommerce and local workforce development boards, shall develop recommendations to the Governor and state workforce development board for the designation of Regional Planning Areas for the state. Local workforce development boards may request designation as a Regional Planning Area by submitting the request and supporting documentation to the state workforce development board for consideration.



ACTION ITEM 2 (cont.)

Consolidation/REACH Act Update

Requirements for Regional Planning Areas:

- Each local workforce development area must be part of a Regional Planning Area.
- Regional Planning Areas must include, at a minimum, two contiguous local workforce development areas within Florida.
- Regional Planning Areas shall have relevant relationships as evidenced by population centers, commuting patterns, industrial composition, location quotients, labor force conditions and geographic boundaries.
- Regional Planning Areas shall establish a shared regional service strategy with a defined goal.
- Regional planning areas shall establish administrative cost arrangements across local workforce development areas. Acceptable examples of administrative cost arrangements include but are not limited to shared staff, technology systems, or backend administrative support tools.

Chief Local Elected Officials in a new regional planning area **MUST** participate in the regional planning process that results in the inclusion of the shared regional objectives and initiatives as an addendum to each local workforce development board's WIOA plan.

Initial discussions have taken place with CareerSource Pasco/Hernando and all indications are that they will join the consolidated CareerSource Pinellas/Tampa Bay Region as part of a Regional Planning Area. This will ensure that the entire Tampa-St. Petersburg-Clearwater MSA is part of the Regional Planning Area. We have also reached out to CareerSource Polk and CareerSource Suncoast to gauge their interest. Each year USF presents a State of the Region study that includes these counts (in addition to Citrus County). Currently, both of these local workforce boards are evaluating their options.

**INTERLOCAL AGREEMENT BETWEEN
HILLSBOROUGH COUNTY BOARD OF COUNTY COMMISSIONERS
AND
PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS**

THIS INTERLOCAL AGREEMENT (“Agreement”) is made and entered into by and between **Hillsborough County**, a political subdivision of the State of Florida, and **Pinellas County**, a political subdivision of the State of Florida, for the purposes of establishing the Hillsborough/Pinellas Workforce Development Consortium, hereinafter referred to as the “**Consortium**”, and establishing the roles and responsibilities of the Consortium.

WITNESSETH:

WHEREAS, the Federal Workforce Innovation and Opportunity Act of 2014, Public Law 113-128 (“WIOA”) authorizes expenditures of federal funds for workforce development programs in areas of the state designated by the Governor as a Local Workforce Development Area (“Local Area”); and

WHEREAS, the Florida Workforce Innovation Act of 2000, Chapter 445, Florida Statutes, (“Florida WIOA”), further delineates the roles and responsibilities of all parties in the expenditure of federal funds for workforce development programs in such designated areas; and

WHEREAS, all incorporated and unincorporated areas within Hillsborough County and Pinellas County have been consolidated and designated by the Governor of the State of Florida as the Region, as provided by CareerSource Florida, effective July 1, 2024; and

WHEREAS, the Hillsborough County Board of County Commissioners is designated as the Hillsborough County Chief Elected Official (“Hillsborough CEO”) and the Pinellas County Board of County Commissioners is designated as the Pinellas County Chief Elected Official (“Pinellas CEO”) (collectively “County CEOs”); and

WHEREAS, pursuant to the WIOA and Florida WIOA (“Acts”), the Hillsborough CEO and Pinellas CEO may execute an Agreement that specifies the respective roles of each CEO within the multi-jurisdictional Region, as provided by CareerSource Florida, and defines the scope of this relationship and responsibilities, as provided herein; and

WHEREAS, pursuant to Chapter 163, Florida Statutes, local governmental units are authorized to enter into Agreements among and between themselves in order to make the most efficient use of their power by enabling them to cooperate with other localities on a basis of mutual advantage; and

WHEREAS, the Hillsborough CEO and Pinellas CEO do hereby agree to and accept the designation of the Region, as provided by CareerSource Florida, comprised of the two counties as a Local Workforce Development Area under the Acts and do hereby establish the Consortium in accordance with the provisions set forth herein; and

WHEREAS, the Acts require the CEOs to establish a Local Workforce Development Board (“LWDB”) and to appoint its members, and to carry out any other responsibilities in accordance with the Acts; and

WHEREAS, the Hillsborough CEO and Pinellas CEO acknowledge the need for maximization of education, training and employment resources and the need for a Local Workforce Development Board charged with the responsibility for implementing federal and state policies within the Region, as provided by CareerSource Florida.

NOW THEREFORE, in consideration of the mutual covenants and conditions herein set forth and for other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

ARTICLE I

TERM OF THIS AGREEMENT

- 1.1 This term of this Agreement will commence on the Effective Date of December 1, 2023, or the filing date of this Agreement as provided in Article II, Filing of this Agreement, whichever occurs last, and continues through June 30, 2025 (“Term”), unless otherwise terminated as provided for herein.
- 1.2 Thereafter, this Agreement will automatically renew for additional one-year terms commencing on July 1 and ending on June 30, unless any party provides written notice to the other party of its intent not to renew no later than ninety (90) days before July 1 of any extension period.

ARTICLE II

FILING OF THIS AGREEMENT

- 2.1 This Agreement may be executed in counterparts, and each counterpart, when executed and filed will have the efficacy of a signed original. True and correct copies of such signed counterparts may be used in lieu of the originals for Agreement related purposes only. Each original set of signatures must be filed with each county’s Clerk of the Court pursuant to Subsection 163.01(11) of the Florida Statutes.

ARTICLE III

CONSORTIUM MEMBERS

- 3.1 The Consortium shall be composed of the following four (4) members:
 - (a) Two (2) currently serving Commissioners from the Hillsborough CEO; and
 - (b) Two (2) currently serving Commissioners from the Pinellas CEO
- 3.2 Members of the Consortium will serve for fixed and staggered terms of two (2) years with the exceptions described herein. The initial Consortium appointments will be staggered between one (1) and two (2) year terms to establish only a portion of the memberships expiring each year.
- 3.3 The Consortium must elect from among its members by a simple majority vote, one (1) member to act as Chair of the Consortium and one (1) member to act as Vice Chair. The Chair and Vice-Chair will serve for a one-year term. Members elected as Chair and Vice-

Chair must be chosen from the Hillsborough CEO and Pinellas CEO, and may not be from the same County. The positions of Chair and Vice-Chair must alternate between the County of representation every one-year term. If Consortium members are unable to elect a Chair by a simple majority vote, then a Chair must be elected by a coin toss.

- 3.4 The Chair of the Consortium will have authority to sign documents on behalf of the combined County Chief Local Elected Official (“CLEO”) for the Local Area. The Chair will review, acknowledge, and execute contracts and other records on behalf of the Consortium in accordance with all federal, state and local laws and within the terms and conditions of this Agreement.
- 3.5 A quorum of the Consortium will consist of two (2) members of the actual appointed membership. In the absence of a quorum, no official action may be taken. Consortium meetings can be hybrid, with virtual and in-person attendance. A quorum of the Consortium requires two (2) members be present in-person at the publicly noticed meeting site, with other members being able to attend and participate virtually. Further, any formal action by the Consortium will require a simple majority vote of the members participating in the meeting whether in person or virtual, provided that at least three (3) members must participate in the vote on the action by the Consortium.
- 3.6 Hillsborough County staff and Pinellas County staff may serve as staff to each County’s respective Consortium appointees to include the County Administrator, or designee, and County Attorney, or designee, from each County.

ARTICLE IV

AUTHORITIES AND RESPONSIBILITIES OF THE CONSORTIUM

- 4.1 All decisions or actions that may be required of either CEO pursuant to the Acts or other applicable laws will be undertaken jointly by the CEO’s or their respective designees to the Consortium, except as may otherwise be set forth in this Agreement.
- 4.2 The Consortium must establish the Bylaws of the Hillsborough/Pinellas Local Workforce Development Board to include the appointment process, composition, and roles and responsibilities of the LWDB. The authority to establish, amend or replace the Bylaws lies solely with the Consortium.
 - (a) The initial appointments to the LWDB will follow the below guidelines to support continuity of leadership, oversight and the transition to a regional focus.
 - (1) Limit consideration for initial appointments to the LWDB to existing Hillsborough and Pinellas LWDB members only. The Consortium must consider each member for appointment to the LWDB consistent with the criteria established under the Acts.
 - (2) All initial appointees to the LWDB may only be appointed to the same category they occupied on the Hillsborough or Pinellas LWDB.
 - (3) All existing Executive Committee members from the Hillsborough and Pinellas LWDBs must be offered initial appointments to the LWDB.
 - (4) All initial appointees to the LWDB will serve fixed and staggered terms of two (2) years with the exception described herein. The initial LWDB appointments will be staggered between one (1) and two (2) year terms to establish only a portion of the membership expiring each year.

- (5) Members of the LWDB may not serve for more than eight (8) consecutive years, unless such member is a representative of a governmental entity. If a Member of the LWDB is appointed to serve the remainder of an unexpired term, then such service will count towards the Member's eight (8) year limit. A Member may not start another term where the eight (8) consecutive years limit will be reached during such term.
 - (6) The term of appointment for the County Administrators, or their designees, are not subject to the terms of membership specified herein.
 - (7) All appointments to the LWDB after this initial appointment will follow the recruitment and appointment process identified hereafter in the Interlocal Agreement and Bylaws.
 - (b) The Consortium must appoint members to the LWDB while utilizing the existing administrative process and key staff at each County to conduct the recruitment, solicitation and vetting process. This is to include posting/advertising vacancy announcements in compliance with each CEO's Policy for Board and Committee Appointments, review of applicants to ensure compliant residency/registered voter status and confirmation that each LWDB member is aware that they are required to file the required annual financial disclosure forms and the timeframe for such filing. Consistent with the delegated functions granted to the Consortium, the final slate of qualified applicants will then be voted on by the Consortium.
 - (c) One (1) Commissioner from the Hillsborough CEO and one (1) Commissioner from the Pinellas CEO, that during their term of service on the Consortium, will serve as automatically appointed members of the LWDB. The terms of appointment for each CEO are not subject to the eight (8) year term of membership specified herein.
 - (d) The initial appointment of Business category representatives to the LWDB will be of equal proportion (50/50) between the Counties. Thereafter, the Consortium must appoint Business category representatives to the LWDB based on a pro rata combination of the equally weighted population, employment and employer metrics of each County once the Administrative Entity for the Region has been designated. Members of the Business category must maintain their principal place of business in the county from which their appointment arose throughout the term of their appointment to the LWDB.
 - (e) All other appointments to the LWDB must be of equal proportion (50/50) and in accordance with the Acts and the Bylaws.
 - (f) Local Area residency and voter registration requirements may be waived, for members of required categories only, at the recommendation of the nominating CEO and agreed to by the Consortium.
 - (g) The authority to appoint, reappoint or revoke the appointment of members to the LWDB lies solely with the Consortium. Appointment or reappointment of members to the LWDB will be by a simple majority vote of the Consortium. Removal of members from the LWDB will be by a simple majority vote of the Consortium and may be with or without cause.
- 4.3 The Consortium must approve the annual Planning Budget of the LWDB. The annual Planning Budget must be based upon the planning numbers provided by the Florida

Department of Commerce and include all public workforce development funds, non-public revenues and discretionary grants.

- (a) All federal and state workforce development funds will be allocated on behalf of each County on the same formula basis as said funds are allocated by the State. These funds may be reallocated within the Local Area within the grant period and for a specific purpose only by unanimous vote of the Consortium members.
 - (b) All local government workforce development funds (Non-Federal) must be allocated on behalf of each County as said funds are allocated by the local government. These funds may not be reallocated to another County within the Local Area.
 - (c) All non-public revenues and grant funds (unrestricted) will be allocated on behalf of each County as said funds are obtained and allocated by the funding source. If allowed, these funds may be reallocated within the Local Area for a specific purpose only by unanimous vote of the Consortium members.
- 4.4 The Consortium, having been designated as the Local Grant Recipient by the State, must develop and administer a process to designate and enter into agreement(s) with an Administrative Entity and Fiscal Agent for all programs promulgated under the Acts for the Local Area no later than June 30, 2024.
- (a) The Consortium must define the specific functions, duties and responsibilities of the Administrative Entity for the administration and operation of workforce development programs in the Local Area in accordance with the Acts and corresponding regulations.
 - (1) The Administrative Entity will serve as staff to the LWDB.
 - (2) The Administrative Entity is prohibited from being a direct provider of career services, training services, or acting as a one-stop operator, unless approved by the Consortium and the Governor.
 - (b) The Consortium must define the specific functions, duties and responsibilities of the Fiscal Agent in accordance with the Acts and corresponding regulations. The Fiscal Agent must ensure sustained fiscal integrity, internal controls and accountability for expenditures of funds in accordance with Office of Management and Budget circulars, WIOA, 2 CFR 200 and other Federal Regulations and State policies.
- 4.5 The LWDB must have an Audit Committee. The Consortium has the right to appoint one (1) to two (2) non-Board members to the Audit Committee.
- 4.6 In accordance with section 5.3 below, the Consortium must approve a LWDB process to select the director, interim director or designated person responsible for the operational and administrative functions of the LWDB, and subsequently approve the selection as recommended by the LWDB.
- 4.7 The Consortium must approve a process for the LWDB to select General Counsel for the new entity.

- 4.8 The Consortium will meet from time-to-time as it deems necessary and appropriate, but not less than quarterly, to conduct business as may be necessary. One (1) of these meetings may include the LWDB.
- 4.9 All Consortium meetings must be conducted in accordance with the “sunshine provisions” of WIOA and Florida’s Government-in-the-Sunshine Act.
- 4.10 Each County CEO may designate a county employee to serve as a liaison (“County Liaison”) between the CEO, Consortium, LWDB, Administrative Entity and Fiscal Agent. The County Liaison will work to ensure all workforce development programs and fiscal operations are consistent with the CEO’s goals and objectives for workforce development in the CEO’s Local Area.
- (a) The County Liaison will receive notice of and attend all LWDB meetings and other meetings requiring notice under the Florida Sunshine Law. The County Liaison will have no voting powers and will not be considered a member of the LWDB.
 - (b) The salary and other compensation paid to the designated County Liaison must be paid from the CEO’s County funds.

ARTICLE V

AUTHORITIES AND RESPONSIBILITIES OF THE LWDB

- 5.1 The LWDB must provide strategic oversight to help develop a comprehensive and high-quality workforce delivery system in the Local Area, and to maximize and continue to improve the quality of services, customer satisfaction, and effectiveness of the services provided.
- 5.2 The LWDB must ensure the existing physical and programmatic access to services by employers, workers and job seekers within each County will be assessed and provided in a manner that maximizes customer access and satisfaction. (Physical locations for services and operations will be located in both Counties and to the extent feasible honoring exiting physical locations that are utilized currently by either existing Career Source entity.)
- 5.3 The LWDB will have the power, in accordance with a process approved by the Consortium, to select and recommend a director, interim director or designated person responsible for the operational and administrative functions of the LWDB for approval by the Consortium. The director will be a contract employee of the LWDB and shall report to the LWDB.
- 5.4 The LWDB must develop a 4-year local area workforce plan (“Local Plan”) along with a 2-year plan modification approved by the Consortium and consistent with WIOA section 108. The LWDB must monitor progress toward the achievement of the performance measures set forth in the Local Plan.
- 5.5 The LWDB will have the authority to suspend, with or without pay, or remove the director, interim director, or the designated person responsible for the operational and

administrative functions of the LWDB with or without cause. The Consortium will have the authority to direct the LWDB to suspend, with or without pay, or remove the director, interim director or the designated person responsible for the operational and administrative functions of the LWDB for cause. Upon receipt of the Consortium's direction, the LWDB will provide written notice to the director, interim director or designated person of the termination of his or her employment, specifying the date on which the director, interim director or designated person responsible for the operational and administrative functions of the LWDB employment will terminate.

- 5.6 The director will, within the approved budgetary constraints, hire sufficient personnel to carry out effective and efficient operation of workforce development programs as defined in the Local Plan and to provide necessary technical assistance to any sub-grantee's providing services under the guidance of the LWDB and acting in partnership with the Consortium as provided herein.
- 5.7 The director and staff are subject to the limitations on the payment of salary and bonuses as described in WIOA sec. 194(15) and 2 CFR § 200.430.

ARTICLE VI
AUTHORITIES AND RESPONSIBILITIES HELD
JOINTLY BY THE CONSORTIUM AND LWDB

- 6.1 It is the joint responsibility of both County CEOs to work to ensure the effective delivery of workforce development services, which provide the most benefit to job seekers, workers and employers in the Local Area. It is further the shared responsibility of both County CEOs to stimulate the active, effective participation of all sectors of the community in the provision of workforce development services.
- 6.2 Both County CEOs may choose to further effective communication by meeting jointly, on occasion, as either party requests or in accordance with a mutually agreed-upon meeting schedule in an open manner compliant with the "sunshine provisions" of WIOA and State legislation.
- 6.3 In the event the Administrative Entity or Fiscal Agent is found responsible for any disallowed costs under WIOA or Florida WIOA, through whatever means, the Administrative Entity or Fiscal Agent and the Consortium will mutually work to resolve all such disallowed costs. If repayment of funds is demanded by the funding source, the Administrative Entity or Fiscal Agent will have first responsibility for repayment, through its insurance, bonds, and non-grant funds such as unrestricted funds to the extent that coverage exists and/or is permitted by Federal and State law. If the Administrative Entity or Fiscal Agent's insurance, bonds, grant or non-grant funds such as unrestricted funds are insufficient for the demanded repayment, the Consortium and the respective County CEOs may be liable only to the extent, required by the Acts, for repayment or for the balance of repayment, after all Administrative Entity or Fiscal Agent resources have been exhausted, of the funds which are subject to such demand. In the event either CareerSource Tampa Bay or CareerSource Pinellas is found responsible for any disallowed costs under WIOA or Florida WIOA, attributable to actions or events occurring prior to their consolidation and the consolidation of associated CareerSource entities, then the repayment of such disallowed costs will be the responsibility of the

CEO for the individual LWDB responsible for the disallowed costs to the extent required by the Acts after all available resources as available to either CareerSource Tampa Bay or CareerSource Pinellas, as applicable, have been exhausted.

ARTICLE VII

NEGLIGENCE

- 7.1 Hillsborough County and Pinellas County each agree, to the extent authorized by section 768.28, Florida Statutes, and without waiving any applicability of such statute, to be responsible for its own, or its employees acting within the scope of their employment's, negligence.

ARTICLE VIII

DISPUTE RESOLUTION

- 8.1 In the event of a dispute between Hillsborough County and Pinellas County relating to this Agreement, the Consortium will review such dispute and options for resolution(s). In the event the Consortium is unable to reach a resolution, the dispute may be referred to the respective County Commissions for consideration of a joint meeting to discuss the dispute. Any and all applicable provisions from the Acts shall control. To the extent Chapter 164 of the Florida Statutes applies here, this dispute resolution process will substitute for the process set forth therein.

ARTICLE IX

AGREEMENT MODIFICATION OR AMENDMENTS

- 9.1 This Agreement may be amended or modified upon the written request of either County CEO hereto. Such written request must be distributed to the non-requesting County CEO at least thirty (30) calendar days prior to requested actions effective date. Any alteration, modification, amendment or waiver in the terms and conditions of this Agreement will not be effective unless submitted in writing, approved by both County CEOs, signed by duly authorized representatives and filed with each County's Clerk of the Court.

ARTICLE X

OTHER TERMS AND CONDITIONS

- 10.1 If any provision of this Agreement is declared void by a court of law, all other provisions of the Agreement will remain in full force and effect.
- 10.2 The failure of any party to exercise any right under this Agreement cannot be construed as a waiver of such right.

ARTICLE XI

TERMINATION FOR CONVENIENCE

- 11.1 Either party may terminate this Agreement without cause by giving one hundred fifty (150) days prior written notice of its termination hereof pursuant to this provision or by non-renewal as set forth in Article I herein.

ARTICLE XII

NOTICES

- 12.1 All notices required or permitted to be given by a party under this Agreement must be in writing and sent to the other party by certified mail, return receipt requested, or by overnight personal delivery service requiring a signature for delivery, and must be addressed as follows:

If to the Hillsborough CEO:

Hillsborough County
Economic Prosperity
601 E. Kennedy, 20th Floor
Tampa, Florida 33602
Attn: Ron Barton, ACA

If to the Pinellas CEO:

Pinellas County
Economic Development
315 Court Street
Clearwater, FL 33756
Attention: Kevin Knutson, ACA

- 12.2 Either party may change its notice address or representative at any time by providing to the other party a notice of that change sent in conformance with the requirements of this Article XII.

ARTICLE XIII
ENTIRE AGREEMENT

- 13.1 The foregoing constitutes the entire Agreement between the parties with respect to the subject matter contained herein.

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IN WITNESS WHEREOF, the parties, by and through the undersigned, have entered into this Agreement, on the respective dates shown below.

ATTEST: Cindy Stuart, Clerk of Circuit Court **COUNTY:** Hillsborough County, Florida

By: _____
Deputy Clerk

By: _____
Ken Hagan, Chair
Board of County Commissioners

Approved as to Form and Legal Sufficiency:

By: _____
Assistant County Attorney

BOCC Document Number: _____

IN WITNESS WHEREOF, the parties, by and through the undersigned, have entered into this Agreement, on the respective dates shown below.

ATTEST: Ken Burke, Clerk of the Court

COUNTY: Pinellas County, Florida

By: _____
Deputy Clerk

By: _____
Janet Long, Chair
Board of County Commissioners

Approved as to Form:

By: _____
Assistant County Attorney



ACTION ITEM 3

Annual Financial Audit

For the Fiscal Year Ended June 30, 2023

INFORMATION

The Audit Committee approved Thomas Howell Ferguson P.A to perform the financial statement audit of the June 30, 2023, financial statements at its February 22, 2023, meeting and the Board followed up with their approval at the March 15, 2023, meeting.

The audit firm of Thomas Howell Ferguson P.A has completed the annual financial audit for WorkNet Pinellas, Inc. for the fiscal year ended June 30, 2023. Enclosed is a copy of the Financial Statements and the *Auditor's Communications with Those Charged with Governance*.

RECOMMENDATION

Approval of the Annual Financial Audit for the fiscal year ended June 30, 2023.

Financial Statements
and Other Financial Information

WorkNet Pinellas, Inc.

*Years ended June 30, 2023 and 2022
with Report of Independent Auditors*



WorkNet Pinellas, Inc.

Financial Statements
and Other Financial Information

Years ended June 30, 2023 and 2022

Contents

Report of Independent Auditors	1
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Financial Statements

Statements of Financial Position	5
Statements of Activities and Changes in Net Assets	6
Statements of Functional Expenses	7
Statements of Cash Flows	8
Notes to Financial Statements	9

Other Reports and Supplementary Information

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22
Report of Independent Auditors on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	24
Schedule of Expenditures of Federal Awards	27
Schedule of Findings and Questioned Costs	28
Summary Schedule of Prior Audit Findings	29

Report of Independent Auditors

Board of Directors
WorkNet Pinellas, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of WorkNet Pinellas, Inc. (the Organization) which comprise the statements of financial position as of June 30, 2023 and 2022, the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization, as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Organization adopted new accounting guidance ASU No. 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

Responsibilities of Management for the Financial Statements (continued)

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

Page Three

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

Report on Summarized Comparative Information

We have previously audited WorkNet Pinellas, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 16, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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

Page Four

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Organization's internal control over financial reporting and compliance.

Thomas Howell Ferguson P.A.

Tampa, Florida
November 3, 2023

WorkNet Pinellas, Inc.

Statements of Financial Position

	June 30,	
	2023	2022
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,409,179	\$ 1,430,010
Accounts receivable	46,388	3,025
Grants receivable	359,982	366,644
Prepaid expenses	59,724	49,373
Total current assets	<u>1,875,273</u>	<u>1,849,052</u>
Noncurrent assets:		
Restricted cash	172,595	137,238
Property and equipment, net	-	8,854
Leases, right-of-use-assets	411,807	-
Total noncurrent assets	<u>584,402</u>	<u>146,092</u>
Total assets	<u>\$ 2,459,675</u>	<u>\$ 1,995,144</u>
Liabilities and net assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 793,951	\$ 633,551
Lease liabilities, current	135,629	-
Unearned grant revenue	1,302	137,014
Total current liabilities	<u>930,882</u>	<u>770,565</u>
Noncurrent liabilities:		
Lease liabilities, noncurrent	<u>282,136</u>	<u>-</u>
Total liabilities	<u>1,213,018</u>	<u>770,565</u>
Net assets without donor restrictions	<u>1,246,657</u>	<u>1,224,579</u>
Total liabilities and net assets	<u>\$ 2,459,675</u>	<u>\$ 1,995,144</u>

See accompanying notes.

WorkNet Pinellas, Inc.

Statements of Activities and Changes in Net Assets

	Years ended 2023	June 30, 2022
Revenues and support:		
Grants:		
Federal	\$ 9,221,292	\$ 7,501,208
Other revenue	<u>112,781</u>	<u>88,340</u>
Total revenues and support	<u>9,334,073</u>	<u>7,589,548</u>
Expenses:		
Program services:		
Workforce Innovation and Opportunity Act	4,850,245	3,399,739
Employment Services Programs	1,136,818	837,480
Supplemental Nutrition and Assistance	372,179	237,468
Trade Adjustment Assistance	9,337	38,137
Welfare Transition	2,011,491	1,910,396
Youthbuild	-	177,883
Other	<u>-</u>	<u>487</u>
Total program services	<u>8,380,070</u>	<u>6,601,590</u>
Supporting services:		
General and administrative	<u>968,475</u>	<u>2,929,701</u>
Total expenses	<u>9,348,545</u>	<u>9,531,291</u>
Interest income	<u>36,550</u>	<u>7,772</u>
Change in net assets	22,078	(1,933,971)
Net assets at beginning of year	<u>1,224,579</u>	<u>3,158,550</u>
Net assets at end of year	<u>\$ 1,246,657</u>	<u>\$ 1,224,579</u>

See accompanying notes.

WorkNet Pinellas, Inc.

Statements of Functional Expenses

	Years ended June 30,			2022
	2023			
	Program services	General and administrative	Total	Total
Salaries	\$ 2,785,308	\$ 478,987	\$ 3,264,295	\$ 2,558,365
Retirement	131,297	20,380	151,677	131,556
Payroll taxes and benefits	891,695	100,512	992,207	799,091
Staff training and education	13,456	4,345	17,801	48,446
Accounting and professional	149,067	150,009	299,076	328,371
Lobbying	-	25,792	25,792	35,245
Community outreach	35,320	96	35,416	37,078
License, dues, and other fees	24,093	5,235	29,328	30,805
Communications	89,876	7,819	97,695	91,746
Office expenses	262,408	16,948	279,356	176,746
Occupancy	322,185	33,860	356,045	377,041
Travel	34,157	16,384	50,541	20,284
Meetings and conferences	8,309	5,456	13,765	7,680
Other expense	(14,933)	60,927	45,994	7,681
Contract labor	429,305	7,821	437,126	599,864
Insurance	87,921	20,935	108,856	103,322
Service provider contracts	373,521	-	373,521	452,305
Customer training	2,757,085	1,900	2,758,985	1,836,987
Disallowed expenses	-	2,215	2,215	1,862,990
Depreciation and amortization	-	8,854	8,854	22,769
	<u>\$ 8,380,070</u>	<u>\$ 968,475</u>	<u>\$ 9,348,545</u>	<u>\$ 9,528,372</u>

See accompanying notes.

WorkNet Pinellas, Inc.

Statements of Cash Flows

	Years ended June 30,	
	<u>2023</u>	<u>2022</u>
Operating activities		
Change in net assets	\$ 22,078	\$ (1,933,971)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	8,854	22,769
Amortization of right-of-use asset	5,958	-
Changes in operating assets and liabilities:		
Accounts receivable	(43,363)	29,566
Grants receivable	6,662	(265,798)
Prepaid expenses	(10,351)	25,643
Accounts payable and accrued liabilities	160,400	(189,305)
Unearned grant revenue	<u>(135,712)</u>	<u>(1,410)</u>
Net cash provided by (used in) operating activities	<u>14,526</u>	<u>(2,312,506)</u>
Net increase (decrease) in cash and cash equivalents	14,526	(2,312,506)
Cash and cash equivalents at beginning of year	<u>1,567,248</u>	<u>3,879,754</u>
Cash and cash equivalents at end of year	<u>\$ 1,581,774</u>	<u>\$ 1,567,248</u>
Cash and cash equivalents consists of the following:		
Cash and cash equivalents	\$ 1,409,179	\$ 1,430,010
Restricted cash	<u>172,595</u>	<u>137,238</u>
	<u>\$ 1,581,774</u>	<u>\$ 1,567,248</u>

See accompanying notes.

WorkNet Pinellas, Inc.

Notes to Financial Statements

Years ended June 30, 2023 and 2022

1. Nature of Operations and Significant Accounting Policies

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

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

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

Basis of Accounting

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

WorkNet Pinellas, Inc.

Notes to Financial Statements

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

Basis of Presentation

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

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

Contributions and Restricted Net Assets

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

The Organization historically does not receive contributions from donors. Primarily all of its funding is through grants, which must be expended on specified programs or activities. Cost reimbursement grants are recorded as revenue when the related expenses have been incurred. Other grants are recorded as support and revenue when earned. As of June 30, 2023 and 2022, all net assets of the Organization were without donor-imposed restrictions.

Donated Services

The Organization records donated services as revenues if either; (a) they create or enhance nonfinancial assets; or (b) they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. There were no donated services recorded during the years ended June 30, 2023 or 2022.

WorkNet Pinellas, Inc.

Notes to Financial Statements

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

Fair Value Measurements

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

At June 30, 2023 and 2022, the Organization had no assets or liabilities subject to disclosure of fair value measurements related to the valuation levels hierarchy provided in FASB Statement No. 157.

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities for the years ended June 30, 2023 and 2022.

Cash and Cash Equivalents

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

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

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

WorkNet Pinellas, Inc.

Notes to Financial Statements

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

Accounts Receivable

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

Property and Equipment

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

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

Accrued Leave

The Organization's employees are entitled to personal time off (PTO) which combines time off for personal, vacation, and sick leave. PTO is based on length of employment and other factors. PTO is accrued when earned. At June 30, 2023 and 2022, PTO of \$201,925 and \$152,436, respectively, is included as a component of accounts payable and accrued expenses in the statements of financial position.

Retirement Plan

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

Notes to Financial Statements

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

Leases

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their balance sheets as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the income statement. The Organization adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on July 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organization's historical accounting treatment under Topic 840, *Leases*.

The Organization elected the "package of practical expedients" under the transition guidance within Topic 842, in which the Organization does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Organization has not elected to adopt the "hindsight" practical expedient, and therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on July 1, 2022.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or July 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

WorkNet Pinellas, Inc.

Notes to Financial Statements

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

Leases (continued)

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The non-lease components typically represent additional services transferred to the Organization, which are variable in nature and recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Organization's operating leases of approximately \$545,000 at July 1, 2022. The adoption of the new lease standard did not materially impact combined net income or combined cash flows and did not result in a cumulative-effect adjustment to the opening balance of retained earnings.

Income Taxes

The Organization is a not-for-profit corporation under the laws of the state of Florida and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Code provides for taxation of unrelated business income under certain circumstances. The Organization believes that it has no liability for taxes with respect to unrelated business income. However, such status is subject to final determination upon examination of the related income tax returns by the appropriate taxing authorities. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, Return of Organization Exempt from Income Tax, with the Internal Revenue Service. With few exceptions, the Organization is no longer subject to examinations by major tax jurisdictions for years ended June 30, 2020, and prior.

The Organization follows Accounting Standards Codification Topic 740, *Income Taxes* (ASC 740). A component of this standard prescribes a recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than not to be sustained upon examination by taxing authorities. The Organization's policy is to recognize interest and penalties associated with tax positions under this standard as a component of tax expense, and none were recognized since there was no material impact of the application of this standard for the year ended June 30, 2023.

Notes to Financial Statements

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

Revenue Recognition

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

Use of Estimates

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

Functional Allocation of Expenses

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

Subsequent Events

The Organization has evaluated subsequent events through November 3, 2023, the date the financial statements were available to be issued. During the period from June 30, 2023 to November 3, 2023, the Organization did not have any material recognizable subsequent events.

2. Available Resources and Liquidity

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

WorkNet Pinellas, Inc.

Notes to Financial Statements

2. Available Resources and Liquidity (continued)

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

	June 30,	
	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 1,409,179	\$ 1,430,010
Accounts receivable	46,388	3,025
Grants receivable	<u>359,982</u>	<u>366,644</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,815,549</u>	<u>\$ 1,799,679</u>

3. Grants Receivable

Grants receivable is comprised of the following:

	June 30,	
	<u>2023</u>	<u>2022</u>
Federal awards:		
U.S. Department of Health and Human Services		
Temporary Assistance to Needy Families	\$ 65,005	\$ 164,277
U.S. Department of Agriculture		
Supplemental Nutrition Assistance Program	9,772	9,444
U.S. Department of Labor		
Wagner Peyser	138,429	-
Disabled Veterans Outreach Program	912	311
Workforce Innovation and Opportunity Act (WIOA)		
WIOA Adult	45,906	-
WIOA Youth	11,504	164,024
WIOA Dislocated Worker	37,078	-
Trade Adjustment Assistance	-	3,852
Recovery Navigator Project	16,320	7,031
Reemployment Services and Eligibility Assessment	35,056	5,786
Youthbuild	-	11,919
	<u>\$ 359,982</u>	<u>\$ 366,644</u>

WorkNet Pinellas, Inc.

Notes to Financial Statements

4. Property and Equipment

Property and equipment consists of the following:

	June 30,	
	2023	2022
Equipment	\$ 130,698	\$ 130,698
Leasehold improvements	67,859	67,859
Vehicles	-	47,403
Total depreciable property and equipment	198,557	245,960
Less: accumulated depreciation	198,557	237,106
Total property and equipment, net	\$ -	\$ 8,854

Depreciation expense was \$8,854 and \$22,769 for 2023 and 2022, respectively.

5. Unearned Grant Revenue

Unearned grant revenue is comprised of the following grant awards:

	June 30,	
	2023	2022
Federal Awards:		
U.S. Department of Labor		
Wagner Peyser	\$ -	\$ 37,158
WIOA Adult	-	92,311
Local Veterans Employment Representative	105	725
Rapid Response	-	6,820
Trade Adjustment Assistance	1,197	-
	\$ 1,302	\$ 137,014

The following table provides significant changes in unearned revenue:

	June 30,	
	2023	2022
Unearned revenue, beginning of year	\$ 137,014	\$ 138,424
Net grant revenue recognized	(135,712)	(1,410)
Unearned revenue, end of year	\$ 1,302	\$ 137,014

6. Leases

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

WorkNet Pinellas, Inc.

Notes to Financial Statements

6. Operating Leases (continued)

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the year ended June 30, 2023:

Facility lease cost	\$ 128,625
Equipment lease cost	<u>18,266</u>
Total lease cost	<u>\$ 146,891</u>

Supplemental balance sheet information related to leases is as follows as of June 30, 2023:

Operating leases:	
Operating lease right-of-use assets	\$ <u>411,807</u>
Operating lease liabilities, current	\$ 135,629
Operating lease liabilities, non-current	<u>282,136</u>
Total operating lease liabilities	<u>\$ 417,765</u>
Weighted-average remaining lease term:	
Operating leases	5 years
Weighted-average discount rate:	
Operating leases	3%

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the balance sheet are as follows as of June 30, 2023:

Years ending June 30,	Operating Leases
2024	\$ 146,567
2025	146,567
2026	115,559
2027	22,536
2028	7,512
Thereafter	<u>-</u>
Total lease payments	438,741
Less imputed interest	<u>20,976</u>
Total present value of lease liabilities	<u>\$ 417,765</u>

WorkNet Pinellas, Inc.

Notes to Financial Statements

7. Employees Pension Plan

Retirement Plan

The Organization provides a 401(k) Plan (the Plan). The Plan may provide two types of employer contributions, a non-elective contribution (NEC) and a matching contribution to eligible participants. The NEC is provided to all eligible employees regardless if the employee contributes to the Plan and equals 5% of the employee's eligible earnings. The matching contribution is only provided to those employees who elect to contribute to the Plan. During 2023 and 2022, the Organization elected to provide the NEC but not the matching contributions. Employer contributions were \$151,677 and \$131,556 for the years ended June 30, 2023 and 2022, respectively.

Benefit Stipend

The Organization provides regular full-time employees with a benefit stipend that allows employees to purchase approved company offered health and welfare benefits of their choice. For 2022-2023, the Board approved stipend was \$12,580 per employee per year. The stipend totaled approximately \$671,462 and \$498,589 for the years ended June 30, 2023 and 2022, respectively.

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

As required, the Organization regularly reconciles its financial records to the Subrecipient Enterprise Resource Application (SERA) which is maintained by the Florida Department of Economic Opportunity. As of June 30, 2023, no discrepancies were noted. Amounts expended on the Schedule of Expenditures of Federal Awards and revenues and expenses on the statement of activities were determined in accordance with the accrual basis of accounting.

	<u>2023</u>	<u>2022</u>
Total federal expenditures/grant revenue	\$ 9,221,292	\$ 7,501,208
Funds received directly from funding sources not reported in SERA		
Youthbuild	<u>-</u>	<u>(201,170)</u>
Total federal expenditures/grant revenue reported in SERA	<u>\$ 9,221,292</u>	<u>\$ 7,300,038</u>

WorkNet Pinellas, Inc.

Notes to Financial Statements

9. Grants

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

10. Commitments and Contingencies

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

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

11. Related Party Transactions

In accordance with applicable regulations, the Organization's Board of Directors includes representatives of private and public sector industries. During the years ended June 30, 2023 and 2022, the Organization entered into contracts with certain private and public sector industries, with which board members are associated for the lease of premises and purpose of providing services to participants. Total payments for rent and providing services to participants during the years ended June 30, 2023 and 2022, were approximately \$675,000 and \$558,000, respectively, and accounts receivable (payable) at June 30, 2023 and 2022, were approximately \$4,000 and \$(6,000), respectively.

Notes to Financial Statements

12. Future Consolidation of CareerSource Pinellas and CareerSource Tampa Bay

The Florida Workforce System Transformation Plan streamlines and modernizes the state's workforce system, enhancing alignment and accountability, serving job seekers and businesses more effectively, and improving outcomes for Floridians. Empowered by the state's Reimagining Education and Career Help (REACH) Act, the plan is focused around three pillars: Alignment and Consolidation, System-wide Improvements and Regional Planning. A reduction in the number of local workforce development boards was required by the REACH Act to minimize duplication, improve consistency and maximize resources to enhance outcomes for businesses and individuals, emphasizing a customer-focused approach. In May 2023, the Governor affirmed the recommendation provided by the CareerSource Florida Board of Directors to realign and consolidate 10 local workforce development areas as outlined in the Florida Workforce System Transformation Plan. These changes will affect 27 counties. Actions include the consolidation of CareerSource Pinellas and CareerSource Tampa Bay. By June 30, 2024, significant local actions should be taken to include:

- New local governance determined and in place.
- Interlocal agreements, consortiums, and new organizational structures that may reflect 501(c)(3) filings to establish nonprofits or other administrative structures such as governmental entities.
- Operational transitions mostly underway.

Other Reports and Supplementary Information

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

Board of Directors
WorkNet Pinellas, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of WorkNet Pinellas, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated November 3, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Page Two

Report on Compliance and Other Matters

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

Purpose of This Report

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

Thomas Howell Ferguson P.A.

Tampa, Florida
November 3, 2023

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

Board of Directors
WorkNet Pinellas, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited WorkNet Pinellas, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

Page Three

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Thomas Howell Ferguson P.A.

Tampa, Florida
November 3, 2023

WorkNet Pinellas, Inc.

Schedule of Expenditures of Federal Awards

Year ended June 30, 2023

Federal / State Agency, Pass Through entity, Federal Program	CFDA No.	Pass-Through Entity Award Number, Contract/Grant No.	Expenditures	Transfers to subrecipients
FEDERAL AWARDS				
U.S. Department of Health and Human Services				
Passed through State of Florida, Department of Economic Opportunity:				
Temporary Assistance for Needy Families	93.558	WTS22, WTS23	\$ 2,249,008	\$ 13,090
Total U.S. Department of Health and Human Services			<u>2,249,008</u>	<u>13,090</u>
U.S. Department of Labor				
Passed through State of Florida, Department of Economic Opportunity:				
Employment Service Cluster				
Wagner Peyser	17.207	WPA22, WPA23, WPB21	1,000,677	18,557
Disabled Veterans Outreach Program	17.801	DVP22, DVP23	115,400	3,581
Local Veterans Employment Representative Program	17.801	LVR22, LVR23	18,771	745
Subtotal Employment Service Cluster			<u>1,134,848</u>	<u>22,883</u>
Workforce Innovation and Opportunity Act (WIOA) Cluster				
WIOA - Adult	17.258	WIA22, WIA23, WIS21, WIS23	1,977,398	1,582
WIOA - Youth	17.259	WIY22, WIS21, WIS23	1,333,984	326,762
WIOA - Dislocated Worker	17.278	WID22, WID 23, WIS21, WIS23, WIR22	1,747,886	3,089
Subtotal WIOA Cluster			<u>5,059,268</u>	<u>331,433</u>
Reemployment Services and Eligibility Assessment	17.225	UCR21, UCR22	<u>353,119</u>	<u>2,134</u>
Trade Adjustment Assistance	17.245	TAT20, TAT21, TAC20, TAC21	<u>10,003</u>	<u>11</u>
Subtotal Department of Labor Passed through Department of Economic Opportunity			<u>6,557,238</u>	<u>356,461</u>
Total U.S. Department of Labor			<u>6,557,238</u>	<u>356,461</u>
U.S. Department of Agriculture				
Passed through State of Florida, Department of Economic Opportunity:				
Supplemental Nutrition Assistance Program	10.561	FSH22, FSH23	<u>415,046</u>	<u>2,283</u>
Total U.S. Department of Agriculture			<u>415,046</u>	<u>2,283</u>
Total expenditures of Federal Awards			<u>\$ 9,221,292</u>	<u>\$ 371,834</u>

Note 1 - This Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal awards of WorkNet Pinellas, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

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

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

See report of independent auditors.

WorkNet Pinellas, Inc.

Schedule of Findings and Questioned Costs

Year ended June 30, 2023

Section I -- Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.558	Temporary Assistance for Needy Families
17.207, 17.801	Employment Service Cluster

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

Section II -- Financial Statement Findings

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

Section III -- Federal Award Findings and Questioned Costs

This section identifies audit findings required to be reported by the 2 CFR 200.516(a) (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program. We noted no such matters required to be reported in accordance with the provisions outlined above.

See report of independent auditors.

WorkNet Pinellas, Inc.

Summary Schedule of Prior Audit Findings

Year ended June 30, 2023

Prior Audit Findings and Questioned Costs

<u>Finding Number</u>	<u>Prior Audit Finding</u>
2022-001	U.S. Department of Labor 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA) Cluster
	<i>Condition :</i> The test of the Organization's controls over compliance with eligibility compliance requirements resulted in one of 25 samples for which controls were not documented and as such could be determined to be in place.
	<i>Auditor's Recommendation :</i> The Organization should implement review procedures to ensure that program support is maintained to support the applicant's eligibility.
	<i>Current Status :</i> Corrective actions resolved.

See report of independent auditors.

To the Board of Directors
WorkNet Pinellas, Inc.

We are pleased to present this report related to our audit of the financial statements of WorkNet Pinellas, Inc. (the Organization) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Organization's financial reporting process.

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

Area	Comments
Our Responsibilities With Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 5, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication dated October 18, 2023, regarding the planned scope and timing of our audit and identified significant risks.
Accounting Policies and Practices	Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The following is a description of significant accounting policies or their application that were either initially selected or changed during the year. The Organization adopted new accounting guidance from FASB ASU No. 2016-02, <i>Leases (Topic 842)</i> effective July 1, 2022.

Area	Comments
Accounting Policies and Practices (continued)	Significant Accounting Policies <p>We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> Significant or Unusual Transactions <p>We did not identify any significant unusual transactions.</p>
Management's Judgments and Accounting Estimates	<p>Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. Management has informed us that they used all the relevant facts available to them at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit. Significant accounting estimates reflected in the Organization's June 30, 2023 financial statements:</p> <ul style="list-style-type: none"> • Allocation of certain direct and indirect costs to functional programs. <p>The Board of Directors may wish to monitor throughout the year the process used to determine and record these accounting estimates.</p>
Audit Adjustments	<p>Audit adjustments proposed by us and recorded by Organization are shown on the attached Exhibit A.</p>
Uncorrected Misstatements	<p>There were no uncorrected misstatements that management determined to be immaterial.</p>

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

Area	Comments
Observations About the Audit Process (continued)	<p>Difficult or Contentious Matters That Required Consultation</p> <p>We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.</p>
<p>Shared Responsibilities: AICPA Independence</p>	<p>The AICPA regularly emphasizes that auditor independence is a joint responsibility and is managed most effectively when management, board of directors, and audit firms work together in considering compliance with AICPA independence rules. For Thomas Howell Ferguson (THF) to fulfill its professional responsibility to maintain and monitor independence, management, the board of directors, and THF each play an important role.</p> <p>Our Responsibilities</p> <ul style="list-style-type: none"> • AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. THF is to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of engagement. • Maintain a system of quality control over compliance with independence rules and firm policies.

Area	Comments
<p>Shared Responsibilities: AICPA Independence (continued)</p>	<p>The Organization's Responsibilities</p> <ul style="list-style-type: none"> • Timely inform THF, before the effective date of transactions or other business changes, of the following: <ul style="list-style-type: none"> – New affiliates, directors, officers, or person in financial reporting oversight roles. – New beneficial owners of the Organization's equity securities that have significant influence. – Change in corporate structure impacting affiliates such as add-on acquisitions or exits. • Provide necessary affiliate information such as new or updated investment structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations. • Understand and conclude on the permissibility, prior to the Organization and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with THF. • Not entering into relationships resulting in THF, THF covered persons or their close family members, temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the Organization.

Page Six

Area	Comments
Internal Control Matters	We have separately communicated significant deficiencies and material weaknesses in internal control and compliance findings over financial reporting identified during our audit of the financial statements and major awards, as required by <i>Government Auditing Standards</i> and <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> at 2 CFR 200 (Uniform Guidance). This communication is included in the Other Reports section of the financial statements.
Significant Written Communications Between Management and Our Firm	See Exhibit B for a copy of the representation letter provided to us by the Organization's management.

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

Thomas Howell Ferguson P.A.

Tallahassee, Florida
November 3, 2023

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 1	6/30/2023	Right of Use Asset	1510			87,999.00			
AJE 1	6/30/2023	Lease Liability - Current	2340				19,189.00		
AJE 1	6/30/2023	Lease Liability - Noncurrent	2740				70,174.00		
AJE 1	6/30/2023	Copy Machine Usage/Maintenance	5301			1,364.00			
		To record lease adjustment for ASC 842 - Printers							Factual
						89,363.00	89,363.00		
Net Income (Loss)			22,078.00						

November 3, 2023

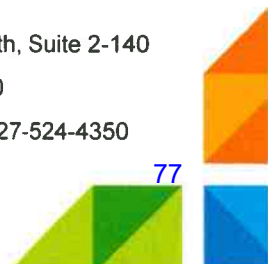
Thomas Howell Ferguson P.A
201 E Kennedy Blvd., Suite 325
Tampa, FL 33602

This representation letter is provided in connection with your audit of the financial statements of WorkNet Pinellas, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2023, the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, (the "financial statements"), for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of the date of this letter:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 5, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

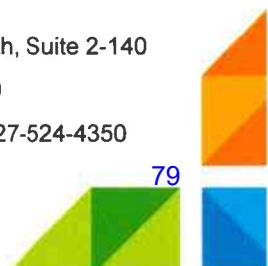


8. The selection and application of accounting policies are appropriate.
9. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Guarantees, whether written or oral, under which the Organization is contingently liable.
 - b. Agreements to repurchase assets previously sold.
 - c. Security agreements in effect under the Uniform Commercial Code.
 - d. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities recorded on the books.
 - e. All other liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
 - f. All liabilities that are subordinated to any other actual or possible liabilities of the Organization.
 - g. All leases and material amounts of rental obligations under long-term leases.
 - h. Investments in debt and equity securities.
 - i. Derivative financial instruments.
 - j. Assets and liabilities measured at fair value in accordance with the Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification, including split interest agreements.
 - k. All recordable contributions, by appropriate net asset class.
 - l. Reclassifications between net asset classes.
 - m. Allocations of functional expenses based on reasonable basis.
 - n. Composition of assets in amounts needed to comply with all donor restrictions.
 - o. Deferred revenue from exchange transactions.
 - p. Refundable advances.
 - q. Board designated unrestricted net assets.
 - r. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed.

- s. Impairment of capital assets.
 - t. Net positions and fund balance classifications.
 - u. All significant estimates and material concentrations known to management that are required to be disclosed in accordance with the Risks and Uncertainties Topic of the FASB Accounting Standards Codification. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur that would significantly disrupt normal finances within the next year.
10. With respect to drafting the financial statements services performed in the course of the audit:
- a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
11. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

12. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audits;
 - c. Unrestricted access to persons within the Organization's from whom you determined it necessary to obtain audit evidence; and
 - d. Minutes of the meetings of the governing board and committees or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All transactions have been recorded in the accounting records and are reflected in the financial statements.
14. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.



15. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
17. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations. Additionally, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
18. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
19. We have disclosed to you the identity of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
20. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize, and report financial data.
21. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
22. We have no plans or intentions that may materially affect the carrying value or classification of assets. In that regard:
 - a. The Organization has no significant amounts of idle property and equipment.
 - b. The Organization has no plans or intentions to discontinue the operations of any subsidiary or division.
23. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
 - a. To reduce receivables to their estimated net collectable amounts.

- b. For pension obligations, postretirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through June 30, 2023.

24. There are no:

- a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
- b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Contingencies Topic of the FASB Accounting Standards Codification.

25. The Organization has satisfactory title to all owned assets.

26. We have received a determination from the Internal Revenue Service that we are exempt from federal income taxes as a Section 501(c)(3) not-for-profit corporation, and we have complied with the IRS regulations regarding this exemption.

27. During the course of your audits, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

28. With respect to supplementary information presented in relation to the financial statements as a whole:

- a. We acknowledge our responsibility for the presentation of such information.
- b. We believe such information, including its form and content, is fairly presented in accordance with GAAS.
- c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

29. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.

30. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
31. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
32. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
33. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of waste or abuse that could be quantitatively or qualitatively material to the financial statements.
34. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
35. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
36. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts and grant agreements; or abuse that the auditor reports.
37. Has a process to track the status of audit findings and recommendations.
38. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
39. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
40. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

41. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
42. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
43. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
44. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes has been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
45. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
46. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
47. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
48. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was not such noncompliance.
49. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
50. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

51. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
52. Management has disclosed to the auditor any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
53. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
54. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.
55. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
56. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
57. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
58. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
59. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
60. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
61. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
62. If applicable, management has issued management decisions for audit findings that relate to federal awards it makes to subrecipients and that such management decisions are issued within six months

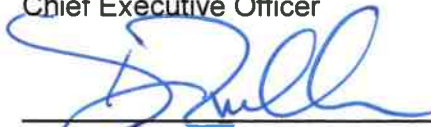
of acceptance of the audit report by the Federal Audit Clearinghouse (FAC). Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.

- 63. If applicable, management has considered the results of subrecipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.
- 64. Management has charged costs to federal awards in accordance with applicable cost principles.
- 65. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
- 66. The reporting package does not contain protected personally identifiable information.
- 67. Management has accurately completed the appropriate sections of the data collection form.
- 68. If applicable, management has disclosed all contracts or other agreements with service organizations.
- 69. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

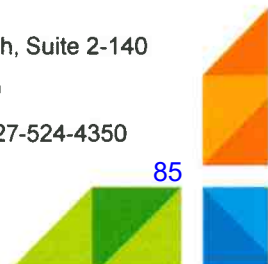
WorkNet Pinellas, Inc.



Steven J. Meier, CPA
Chief Executive Officer



David Zirilli
Director of Finance



October 18, 2023

Board of Directors
WorkNet Pinellas, Inc. d/b/a CareerSource Pinellas
13805 58th St. N. Suite 2-140
Clearwater, Florida 33760

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of WorkNet Pinellas, Inc. d/b/a CareerSource Pinellas' financial statements as of and for the year ending June 30, 2023.

Communication

Effective two-way communication between our firm and those charged with governance is important to understanding matters related to the audit and developing a constructive working relationship.

Your insights may assist us in understanding the entity and its environment, identifying appropriate sources of audit evidence and providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate to us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other known or likely fraud, noncompliance with provisions of laws, statutes, regulations, rules, provisions of contracts or grant agreements or abuse that is likely to have a material effect on the financial statements. We will also communicate illegal acts, instances of noncompliance or fraud that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Additionally, we will communicate significant unusual transactions, matters that are difficult or contentious for which we consulted outside the engagement team, and circumstances that affect the form and content of the auditor's report. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing.

Shared Responsibilities for Independence

Independence is a joint responsibility and is managed most effectively when management, those charged with governance, and audit firms work together in considering compliance with AICPA and *Government Accountability Office* (GAO) independence rules. For Thomas Howell Ferguson P.A. (THF) to fulfill its professional responsibility to maintain and monitor independence, management, those charged with governance, and THF each play an important role.

Our Responsibilities:

- AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. THF is to ensure that the AICPA and GAO's General Requirements for performing nonattest/nonaudit services are adhered to and included in all letters of engagement.
- Maintain a system of quality control over compliance with independence rules and firm policies.

Your Responsibilities:

- Timely inform THF, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers, or person in financial reporting and compliance oversight roles.
 - Changes in the reporting entity impacting affiliates such as subsidiaries, partnerships, related entities, investments, joint ventures, component units, and jointly governed organizations.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the WorkNet Pinellas, Inc. and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with THF.
- Not entering into arrangements of nonaudit services resulting in THF being involved in making management decisions on behalf of the WorkNet Pinellas, Inc.

- Not entering into relationships resulting in THF, THF covered persons or their close family members, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the WorkNet Pinellas, Inc.

Our Independence Policies and Procedures

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, shareholders and professional employees of THF are restricted in their ability to own a direct financial interest or a material indirect financial interest in a client or any affiliate of a client. Also, if an immediate family member or close relative of a shareholder or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with firm policy. In addition, our policies restrict certain non-audit services that may be provided by THF and require audit clients to accept certain responsibilities in connection with the provision of permitted non-audit services.

The Audit Planning Process

Our audit approach places a strong emphasis on obtaining an understanding of how your organization functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your organization. The development of a specific audit plan may include discussions with you and with management to obtain an understanding of your organization objectives, strategies, risks, and performance.

As part of obtaining an understanding of your organization and its environment, we will obtain an understanding of your system of internal control. We will use this understanding to identify risks of material misstatement and noncompliance, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement and noncompliance. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error or to instances of noncompliance.

The Concept of Materiality in Planning and Executing the Audit

We apply the concept of materiality in both planning and performing the audit; evaluating the effect of identified misstatements or noncompliance on the audit and the effect of uncorrected misstatements, if any, on the financial statements, forming the opinion in our report on the financial statements, and determining or reporting in accordance with *Government Auditing Standards* and other compliance reporting requirements. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial and compliance informational needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statements as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing, and extent of further audit procedures. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit, other than those that are clearly trivial. At the end of the audit, we will inform you of all individual uncorrected misstatements aggregated by us in connection with our evaluation of our audit test results.

Significant Risks of Material Misstatement

Our audit of the financial statements includes the performance of risk assessment procedures in order to identify risks of material misstatement, whether due to fraud or error. As part of these risk assessment procedures, we determine whether any risks identified are a significant risk. A significant risk is an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk due to the degree to which inherent risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement should that misstatement occur, or that is to be treated as a significant risk in accordance with auditing standards generally accepted in the United States of America. As part of our initial risk assessment procedures, we identified the following risks as significant risks. Additional significant risks may be identified as we perform additional audit procedures.

Risk Name	Risk Description
Management override of internal controls	Risk that management could manipulate accounting records and prepare fraudulent financial statements by overriding controls and/or by otherwise engaging in unauthorized transactions by circumventing established internal controls.
Fraudulent revenue recognition	Risk that management could improperly recognize revenue, particularly when done to manipulate earnings, thereby engaging in fraudulent financial reporting.

Our Approach to Internal Control and Compliance Relevant to the Audit

Our audit of the financial statements will include obtaining an understanding of your system of internal control over financial reporting and compliance sufficient to plan the audit and determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control over financial reporting and compliance or identify significant deficiencies or material weaknesses. Our review and understanding of your internal control over financial reporting and compliance is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

We will issue a report on internal control over financial reporting and on compliance and other matters based on the audit of financial statements consistent with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States. The report will describe the scope of testing of internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts, and grant agreements. Our report on internal control over financial reporting will include any significant deficiencies and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control, and our report on compliance and other matters will include any noncompliance we become aware of during the audit that could have a material effect on the financial statements.

We will also issue a report on compliance for each major federal program and on internal control over compliance in accordance with the audit requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* at 2 CFR 200 (Uniform Guidance). This report will describe the scope of testing of internal control and report on whether the auditee complied with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on each major federal program. Our report will identify any significant deficiencies and material weaknesses in internal control over compliance that we become aware of during our procedures consistent with the requirements of the standards identified above.

WorkNet Pinellas, Inc.

October 18, 2023
Page 6

Timing of the Audit

The timing of the audit has already been communicated with applicable members of management. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to WorkNet Pinellas, Inc. d/b/a CareerSource Pinellas.

This communication is intended solely for the information and use of those charged with governance and is not intended to be, and should not be, used by anyone other than this specified party.

Sincerely,

Thomas Howell Ferguson P.A.



ACTION ITEM 4

Employee Handbook Addition

It was requested by legal counsel, that a section be added to our PTO policy in the handbook. We request the following be added under the “Guidelines for Use of Paid Time Off (“PTO”)” section of the handbook.

- j) Employees that separate involuntarily or fail to report to work will forfeit all accrued PTO time.

RECOMMENDATION

Approval to add the above sentence, in regard to our current PTO policy, to the Employee Handbook.



EMPLOYEE HANDBOOK

ADOPTED: JUNE 2, 2004
REVISED: MARCH 18, 2020
LAST REVISED: SEPTEMBER 13, 2023

TABLE OF CONTENTS

HISTORY AND MISSION.....	5
History of CareerSource Pinellas.....	5
Mission of CareerSource Pinellas.....	5
EMPLOYMENT STATUS	6
Forms to be Completed Prior to Employment.....	6
Nature of Employment – At Will.....	6
Employment Classifications.....	6
Termination of Employment.....	8
EQUAL OPPORTUNITY	9
Equal Opportunity, Discrimination, Harassment, Retaliation & Related Conduct.....	9
Disability Accommodation	11
P.W.F.A. (Pregnancy Workforce Fairness Act).....	11
EMPLOYEE COMPENSATION.....	13
HOURS OF WORK	14
Regular Work Schedule.....	14
Modified Work Schedule.....	14
Timekeeping and Unscheduled Absences from Work.....	14
Lunch and Breaks.....	15
Nonexempt (Hourly) Employees – Paid Time Off.....	15
Exempt (Salaried) Employees – Paid Time Off	15
Overtime	15
USE, OWNERSHIP AND RETURN OF COMPANY SYSTEM AND PROPERTY DEVELOPMENT, USE AND OWNERSHIP OF INTELLECTUAL PROPERTY...	16
EMPLOYEE BENEFITS	26
Benefits – Group Health	26
Paying for Benefits	26
401(k) Retirement Plan.....	26
Educational Reimbursement	27
Paid Time Off (PTO).....	28
Use and Scheduling of PTO	28
Guidelines for Use of Paid Time Off (PTO)	29
Holidays.....	30
Nursing Mothers Accommodations.....	30
Workers Compensation	31
LEAVE BENEFITS (OTHER THAN PTO AND HOLIDAY LEAVE)	32
Bereavement/Funeral Leave	32
Domestic Violence Leave	32
Emergency Leave.....	32
Family and Medical Leave	32
Jury Duty	38
Military Leave	38

Personal Days (“PD”)	40
Unpaid Leave of Absence	41
WORK ENVIRONMENT AND EMPLOYEE CONDUCT	42
Absenteeism and Tardiness	42
Alcohol and Drug-Free Workplace.....	42
Appearance Policy.....	43
Code of Conduct.....	44
Driving	45
Ethics.....	49
Media Contacts.....	51
Outside Employment	51
Personal Data Changes	51
Public Records	51
Political Activities	53
Safety	54
Smoking	54
Social Media	54
Travel	54
Whistle-Blower Policy	56
EMPLOYEE DISCIPLINE.....	59
PROBLEM RESOLUTION	61
EMPLOYEE HANDBOOK ACKNOWLEDGMENT	63

Welcome to CareerSource Pinellas

On behalf of your colleagues, I welcome you to WorkNet Pinellas, Inc. dba CareerSource Pinellas (the “Company” or CareerSource Pinellas). We wish you every success here.

We believe that each employee contributes directly to CareerSource Pinellas’ growth and success, and we hope you will take pride in being a member of our team.

This Employee Handbook was developed to describe some of the expectations we have of you and outline the programs and benefits available to you. You should familiarize yourself with the contents of this Employee Handbook when you start at CareerSource Pinellas, and from time to time throughout your employment at CareerSource Pinellas, for it will answer many common questions about your employment with CareerSource Pinellas, as well as serve as a foundation for our relationship together.

We hope your experience here will be challenging, enjoyable and rewarding. Again, welcome!

Sincerely,

A handwritten signature in blue ink, appearing to read "St. Vincent", is positioned above the title "Chief Executive Officer".

Chief Executive Officer

HISTORY AND MISSION

History of CareerSource Pinellas

WorkNet Pinellas, Inc. dba CareerSource Pinellas was established in January 2001 under the general direction of the Pinellas County Board of County Commissioners and Workforce Florida, Inc., which is the state's chief workforce policy organization.

CareerSource Pinellas was created as a result of the Workforce Innovation Act of 2000 and received designation as the governing Workforce Board for Pinellas County, Region 14 of the State of Florida. The Pinellas County Board of County Commissioners designated CareerSource Pinellas as both the fiscal and administrative entity in the spring of 2004.

Mission of CareerSource Pinellas

CareerSource Pinellas strives to foster Pinellas County's economic development and delivers workforce solutions designed to meet the needs of businesses and job seekers. Driven by business demand and supported by strategic partnerships, we provide the most comprehensive workforce development services in a one-stop environment. The career centers are conveniently located throughout Pinellas County in Tarpon Springs, Clearwater, and St. Petersburg.

CareerSource Pinellas offers a full range of career-planning services for professional and entry-level candidates. As the job marketplace gets more competitive, CareerSource Pinellas makes it easier to find a place among the region's top talent. Whether an entry-level or seasoned professional, military veteran, re-entering the workforce or looking to enhance skills for better earning power, our wide range of resources can help land the right job. Provided at no cost to clients, the centers are equipped with computers, copier and fax machines and telephones to assist with job searches.

CareerSource Pinellas can help leverage and support businesses' human resources function, from recruitment and training to labor market information and business seminars.

EMPLOYMENT STATUS

Forms to be Completed Prior to Employment

After an offer is made and before beginning employment at CareerSource Pinellas, all candidates must successfully complete the following:

- ✓ Employment Eligibility Verification (Form I-9)
- ✓ Employee's Withholding Certificate (Form W-4)
- ✓ Employee Handbook Acknowledgment
- ✓ Emergency Contact Numbers Form
- ✓ Authorization for Automatic Payroll Check Deposit
- ✓ Receipt of Employee Telephone Numbers
- ✓ Conflict of Interest Form
- ✓ Non-Disclosure Form
- ✓ Drug-Free Workplace Certification Form

Nature of Employment – At Will

This Employee Handbook is intended to provide employees with a general understanding of CareerSource Pinellas' employment policies, benefits and programs. It is not an employment contract and is not intended to create contractual obligations of any kind. Neither the employee nor CareerSource Pinellas is bound to continue the employment relationship for any particular period of time. Either CareerSource Pinellas or the employee may choose, at its will, to end the employment relationship at any time, with or without notice, for any reason.

In order to retain necessary flexibility in the administration of policies, benefits and programs, CareerSource Pinellas reserves the right to change, revise or eliminate any of the policies, benefits or programs described in this Employee Handbook, except for its policy of employment-at-will. The only recognized deviations from the stated policies are those authorized by the Board.

Employment Classifications

It is the intent of CareerSource Pinellas to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time. Accordingly, the right to terminate the employment relationship at will at any time is retained by both the employee and CareerSource Pinellas.

CareerSource Pinellas designates each classification as either nonexempt or exempt based on federal and state wage and hour laws. An employee's nonexempt or exempt status may be changed from time to time by CareerSource Pinellas based on changes in job duties or the law.

1. *Nonexempt Employees* – Nonexempt employees are covered by the Fair Labor Standards Act (“FLSA”). They are not exempt from the law’s requirements concerning minimum wage and overtime. Nonexempt employees receive minimum wage and overtime in accordance with FLSA requirements.
2. *Exempt Employees* – Exempt employees are not covered by the FLSA. Exempt employees are exempt from the minimum wage and overtime provisions of the FLSA. Exempt employees do not receive minimum wage or overtime.

In addition to the nonexempt and exempt categories, each employee will belong to one other employment category:

1. *Regular Full-Time Employee* – An employee whose normal work schedule is for a minimum of thirty (30) hours per week and who maintains continuous regular employment status. Regular full-time employees are eligible for CareerSource Pinellas’ benefits, subject to the terms, conditions and limitations of each benefit program.
2. *Regular Part-Time Employee* – An employee whose normal work schedule is for less than thirty hours (30) hours per week and who maintains continuous regular employment status. Regular part-time employees may be eligible for some CareerSource Pinellas’ benefits, subject to the terms, conditions and limitations of each benefit program.
3. *Temporary Employees* – Employees who are hired on an interim basis, such as interns or interim replacements, to temporarily supplement the workforce or to assist in the completion of a special project. Employment assignments in this category are of a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain this status until they receive written notification of a change by CareerSource Pinellas. While temporary employees receive all legally mandated benefits (such as Social Security and workers’ compensation insurance, if applicable), they are ineligible for CareerSource Pinellas’ benefit programs.
4. *Independent Contractors* – Independent contractors are those who are paid on a fee-for-services basis to perform certain specified services. Independent contractors are not employees of CareerSource Pinellas, are not covered by this Employee Handbook’s employment policies, do not receive wages CareerSource employees are entitled to and are ineligible for CareerSource Pinellas’ benefit programs.

Termination of Employment

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are examples of some of the most common circumstances under which employment is terminated:

1. *Resignation* – voluntary separation from employment initiated by an employee.
2. *Discharge* – involuntary employment termination initiated by the Company.
3. *Layoff* – involuntary employment termination initiated by the Company.
4. *Retirement* – voluntary employment termination initiated by the employee meeting age, length of service and any other criteria for retirement established by the Company.

It is our policy that all employees are employees “at-will.” This means that an employee may terminate his or her employment at any time for any reason, with or without notice and with or without cause, at the sole will of the employee. Likewise, CareerSource Pinellas may terminate the employment of any employee at any time for any reason, with or without notice and with or without cause, at its sole will. Any representations to the contrary, whether written or verbal, are unauthorized and shall be considered null and void and without effect.

CareerSource Pinellas requests at least a two (2) week written notice of resignation from non-supervisory employees and a one (1) month written notice from management personnel and employees working in supervisory positions. Employees not giving the appropriate above stated notice may lose their eligibility for rehire.

An employee will be considered as having resigned from his or her employment with CareerSource Pinellas if he or she has one (1) no-call, no-show absence from work without a reasonable, verifiable excuse.

CareerSource Pinellas may schedule exit interviews at the time of employment termination. The exit interview will afford an opportunity to discuss such issues as employee benefits including conversion/portability privileges, repayment of outstanding debts to the Company or return of the Company’s property. Suggestions, complaints and questions can also be voiced.

EQUAL OPPORTUNITY

Equal Opportunity, Discrimination, Harassment, Retaliation and Related Conduct

CareerSource Pinellas is committed to providing its employees and clients with equal opportunity and access to employment, programs, services and activities. In order to provide equal employment and advancement opportunities to all individuals, employment decisions at CareerSource Pinellas will be based on merit, experience, aptitude, qualifications and abilities alone.

CareerSource Pinellas is an equal employment opportunity employer and does not discriminate against any person because of race, color, religion, sex, pregnancy, national origin, disability, military or veteran status, age, marital status, genetic information, sexual orientation, gender identity or any other characteristic protected by law (referred to as “protected status”) and does not tolerate any such discrimination by or against its employees or clients utilizing CareerSource Pinellas services, programs and activities. This policy governs all aspects of employment, including selection, job assignment, working conditions, compensation, discipline, termination, and access to benefits and training, as well as all CareerSource Pinellas services, programs and activities.

One type of discrimination occurs when the terms and conditions of an individual's employment are based on these protected characteristics and not on the qualifications and abilities of the individual to do the job. Examples of this type of discrimination include basing hiring and termination decisions on the protected characteristics of an individual and not offering available opportunities to an individual because of a protected characteristic.

Another type of discrimination occurs when an individual is subject to harassment in the work environment or while utilizing CareerSource Pinellas services because of a protected characteristic. As with any other form of discrimination, CareerSource Pinellas will not tolerate inappropriate behavior by or against its employees based on a protected characteristic. This includes inappropriate behavior by other employees, managers, supervisors, directors, officers, applicants, contractors, vendors or clients coming into the workplace.

Inappropriate behavior becomes actionable in a court of law when it is severe or pervasive enough to create a work environment that is hostile or abusive. However, CareerSource Pinellas desires to provide for its employees and clients utilizing its services an environment that is free of all inappropriate behavior as described below as opposed to tolerating the inappropriate behavior until it becomes severe or pervasive. Thus, employees and managers should deal with inappropriate behavior as soon as it occurs so as to prevent any similar behavior from occurring.

It is inappropriate for an employee or client to be subject to unwelcome speech, conduct or other behavior that interferes with the conditions of work or CareerSource Pinellas services and is based on one of the protected characteristics. Inappropriate behavior

includes such things as making insulting or derogatory comments based on a protected characteristic, frequent teasing regarding a protected characteristic or any other behavior based on the protected characteristic of another may create an intimidating, hostile, or offensive working or service environment.

Inappropriate behavior based on sex may include not only the above but such things as unwanted physical touching, unwelcome sexual advances or requests for sexual behavior, the display of sexually suggestive objects or pictures in the workplace or basing employment or service decisions on an employee's or client's refusal to engage in sexual conduct.

Employees or clients utilizing CareerSource Pinellas services who believe they are being discriminated against or being subjected to inappropriate behavior or harassed, whether by CareerSource Pinellas employees, co-workers, supervisors, managers, directors, officers, contractors or vendors, may firmly and promptly notify the offender that the behavior is improper or unwelcome. At the same time, or in the alternative, if the employee or client does not desire to confront the offender, the employee or client may notify any CareerSource Pinellas manager with whom the employee or client is comfortable discussing the matter. If the complaint is against the Chief Executive Officer, then it may be filed with the Board Chair. For CareerSource Pinellas employees, there is no requirement to adhere to the chain of command in making complaints under this policy.

CareerSource Pinellas will swiftly and thoroughly investigate any complaints brought to its attention. In order for this to occur, it is recommended that the complainant contact CareerSource Pinellas as soon as possible. The investigation of the complaint will be handled as confidentially and independently as possible, taking into account the desires of the complainant, the rights of the accused, the nature of the complaint and the need to take corrective or disciplinary action. If CareerSource Pinellas determines that applicable policies or laws have been violated, CareerSource Pinellas will take appropriate corrective action, including, but not limited to, disciplinary action, up to and including termination of employment, or in the case of clients, necessary steps to address and prevent any inappropriate behavior.

Participants involved in the complaint investigation will be treated courteously. The making of a good faith complaint shall in no manner be used adversely against the complainant. CareerSource Pinellas will take corrective action that is effective and appropriate to the circumstances, including, but not limited to, disciplinary action, up to and including termination against any person attempting to retaliate against the complainant or anyone participating in the investigatory process, or in the case of a client, whatever legally appropriate steps are necessary to prohibit retaliation.

All employees have an obligation to report observed discrimination, harassment, inappropriate behavior or retaliation so that CareerSource Pinellas can take corrective action. Supervisors and managers have an obligation to report to the Equal Opportunity Officer or, if the allegations concern the CEO, report to the Equal Opportunity Officer or Board Chair, and take corrective action in a prompt manner with regard to discrimination,

harassment, inappropriate behavior or retaliation observed or reported; failure to report or take appropriate action may result in disciplinary action, up to and including termination.

Managerial and supervising employees will be trained regarding their responsibility upon receiving a verbal or written complaint and their responsibility to advise the complainant of available avenues to resolve the complaint. All new employees will receive training as to this policy. This policy will be distributed to all employees and available in CareerSource Pinellas workplaces.

Disability Accommodation

CareerSource Pinellas is committed to ensuring equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a nondiscriminatory basis.

CareerSource Pinellas is committed to complying fully with the Americans with Disabilities Act (“ADA”) and ensuring equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a nondiscriminatory basis.

CareerSource Pinellas will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as in job assignments, classifications, organizational structures, position descriptions, lines of progression and seniority lists. Leave of all types will be available to all employees on an equal basis.

This policy is neither exhaustive nor exclusive. CareerSource Pinellas is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with applicable federal, state and local laws. If you believe that you or someone else needs a reasonable accommodation or if you have any questions, concerns or suggestions relating to the ADA, contact the Human Resources Department. Any complaints or investigations related to disability discrimination will be addressed as provided above.

PWFA (Pregnant Workers Fairness Act)

The Pregnant Workers Fairness Act (PWFA) is a new law that requires covered employers to provide “reasonable accommodations” to a worker’s known limitations related to pregnancy, childbirth, or related medical conditions, unless the accommodation will cause the employer an “undue hardship.” The PWFA protects employees and applicants of “covered employers” who have known limitations related to pregnancy, childbirth, or related medical conditions.

"Covered employers" include private and public sector employers with at least 15 employees, Congress, Federal agencies, employment agencies, and labor organizations.

"Reasonable accommodations" are changes to the work environment or the way things are usually done at work.

The [House Committee on Education and Labor Report on the PWFA](#) provides several examples of possible reasonable accommodations including the ability to sit or drink water; receive closer parking; have flexible hours; receive appropriately sized uniforms and safety apparel; receive additional break time to use the bathroom, eat, and rest; take leave or time off to recover from childbirth; and be excused from strenuous activities and/or activities that involve exposure to compounds not safe for pregnancy. Employers are required to provide reasonable accommodations unless they would cause an "undue hardship" on the employer's operations. An "undue hardship" is significant difficulty or expense for the employer.

Covered employers cannot:

- Require an employee to accept an accommodation without a discussion about the accommodation between the worker and the employer;
- Deny a job or other employment opportunities to a qualified employee or applicant based on the person's need for a reasonable accommodation;
- Require an employee to take leave if another reasonable accommodation can be provided that would let the employee keep working;
- Retaliate against an individual for reporting or opposing unlawful discrimination under the PWFA or participating in a PWFA proceeding (such as an investigation); or
- Interfere with any individual's rights under the PWFA.

EMPLOYEE COMPENSATION

The CareerSource Pinellas pay period covers two complete work weeks. CareerSource Pinellas does not provide pay advances to employees on unearned wages. Paychecks will be distributed through direct deposit to employees' bank accounts every two weeks on the Friday immediately following the end of each two-week pay period. A non-negotiable copy of the paycheck with an attached earnings record will be available online on that same date to provide information regarding all deductions and any additional pay.

The law requires that CareerSource Pinellas make certain deductions from every employee's compensation. Among these are applicable federal income taxes. CareerSource Pinellas also must deduct Social Security taxes on each employee's compensation up to a specified limit that is called the Social Security "wage base". CareerSource Pinellas matches the amount of Social Security taxes paid by each employee.

CareerSource Pinellas offers programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their paychecks to cover the costs of participation in these programs.

Employees' rate of pay will be determined at the time of employment based upon experience and education, the pre-established pay scale for the position, job duties, prevailing rates of pay for similar duties, availability of candidates, economic conditions and financial resources of CareerSource Pinellas.

All decisions regarding pay increases are made by the Board of Directors, or such supervisory personnel as the Board may designate, and will be based on the availability of CareerSource Pinellas funds, contractual obligations with third-party contractees and budgetary constraints. There is no guarantee of any pay increases.

HOURS OF WORK

Regular Work Schedule

CareerSource Pinellas' regular office hours are 8:00 AM to 5:00 PM, Monday through Friday. The Lealman and Tarpon Springs offices are closed daily from 12pm – 1pm. Employees are expected to maintain a regular work schedule of at least eight hours each day during CareerSource Pinellas' regular office hours. Moreover, employees may be required to work outside regular office hours and regular work schedules may fluctuate depending upon CareerSource Pinellas' needs. Employees are expected to be flexible and cooperative if work schedules are changed to meet business needs.

Modified Work Schedule

A modified work schedule is defined as a schedule that regularly deviates from the regular work schedule. Before any modified work schedule is approved, employees must first exhaust all other leave options, such as PTO, FMLA, ADA, etc., if eligible. Any modified work schedule requires prior approval of the Chief Executive Officer ("CEO") and must adhere to the forty (40)-hour work week.

- ✓ All modified work schedules must be coordinated with other employees and approved by the appropriate supervisor, Director, and CEO to assure that there is coverage for all regular hours of business operation.
- ✓ Some functional areas may not be eligible for modified schedule due to the limited number of employees available and the need for coverage during all regular hours of business operation.
- ✓ There may be times when the special needs of CareerSource Pinellas require that the hours of work be adjusted by management. These requirements will supersede modified work schedules. All reasonable efforts will be made to accommodate both the needs of the operation and the needs of the employees.

Timekeeping and Unscheduled Absences from Work

Accurately recording time worked is the responsibility of every nonexempt employee. Federal and state laws require CareerSource Pinellas to keep an accurate record of time worked in order to calculate employee pay and benefits. To ensure the accuracy of CareerSource Pinellas' time records, all nonexempt employees must enter their time worked daily. Time worked is all the time actually spent on the job performing assigned duties, at any CareerSource Pinellas location or other locations. All employees are strictly prohibited from working off-the-clock.

Altering, falsifying, tampering with time records, which are legal documents, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

Nonexempt employees should report to work no more than five (5) minutes prior to their scheduled start time nor stay more than five (5) minutes after their scheduled stop time without express, prior authorization from the CEO or designee.

Lunch and Breaks

Nonexempt employees are required to take an unpaid lunch each workday of one (1) hour. Nonexempt employees are prohibited from performing work during their lunch period. The scheduling of the lunch period shall take place between 11:00 AM and 2:00 PM. Lunch periods should be coordinated with other department employees and approved by the supervisor. Employees may take one fifteen (15) minute break in the morning and one fifteen (15) minute break in the afternoon. Breaks are paid and cannot be added to lunch periods.

Nonexempt (Hourly) Employees – Paid Time Off

CareerSource Pinellas policy allows accrued Paid Time Off (PTO) to compensate for hours not worked under 40 hours in one week. All unpaid time off must be pre-approved by the CEO or designee.

Exempt (Salaried) Employees – Paid Time Off

CareerSource Pinellas policy allows partial day deductions using PTO hours to make up any hours not worked under 40 hours in one week; however, PTO may be taken in increments of four (4) hours only. Any unpaid time off must be pre-approved by the CEO or designee and must only be taken in a manner to ensure employees maintain their exempt status, such as unpaid leave in full-day increments for personal reasons other than sickness or disability. Exempt employees are not specifically required to work strictly from 8:00 AM to 5:00 PM and may be permitted variance based on job responsibilities, which also must be pre-approved by CEO or designee.

Overtime

When operating requirements or other needs cannot be met during the regular work schedule, employees will be given the opportunity to volunteer for overtime work assignments. Authorized overtime may be granted by the CEO or designee but employees must receive such authorization in writing prior to working overtime. All overtime will be paid even if prior authorization is not received. Employees who work overtime without receiving prior authorization from the CEO or designee may be subject to disciplinary action, up to and including termination of employment.

Nonexempt employees will be paid overtime at a rate of 1.5 times their regular rate of pay in excess of a 40-hour week. Overtime compensation is paid to all **nonexempt** employees in accordance with federal and state wage and hour requirements. Overtime pay is based on actual hours worked. Time off for PTO, leave, holidays or any leave of absence will not be considered hours worked for purposes of performing overtime calculations.

USE, OWNERSHIP AND RETURN OF COMPANY SYSTEM AND PROPERTY

CareerSource Pinellas computer hardware, software, e-mail, electronic messaging, instant or text messaging, phone (e.g., phone lines, cell phones, long distance carriers, 800 numbers), voicemail, intranet, internet and similar equipment, services and other means of electronic communications and storage devices is a private information system (the "System").

How you interact with our internal and external customers is a reflection on CareerSource Pinellas, your colleagues and yourself. It is important that all employees maintain excellent communication with internal and external customers when using the System. All e-mail messages and other communications, personal or business related, must be composed with the same professionalism as hard copy business correspondence.

The System is to be used primarily for business purposes only. While personal telephone calls are not prohibited, their frequency, duration and volume should not interfere with ongoing work duties nor distract fellow employees. This includes both incoming and outgoing telephone calls. Abuse of this privilege may lead to disciplinary action including, but not limited to, termination of employment. Employees may be required to reimburse CareerSource Pinellas for any charges resulting from their personal use of the System. Internet access to global electronic information resources on the World Wide Web is provided by CareerSource Pinellas to assist employees in obtaining work-related data and technology. While internet usage is intended for job-related activities, incidental and occasional brief personal use is permitted within reasonable limits.

All internet data that is composed, transmitted or received via the System is considered to be part of the official records of CareerSource Pinellas and, as such, is subject to disclosure to law enforcement or other third parties. Consequently, employees should always ensure that the business information contained in internet e-mail messages and other transmissions is accurate, appropriate, ethical and lawful.

CareerSource Pinellas has a networked computer system with different access rights for different employees. Many files and programs are accessed only by confidential passwords and/or pre-programmed access rights. Employees should not make any attempts to obtain or use a password, override or change access rights, access a file or retrieve any stored communications without having prior rights or authorization. Unless explicitly authorized by management, employees should respect the confidentiality of other employee electronic communication and may not attempt to determine passwords, or breach computer and network security measures or monitor electronic files or communications.

IMPROPER USAGE:

CareerSource Pinellas strives to maintain a workplace free of harassment and sensitive to the diversity of its employees. Therefore, CareerSource Pinellas prohibits the use of the System in ways that are disruptive, offensive to others or harmful to morale.

Employees may not use the System to compose, transmit, access, or receive content that could be considered discriminatory, offensive, obscene, threatening, harassing, intimidating or disruptive to any employee or other person. Examples of unacceptable content may include, but are not limited to, sexual comments or images, racial slurs, gender-specific comments or any other comments or images that could reasonably offend someone on the basis of race, color, sex, age, religion, national origin, marital status, sexual orientation, disability, gender identity or genetic information or any other characteristic protected by law. CareerSource Pinellas' System may not be used to solicit others or distribute information for commercial ventures, religious or political causes, outside organizations or other non-business matters unless otherwise approved by management.

Employees may not use the System to infringe the copyright or other intellectual property rights of third parties, or otherwise engage in any illegal or wrongful conduct.

The unauthorized use, installation, copying or distribution of copyrighted, trademarked or patented material on the System is expressly prohibited. As a general rule, if an employee did not create material, does not own the rights to it or has not gotten authorization for its use, it should not be put on the System. Employees are also responsible for ensuring that the person sending any material over the System has the appropriate distribution rights. Any copyright infringement by an employee through use of CareerSource Pinellas' System may result in liability to CareerSource Pinellas, and CareerSource Pinellas may seek to indemnify itself by holding the employee responsible for any liability or damages caused by that employee.

CareerSource Pinellas purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Unless authorized by the software developer, CareerSource Pinellas does not have the right to reproduce such software for use on more than one computer system. Therefore, employees are prohibited from the illegal duplication of CareerSource Pinellas' software and its related documentation. Employees are also prohibited from placing personal or other software on CareerSource Pinellas' System without prior written authorization, including software downloaded from the internet. Any authorized files or software that are downloaded from the internet or acquired from outside sources, including any files that have been accessed or manipulated on home computers or received as attachments to e-mail, must be scanned with a virus detection software before installation, execution or use of the file or software onto CareerSource Pinellas' System. All appropriate precautions should be taken to detect a virus and, if necessary, prevent its spread.

Employees may not use the System to download software unless they comply with established policies and check all such software for computer viruses. No personal software can be downloaded. The unauthorized use of the System for purposes of “snooping” and unauthorized use of encryption technology to block access to any file on the CareerSource Pinellas network is prohibited.

Employees are not to give, release or assist others in obtaining, without proper authority, to anyone not employed by CareerSource Pinellas or to another employee who has no need for the information, data or information of a confidential nature.

Employees should notify their immediate supervisor, the Human Resources Department or designee or any member of management upon learning of violations of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

CAREERSOURCE PINELLAS PROVIDED LAPTOPS AND OTHER DEVICES:

If CareerSource Pinellas has provided an employee with a CareerSource Pinellas owned laptop computer, cellphone or other electronic communication equipment or device for the employee’s use in providing services to CareerSource Pinellas, such equipment is provided strictly for CareerSource Pinellas business use and shall not be used by the employee for personal use. An employee’s personal data or information is not to be downloaded or stored on any CareerSource Pinellas computer or other equipment.

No CareerSource Pinellas information is to be downloaded or stored on any of an employee’s personal communication devices or equipment (personal computer or any device that records or retains electronic data or other information) unless the employee first receives written approval by management. No CareerSource Pinellas information including business contacts or leads, etc. is to be stored or transmitted to any separate equipment or device, internet or on-line based address book or social networking service unless the employee first receives written approval by management.

All business communications by e-mail or other electronic means of communication must be run through the CareerSource Pinellas systems and not through any outside (e.g., personal) e-mail or other system unless the employee first receives written approval by management. All employees must provide CareerSource Pinellas reasonable access to all CareerSource Pinellas equipment upon request at any time, and shall cooperate with CareerSource Pinellas in the file/data synchronization of its business data contained on any of the equipment. No employee is to delete or destroy any CareerSource Pinellas data absent express written approval by management. CareerSource Pinellas has the right to inspect CareerSource Pinellas issued laptop computers or other equipment at any time.

USE OF CAREERSOURCE PINELLAS SYSTEM AND EQUIPMENT:

Equipment essential in accomplishing job duties is often expensive and may be difficult to replace. When using property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards and guidelines.

Please notify your supervisor if any component of the System, equipment, machines or tools appear to be damaged, defective or in need of repair. Prompt reporting of damages, defects and the need for repairs could prevent deterioration of equipment and possible injury to employees or others.

The improper, careless, negligent, destructive or unsafe use or operation of equipment can result in disciplinary action, up to and including termination of employment.

NO EXPECTATION OF PRIVACY ON SYSTEM:

CareerSource Pinellas reserves the right to retrieve and review any message composed, sent, viewed or received on the System, even if the employee is using the System to view or send personal e-mail or other personal internet based communications (social media) that are accessed from the System. Consequently, the ultimate privacy or confidentiality of messages and the use of the internet cannot be ensured. Anyone using the System expressly consents to the monitoring of their activities on the System (including e-mail, messaging, voicemail and use of the internet for any reason – business or personal) and to the retrieval of data from any computer hardware or other part of any system that records or stores electronic data or information. There is no personal right of privacy in these messages or equipment and employees should not expect that their activities, messages or data contained on any equipment or that utilize any part of the System are private.

CareerSource Pinellas may engage in monitoring of electronic mail messages or other electronic files created or accessed by employees. All employees must treat the System (including e-mail and use of the internet) with respect and only use it for official CareerSource Pinellas business or in a manner otherwise consistent with this policy and other policies and expectations of CareerSource Pinellas. Even when an e-mail message or internet history is deleted, it can remain in the computer's memory system and can often be retrieved at a later date.

Although employees need a password to access the voicemail system, they should not expect that voicemail messages are private, all messages are company records. The employee's supervisor and the Human Resources Department or designee will maintain a log of all voicemail passwords. Employees must inform their supervisor and the Human Resources Department representative or designee immediately if they change the voicemail password on their phone.

Any items or parcels taken out of or off CareerSource Pinellas premises or property are subject to inspection/search. An employee's desk, workstation, work area, computer terminal, memory files, etc. and voicemail are subject to inspection/search at any time. CareerSource Pinellas may monitor any conversation or activity an employee has on CareerSource Pinellas owned or controlled premises or Systems, employees are subject to inspection/search, as permitted by law. Refusal to permit such search may result in disciplinary action up to and including termination.

An employee is prohibited from placing any new passwords or restrictors, or changing any existing passwords on any document, or component of the System without the prior authorization of management. Any password or restrictor must be revealed to and maintained by a second authorized source.

CAREERSOURCE PINELLAS DATA AND INFORMATION:

Any data stored or maintained on the System shall remain CareerSource Pinellas property and must be returned to CareerSource Pinellas upon request, at any time, or upon the termination of employment with CareerSource Pinellas. Employees must comply with all CareerSource Pinellas document and data retention policies. Any CareerSource Pinellas information and/or data saved or stored on any employee's personal laptop or home computer, or any other equipment or storage device, are also CareerSource Pinellas property and must be returned to CareerSource Pinellas upon request, at any time, or upon the termination of employment with CareerSource Pinellas. Such use of personal or third party equipment for CareerSource Pinellas business requires written approval by CareerSource Pinellas.

RETURN OF PROPERTY:

Employees are responsible for items issued to them by CareerSource Pinellas or in their possession or control, such as the following:

- Credit cards
- Equipment (computer, laptop, printer, furniture, etc.)
- Keys/key cards

Employees must return all CareerSource Pinellas property (equipment, documents, data, electronic information, copies, etc.) immediately upon request or upon termination of employment.

Unless otherwise prevented by state law, upon the termination of employment with CareerSource Pinellas, employees may not destroy any information related or belonging to CareerSource Pinellas (including any memoranda, records, files, user names and passwords, e-mail correspondence, and other documents and materials, including photocopies and other reproductions), and shall immediately surrender to CareerSource Pinellas any and all such information, regardless of the format or medium in which they are stored. Should an employee fail to comply with the provisions of this, in addition to any other remedies available to CareerSource Pinellas, the employee shall reimburse

CareerSource Pinellas for any damages that CareerSource Pinellas may incur as a result of the employee's destruction of or the failure to surrender the aforementioned information, including without limitation for the amount of time that has to be expended by CareerSource Pinellas' officers, directors, employees, agents or independent contractors to restore or recreate the information that the employee destroyed or failed to surrender.

DEVELOPMENT, USE AND OWNERSHIP OF INTELLECTUAL PROPERTY

This policy applies to intellectual property authored, created, made, conceived, invented, reduced to practice or otherwise developed by CareerSource Pinellas employees, which intellectual property arises from or is developed in relation to activities of employees as employees of CareerSource Pinellas, employees' participation in activities, projects or services of CareerSource Pinellas, including without limit, consultant work, workforce development planning, implementation activities, research, technical work, labor and other activities, in relation to the use of CareerSource Pinellas Resources or otherwise qualifies as CareerSource Pinellas Intellectual Property ("CareerSource Pinellas IP") as defined below in this policy.

It is the intent of this policy to ensure that employees understand CareerSource Pinellas' ownership rights in intellectual property created by employees in these and other scenarios or which otherwise qualifies as CareerSource Pinellas IP. This policy has been established to promote innovation and provide public benefit through the creation, development and improvement of intellectual property and technology, products, methods and practices created by employees, all of which is considered part of CareerSource Pinellas IP owned by CareerSource Pinellas. This policy, seeks to ensure that CareerSource Pinellas IP is appropriately developed, protected, used and deployed, thereby advancing CareerSource Pinellas' mission.

CAREERSOURCE PINELLAS INTELLECTUAL PROPERTY:

The policy of CareerSource Pinellas is that CareerSource Pinellas shall gain and retain ownership of any intellectual property, including without limit any invention, works of authorship, software code, trade secrets, trademarks, and data as part of CareerSource Pinellas IP, which is authored, created, made, conceived, invented, reduced to practice or otherwise developed by employees (whether solely or jointly with others) in any of the following scenarios: (i) in the field or discipline in which the employee is engaged as an employee of CareerSource Pinellas regardless of whether it is identified as a specific job responsibility or within the scope of job responsibilities; (ii) during, associated with or within the scope or course of an employee's work, role, duties and/or responsibilities or other services performed for or on behalf of CareerSource Pinellas, whether requested directly or not by CareerSource Pinellas; (iii) on, during or in association with any CareerSource Pinellas project, technology equipment or research; (iv) using CareerSource Pinellas Resources, in or related to the authoring, conception, reduction to practice, invention, or the creation of any intellectual property or portion thereof; or (v) based on, derived from or improving upon any other CareerSource Pinellas IP or otherwise qualifies as CareerSource Pinellas IP under this Intellectual Property Policy ("Work-Related IP"). CareerSource Pinellas IP includes such intellectual property created by employees as Work-Related IP as well as intellectual property obtained by contract, license, assignment or creation as a work-for-hire by or from employees.

CareerSource Pinellas Resources shall include CareerSource Pinellas' funds, equipment, facilities, materials, resources, data, information technology, time or personnel.

CareerSource Pinellas has a legitimate interest in such employee-created Work-Related IP being part of CareerSource Pinellas IP, and thereby owned by CareerSource Pinellas. It is therefore the policy of CareerSource Pinellas that all Work-Related IP will be part of CareerSource Pinellas IP and shall be the sole property of CareerSource Pinellas, except and unless explicitly otherwise governed by other provisions of this policy or other mutually executed written agreements which may be approved by the proper CareerSource Pinellas authority from time to time.

It is the policy of CareerSource Pinellas to assert its ownership of such CareerSource Pinellas IP in accordance with the terms of this policy for the purpose of promoting the use, distribution, licensing and commercial exploitation of such CareerSource Pinellas IP to improve the effectiveness and scope of CareerSource Pinellas services and benefits the public. It is not the policy of CareerSource Pinellas to assert ownership of intellectual property created by employees where such intellectual property does not qualify as CareerSource Pinellas IP, because it does not qualify as Work-Related IP, or does not meet such other qualifications as CareerSource Pinellas IP otherwise under the definition of CareerSource Pinellas IP or by contract or law.

CareerSource Pinellas shall oversee the protection of any Work-Related IP as part of CareerSource Pinellas IP which it decides to protect, commercialize or otherwise exploit, including selecting and engaging necessary professional services. CareerSource Pinellas IP may be commercialized by CareerSource Pinellas or in connection with third parties from which royalties or other payments can accrue, or through direct manufacture or marketing of the CareerSource Pinellas IP by or on behalf of CareerSource Pinellas to the public.

DISCLOSURE AND DETERMINATION OF CAREERSOURCE PINELLAS IP:

CareerSource Pinellas employees are required to disclose to CareerSource Pinellas any intellectual property conceived or reduced to practice, individually by employee or jointly with others, which would be controlled by this intellectual property policy, including any intellectual property which may qualify as CareerSource Pinellas IP under this policy. The employee must disclose such intellectual property, including all supporting documents, evidence, materials, data, prototypes and samples related to the intellectual property or necessary for the understanding, protection, use, publication or commercialization of such intellectual property. Employee must make such disclosure within thirty (30) days of the earlier of the conception, reduction to practice, fixation in a tangible medium or other acquisition or understanding of such intellectual property. Employee must also make such disclosure prior to any publication, offer for sale, sale, or public disclosure or use. Such disclosure and timing requirements are necessary in order for CareerSource Pinellas to reasonably and responsibly assess and evaluate the intellectual property for

protection, licensing and commercialization and for determining ownership of intellectual property and CareerSource Pinellas IP created by employees.

If an employee has a question about whether certain intellectual property created by the employee qualifies as Work-related IP or would constitute personal intellectual property, employee must contact the CareerSource Pinellas CEO for evaluation. CareerSource Pinellas retains the discretion to determine whether, based on the facts, creation of the intellectual property created by employee qualifies as Work-Related IP owned by CareerSource Pinellas or whether it would qualify as personal intellectual property of the employee.

PROHIBITED ACTIONS BY EMPLOYEES:

Employees shall not disclose, publish, use or commercialize CareerSource Pinellas IP without prior written approval of the CEO, unless required to do so by law.

Employees shall not enter into agreements related to the Work-Related IP, or any other CareerSource Pinellas IP, without prior written approval from the CareerSource Pinellas CEO. For example, employees shall not sign confidentiality agreements, assignments, license agreements, material transfer agreements, research agreements, or any other agreements that may restrict, commit, or affect CareerSource Pinellas IP that they may have created, without prior written approval of the CEO.

Employees shall not sell, license, assign, encumber or otherwise transfer CareerSource Pinellas IP, including without limit Work-Related IP, without prior written approval of the CEO.

Employees shall not publicly disclose or publish research findings, publications or any of the information involving any potential CareerSource Pinellas IP (including without limit any Work-Related IP) or other work-related data or results without prior written approval from the CEO, unless required to do so by law.

Employees shall not use trademarks, logos, names or other CareerSource Pinellas-associated identifying indicia for any uses outside of official CareerSource Pinellas business without the prior written approval of the CEO. Employees shall not enter agreements for use or licensing of any CareerSource Pinellas-associated trademarks without the prior written approval of CareerSource Pinellas management.

Employees shall not disclose confidential information or publish any CareerSource Pinellas trade secrets, confidential data, inventions or patent applications that have not yet been published unless they receive prior written approval of the CEO, and have executed a confidentiality agreement with CareerSource Pinellas, unless required to do so by law. Such Employees shall take reasonable measures to ensure the secrecy of CareerSource Pinellas IP.

Employees shall not apply for or otherwise seek protection or registration (including copyright, patent, or trademark registration) of any CareerSource Pinellas IP (including without limit any Work-Related IP) without prior written approval of the CEO.

All Employees shall refrain from any act that would encumber, defeat or limit CareerSource Pinellas' IP or other rights in any intellectual property which employee authors, makes, conceives, reduces to practice, fixes in a tangible medium or otherwise discovers or develops.

EMPLOYEE BENEFITS

CareerSource Pinellas is committed to providing employees with a benefits program that is both comprehensive and competitive. Benefits are made possible by employees and management working together and performing their respective job responsibilities to the best of their ability. The Company's benefits program will continue to be reviewed in an effort to provide good coverage.

Efforts have been made to provide a clear explanation of the benefits in non-legal language. However, benefits are defined in plan documents and, should questions arise, the plan documents will govern and not the wording of this Employee Handbook. We want you to understand all the benefits and should you have questions, do not hesitate to contact the Human Resources Department.

CareerSource Pinellas reserves the right, in its discretion, to change the nature of the benefits offered to employees, or to change insurance carriers, deductibles, premiums or other features of any benefit at any time. In addition, CareerSource Pinellas may decide to discontinue one or more benefits. Covered employees will be notified of such changes or discontinuation.

Benefits – Group Health

CareerSource Pinellas offers benefits to regular full-time employees as follows: Eligibility for group health insurance is the first day of a month after 30 days of full-time employment.

Paying for Benefits

CareerSource Pinellas provides regular full-time employees with a benefit stipend annually to purchase options approved by the Board to purchase health and welfare benefits. In addition, the Company will provide regular full-time employees life, AD&D, short-term disability and long-term disability insurance.

The benefits offered at group rates are medical/prescription drug, dental, vision, life and AD&D, short-term disability and long-term disability insurance.

If employees choose to opt out of the group health plan, proof of other coverage is required. Opting out of the plan makes the employee ineligible for medical/prescription drug and mental health benefits.

401(k) Retirement Plan

CareerSource Pinellas offers regular full-time and part-time employee's access to a 401(k) Retirement Plan that makes saving for retirement easy and convenient.

CareerSource Pinellas will make Non-Elective Contribution ("NEC") of 5% of regular full-time employees' earnings on a bi-weekly basis; eligibility begins after six months of employment. In addition, CareerSource Pinellas offers a Roth option which will allow you

to set aside after-tax earnings to grow tax-free. Regular part-time employees may also participate in the 401(k) if they work for CareerSource Pinellas at least 1,000 hours within any calendar year.

Employees age 50 and over can make additional catch-up contributions to the plan. Employees are 100% vested in company contributions after one year of employment.

Visit www.mykplan.com for more information on enrollment and investment options, more detailed provisions of the plan.

Educational Reimbursement

As an organization that has as one of its goals to upgrade the workforce of the region, CareerSource Pinellas provides its own regular full-time employees the opportunity to enrich and enhance their value to themselves and to CareerSource Pinellas by providing them with assistance for educational expenses when budget considerations permit. CareerSource Pinellas 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 provided –

- ✓ The employee has one (1) year of service with the Company unless the training is required for the employee to fulfill job duties and is pre-approved by the CEO.
- ✓ Credit courses are directly related to the employee's current work assignment or count toward a formal degree program that relates to the mission of the organization.
- ✓ Non-credit courses are directly related to the employee's current work assignment.
- ✓ At the completion of a course(s), the employee submits an official grade report indicating completion of the course with a grade of C or better.
- ✓ A receipt for educational expenditures must be submitted.
- ✓ The employee has received prior approval from the CEO that the course(s) to be taken is eligible for reimbursement. A request for educational assistance shall be submitted in writing.
- ✓ The course is not to be taken during the employee's work duty hours.
- ✓ Tuition reimbursement shall be limited to the prevailing residential tuition schedule at the State Universities and Community Colleges in the immediate Tampa Bay Area.
- ✓ When tuition, fees and textbooks can be paid by other financial aid sources, CareerSource Pinellas will reimburse only the difference between the actual cost and the financial assistance.
- ✓ Employees who receive educational assistance in any fiscal year, but resign from employment prior to the end of that fiscal year shall reimburse a pro rata share of the funds received based on the number of pay periods (of 26) remaining in the fiscal year after their last day worked.
- ✓ When reimbursement for educational assistance is to be for specialized training for the benefit of CareerSource Pinellas and/or will exceed \$1,000, a contractual

agreement between the employee and CareerSource Pinellas (by its CEO) will be developed which delineates-

- A commitment of the employee to remain in employment with CareerSource Pinellas for a finite time, and/or
- A provision for repayment of the reimbursement.

Paid Time Off (PTO)

The Company has established a Paid Time Off (“PTO”) policy for all regular full-time employees. CareerSource Pinellas believes that employees should have opportunities to enjoy time away from work to help balance their lives. CareerSource Pinellas recognizes that employees have diverse needs for time off from work. We have established this PTO policy to meet those needs.

In establishing this policy, CareerSource Pinellas is providing a mere gratuity to its employees; PTO time will not be considered an amount due or wage owed to employees. Employees are accountable and responsible for managing their own PTO hours to allow for adequate reserves if there is a need to cover vacation, illness or disability, appointments, emergencies or other needs that require time off from work. PTO will not be counted for the purpose of calculating overtime and will not be paid in excess of 40 hours per week. Employees are to request PTO through their immediate supervisor, who has the discretion to approve or disapprove based on Company needs. Adequate staffing must be maintained at all times.

During the first year of employment, PTO hours will be prorated from the date of hire for the calendar year. PTO accruals are available for use in the pay period following the pay period in which they are accrued. PTO accrual is based on the number of full years of employment, and follows the following schedule:

Length of Service	Maximum Annual Accrual of Hours	Hours Accrued per 80 Hours Worked
Year 1 – 2	136 hours	5.23 hours
Years 3 – 4	160 hours	6.15 hours
Years 5 – 6	184 hours	7.07 hours
Years 7+	208 hours	8.00 hours

Use and Scheduling of PTO

Whenever possible, **PTO must be scheduled well in advance**. It is subject to Company approval, staffing needs and established procedures. Unscheduled absences will be monitored. An employee will be counseled when the frequency of unscheduled absences adversely affect the operations. CareerSource Pinellas may request the employee provide a statement from his or her health care provider at any time concerning the justification for an unscheduled absence. PTO may not be used for missed time because an employee reports late to work, except during inclement weather. PTO is paid at the employee’s straight time rate. Employees are required to use available PTO when taking

time off from work with the exception of a Company-required absence due to low workload or absences occasioned by the Company.

Guidelines for Use of Paid Time Off ("PTO")

- a) Employees may use PTO for unscheduled absences due to illness, illness in the family, personal business and other necessary causes for absences from work.
- b) Employees may accumulate PTO hours for use or payout in the future. However, accumulation of PTO hours may not exceed a total of 480 hours. If an employee exceeds 480 hours of accrued PTO, the excess over 480 hours accrual will stop, and may be lost to the employee at the end of the calendar year. For those employees who have exceeded 480 when this Employee Handbook is approved by the Board of Directors, they will be grandfathered per prior approved policy. Due to the needs of the business, no employee may urgently take PTO in order to reduce the hours accrued. Request for PTO must follow the normal procedure, even when maximum hours have been accrued.
- c) It shall be the policy of CareerSource Pinellas to encourage employees to take some of their PTO each year for vacation purposes. Requested time off for vacations will be approved by employees' supervisors only when arrangements can be made to assure required staff coverage. When there is a conflict, scheduling will be at the supervisor's discretion. Time off for vacation must be requested in accordance with departmental procedures. Preference in scheduling will normally be given to the employee who requested the time off first.
- d) Employees may use PTO hours down to a zero balance. Employees may not take PTO that has not yet been earned; that is, employees may not "borrow" against future accruals of PTO in order to take paid time off.
- e) PTO will be charged (that is, the employee's accrued PTO balance will be reduced) according to the actual number of hours used by the employee for the days that the employee would normally work.
- f) PTO hours used during a pay period shall not be counted as hours worked for the purpose of computing overtime.
- g) At the end of each calendar year, if funds are available and the CEO approves, CareerSource Pinellas may allow employees to request a payout of unused PTO hours with the following restrictions:
 - ✓ The employee PTO balance must exceed 160 hours, and the employee must retain an 80 hour balance after the election of a payout.
 - ✓ For those who have accrued the maximum of 480 hours they will be asked to receive a payout of partial or all (while leaving 80 hours remaining) in order to maintain accrual.
 - ✓ Subject to the above, the employee must request a payout of 80 hours or more.
 - ✓ PTO hours selected for payout will be paid at the employee's compensation rate in effect on December 31 of the year the election is made.
 - ✓ Payouts to employees will be made in the first pay period in February.
- h) PTO shall be paid at the employee's current hourly rate plus differentials and other premiums if applicable, at the time that it is taken.

- i) Accrued but unused PTO may be paid to terminating employees who voluntarily separate from their employment with CareerSource Pinellas provide their supervisor at least a two (2) week written notice of resignation for non-supervisory employees or a one (1) month written notice of resignation for management and supervisory employees, as applicable, but only if they were employed with CareerSource Pinellas at least ninety (90) days. Employees that separate involuntarily or fail to report to work will forfeit all accrued PTO time.

Employees are accountable and responsible for managing their own PTO hours to allow for adequate reserves if there is a need to cover vacation, illness, or disability, appointments, emergencies or other needs that require time off from work.

An employee who has exhausted PTO and is not eligible for leave under the Americans with Disabilities Act, the Family and Medical Leave Act or other applicable law has no right to take unpaid leave and is not entitled or allowed to miss work. An employee who does so will be subject to disciplinary action, up to and including termination.

Holidays

All regular full-time and part-time employees will receive the following paid holidays:

- 1) New Year's DayJanuary 1
- 2) Martin Luther King Jr's BirthdayThird Monday in January
- 3) Memorial DayFourth Monday in May
- 4) Juneteenth.....June 19
- 5) Independence Day.....July 4
- 6) Labor Day.....First Monday in September
- 7) Veterans' Day.....November 11
- 8) Thanksgiving Day.....Fourth Thursday in November
- 9) Friday after Thanksgiving Day.....Fourth Friday in November
- 10) Christmas Day.....December 25

If the holiday falls on a weekend, employees will receive the preceding Friday or following Monday as the paid holiday. If Christmas Day falls on a Tuesday or Thursday, the preceding Monday or following Friday shall also be recognized as a holiday. If an employee works a paid holiday, he or she will receive another day as the paid holiday. Paid time off for holidays will not be counted as hours worked for the purposes of determining overtime. Regular full-time employees receive eight (8) hours of holiday pay for each holiday. Regular part-time employees receive four (4) hours of holiday pay for each holiday.

Nursing Mothers Accommodations

CareerSource Pinellas seeks to ease the transition of mothers returning to work following the birth of a child with lactation accommodations for nursing mothers. For up to a year following a child's birth, nursing employees will be provided break time to express breast milk to accommodate their nursing needs during the workday. Said employees will be allowed a reasonable break time whenever they have the need to express milk throughout the day. The employee will work with her supervisor in developing a schedule. Employees with questions or concerns regarding this policy should contact the Human Resources Department.

Workers Compensation

CareerSource Pinellas provides a comprehensive workers' compensation insurance program at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical, surgical or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or, if the employee is hospitalized, immediately.

Employees who sustain work-related injuries or illnesses, no matter how minor, must report them to their supervisor immediately or at least within 24 hours of the accident or occurrence. This will enable an eligible employee to qualify for coverage as quickly as possible.

LEAVE BENEFITS (OTHER THAN PTO AND HOLIDAY LEAVE)

Bereavement/Funeral Leave

If there is a death in the immediate family (spouse or life partner, parent, child, sibling, grandparent or grandchild), regular full-time employees are entitled to receive up to a maximum of three (3) days off from work with pay. These days must be consecutively scheduled and will be paid at a straight time rate. Bereavement leave will not be counted for the purpose of calculating overtime and will not be paid in excess of 40 hours per week.

Domestic Violence Leave

CareerSource Pinellas allows employees to take up to three (3) days of leave in any twelve (12) month period if the employee or a family or household member of an employee is a victim of domestic violence or sexual violence. Employees may use their accrued PTO or unpaid leave to do so. CareerSource Pinellas will maintain the confidentiality of the requested leave as well as any information related to the employee's leave in accordance with law.

Emergency Leave

At times, emergencies such as severe weather, fires, power failure or the like can disrupt CareerSource Pinellas operations. In extreme cases, these circumstances may require the closing of a work facility.

When operations are officially closed due to emergency conditions, regular full-time employees will be paid for time off, up to four (4) days maximum, including the day employees arrived in which the offices closed early due to emergencies. Employees may take unused PTO benefits for any additional days after four (4), if closure is longer. Any employee who fails to return to work once office is opened will be subject to disciplinary action, up to and including termination.

Employees in essential operations may be asked to work on a day when CareerSource Pinellas offices are officially closed. In these circumstances, employees who work will receive their regular pay.

Family and Medical Leave

OVERVIEW: Under the Family and Medical Leave Act ("FMLA"), employees are afforded certain rights concerning family care and medical leave. Accordingly, CareerSource Pinellas will grant up to 12 weeks (or up to 26 weeks of military caregiver leave to care for a covered service member with a serious injury or illness) of FMLA leave during a 12-month period to eligible employees. The FMLA leave may be paid, unpaid or a combination of paid and unpaid leave, depending on the circumstances of the leave and as specified in this Employee Handbook. All employees are required to use all accrued PTO towards FMLA leave, until they have exhausted all available hours. If on full-time

unpaid leave, employees will not accrue PTO while on the unpaid portion of leave. All insurance benefits will remain in place whether on paid or unpaid leave. When on unpaid leave, the employee will be responsible for paying all insurance premiums, if applicable.

ELIGIBILITY: This policy applies to all employees eligible for leave under FMLA. An employee who has been employed by CareerSource Pinellas for at least 12 months and has worked at least 1,250 hours during the 12-month period preceding the request for leave is eligible for FMLA leave. Paid or unpaid absences (including workers' compensation, short term disability, and other paid or unpaid time off) prior to taking FMLA leave are not included in the 1,250 work hours reference above.

BASIC LEAVE ENTITLEMENT:

An eligible employee is entitled to take up to 12 weeks of job-protected FMLA leave for the following reasons:

- ✓ To care for the employee's child after birth, or placement for adoption or foster care;
- ✓ To care for the employee's spouse, son, daughter or parent, who has a serious health condition;¹ or
- ✓ For a serious health condition that makes the employee unable to perform the essential functions of his or her job.

MILITARY LEAVE ENTITLEMENT:

Eligible employees whose spouse, son, daughter or parent is on covered active duty or call to covered active duty status may use their 12-week FMLA leave entitlement to address certain "qualifying exigencies." Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

The FMLA also includes military caregiver leave that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember for purposes of military caregiver leave is:

- ✓ A current member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is in

¹ A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an oversight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity (inability to work) of more than three consecutive calendar days combined with at least two visits to a health care provider or one visit and a regiment of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

outpatient status, or is on the temporary disability retired list, for a serious injury or illness, or

- A veteran of the Armed Forces (including the National Guard or Reserves) discharged within the five-year period before the family member first takes military caregiver leave to care for the veteran and who is undergoing medical treatment, recuperation, or therapy for a qualifying serious injury or illness. A veteran who was dishonorably discharged does not meet the FMLA definition of a covered service member.

PAY DURING FMLA LEAVE:

Under the FMLA, family medical leave generally is unpaid. However, CareerSource Pinellas has made provisions for employees to receive pay during FMLA leave under certain circumstances, described below. While third party pay is not considered for leave accrual purposes, PTO is counted for purposes of applying pro-rated leave accruals.

PTO: An employee must use accrued PTO concurrently with FMLA leave.

Short Term Disability ("STD"): An employee may be eligible for STD payments during FMLA leave for his/her own serious health condition, including pregnancy. Employees must apply and be approved for STD. PTO is used during any STD elimination period. STD amounts received may be used to reduce PTO usage as needed to try and equate total gross pay to 100% of base and/or ensure pay sufficient to cover employee's benefit premiums.

Workers' Compensation "Lost Time": FMLA leave runs concurrently with Workers' Compensation Lost Time if the basis for the Lost Time also meets the definition of a serious health condition under the FMLA. PTO may be used as needed to try and equate total gross pay to 100% of base and/or insure pay sufficient to cover the employee's benefit premiums.

EMPLOYEE BENEFITS DURING FMLA LEAVE AND JOB RESTORATION RIGHTS:

Health Insurance: During an employee's FMLA leave, CareerSource Pinellas will maintain health insurance and other group health benefits on the same conditions as if the employee was working subject to applicable plan documents and law. If the employee wants benefits to continue during FMLA leave, he/she must continue to pay the share of the premiums for those benefits at the same contribution rate as if he/she were an active employee. If any portion of FMLA leave is paid by CareerSource Pinellas, the employee's share of the benefit premiums will be paid through automatic payroll deductions. While on unpaid FMLA leave, all insurance premiums will need to be paid by check, cashier's check or money order, made payable to CareerSource Pinellas. CareerSource Pinellas' obligation to maintain health benefits cease if an employee fails to pay his/her share of premiums for which he/she is billed. Under limited circumstances, CareerSource Pinellas may be entitled to recoup costs associated with CareerSource Pinellas' paid share of the

employee's premiums when an employee fails to return to work for a reason other than a serious health condition. Once FMLA is exhausted, or if an employee is on a non-FMLA leave, benefit continuation will be handled through COBRA at the employee's expense.

Accrual of PTO during FMLA Leave: Employees will continue to accrue PTO while on FMLA leave in proportion to the hours of paid leave during the pay period of accrual. PTO will not accrue during unpaid hours of FMLA leave.

Holidays during FMLA Leave: Employees will not be paid for holidays that fall during FMLA leave unless the holiday falls on a day covered by PTO accrual.

Job Restoration: With the exception of certain key employees, employees who return to work from FMLA leave within or on the business day following the expiration of the leave are entitled to return to their job or an equivalent position with equivalent benefits, pay and other terms and conditions of employment. Employees who do not return to work timely upon the expiration of FMLA leave and who do not have an approved leave extension will be treated as having voluntarily terminated their employment.

Designation of key employee status and whether such status will affect the employee's right to reinstatement will be made at the time the employee requests leave, or at the commencement of leave, whichever is earlier, or as soon as practicable thereafter if such determination cannot be made at that time. However, the highest paid 10% of employees are not guaranteed reinstatement if reinstatement will cost CareerSource Pinellas substantial and grievous economic injury. In such cases, CareerSource Pinellas will notify the employee as soon as the determination is made that reinstatement is not available.

Benefits Accrued Before FMLA Leave: Use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of the leave.

FMLA "LEAVE YEAR":

For the purposes of this policy, CareerSource Pinellas uses a "rolling" 12-month period measured backward from the date an employee uses any FMLA leave. Available leave is determined by subtracting the number of weeks of FMLA leave taken during this 12-month "look back" period from the 12-week total allowed. Under the "rolling" 12-month period, each time an employee takes FMLA leave, the remaining leave entitlement would be the balance of the 12 weeks which has not been used during the immediately preceding 12 months. For those currently on FMLA, the prior rolling forward method will not be changed to the rolling back method until 60 days after this policy update. In addition, the transition will take place in such a way that the employees, while on FMLA leave, retain the full benefit of their leave entitlement under whichever method affords him/her greatest benefit. However, as required by regulation, the twelve (12) month period for calculating leave needed to care for a covered military servicemember begins when the employee first starts taking leave and ends twelve (12) months after that date.

USE OF LEAVE AND SPOUSAL RULES:

An employee does not always need to use FMLA leave in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt CareerSource Pinellas' operations. Employees may also take leave due to "qualifying exigencies" (described above) on an intermittent basis. Some additional requirements apply:

- ✓ FMLA leave taken for the birth of a child or placement of a child for adoption or foster care, the entitlement to leave expires twelve (12) months from the date of the child's birth or placement. FMLA leave for time to bond with a newborn child or newly-adopted child is not available on an intermittent or reduced schedule basis unless specifically approved by CareerSource Pinellas.
- ✓ If both spouses work for the CareerSource Pinellas, the combined leave shall not exceed twelve (12) weeks in a twelve (12) month period if the leave is taken for the birth of the employee's child, or to care for the child after birth, for the placement of a child with the employee for adoption or foster care, or to care for the employee's parent with a serious health condition. However, if the leave is taken by either spouse to care for the other who is seriously ill and unable to work, to care for a child with a serious health condition, or for his or her own serious illness, then each employee is eligible for twelve (12) weeks of leave.
- ✓ If both spouses work for CareerSource Pinellas, the combined leave shall not exceed twenty-six (26) weeks of leave during the single twelve (12) month period described above if the leave is taken to care for a covered servicemember with a serious injury or illness.
- ✓ To the extent allowed by law, in the event an absence is for an FMLA qualified reason, CareerSource Pinellas reserves the right to count it as FMLA leave whether the employee has requested FMLA leave or not.

HOW TO REQUEST FMLA LEAVE AND NOTICE REQUIREMENTS:

Generally, when requesting FMLA leave, employees must be prepared to provide sufficient information for CareerSource Pinellas to determine if the leave is covered by the FMLA and the anticipated timing and duration of the leave. Sufficient information may include the following: whether the employee is unable to perform job functions; whether the employee's family member is unable to perform daily activities; the need for hospitalization or continuing treatment by a health care provider; whether the leave is for a reason for which the employee previously took FMLA leave; and the circumstances supporting the need for military family leave.

More specifically:

- An employee must provide 30 days' advance notice to his or her supervisor of the need to take FMLA leave when the need for leave is foreseeable.
- When 30 days' notice is not possible, the employee must provide notice to his or her supervisor as soon as practicable.

The Human Resources Department ("HR") will inform employees of additional obligations, including the need for a medical certification supporting the need for FMLA leave. HR will also notify the employee as needed for return to work clearance requirements, recertification, new or updated certifications, need for clarification, and similar requirements.

CAREERSOURCE PINELLAS' RESPONSIBILITIES:

CareerSource Pinellas will inform an employee requesting FMLA leave whether he or she is eligible under FMLA.

If he or she is eligible, CareerSource Pinellas will notify the employee of any additional information required as well as the employee's rights and responsibilities.

If CareerSource Pinellas determines that the leave is not or would not be FMLA-protected, it will notify the employee and provide a reason for ineligibility.

CareerSource Pinellas will also inform an employee if leave will be designated as FMLA-protected and the amount of leave counted against the employee's FMLA leave entitlement.

THE EMPLOYEE'S RESPONSIBILITIES:

The following conduct is strictly prohibited in relation to FMLA leave:

- Failing to follow the absence requirements when absent;
- Engaging in fraud, misrepresentation or providing false information to CareerSource Pinellas or any health care provider;
- Engaging in other employment or any other work activity, whether paid or unpaid, during the leave, without prior written disclosure to HR and approval;
- Failure to comply with the employee's obligations under this policy; and
- Failure to timely return from the leave.

Employees who engage in conduct described above will be subject to loss of benefits, denial or termination of leave and disciplinary action, up to and including termination.

CAREERSOURCE PINELLAS' COMMITMENT:

CareerSource Pinellas will not interfere with, restrain, or deny the exercise of any right provided by the FMLA, nor will it discharge or discriminate against any individual for opposing any practice or involvement in any proceeding relating to the FMLA.

QUESTIONS:

Any questions about the FMLA policy should be directed to the Human Resources Department.

Jury Duty

All regular full-time employees will be granted leave with pay to serve on a jury if summoned. Employees must show the jury duty summons to their supervisor as soon as possible so that arrangements may be made to accommodate their absence. Of course, employees are expected to report for work whenever the court schedule permits. Either CareerSource Pinellas or the employee may request an excuse from jury duty if, in CareerSource Pinellas' judgment, the employee's absence would create serious operational difficulties.

Military Leave

CIVIL AIR PATROL:

- Eligible employees who are members of the Civil Air Patrol will be allowed up to 15 days of unpaid leave annual for the purpose of participating in Civil Air Patrol training or missions. Employees are not required to use accrued PTO but may choose to.
- Employees are eligible for leave if they are senior members of the Florida Wing of the Civil Air Patrol with at least emergency services qualifications and have worked for the company at least 90 days prior to the start of the leave.

SHORT TERM MILITARY LEAVE:

Employees who are members of the Armed Forces Reserve or National Guard shall be eligible for pay continuation for up to fourteen (14) days per year while they are on active, legally required, short term military service.

- ✓ Employees shall receive the difference between their regular pay and the daily pay provided by the military (less all allowances received for rations and travel).
- ✓ Payment shall be limited to eight hours per day or forty hours per week.
- ✓ His/her National Guard or Reserve Unit must order the employee to temporary active duty. Notification of the orders (oral or written) must be given by the employee to the employee's supervisor unless military necessity prevents such notice or it is otherwise impossible or unreasonable.

LONG TERM MILITARY LEAVE:

CareerSource Pinellas' policy is intended to conform to the Uniformed Services Employment and Reemployment Rights Act ("USERRA"), which in all cases shall be the guiding principles.

Long Term Military Leave of Absence is interpreted to mean a leave of absence for the purpose of performing active military duty with the United States Armed Forces for a period of 31 or more consecutive days, but not more than five years unless extended involuntarily by law.

- ✓ A leave of absence for military service will be granted to employees who received orders to report for induction or have enlisted in the Armed Forces of the United States.
- ✓ Employees who wish to go on Military Leave status must give written or verbal notice to their supervisor as far in advance as possible.
- ✓ Employees who have served 31 to 180 days of active duty in the ready reserves must notify CareerSource Pinellas of their availability to return to work within 14 days of the date active duty was completed, or if hospitalized as a result of military service up to two years after discharge, in order to be eligible for reinstatement.
- ✓ Employees who serve 181 days or more of active duty must notify CareerSource Pinellas of their availability to return to work within 90 days of their date of completion of active duty to be eligible for reinstatement.
- ✓ Employees must report to their supervisor within 90 days after discharge and present suitable proof that they have completed their training and service in the Armed Forces in a satisfactory manner. They must be eligible for reinstatement under the conditions provided in the USERRA and other applicable legislation.
- ✓ USERRA provides that an employee who leaves a position to enter military service shall be reinstated into the job he/she had or would have held if he/she had remained continuously employed, including promotions and step advancements. If absent for 91 days or greater, all bonuses, financial and advancement opportunities must be offered as if the member never left.
- ✓ Employees returning from Military Leave of Absence will be entitled to such benefits, as they would have had if they had not been on military absence or leave and as provided for by the USERRA.

Personal Days ("PD")

CareerSource Pinellas shall grant regular full-time employees leaves of absence with pay for four personal days selected by the employee.

- a) The personal days shall be used in the same fiscal payroll year they were gained, between July 1 and June 30 of the next year.
- b) Personal days shall not be cumulative.
- c) Employees will not be paid for unused personal days.
- d) Personal days must be scheduled and approved in advance by the employee's supervisor, except for emergencies).
- e) Personal days should be taken in 4 hour increments at minimum. During an employee's initial year of hire, the number of personal days awarded shall be based on date of hire.
- f) Between July 1 and September 30Four personal days
Between October 1 and December 31Three personal days
Between January 1 and March 31Two personal
Between April 1 and June 30No personal days

Unpaid Leave of Absence

CareerSource Pinellas may provide an unpaid leave of absence to eligible employees who wish to take time off from work duties to fulfill personal obligations when they are not otherwise entitled to other types of leave provided in this Employee Handbook, such as PTO, STD or FMLA leave.

Unpaid leave may be granted to regular full-time employees for a period deemed appropriate. Requests for unpaid leave will be evaluated based on a number of factors, including anticipated workload requirements and staffing considerations during the proposed period of absence.

Subject to the terms, conditions and limitations of applicable plans, health insurance benefits will be coordinated by CareerSource Pinellas and applicable contributions may be maintained.

Holiday and PTO benefits will be suspended during unpaid leave and will resume upon return to active employment.

When the unpaid leave ends, every reasonable effort will be made to return the employee to the same position, if it is available, or to a similar available position for which the employee is qualified. However, CareerSource Pinellas cannot guarantee reinstatement in all cases.

If an employee needs an unpaid leave of absence, the employee must submit a leave request form to his or her supervisor. This written request, together with any required supporting documentation, must be submitted at least 30 days before the date on which the requested leave is to begin unless the need for a leave is not sufficiently foreseeable to give such notice. In that case, the employee must submit the written request and supporting documentation as soon as practicable. If the leave is foreseeable, the employee shall make a reasonable effort to schedule any planned leave so as not to unduly disrupt CareerSource Pinellas operations. Any unpaid leave of absence, or any extension of such leave, is subject to written approval of the Chief Executive Officer.

If the Chief Executive Officer grants a leave of absence, such leave will begin on the first workday that is missed as a result of the situation requiring the leave. Should the employee request an extension of his or her leave of absence, the employee must furnish his or her supervisor with a written request for an extension, in writing, before the expiration of the original leave of absence or most recent extension.

The Chief Executive Officer may request documentation, including certification by a medical doctor (or other appropriate health care provider), of any circumstances requiring necessitating a leave or extension.

WORK ENVIRONMENT AND EMPLOYEE CONDUCT

Absenteeism and Tardiness

Habitual tardiness and excessive absenteeism impacts CareerSource Pinellas' ability to render quality service to its clients; and, therefore, will not be tolerated. Any absence or tardiness, the reason for which is unjustifiable in the opinion of CareerSource Pinellas or is not authorized by law, will be considered an unexcused absence or tardiness. Management has the right to expect that employees will be present and ready for work, when and where they are assigned. CareerSource Pinellas requires reliable performance and will act when the requirement is not met. Unexcused absenteeism or tardiness may lead to disciplinary action, up to and including termination of employment.

Employees are expected to call their immediate supervisor for an immediate (same day) tardy/absence for any reason at least two hours before the start of their workday. Calling in tardy/absent via text messaging is NOT appropriate and will not be considered acceptable notice. Failure to call-in at least two hours before the start of the workday may lead to disciplinary action, up to and including termination of employment.

Alcohol and Drug-Free Workplace

It is CareerSource Pinellas' desire to provide a drug-free, healthful and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner. All employees are required to sign a Drug-Free Workplace Certification Form.

While on CareerSource Pinellas premises and while conducting business-related activities off CareerSource Pinellas premises, no employee may manufacture, distribute, dispense, sell, possess, use or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

CareerSource Pinellas' Chief Executive Officer reserves the right to inspect any items on CareerSource Pinellas' premises, including personal property in an employee's possession and to require employees to submit to a drug test within 24 hours to determine the presence of alcohol or illegal drugs in their system.

Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment, and/or required participation in a substance abuse rehabilitation or treatment program. Such violations may also have legal consequences.

Employees are required, as a condition of employment, to notify CareerSource Pinellas of any drug or alcohol-related criminal arrest or charge no later than five days after such arrest or receipt of charge.

Employees with questions or concerns about substance dependency or abuse are encouraged to use the resources of the Employee Assistance Program. They may also wish to discuss these matters or this policy with their supervisor or the Human Resources Department to receive assistance or referrals to appropriate resources in the community, and they may do so without fear of reprisal.

Appearance Policy

Dress, grooming and personal cleanliness standards contribute to the morale of all employees and affect the business image CareerSource Pinellas presents to clients, employers and the community. CareerSource Pinellas requires a professional appearance in its employees' attitude, communication and attire. All employee clothing must be clean, neat, pressed and project a well-groomed appearance.

Employees must consider their individual schedule/assignment for each day when deciding what to wear to work. In order to project a high level of professionalism, meetings with vendors, clients or other individuals outside of the organization may require a higher standard of dress than what is common for the office. Employees dealing with facilities issues such as a custodian or maintenance employee may be required to wear specific clothing based on the nature of the duties.

Good personal hygiene and personal habits are also very important. Body cleanliness, especially hands and fingernails, is a must. No employee is permitted to wear un-natural hair colors (i.e., blue, green). With the exception of business-appropriate pierced ears and small, inconspicuous nose-piercings, piercings on any other visible part of the body while at work is not permitted. Although tattoos are generally permitted, if any tattoo is deemed inappropriate the employee will be required to cover it.

The following articles and types of clothing cannot be worn in the workplace unless an exception is noted below:

- ✓ Athletic jerseys, tank tops, tube tops, halter tops, backless or bare midriff shirts, shirts with written slogans, expressions or depictions
- ✓ Spandex/Lycra garments, leggings, jeggings, jeans, shorts, sweat pants, running or warm-up suits, workout clothes and overalls or coveralls
- ✓ Underwear as outerwear, excessively tight, provocative or revealing attire or off-the-shoulder garments
- ✓ Wrinkled, stained, ripped or "distressed" clothing
- ✓ Hats, caps, sweatbands and similar headwear
- ✓ Tennis shoes, sneakers, athletic shoes, or flip flops
- ✓ Bull ring, gauge earrings, any other piercings not expressly listed above as acceptable

Please note that the list above is not all inclusive. The purpose of this policy is to ensure a professional work environment. If the Director, along with HR and the CEO, determine that an employee's personal appearance is inappropriate, the employee may be asked to

leave the workplace until the employee is complaint with this policy. Under such circumstances, the employee will not be compensated for the time away from work. Failure to comply with this policy may result in disciplinary action, up to and including termination.

Any employee that requires a reasonable accommodation relating to this policy based on religion, disability or other grounds protected by law should contact HR. Any questions about this policy and/or whether or how it applies to an employee's particular circumstances should also be directed to HR.

Code of Conduct

In order for any group to work together efficiently and safely, it is necessary to have a reasonable Code of Conduct based on honesty and fair play. If an employee is not considerate of others and does not observe reasonable rules of conduct, disciplinary action may be taken, up to and including termination of employment. Because all persons do not always have the same ideas about good conduct, it is necessary to adopt and enforce certain rules.

We have listed below offenses, which we consider to be serious enough to result in discipline, up to, and including termination of employment. However, this is not meant to be a complete list of such offenses, and the list may be supplemented at any time. Nor is it meant to alter our employment at will status whereby CareerSource Pinellas may decide in its sole discretion to terminate employment of an employee at any time or for any reason, without notice and without any proven violation of this Code of Conduct.

1. Any threatening, intimidating, coercing, harassing, bullying, violent, rude, discourteous or unprofessional behavior, on or off Company premises, which is not protected by Section 7 of the National Labor Relations Act ("NLRA") and which adversely affects the Company's services, operations, property, reputation or goodwill in the community or interferes with work.
2. Violation of policies contained in this Employee Handbook.
3. Unauthorized and unlawful use of any employer-owned or leased equipment, including but not limited to letterhead, computers, phones, cars, e-mail, voice mail, software applications, passwords or access codes.
4. Unauthorized or excessive absence and tardiness.
5. Failure to notify the Company of absence or tardiness consistent with the Company's procedure, including giving 2 hours' notice prior to start time if unable to be at work at the scheduled time.
6. Insubordination, including improper conduct toward a supervisor or client, or refusal to perform tasks assigned by the Company.
7. Reporting to work under the influence of alcohol, illegal drugs, or any other type of substance which creates an intoxicating effect to the extent that it prevents an employee from performing the employee's essential job functions or performing such functions in a safe manner.
8. Release of confidential information about the Company, employees or clients.

9. Theft of any kind or unauthorized removal or possession of property from the Company, co-workers or clients.
10. Altering, falsifying, removal or destruction of any timekeeping record, in any manner including, intentionally recording another employee's time or allowing someone else to record your time.
11. Falsifying, misleading, or making a material omission on your employment application or any other Company record.
12. Misuse, destruction, or not supplying information of any Company property, including intellectual property, such as login and password information.
13. Misusing, destroying or damaging property of the Company, a co-worker, client, or a visitor.
14. The possession of any weapon or dangerous substance (such as mace or pepper spray) on Company property by any employee, including employees who possess a valid concealed weapons license. This does not apply to employees who leave a weapon in their vehicle pursuant to Florida law or to employees authorized by federal or state statute to carry a firearm as a sworn law enforcement officer or first responder.
15. Unsatisfactory job performance of any kind.
16. Violating safety or health rules or practices or engaging in conduct that creates a safety, health or environmental hazard.
17. Sleeping while on duty.
18. Except for meal periods, leaving the Company's premises or your work location without supervisory approval prior to the end of a scheduled work shift.
19. Misuse of the Company's time, including excessive personal phone calls, texts, e-mails, social media use or engaging in any other non-work related activity during work time.
20. Soliciting contributions, accepting donations, gratuities, or support of any amount or kind from clients, salespersons, or supplier representatives, which is not protected by Section 7 of the NLRA, without authorization of management.
21. Failure to maintain a license or certification required for your position.
22. Working off the clock, working overtime without proper authorization and/or failing to record all time worked.

Driving

CareerSource Pinellas permits select employees to drive vehicles owned, leased or rented by the Company ("company car") to perform work for the Company or on the Company's behalf during their period of employment. Personal use of a company car is not permitted. Personal use includes use for personal errands, commuting to/from work, vacation or weekend use or use by a spouse, dependents or friends. Only those employees who have received written permission from the CEO are authorized to use company cars. All drivers are responsible for using company cars in a safe, lawful and reasonable manner. Any employee who abuses or violates this policy will be subject to disciplinary action, up to and including termination of employment.

RECORD OF BUSINESS USE:

Employees must maintain records documenting business use of company cars during each month and must provide to the Company by the tenth day of the month following the use a statement for each vehicle used. The monthly statement must include:

- ✓ Which company car(s) the employee used;
- ✓ Beginning and ending odometer readings;
- ✓ The number of miles traveled with the car;
- ✓ Date(s) of business use;
- ✓ Business purpose(s) for the use;
- ✓ Starting and ending location(s) of each drive;
- ✓ Fuel expenses; and
- ✓ Any maintenance expenses.

FUEL AND MAINTENANCE EXPENSE PROTOCOLS:

CareerSource Pinellas will reimburse expenses for fuel costs, parking fees and tolls associated with company car use under this policy. In addition, CareerSource Pinellas will reimburse for necessary company car maintenance performed with written approval of the CEO.

For any out-of-pocket expenses, drivers may request reimbursement for covered company car costs by completing an expense reimbursement form and submitting the completed form to the Company. All expense reimbursement forms must be signed and verified by the driver. Expense reimbursement forms must include original receipts or other substantiating documentation for each expense showing the:

- ✓ Amount paid;
- ✓ Date the expense was incurred and paid;
- ✓ Vendor or provider name and location;
- ✓ Nature of the expense; and
- ✓ Business purpose.

Drivers must submit expense reimbursement forms to the Company within 60 days of incurring the expense. CareerSource Pinellas reserves the right to refuse any expense reimbursement request that is inaccurate, does not include the appropriate substantiating documentation, is submitted late or otherwise fails to fully comply with the Company's policy, as determined by the Company in its sole discretion. Expense reimbursement forms may be subject to audit by the Company or by government agencies.

CareerSource Pinellas will provide reimbursement promptly following verification of the expense and appropriate substantiation, but in any event, no later than December 31 of the calendar year following the calendar year in which the expense is incurred.

If a driver receives an excess reimbursement, he or she must report and return any excess amounts to the Company within 120 days.

ACCOUNTABLE PLAN:

This policy is intended to qualify as an “accountable plan” under the Internal Revenue Code (“IRC”) and relevant Treasury Regulations.

PERMISSIBLE USES:

Company cars are available to authorized employees for business purposes. Uses beyond those specified in this policy must be specifically authorized by the CEO.

Nonexempt employees driving company cars for business purposes must record all time spent driving.

AUTHORIZED DRIVERS AND PASSENGERS:

Only authorized employees can drive company cars. Employees permitted to drive company cars must have a valid driver's license and active auto insurance. In the event that an authorized driver's license is suspended or revoked, that individual must notify the CEO as soon as possible.

Consistent with relevant background check laws, the Company reserves the right to evaluate the driving record of all company car drivers and revoke driving privileges as necessary.

Transportation of passengers is authorized for business use of company cars, but the number of passengers cannot exceed the number of passenger seats with seat belts available, and passengers may only occupy company cars for purposes authorized by this policy. To the extent that a child will be traveling in a company car, child safety seats must be used and installed in a manner consistent with governing law.

SAFETY STANDARDS:

Everyone operating a company car is expected to operate the vehicle in a safe and lawful manner. Safe driving standards include, but are not limited to:

- ✓ Maintaining a reasonable rate of speed;
- ✓ Abiding by traffic signals and signs;
- ✓ Wearing seat belts;
- ✓ Avoiding aggressive and reckless driving;
- ✓ Never driving in unsafe conditions;
- ✓ Never driving when impaired by alcohol, drugs or fatigue;
- ✓ Never texting or e-mailing while driving;
- ✓ Never talking on a cell phone while driving;

- ✓ Never listening to headphones while driving; and
- ✓ If a company car seems to be unsafe or in need of maintenance, drivers must bring this issue to the attention of the CEO or designee as soon as possible.

In addition, company car drivers must respect the vehicle as company property and take steps to avoid damage to it and its contents, including:

- ✓ Keeping property secure, including locked doors, closed windows and properly maintained valuables (including confidential information). Personal items may not be stored in a company car, and personal losses generally will not be reimbursed;
- ✓ Never transporting dangerous or flammable materials unless specifically authorized in writing by the CEO;
- ✓ Never attaching or pulling trailers or other vehicles;
- ✓ Never making after market changes to the car;
- ✓ Never picking up hitchhikers; and
- ✓ Never transporting items for third parties other than those associated with the Company's business for legitimate business purposes.

In the event of an accident, the driver must stay with the company car and file a police report or otherwise cooperate with the police, as applicable. Employees should not attempt to provide medical care to those involved in an accident beyond their level of suitable training. Company car drivers must communicate the details of the accident to the CEO as soon as possible, and must also communicate theft of company property (including the car itself) and any moving violations.

SECTION 409A OF THE INTERNAL REVENUE CODE:

Reimbursements and in-kind benefits under this policy are intended to comply with IRC Section 409A and applicable guidance issued under it or an exemption from the application of Section 409A. Accordingly, all provisions of this policy will be construed in a manner consistent with the requirements for avoiding taxes or penalties under Section 409A. The amount of reimbursements and in-kind benefits provided under this policy in any calendar year will not affect the amount of reimbursements and in-kind benefits provided during any other calendar year and the right to reimbursements and in-kind benefits under this policy cannot be liquidated or exchanged for any other benefit.

Notwithstanding any provision of this policy, the Company will not be liable to any employee for any taxes or penalties imposed under Section 409A on any reimbursements and in-kind benefits under this policy.

SAFE DRIVING WHILE AT WORK:

CareerSource Pinellas values the safety and well-being of all employees. Due to the risk of motor vehicle accidents resulting from traffic congestion, unsafe driving habits, road conditions and distraction, the Company's intent is that any person who drives a vehicle while performing official Company business is both qualified to drive under Florida's motor

vehicle laws and has the ability to operate the vehicle in a safe manner. The goal of this policy is to assure employees who drive on Company business have sufficient knowledge, skill and ability to protect themselves, CareerSource Pinellas and the public from an unsafe driver. It is the policy of CareerSource Pinellas that all individuals who drive any vehicle to conduct official Company business must obey all State of Florida laws while driving, must maintain an acceptable driving record and must follow the reporting requirements included within the policy. Failure of any individual conducting business on behalf of the Company to comply with this policy may result in disciplinary action, up to and including termination of employment.

Ethics

The successful operation and reputation of CareerSource Pinellas is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity. Employees are expected to observe the highest standards of business ethics and are responsible for their role in our Company. Honesty and reliability are very important and we expect to be able to trust each employee. Except as allowed by law, staff members should endeavor to avoid situations where their personal interests may conflict or appear to conflict with Company policy. In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with the Chief Executive Officer.

The continuous success of CareerSource Pinellas is dependent upon our employees' trust and we are dedicated to preserve that trust. Employees owe a duty to the Company and its clients to act in a way that will merit the continued trust and confidence of the public. CareerSource Pinellas will comply with all applicable laws and regulations and expects its employees to conduct business in accordance with the letter, spirit and intent of all relevant laws and to refrain from any illegal, dishonest or unethical conduct.

CONFLICTS OF INTEREST:

All employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative of said employee as a result of CareerSource Pinellas' business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

No "presumption of conflict" is created by the mere existence of a relationship with outside business/agencies. However, if employees have any influence on transactions involving purchases, contracts or leases, it is imperative that they disclose to a supervisor as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee or relative has significant ownership in a company with which CareerSource Pinellas does business, but also when an employee or relative receives any kickback, bribe, substantial gift or special consideration as a result of any transaction or business dealings involving CareerSource Pinellas.

Employees shall not accept any fees or other remuneration (i.e., gifts) from any organization or institution in conjunction with a project or program for which CareerSource Pinellas funds are being sought or have been granted.

Compliance with this policy of business ethics and conduct is the responsibility of every employee. Disregarding or failing to comply with this standard of business ethics and conduct could lead to disciplinary action, up to and including termination of employment.

NEPOTISM AND FAVORITISM:

Employee relatives or non-related members of the employee's household will be considered for employment on an equal basis with other applicants for those positions where neither relative nor non-related household member would be directly or indirectly supervising or checking the work of the other. An employee or appointing authority who has been given authority to appoint, employ (hire), promote or otherwise advance individuals or to recommend individuals for appointment, employment (hire), promotion or advancement in connection with employment is prohibited from appointing, employing, promoting or participating in an interview of any such relative or non-related member of household.

For the purposes of this policy, a relative is defined as spouse, domestic partner, child, step-child, mother, step-mother, father, step-father, brother, step-brother, sister, step-sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparent, grandchild, first cousin, aunt, uncle, niece and nephew. Relatives include any "half-relatives." This policy applies to all relatives, whether by blood or adoption.

- The CEO has the responsibility to review all employee promotions, transfers and offers of employment when the individual considered is related to a CareerSource Pinellas employee, related to a DEO employee assigned to CareerSource Pinellas or is a non-related member of the same household.
- If employees become related through marriage after employment or become members of the same household after employment, the CEO and appropriate supervisor(s) will review their job assignments for conformance with this policy. Depending upon the scope of the respective job assignments, one or both of the relatives or non-related household members may be required to transfer to another department, or, if that is not possible, one of the employees may be asked to resign.
- It is the responsibility of the CareerSource Pinellas employee to inform the appropriate supervisor and CEO of situations when any relative or person who is

a non-related household member has applied for or has been hired into a CareerSource Pinellas position, either regular or temporary.

Media Contacts

Employees should never speak to the media on the Company's behalf without the CEO's approval. All media inquiries should be forwarded to the CEO. If you are confronted by a reporter or camera person asking for comment about CareerSource Pinellas, it is appropriate to excuse yourself from comment by saying, *"It is our policy that any media requests be handled through the office of the CEO. Let me contact someone for you."*

Permission for the media to photograph, film, record and/or interview non-Company personnel on location may be given only if non-Company personnel are willing and give permission in writing on a CareerSource Pinellas "Consent to Photograph/Film/Record and/or Interview" form, available only through the Human Resources Department. If the media wants to photograph, film, record and/or interview in a Company facility, an announcement should be made in the area(s) where they will be working to notify those in the area who may not wish to be recorded.

Outside Employment

CareerSource Pinellas respects your right as an individual to conduct your personal affairs without any undue influence. However, we need your best efforts as an employee to have an efficient operation. A full-time job with CareerSource Pinellas is, in our opinion, your primary job. Therefore, any work you might do outside your working hours must not interfere with your work here. Employees will not be granted a modified work schedule to accommodate outside employment. If your performance appears to be affected or if your outside employment represents a conflict of interest, you will be subject to disciplinary action, up to and including termination.

Personal Data Changes

It is the responsibility of each employee to promptly notify the Human Resources Department of any changes in personal data. Personal mailing addresses, telephone numbers, number and names of dependents, individuals to be contacted in the event of an emergency, educational accomplishments, changes to driver license status should you be required to drive as part of your job and other such status reports should be accurate and current at all times.

Public Records

Chapter 119 of Florida Statutes, or the Sunshine Law, provides that any records made or received by any public agency in the course of its official business are available for inspection unless specifically exempted or declared confidential by the Florida Legislature. CareerSource Pinellas, by virtue of its history and mission, must comply with the Sunshine Law.

Over the years, the definition of what constitutes “public records” has come to include not just traditional written documents such as papers, maps, and books, but also tapes, photographs, film, sound recordings and records stored in computers, smartphones and the cloud. By way of example, computer records, e-mails, social media entries, tape recordings, text messages, voicemails and instant messages are public records when they are made or received by an employee in connection with official government business and are used to perpetuate, communicate or formalize knowledge.

The Sunshine Law establishes a basic right of access to most meetings of boards, commissions and other governing bodies of state and local governmental agencies or authorities. Under certain circumstances, records of CareerSource Pinellas may or may not be subject to public records requests.

All public records requests shall be handled by the Chief Executive Officer who is the official public records custodian for CareerSource Pinellas. When CareerSource Pinellas receives a public records request, the Chief Executive Officer, or such supervisory personnel as he/she may designate, will acknowledge receipt of the request promptly and then locate the requested records, determine if the records contain confidential or exempt information and redact the records as appropriate. The records will then be made available for inspection and/or copying at any reasonable time, under reasonable conditions and under supervision by the Chief Executive Officer (or designee). Inspection of records may be limited to the hours during which CareerSource Pinellas offices are open to the public.

If the Chief Executive Officer (or designee) asserts that an exemption applies to a part of such record, he or she will redact that portion of the record to which an exemption has been asserted and validly applies and produce the remainder of such record for inspection and copying. If requested, the Chief Executive Officer (or designee) will also state in writing and with particularity the reasons for the conclusion that the record is exempt.

Florida law contains numerous exemptions from inspection or copying of public records. For instance, social security numbers and bank account information of all employees are exempt from disclosure. The Chief Executive Officer (or designee) will refer to Florida law and the Government-In-The-Sunshine Manual to determine if records are exempt from disclosure.

Florida law also provides that certain public records are confidential. For example, medical records of employees are confidential pursuant to Florida Statute Section 112.08(7). If a record is confidential, CareerSource Pinellas will not disclose the entire record (i.e., redaction is not necessary) unless the disclosure of such a record to certain entities or persons is permissible by law.

Prior to filling any requests for materials, the Chief Executive Officer (or designee) will notify the requesting party of any charges, such as actual charges for copies or extensive staff time in locating, reviewing, redacting and copying records.

Any person who submits a public records request is not required to submit such a request in writing, nor is such a person required to provide his or her name or other personal information, sign for the receipt of the records or provide a reason for requesting records. In addition, CareerSource Pinellas employees are not required to give out information from the public records or answer questions about public records. CareerSource Pinellas employees are also not required to create new public records in response to a public records request or reformat the public records.

CareerSource Pinellas employees who have public records in their custody are required to retain such records in accordance with the records retention schedules established by the Florida Department of State. For example, the current record retention schedule provides that administrative correspondence and memoranda, the record category which many e-mails will fall into, must be maintained for three (3) fiscal years. In addition, the current record retention schedule provides that transitory messages, the record category which many e-mails will also fall into, must be retained until obsolete, superseded, or until their administrative value is lost. The records retention schedules, which may be amended from time to time, are currently available online at <https://dos.myflorida.com/library-archives/records-management/general-records-schedules/>. The Chief Executive Officer (or designee) will ensure CareerSource Pinellas' records are retained and destroyed in accordance with Florida law.

Political Activities

No employee of CareerSource Pinellas shall take any active part in a political campaign while on duty or within any period of time during which the employee is expected to perform services for which compensation is received from CareerSource Pinellas. This prohibition against employees taking an active part in any political campaign shall include but not be limited to circulation of or seeking signatures to any petition provided for by any charter or law, distributing badges or other such materials indicating the favoring or opposing of a candidate for election or nomination to a federal, state, county or municipal public office during duty hours or while on CareerSource Pinellas premises.

Nothing in this policy should be deemed to prohibit an employee from expressing his/her personal opinions on any candidate or issue, or from participating in any political campaign during off-duty hours so long as such activities are not in conflict with the law. An employee may also serve as a member of the state executive committee or county executive committee of a political party, but employees are not permitted to perform their committee duties at work.

Employees whose principle employment is in connection with an activity, which is financed in whole or in part by loans or grants, made by the United States or a federal agency are subject to the provisions of the Hatch Act.

Safety

To assist in providing a safe work environment for employees, clients and visitors, CareerSource Pinellas has established a workplace safety program. CareerSource Pinellas has responsibility for implementing, administering, monitoring and evaluating the safety program. Its success depends on the alertness and personal commitment of all employees. Reports and concerns about workplace safety issues may be made anonymously if the employee wishes. All reports can be made without fear of reprisal.

Employees shall exercise due care in the course of their work to prevent injuries to themselves or other workers and loss of material resources. Each employee shall:

- ✓ Report all unsafe conditions to one's supervisor.
- ✓ Keep work areas clean and orderly at all times.
- ✓ Report all accidents immediately to one's supervisor.
- ✓ Avoid engaging in any horseplay and avoid distracting others.
- ✓ Obey all safety rules and follow work instructions. If any doubt exists about the safety of a job, work shall be stopped until further instructions are received from a supervisor.
- ✓ Operate only machines and equipment for which they have been trained and authorized to use.
- ✓ Use only the prescribed equipment for the job.
- ✓ Wear required protective equipment if working in hazardous areas.

Smoking

CareerSource Pinellas is committed to protecting the health of our employees and their families. Smoking or other use of tobacco or tobacco products (including but not limited to cigarettes, cigars, pipes, chewing tobacco, dip, snuff, e-cigs and vaping, etc.) is strictly prohibited on all CareerSource Pinellas owned and/or leased locations/premises, including all internal and external areas, parking areas and company vehicles. This policy applies to all Company-sponsored events, regardless of location.

Employees who do not conform to this policy may be subject to disciplinary action, up to and including termination of employment. Contractors or consultants in violation of this policy will be reported to their supervisor at their organization. Visitors found to be in violation of this policy will be politely reminded that CareerSource Pinellas is tobacco-free and asked to dispose of the tobacco product appropriately.

Social Media

We understand that social media can be a fun and rewarding way to share your life and opinions with family, friends and co-workers around the world. However, use of social media also presents certain risks and carries with it certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established these guidelines for appropriate use of social media. Your failure to adhere to these guidelines may subject you to disciplinary action up to and including termination.

Social media includes all means of communicating or posting information or content of any sort on the internet, including to your own or someone else's web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the Company, as well as any other form of electronic communication.

The same principles and guidelines found in the Company policies apply to your activities online. Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct that adversely affects your job performance, the performance of fellow employees or otherwise adversely affects clients or people who work on behalf of the Company or the Company's legitimate business interests, unless authorized by law, may result in disciplinary action up to and including termination. An employee's engagement in protected concerted activities pursuant to Section 7 of the National Labor Relations Act ("NLRA") does not violate this policy.

KNOW AND FOLLOW THE RULES:

Carefully read these guidelines and the discrimination and harassment policies, and ensure your postings are consistent with these policies. Postings that include discriminatory remarks, harassment, and threats of violence or similar unlawful conduct will not be tolerated and may subject you to disciplinary action, up to and including termination.

Endeavor to be fair to fellow employees, clients or other people who work on behalf of CareerSource Pinellas. Also, keep in mind that you are more likely to resolve work-related complaints by speaking directly with your co-workers or by utilizing our open door policy than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparage clients or constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally and unlawfully harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or Company policy.

BE HONEST AND ACCURATE:

Make sure you are always honest and accurate when posting information or news, and if you make a mistake, correct it quickly. Remember that the internet archives almost everything; therefore, even deleted postings can be searched. Never post any information or rumors that you know to be false about the Company, fellow employees, clients or people working on behalf of the Company.

MAINTAIN CONFIDENTIALITY:

You are expected to maintain the confidentiality of CareerSource Pinellas' confidential information. Do not create a link from your blog, website or other social networking site to the Company website without identifying yourself as a Company employee. Express only your personal opinions. Never represent yourself as a spokesperson for CareerSource Pinellas. If the Company is a subject of the content you are creating, be clear and open about the fact that you are an employee and make it clear that your views do not represent those of the Company, fellow employees, clients or clients working on behalf of CareerSource Pinellas. If you do publish a blog or post online related to the work you do or subjects associated with the Company, make it clear that you are not speaking on behalf of CareerSource Pinellas. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of CareerSource Pinellas".

USING SOCIAL MEDIA AT WORK:

Refrain from using social media while on work time, unless it is work-related as authorized by the CEO or consistent with Company policy. Do not use a Company e-mail address to register on social networks, blogs or other online tools utilized for personal use.

PRESERVATION OF YOUR SECTION 7 RIGHTS:

Nothing in this policy will be interpreted or applied by CareerSource Pinellas to interfere, restrain or coerce employees in their exercise of rights guaranteed by Section 7 of the NLRA, including, but not limited to, the rights of employees to communicate with each other regarding wages, hours and terms and conditions of employment, and otherwise to engage in concerted activities for their mutual aid and protection or to refrain from such communications or activities.

Travel

CareerSource Pinellas shall make reimbursement and/or payment for the authorized travel expenses of its officers and employees in accordance with Florida law. To be eligible for expense reimbursement and/or payment, travel shall be for official business or welfare of the Company.

Whistle-Blower Policy

CareerSource Pinellas expects all individuals, including directors, officers, employees, staff, volunteers, contractors, interns, vendors or others, to act in accordance with all applicable laws, rules, regulations, ethical rules and Company policies at all times and to assist in ensuring that the Company conducts its business and affairs accordingly. If an individual has knowledge of unlawful, improper or unethical activities or conduct, he or she is obligated to report it as soon as possible as provided in this policy. Intentional and unintentional violations of laws, regulations, rules, internal controls, policies and procedures may occur and may constitute improper activities as defined within this policy.

The purpose of this whistle-blower policy is to formalize the policy to encourage all individuals to report to the Company, in writing, any activity, policy or practice that violates any law, rule or regulation. As provided by law, the Company does not tolerate retaliation against any individual because that individual has engaged in protected activity. It is a violation of this policy, however, for an individual to report information that the individual knows to be false. This policy does not provide an exhaustive description or recitation of the various laws that may provide protection against retaliation. The Company complies with any and all laws, including those that encourage reporting of misconduct and prohibit retaliation. It takes this obligation very seriously. As a result, the Company has established an initial administrative process for employees who allege that they have been retaliated against in response to activity protected by law. Additionally, any violation of this policy may result in disciplinary action, up to and including termination.

All individuals are obligated to report in writing to the CEO of CareerSource Pinellas, or, if the allegation concerns the CEO, to the Board Chair, any misconduct, improper or unethical activities, or violation of any law, rule, regulation, internal control or policy for investigation. In making a report, the reporting party is requested to be as specific as possible, including identifying witnesses, documents and other sources of information. This reporting may be the individual's only form of complaint or it may be supplemented by a further complaint to outside authority. The contact information for the CEO and Board Chair are as follows:

CEO
13805 58th Street N
Suite 1-401
Clearwater, FL 33760

Chair of the Board of Directors
c/o Equal Opportunity Officer
13805 58th Street N
Suite 1-401
Clearwater, FL 33760

The CEO or Board Chair, if the allegation is made about the CEO, will determine the appropriate investigation and action to be taken after reviewing the written complaint. The CEO or Board Chair must provide a copy of the complaint to the HR Business Partner.

During an active investigation of the complaint, all information related to the investigation is confidential and exempt from public access under Section 119.07(1), Florida Statutes, to the extent provided by law.

The initial administrative remedy for any individual who, after making a complaint, believes that he or she has been subjected to retaliation in violation of law or this policy, is as follows:

1. Within sixty (60) days of the alleged retaliatory action, the individual must make a written complaint to the Company's Human Resources Department. The Human Resources Department can be contacted at:

Human Resources Department
13805 58th Street N
Suite 2-140
Clearwater, FL 33760

2. The Human Resources Department shall provide a copy of the written complaint to the CEO. Within twenty (20) days after receipt of the complaint from the Human Resources Department, the CEO shall schedule a meeting with the individual. The individual may present any evidence or information at this meeting supporting his or her complaint and/or identify witnesses or other supporting documentation. In addition, the individual may be represented by legal counsel at this meeting. The CEO may conduct any investigation he or she deems appropriate, including requesting meetings with other individuals or a follow-up meeting with the complaining party, seeking other information or documents, or requesting the assistance of another internal or outside investigator. Within thirty (30) business days of the meeting with the complaining party, the CEO shall make a final decision and communicate that decision to the individual. The CEO shall have the authority to take any appropriate action, including, but not limited to, reinstating the employee with or without pay or affirming the adverse personnel action.
3. If the CEO is the complaining party's direct supervisor or if the complaining party is the CEO, then the Board Chair shall serve in the role as the CEO in this procedure with the Board making the final decision.

EMPLOYEE DISCIPLINE

You should be aware that your employment with CareerSource Pinellas is terminable at-will by either party. This means that either you or the Company may decide to end the employment relationship at any time and for any reason not prohibited by law. CareerSource Pinellas will implement appropriate disciplinary action on a case by case basis and maintains sole and absolute discretion to determine the severity of the discipline, including termination of employment.

Unacceptable behavior, which does not lead to immediate discharge, may be dealt with utilizing one of the following forms of discipline:

1. Verbal Warning
2. Written Warning
3. Suspension/Written Record

VERBAL WARNING:

A CareerSource Pinellas designee will meet with you to discuss the problem or violation, making sure that you understand the nature of the problem or violation and the expected remedy. The purpose of this conversation is to remind you of what the rule or performance expectation is and also to remind you that it is your responsibility to meet expectations. The verbal warning will be documented, and a copy will be given to you and will be made a permanent part of your personnel file.

WRITTEN WARNING:

This document will generally indicate the nature of the violation, prior disciplinary actions and an acknowledgement that future violations of this nature will result in further disciplinary action not excluding termination. A copy of the written warning will be given to you and will be made a permanent part of your personnel file.

SUSPENSION/WRITTEN RECORD:

You may be suspended when an infraction requires further investigation by management to determine whether termination of employment is appropriate. If the decision is made not to terminate your employment, then you will be returned to work without pay for the suspension. A written record of the suspension will be made and become a part of your personnel file. If it is determined from the investigation that an unpaid suspension is not appropriate (i.e. the allegations against an employee were serious enough to warrant immediate suspension but the investigation found that the allegations were false or unfounded), then you will be returned to work with pay for the suspension and the suspension will not become a part of your personnel file.

The provision of different forms of discipline in this policy is not a guarantee of their use or consideration.

CareerSource Pinellas reserves the right to terminate employment at any time, with or without reason, at its sole discretion. Similarly, CareerSource Pinellas applies the foregoing forms of discipline at its sole discretion and on a case by case basis. CareerSource Pinellas also reserves the right to take legal action against any employee.

PROBLEM RESOLUTION

CareerSource Pinellas is committed to providing the best possible working conditions for its employees. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from CareerSource Pinellas supervisors and management.

CareerSource Pinellas strives to ensure fair and honest treatment of all employees. Supervisors, managers and employees are expected to treat each other with mutual respect. Employees are encouraged to offer positive and constructive criticism.

If employees disagree with established rules of conduct, policies or practices, they can express their concern through the problem resolution procedure. No employee will be penalized, formally or informally, for voicing a concern with CareerSource Pinellas in a reasonable, business-like manner, or for using the problem resolution procedure.

If a situation occurs where an employee believes that a condition of employment or a decision affecting them is unjust or inequitable, they are encouraged to make use of the following steps. The employee may discontinue the procedure at any step.

1. Within seven (7) days of the event giving rise to the employee's concern, the employee must make a written complaint to the Company's Human Resources Business Partner. The Human Resources Business Partner can be contacted at:

Human Resources Department
13805 58th Street N
Suite 2-140
Clearwater, FL 33760

2. The Human Resources Department shall provide a copy of the written complaint to the CEO. Within twenty (20) days after receipt of the complaint from the Human Resources Department, the CEO shall schedule a meeting with the employee. The employee may present any evidence or information at this meeting supporting his or her complaint and/or identify witnesses or other supporting documentation. In addition, the employee may be represented by legal counsel at this meeting. The CEO may conduct any investigation he or she deems appropriate, including requesting meetings with other individuals or a follow-up meeting with the complaining employee, seeking other information or documents, or requesting the assistance of another internal or outside investigator. Within thirty (30) business days of the CEO's meeting with the employee, the CEO shall make a final decision and communicate that decision to the employee. The CEO shall have the authority to take any appropriate action, including, but not limited to, reinstating the employee with or without pay or affirming the adverse personnel action.
3. If the CEO is the complaining employee's direct supervisor or if the complaining employee is the CEO, then the Board Chair shall serve in the role as the CEO in this procedure with the Board making the final decision.

Not every problem can be resolved to everyone's total satisfaction, but only through understanding and discussion of mutual problems can employees and management develop confidence in each other. This confidence is important to the operation of an efficient and harmonious work environment and helps to ensure everyone's job security.

EMPLOYEE HANDBOOK **ACKNOWLEDGMENT**

I acknowledge that I have received a copy of the Company's Employee Handbook. I understand that the policies contained in the Employee Handbook contain important information about the Company; general personnel policies and information about my obligations as an employee. I will remain familiar with and agree to abide by these policies.

I understand that the provisions of this Employee Handbook are guidelines and do not establish a contract or any particular terms or conditions of employment between the Company and myself. None of the policies constitute or are intended to constitute a promise of employment. I further understand that the Company may periodically, at its discretion, change, rescind, or add to any policies, benefits or practices with or without prior notice.

I understand that my employment relationship with the Company is "at-will" and is based upon the mutual consent of the Company and myself. Accordingly, I agree that the Company or I may terminate the employment relationship at any time and for any reason, with or without prior notice or discipline.

I specifically acknowledge that I have received and reviewed the Equal Opportunity, Discrimination, Harassment, Retaliation and Related Conduct Policy. I understand the Company's complaint procedure under this Policy.

I specifically acknowledge that I also have received, reviewed and agree to the Company Car Policy. I understand and hereby consent to the Company obtaining information from any department of motor vehicles or other agency or person about me and my driving records.

Date: _____

Employee's Signature

Employee's Name Printed

(PLEASE SIGN AND RETURN TO THE COMPANY FOR PLACEMENT IN PERSONNEL FILE)



ACTION ITEM 5

Executive Compensation

The Grantee-Subgrantee Agreement between Florida Department of Economic Opportunity and CareerSource Pinellas states that:

No changes to compensation for executive staff of the Board are allowed without documented Board approval and must be in alignment with local policies and procedures. The Board shall ensure that all bonuses, pay raises, and benefits are reasonable and necessary for the successful performance of the award and are a prudent use of federal funds.

The purpose of this requirement is full and open disclosure that the Board is specifically aware of the compensation for executive staff. David Zirilli was hired as the Finance Director on September 12, 2022. With the promotion to Chief Financial Officer (CFO) his salary was increased to \$128,000. The minimum for this position is \$127,598, mid salary is \$165,877, and max salary for this position is \$204,157. Previous work experience, education, and current level of work and responsibility were taken into consideration.

Employee	Position	Salary Effective:	
		9/12/2022	11/6/2023
David Zirilli	Chief Financial Officer	\$100,000	\$128,000

RECOMMENDATION

Approval of the Chief Financial Officer's salary of \$128,000, effective November 6, 2023, to comply with the requirements of DEO's Grantee-Subgrantee agreement.



ACTION ITEM 6

Policy Approval

Eligible Training Provider List (ETPL)

The Eligible Training Provider List (ETPL) policy is to provide training providers guidance on how training programs are approved for inclusion on the ETPL.

WIOA and the ETPL emphasis informed customer choice, job-drive training, provider performance and continuous improvement. In administering the eligible training provider process CareerSource Pinellas works to ensure that qualified providers offer a wide variety of training programs.


The CareerSource Pinellas ETPL policy has been updated in order to remain in line and consistent with the CareerSource Florida ETPL policy.

Highlighted Changes:

- The ETPL will include performance information.
- For a program to be approved for the ETPL there must be verification that the program leads to a credential on the Master Credential List (MCL).
- For a program to be approved for the ETPL proof the curriculum was approved by the Florida Department of Education (DOE) must be submitted.
- Defines approval process for out of state providers.

RECOMMENDATION

Approval of the WIOA 23-04 Eligible Training Program List Policy.

 Policy		LOP Number WIOA 23-04	
Title:	Eligible Training Provider List (ETPL) Requirements		
Program:	Workforce Innovation and Opportunity Act (WIOA)		
Effective:	06/26/2020	Revised:	11/15/2023

PURPOSE

The purpose is to provide guidance to CareerSource Pinellas (CSP) staff, as well as post-secondary training providers of training services programs funded under the Workforce Innovation and Opportunity Act (WIOA), regarding the Eligible Training Provider (ETP) requirements. The document provides guidelines for: the initial and subsequent determination of eligibility of training providers; the federal and state requirements for training providers; performance standards, the reporting of data and the removal provisions for training providers.

BACKGROUND

The Workforce Innovation and Opportunity Act, at Section 122, WIOA, requires the Governor, through CareerSource Florida, to establish criteria, information requirements and procedures regarding the eligibility of providers of training services to receive funds provided under section 133(b), WIOA, for the provision of training services in local areas in the State.

This policy describes the process for determining eligible training providers for WIOA Title I-B adult, dislocated worker, and Youth training participants. The workforce development system established under WIOA emphasizes informed consumer choices, job-driven training, provider performance, and continuous improvement. The quality and selection of providers and training services programs is vital to achieving these core principles. The Eligible Training Provider List (ETPL) and the related eligibility procedures ensure the accountability, quality and labor-market relevance of training services programs that receive funds through WIOA title I-B. The ETPL is also a means for ensuring informed customer choice for individuals eligible for training. In administering the eligible training provider process CSP works to ensure that qualified providers offering a wide variety of job-driven training programs are available. The ETPL is updated throughout the year and is publicly available on the CSP website at: <https://careersourcepinellas.com>, The ETPL is easily available in an electronic format, and is accompanied by relevant information to maximize informed customer choice and serve all significant populations groups.

POLICIES AND PROCEDURES

Eligible providers of training services programs (ETP) are entities that are eligible to receive WIOA title I-B funds for adult and dislocated worker participants who enroll in training services programs through “Individual Training Accounts” (ITA). ITAs may also be used for WIOA Title I Youth funds to provide training to older, out-of-school youth, ages 18 to 24 and in-school youth, ages 16-21.

WIOA requires qualified providers offering a variety of job-driven training programs are available. A training provider must provide a program of study to be included on the ETPL.

PROVIDER AND PROGRAM ELIGIBILITY UNDER WIOA

To be eligible to apply for inclusion on the ETPL and to receive training funds under WIOA Section 133(b), the training provider must be one of the following types of entities detailed in 20 CFR 680.410(d):

1. An institution of higher education such as universities, college, or other public or private institutions or higher education that provide programs that lead to a recognized postsecondary credential.
2. Registered Apprenticeships Programs (RAPs)
3. Other public or private providers of training services programs, which may include community-based organizations and joint labor-management organizations.
4. Eligible providers of adult education and literacy activities under WIOA Title II, if these activities are provided in combination with training services as described in 20 CFR 680.350
5. Except for training programs listed as a registered apprenticeship, all other training providers’ programs shall be for training for occupations on the Targeted Occupation List (TOL) and the state Master Credentials List (MCL), current at the time of training, to be eligible to receive training funds under Section 133(b), WIOA.

Note: A public or private school district that maintains AdvancED/SACS accreditation and provides occupational skills training in combination with a high school diploma may be an eligible training provider.

A. PROGRAM OF STUDY

A program of study is a course, class, or structured regimen that provides training leading to:

1. An industry-recognized postsecondary credential, a secondary school diploma, or equivalent;
2. Employment; or
3. Measurable skills gain leading to one of the above.

Training services may be delivered in person, online, or using a blended method or approach. Online training providers may apply and be considered for inclusion on the state and local ETPLs but are required to meet the same eligibility and performance criteria established for classroom-based instruction providers. Training programs must also be made physically and programmatically accessible for individuals who are employed and individuals with barriers to employment, such as persons with disabilities.

ETPs may offer programs of study that include:

1. Occupational skills training including training for non-traditional employment;
2. On-the-Job Training (OJT);
3. Incumbent Worker Training (IWT);
4. Programs that combine workplace training with related instruction, which may include cooperative education programs;
5. Private-sector training programs;
6. Skill upgrading and retraining;
7. Entrepreneurial training;
8. Job readiness training provided in combination with training services or transitional jobs;
9. Adult education and literacy activities, including activities of English language acquisition and integrated education and training programs, provided concurrently or in combination with services provided in the programs listed in numbers 1. through 7., above; and
10. Customized training conducted with a commitment by an employer or group of employers to employ an individual upon successful completion of the training.

B. INFORMATION REQUIREMENTS TO ESTABLISH “INITIAL ELIGIBILITY”

1. Initial Eligibility (Training Providers)

Providers of training programs seeking “Initial Eligibility” may receive “Initial Eligibility” for only one (1) full year, after which they may seek “Continued Eligibility.” Training Providers submit detailed information regarding each program they are requesting to be included on the ETPL.

The ETPL may have identical training programs offered under different training providers. This encourages WIOA participants to make informed decisions.

Programs requested to be added to the ETPL following November 15, 2023, or at renewal must be part of the Department of Education (DOE) Approved curriculum under the provider’s Florida Commission for Independent Education (CIE) license.

The provider shall supply verifiable program-specific performance information. Information submitted along with the application shall support the provider's ability to serve participants under section 122, WIOA. Such information shall include as a minimum, but is not limited to:

- a. A description of the training or educational institution including the provider's address, email, Federal Employer Identification Number (FEIN), and the name of the contact person;
- b. Verification the provider is licensed, certified, or otherwise authorized under Florida law to provide training programs. (This applies to in-state and out-of-state providers.)
- c. A detailed description of each training program the applicant intends to provide.
- d. Information on the cost of attendance, including, but not limited to, tuition and fees.
- e. Whether the training program leads to an industry-recognized credential, including recognized postsecondary credential, identifying that credential.
- f. Whether the credential can be stacked with other credentials as part of a sequence to move an individual along a career pathway or up a career ladder.
- g. Whether the provider has developed the training in partnership or collaboration with a business or industry (identifying the business or industry).
- h. Identify the in-demand industry sectors and occupations which best fit with the training program.
- i. A description of the prerequisites or skills and knowledge required prior to the commencement of training.
- j. Verification the training program is for an occupation on the Local Area TOL/MCL.
- k. Proof the training program is part of the DOE approved curriculum under the provider's CIE license.

2. Initial Eligibility (Programs of Study)

A training provider's request for an initial eligibility determination must be accompanied by a request for initial eligibility determination for at least one program of study. A training provider may request initial eligibility determinations for multiple programs of study, but each program of study is reviewed independently. When an ETP with continued eligibility for one or more programs of study requests that a new program of study be added to the ETPL, the new program of study will undergo an initial eligibility determination and may be approved or denied.

All eligibility determinations are made based on the review of required information.

Training providers seeking initial eligibility for a program of study should contact a LWDB in the local area or planning region in which they plan to operate.

C. CONTINUED/SUBSEQUENT ELIGIBILITY

After a training provider has completed the one-year initial eligibility period, the training provider is required to apply for continued eligibility and recertify their program(s) of study every two years to maintain their eligibility for the ETPL. This process requires submission of performance and cost information for each program of study listed on the state ETPL.

Applications for continued eligibility must be submitted three months prior to the end of their current eligibility period.

Each training provider seeking continued eligibility must supply verification the provider is licensed, certified, or otherwise authorized under Florida law (if applicable) to be a provider of training services as required by 20 CFR 680.410. This requirement applies to in-state and out-of-state providers.

Information reported to state agencies on federal and state training programs other than WIOA Title I-B programs as listed below:

- a. The total number of persons enrolled in the program;
- b. The total number of WIOA participants enrolled in the program;
- c. The total number of persons completing the program;
- d. The total number of WIOA participants completing the program;
- e. Quality¹ of the program of study including a program that leads to a recognized postsecondary credential;
- f. Provider's ability to offer industry-recognized certificates and credentials;
- g. The total number of persons awarded a Recognized Postsecondary Credential (or other credential, if applicable);
- h. The total number of WIOA participants awarded a Recognized Postsecondary Credential (or other credential, if applicable);
- i. The total number of persons employed after completing the program;
- j. The total number of WIOA participants employed after completing the program;
- k. Data identifying the cost of attendance and costs of tuition and fees for WIOA participants completing the program;
- l. Information on recognized postsecondary credentials (or other credential, if applicable) received by WIOA participants;

¹ Florida defines quality as training programs that meet the minimum criteria as defined in this policy as well as programs that develop skills valued by priority industry sectors.

- m. Whether the credential can be used in conjunction with other credentials as part of a sequence to move an individual along a career pathway or up a career ladder;
- n. Description of how the provider will ensure access to programs of study throughout the state, including in rural areas, and using technology (as applicable);
- o. Description of provider's ability to provide trainings that are physically and programmatically accessible for individuals who are employed and individuals with barriers to employment, including individuals with disabilities;
- p. Information reported to state agencies with respect to federal and state programs of study (other than the program carried out under WIOA), including one-stop partner programs;
- q. Performance on WIOA performance indicators;
- r. The degree to which programs of study relate to in-demand industry sectors and occupations in the state;
- s. Timeliness and accuracy of ETP's performance reports; and
- t. Any additional factors that are determined appropriate within the parameters of WIOA and statutes.

D. REGISTERED APPRENTICESHIP PROGRAMS

In accordance with the National Apprenticeship Act (NAA) (50 Stat. 664, chapter 663; 29 U.S.C. 50 et seq.), entities that carry out RAPs are exempt from the initial and continued eligibility requirements described in this policy. RAPs must be included and maintained on the ETPL until:

- 1. The RAP notifies FloridaCommerce it no longer wants to be included on the list;
- 2. The program becomes deregistered under the National Apprenticeship Act;
- 3. The program is determined to have intentionally supplied inaccurate information; or
- 4. A determination is made by FloridaCommerce that the RAP substantially violated any provision of Title I of WIOA or the WIOA regulations, including 29 CFR part 38.

Because RAPs are exempt from all initial and continued eligibility requirements, additional criteria may not be imposed or information requirements for RAP sponsors except as outlined in Training and Employment Guidance Letter Nos. 08-19 and 08-19, Change 1, and TEGL No. 13-16, Change 1.

A RAP is an ETP if it is registered with DOE, Office of Apprenticeship (OA), or any other state's State Apprenticeship Agency (SAA). Although they are automatically eligible for ETPL inclusion, RAP sponsors seeking to have their apprenticeship programs listed on the ETPL must still "opt-in" by informing the Florida Commerce at ETPL@commerce.fl.gov. If a RAP expresses interest in being on the ETPL, they must provide the following information:

1. Occupations included in the RAP;
2. The name and address of the RAP sponsor;
3. The name and address of the Related Technical Instruction provider and the location of instruction if different from the program sponsor's address;
4. The method and length of instruction; and
5. The number of active apprentices.

FloridaCommerce will regularly coordinate with USDOL, CareerSource Florida and DOE to ensure that necessary updates are made to any information previously provided by RAP sponsors or training providers. FloridaCommerce will also coordinate with DOE to ensure that RAPs registered with the DOE are made aware that they are eligible for placement on the ETPL, and that DOE is informed when a RAP that is registered with USDOL's OA or another state's SAA contacts FloridaCommerce to opt-in to inclusion on the ETPL.

Apprenticeship programs that are not registered with DOE, OA, or another state's SAA are not considered RAPs and must complete the initial eligibility and continued eligibility procedures. Pre-apprenticeships, including quality registered pre-apprenticeships leading to RAPs, are not automatically approved for inclusion on the ETPL and are not exempt from requirements outlined in this policy. Other programs of training services offered by a RAP sponsor or a RAP's provider of related instruction are likewise not automatically eligible.

- a. Except for registered apprenticeships, all applications for WIOA "Initial Eligibility" must be submitted to CSPIN. The training provider must specifically identify the program(s) it intends to provide.
- b. A provider that receives "Initial Eligibility" under this paragraph for any program shall be subject to all the requirements for that program even after such "Initial Eligibility" expires.
- c. Registered apprenticeship programs are not subject to the "Initial Eligibility" criteria or application requirements. While registered apprenticeships are automatically eligible, not all registered apprenticeship programs may want to be included on the list. Registered apprenticeship programs shall automatically be included on the State ETPL until such time as the program: 1) loses its registration; or 2) notifies Florida Commerce in writing that it wants to be removed from the ETPL.

E. OUT-OF-LOCAL-AREA AND OUT-OF-STATE PROVIDERS

Out-of-state postsecondary institutions that are not operating within the State of Florida and are not required to be licensed by the Florida Commission of Independent Education (CIE) must provide the following information to CSP if it wishes to do business in this region:

1. Performance information for each program for which it seeks approval, AND
2. Evidence that the institution (and applicable programs) is accredited by an accreditation agency approved by the United States Department of Education, AND
3. Evidence that the institution meets the licensing requirements of its home state, AND
4. Evidence that the institution is on its state's ETPL, AND
5. Evidence that the specified training program is not available in the State of Florida.

F. ANNUAL REPORTING

As required by FloridaCommerce training providers will submit or upload information into Employ Florida (EF). This will include information on enrolled and completer individuals for each program of study being considered for continued eligibility. The student data must be submitted each year for each program of study and must include social security numbers for performance to be calculated.

FETPIP reporting may also be used in place of the annual reporting.

G. DENIAL, DEACTIVATION, REMOVAL, OR LOSS OF PROVIDER OR PROGRAM ELIGIBILITY

There are circumstances under which training providers may be denied, deactivated, removed, or lose their eligibility for inclusion the ETPL. Prior to approving an ITA for a WIOA-eligible individual, training providers and program of study must be included on the ETPL at the time the participant is enrolled in the program of study.

Denial

A training provider will receive written notice if CSP does not approve the training provider or a program of study.

Deactivation

Once an ETP or program of study is approved, it will remain on the ETPL through the continued eligibility period of two years unless removed by CSP for documented training provider and/or program of study violations.

Training providers or programs of study are subject to deactivation and removal from the ETPL if:

1. CSP determines the training provider intentionally supplied inaccurate information or substantially violated any provision of Title I of WIOA regulations, including 29 CFR Part 38;
2. The program of study fails to meet the states' minimum performance levels as required in 20 CFR 680.460(g); or
3. The training provider loses its license or accreditation from its accrediting body.

Loss of Eligibility and Removal

A program of study may be removed from the state ETPL if:

1. The training provider fails to supply participant data required for the performance review by the annual due date.
2. It is determined that the training provider intentionally supplied inaccurate information or substantially violated any provisions of Title I of WIOA or the WIOA regulations, including 29 CFR part 38.
3. It is determined that the provider is engaging in fraud or other criminal acts, incapacity, unfitness, neglect of duty, official incompetence, irresponsibility, misfeasance, malfeasance, gross mismanagement, waste, nonfeasance, or lack of performance.

Re-application

Training Providers may reapply under the initial eligibility criteria once the reason for denial or removal has been resolved.

H. APPEALS

For an appeal to any decision the appellant shall follow the appeals procedure established in the local plan.

I. ETPL AND NON-ITA TRAINING SERVICES

There are exceptions to the required use of the ETPL for ITA-funded training. In the following situations covered by these exceptions, a contract for services between the CSP and the training provider may be attained and implemented to ensure services are provided instead of selecting a training provider from the state ETPL.

Work-Based Training

WIOA supports training and work experience for job seekers through work-based training, which is coordinated by CSP through collaboration with local employers. Activities, like OJT, Customized Training, and IWT do not require inclusion on the ETPL, in accordance with 20 CFR 680.530. Please see [Administrative Policy 100](#) for

additional information on work-based training.

Training Contract

A program of study may be provided through training contracts instead of ITAs when there is not sufficient availability of eligible training providers in the area to accomplish the purpose of an ITA. These contracts may be used for cohort training, per TEGL 21-22, Attachment 1, or in one of the other situations prescribed in 20 CFR 680.320. Because training contracts do not use ITAs, the training provider is not required to be included on the state or local ETPL.

Non-WIOA

The ETPL is a requirement of WIOA and only applies to programs that are supported by WIOA funding. Providers of training services that do not intend to seek WIOA funding do not need to request or pursue ETPL inclusion.

J. DEFINITIONS

- 1. Continued Eligibility:** “Continued Eligibility” or “Subsequent Eligibility” is the eligibility determination that allows training providers to remain on the ETPL until the next eligibility determination.
- 2. Credential:** A WIOA indicator consisting of a recognized postsecondary credential (an industry-recognized certificate or certification, a certificate of completion of an apprenticeship, a license recognized by the state involved or federal government, or an associate or baccalaureate degree) or a secondary school diploma, or its recognized equivalent, during participation in or within one year after exit from the program. All credentials must be included on the Master Credentials List and a credential’s inclusion on the Master Credentials List is sufficient to meet the WIOA definition of “credential.”
- 3. Eligible Training Provider (ETP):** A provider of training services or programs of study (as prescribed in 20 CFR 680.410) that has met the eligibility requirements to receive WIOA funds for providing training service programs to eligible individuals.
- 4. Eligible Training Provider List (ETPL):** A statewide or local compilation of ETPs (as prescribed in 20 CFR 680.410) and approved programs of training services or programs of study (as prescribed in 20 CFR 680.420).
- 5. Individual Training Account (ITA):** A payment agreement with an ETP established on behalf of a WIOA participant for a program of training services or programs of study as prescribed in WIOA section 134(c)(3).
- 6. Initial Eligibility:** The initial determination that allows a training provider and approved program of training services or programs of study onto the state or local ETPL for the first year. An established ETP may also request an initial eligibility determination for a new program of study.

- 7. Master Credentials List (MCL):** Required by the Reimagining Education and Career Help (REACH) Act, the Master Credentials List is a comprehensive list of state-approved degree and non-degree credentials of value that prepare Floridians for in-demand occupations. Credentials on the list satisfy the criteria set forth by the Florida Credentials Review Committee in the Framework of Quality. Programs of study must be on the MCL to be on the state ETPL.
- 8. Personally Identifiable Information (PII):** Information used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information, linked or linkable to a specific individual.
- 9. Program of Training Services:** A "Program of Training Services" or "Program of Study" as prescribed in 20 CFR 680.420. Such a program consists of one or more courses or classes, or a structured regimen, leading to one or more of the following: A recognized postsecondary credential, secondary school diploma or its equivalent; employment; or a measurable skills gain toward such a credential or employment.
- 10. Registered Apprenticeship Program (RAP):** A program that is registered with the USDOL Office of Apprenticeship (OA) or any State Apprenticeship Agency (SSA) as prescribed in 20 CFR 680.470(a). Florida's State Apprenticeship Agency is the Florida Department of Education's Office of Apprenticeship.
- 11. Sponsor (of a Registered Apprenticeship Program):** Any person, association, committee, or organization operating an apprenticeship program and in whose name the program is (or is to be) registered or approved.
- 12. Training Provider:** A university, college, public or private technical or vocational training institution, a private training company or private instructor, or a company employee who is qualified to provide instruction that leads to a recognized postsecondary credential, license, secondary school diploma or equivalent.

K. AUTHORITY

[Workforce Innovation and Opportunity Act of 2014, Public Law 113-128](#)

[20 Code of Federal Regulations \(CFR\) 680.400 et seq., Subpart D – Eligible Training Providers](#)

[Training and Employment Guidance Letter \(TEGL\) No. 8-19 and TEGL No. 8-19, Change 1](#)

[TEGL No. 13-16](#)

[TEGL No. 3-18](#)

[TEGL No. 21-22](#)

[Section 445.003\(7\)\(b\), Florida Statutes \(F.S.\) Section 445.004\(4\)\(h\), F.S.](#)

CareerSource Florida Administrative Policy 90: WIOA Eligibility Training Providers List



ACTION ITEM 7

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



TABLE OF CONTENTS

Overview	3
Control Environment.....	7
Risk Assessment.....	18
Control Activities	29
Information and Communication	35
Monitoring Activities.....	40
Attachment A	43

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

CONTROL ENVIRONMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		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

		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

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

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		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 a 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

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		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

RISK ASSESSMENT		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			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>			
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							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

		Self-Assessment of Policies, Procedures, and Processes					
		Weak		Strong			Comments/Explanations
		1	2	3	4	5	
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					Comments/Explanations
		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	
							<p>Operator has been instrumental in assisting the LWDB with set up of our Partner Portal and community resources to sign up.</p> <p>Subrecipient monitoring is conducted annually to ensure compliance with requirements.</p>
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"/>	<p>Subrecipient service providers are monitored on an annual basis as required by Federal Grant Guidelines and the Organization's Compliance Monitoring Policies and Procedures.</p>

MONITORING ACTIVITIES

MONITORING ACTIVITIES		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		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 8

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.

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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 9

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. 214

EXHIBIT D
DISCLOSURE AND CERTIFICATION OF
CONFLICT OF INTEREST IN A CONTRACT

I, Esther Matthews, a board member / an employee of the board (circle one) hereby disclose that I, myself / my employer / my business / my organization / OR "Other" (describe) _____ (circle one or more) could benefit financially from the contract described below:

Local Workforce Development Board: CareerSource Pinellas/LWDB14

Contractor Name & Address: All Business Solutions dba All Enterprise Solutions 1601 16th Street South St. Petersburg, FL 33705

Contractor Contact Phone Number: 727-677-1076

Description or Nature of Contract: Training Facilitator

Description of Financial Benefit*: Funds awarded to Board member's business

For purposes of the above contract the following disclosures are made: The

contractor's principals**/owners***: (check one)

☒ have no relative who is a member of the board or an employee of the board; OR

☐ have a relative who is a member of the board or an employee of the board, whose name is:

The contractor's principals**/owners*** ☒ is _____ is not (check one) a member of the board. If applicable, the principal's name is: Esther Matthews


 Signature of Board Member/Employee

Esther Matthews
 Print Name

10/17/2023

Date

* "Benefit financially from a contract" means the special private financial gain to a member, a special private financial gain to any principal which retains the member, the special private financial gain of the parent organization or subsidiary of a corporate principal which retains the member or the special private financial gain to any member's relatives or business associate or to a board employee and such benefit is not remote or speculative.

** "Principal" means an owner or high-level management employee with decision-making authority.

*** "Owner" means a person having any ownership interest in the contractor.

NOTICE: CONFLICTS OF INTEREST REGARDING BOARD MEMBERS AND BOARD EMPLOYEES MUST BE DISCLOSED PRIOR TO THE BOARD'S DISCUSSION OR VOTING TO APPROVE THE CONTRACT. BOARD MEMBERS WHO BENEFIT FINANCIALLY OR BOARD MEMBERS OR EMPLOYEES OF THE BOARD WHO HAVE A RELATIONSHIP WITH THE CONTRACTING VENDOR MUST ABSTAIN FROM VOTING DURING THE PERIOD OF TIME THE VOTES ARE CAST, AND THE CONTRACT MUST BE APPROVED BY A TWO-THIRDS VOTE OF THE BOARD WHEN A QUORUM HAS BEEN ESTABLISHED. COMPLETION OF THIS FORM DOES NOT IN ANY WAY SUPERSEDE OR SUBSTITUTE FOR COMPLIANCE WITH CONFLICT OF INTEREST DISCLOSURE REQUIREMENTS OF SECTION 112.3143, FLORIDA STATUTES, OR SECTION 101(f), WIOA.

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:

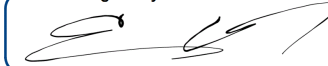
Training Facilitator

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.

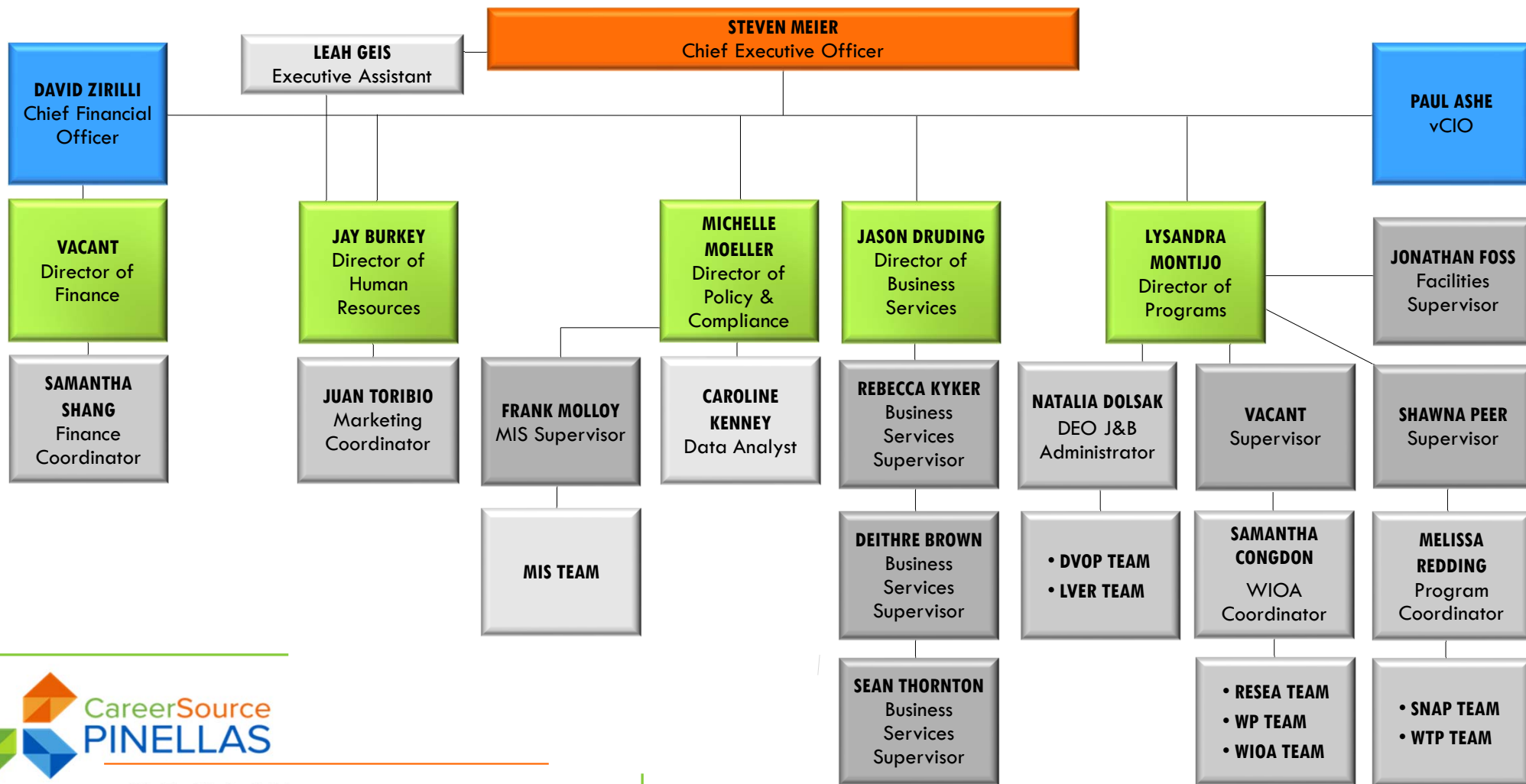
10/17/2023

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.



ORGANIZATION CHART



INFORMATION ITEM 2

Staffing Report

For the PY'2023-2024, the organization currently has 78 Full Time Employees and one Part-Time Employee. 16 of the FTE's are Department of Commerce Employees. CareerSource Pinellas has 63 direct employees. The organization has had six Terminations since July 1, 2023. Three were voluntary resignations and one was the end of an internship. Two terminations were involuntary due to performance and attendance. The organization has had one new hire since July 1, 2023.

Terminations

- 1 Intern
- 1 Recovery Navigator
- 1 Business Services Rep
- 3 Career Counselor

New Hires

- 1 Technician

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



INFORMATION ITEM 3

Understanding the Workforce of Today

The following was the presentation for a session titled “Generations in the Workplace/How to Attract Top Talent and Market to your clients” at the 2023 Workforce Professional Development Summit.

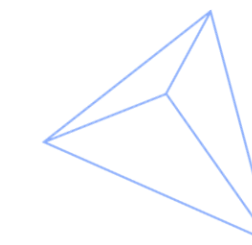


UNDERSTANDING THE WORKFORCE OF TODAY

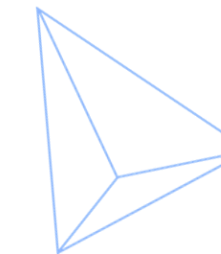
Presented by Nicole McMurray



UNDERSTANDING THE WORKFORCE OF TODAY



Why is it beneficial to understand the current workforce?



How will this information help me when applying for jobs?



How could being mindful of the similarities and differences in the workforce make an individual more valuable to an employer, more tolerant in the workplace, or more adaptable on the job?

UNDERSTANDING THE WORKFORCE OF TODAY



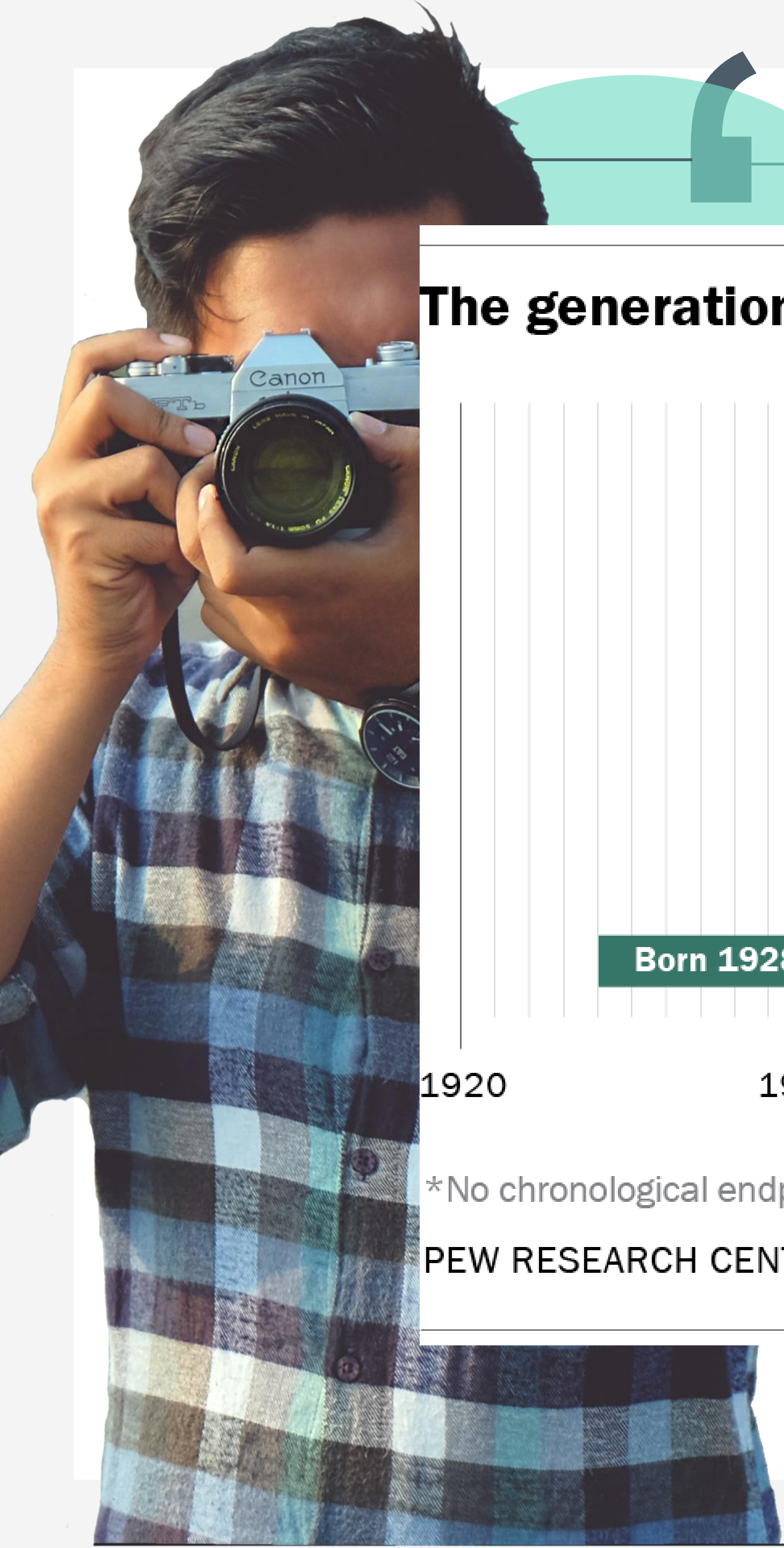
GENERATIONS IN
THE WORKFORCE



INFLUENCES,
VALUES,
ATTRIBUTES,
ASSETS

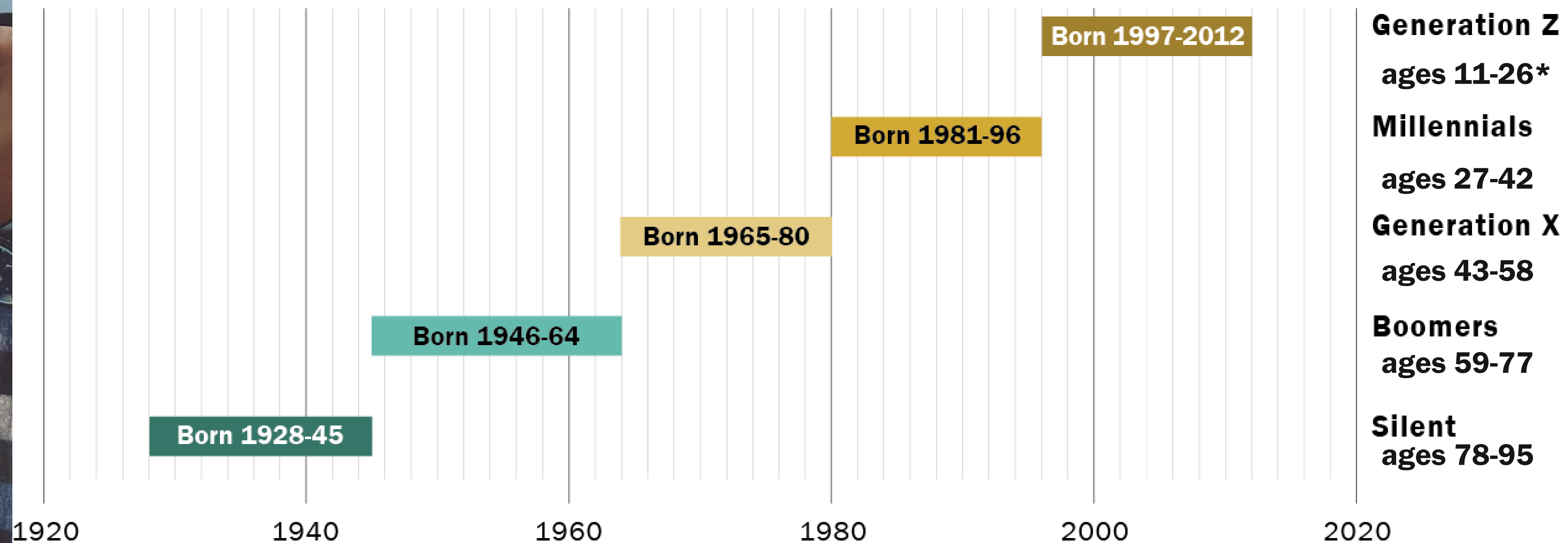


WORKING
TOGETHER ON
THE JOB



The generations defined

GENERATION AGE



*No chronological endpoint has been set for this group.

PEW RESEARCH CENTER



GENERATIONS IN THE WORKFORCE

56 M The Millennial Generation makes up 35% of the workforce with 56 million workers in the United States

53 M Gen X is not far behind with 53 million workers, making up 33% of the total US workforce

41 M Baby Boomers are 25% of the current workforce with 41 million workers.

9 M Currently the youngest generation in the workforce, Gen Z makes up 5% of the workforce with 9 million workers.

61 M While Gen Z may only make up 5% of the workforce today, it is one of the largest generations of the last few decades, with 61 million Gen Z workers getting ready to join the workforce.



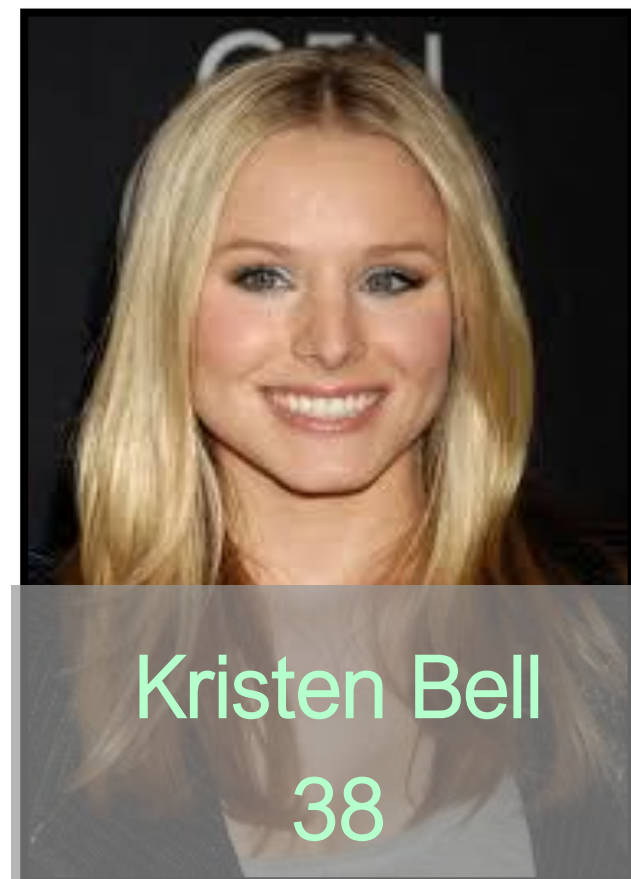
WHAT SHAPES THE WAY WE THINK?

As we think of a generation, we aren't speaking so much about age, but about the way we act, think, feel, and work.

Our leader, Bernie Howroyd, teaches that "Emotionally people are totally predictable" and by understanding, we will more effectively communicate and work together.

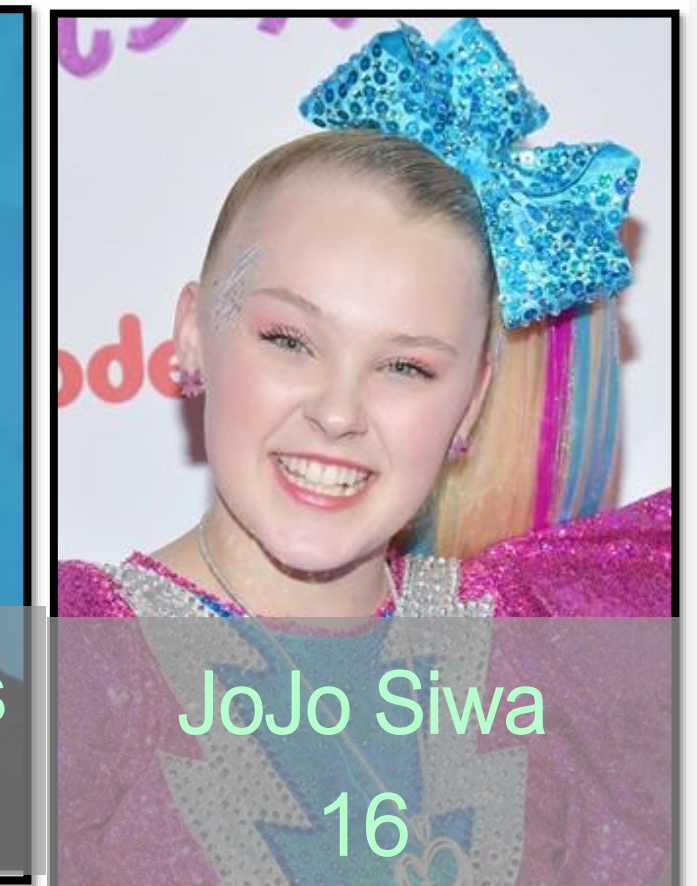
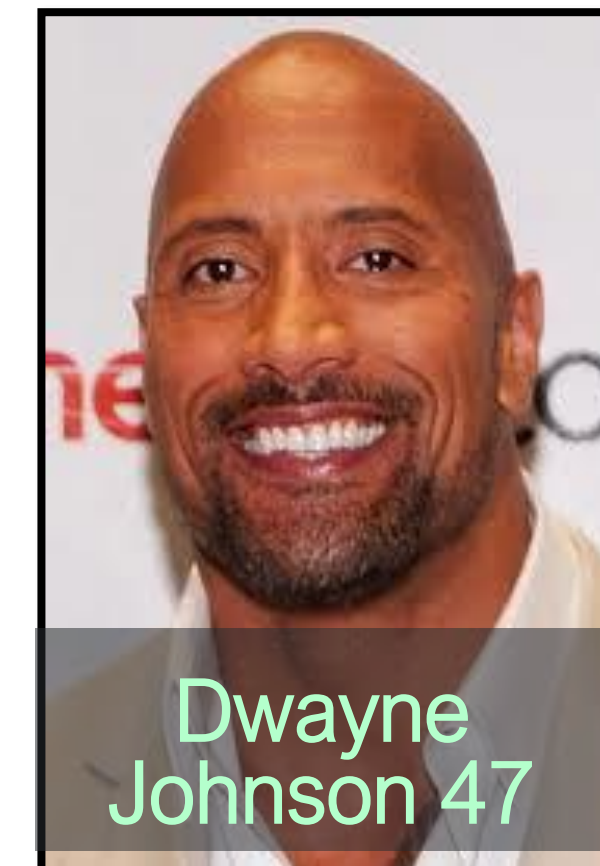
CELEBRITIES BY GENERATION

BABY BOOMERS



MILLENNIAL (GEN Y)

GEN X



GEN Z



WHO ARE YOU?

WHAT DEFINES A GENERATION?



	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Influencers	Vietnam War	Stock Market Crash	Social Media	Iraq/Afghanistan War
	Civil Rights	Y2K	9/11 & Terrorist Attacks	Climate Change
	Sexual Revolution	MTV Generation	Kept Busy as Children	Globally Connected via Social Media
	First Generation Raised with Television	Internet	Typically Children of Divorce	YouTube Influencers
	Suburban Boom & Nuclear Families	First Generation To Have Home Computers	School Shootings	Entertainment & Knowledge On Demand
	Married Young	AIDS	Helicopter Parents	Economic Instability
	MLK	Watergate	Diversity	Virtual Reality
	Abundant Economy	Latchkey Generation	Desert Storm	Computers/Tablets in School/Daily Life
	Woodstock	Tripled Divorce Rate	Digital Media	Great Recession
	Promised the American Dream as Children	Government Mistrust	Google Founded	Institutional Instability
	Highest Divorce Rate	Rising Crime Rates	Consumer Economy	Gender Fluidity
	JFK/Nixon	Regan/Bush Sr.	Clinton/GW Bush	Obama/Trump
Presidents				
Money	Buy now, Pay later	Conservative, Save	Earn to spend	Cautious, Save
Music	Elvis, Ray Charles, Beatles, Beach Boys, Rolling Stones	Nirvana, 2Pac, Bush, Pearl Jam, Dr. Dre, Madonna	Britney Spears, Rhianna, 50 Cent, Gwen Stefani	Taylor Swift, Kanye West, Justin Bieber, Lorde
Movies	Easy Rider, Rebel Without A Cause	Star Wars, Breakfast Club, E.T.	Harry Potter, Mean Girls, American Pie	The Hunger Games, Black Panther, Paper Towns

FAMILY LIFE & EDUCATION

	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Family	Nuclear Families	Dual income Families	Merged and Untraditional Families	Single Parents Unmarried Parents
	Men Worked and Women Embraced the Suburbs	Latchkey Kids	Children are the Center of the Family	Non Traditional Families
	Children are Priority	First Day Care Generation	Divorced Parents	Older Parents
		Women Worked		Stay-at-home Dads
				Most Diverse Generation to Date

	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Education	A Birthright, Higher Education Act	A Fact, A Way to Get What You Want	A Huge Expense, Student Loan Debt Crisis	A Huge Expense, Experience Over Education



ABOUT ME

	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
View of Authority	Impressed	Unimpressed	Relaxed	Respected
Interactive Style	Team Player, Loves Meetings	Entrepreneur	Participative	Like Choices
Technology Is	Microwave	What You Can Hold in Your Hand: Cell Phone	Ethereal, Intangible	Critical, A Tool, Non-negotiable
Technology Use	Documents prepared for them Email Use Primarily in Office Internet to use "Google"	Creates their own documents Uses mobile, laptop, messaging Uses internet to create, research, post, review, etc. Email/Mobile/Text 24/7	Creates their own documents Creates databases Uses Internet to research, create, and network Email/Mobile/Text 24/7	Uses Multiple Platforms at Once Technology Natives Expect Tech Excellence Relies on Technology for Decision Making
Communication & Media	Touch Tone Phones Call Me Anytime	Always Call my Cell Email & Text	Email, Social Media, Skype, Prefer text and Two Screens	Tech Natives, All Technology, YouTube Generation, Images and Multiple Screens

35%

MILLENNIAL

33%

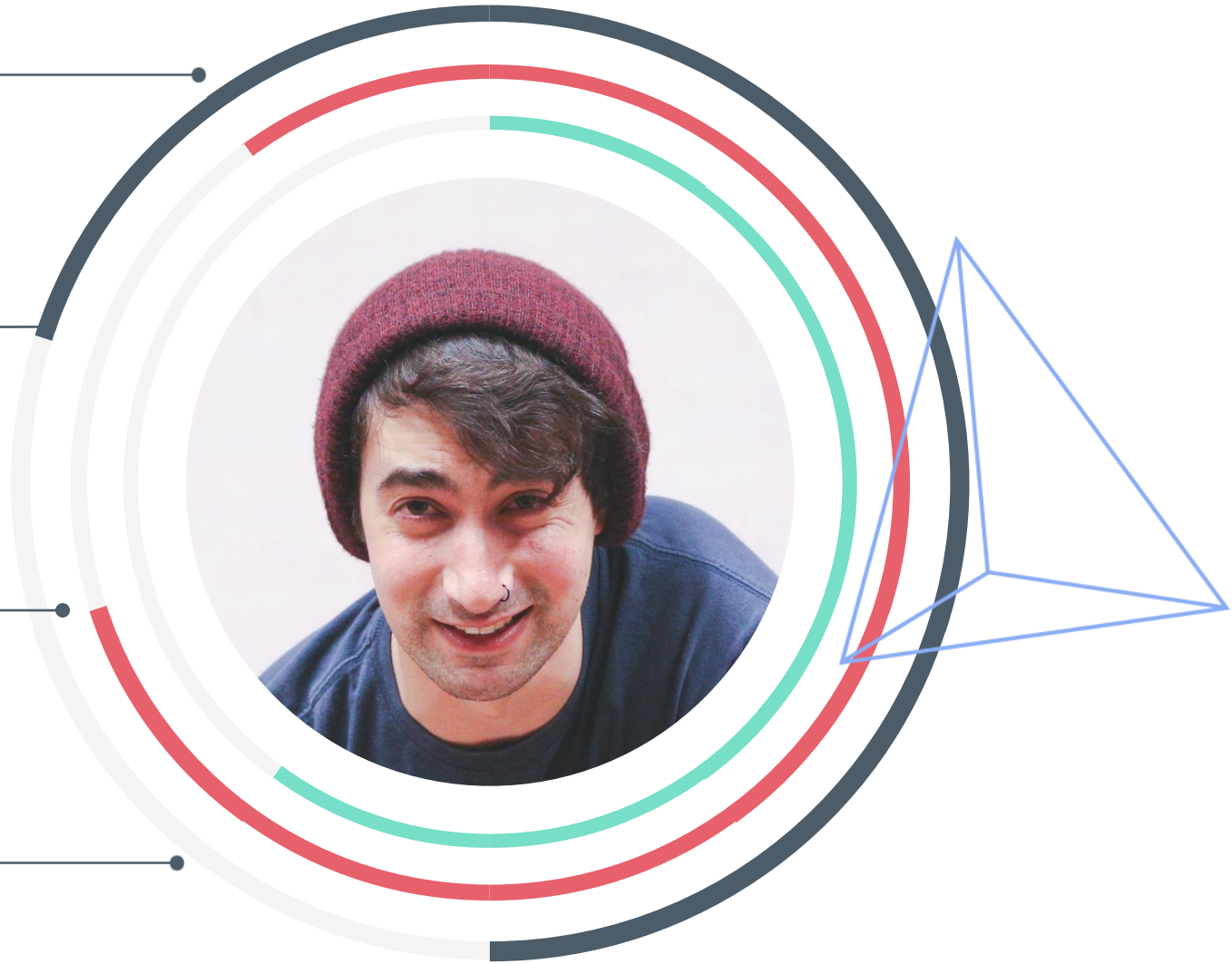
GEN X

25%

BABY BOOMER

5%

GEN Z



THE WORKPLACE

	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Value	Success	Time & Money	Individuality	Authenticity & Equality
Focus	Relationships & Results	Tasks & Results	Global & Networked	Social Responsibility & Stability
Technology	Acquired	Assimilated, Efficient	Integral, A Lifestyle	Digital Natives Technology as a Tool
Workplace View on Authority	Tenure Equals Authority	Skeptical Of Authority, Tests Authority	Sees Authority As Equals, Will Test Authority & Seeks Authority for Guidance	Respect is Earned, Not Simply Given Seek Inspiring & Creative Authority
Workplace View on Time at Work	Workaholics Invented the 50 Hr Work Week Visibility is Key	Project Oriented Get Paid for Work Done	Work is What Sustains Free Time and Weekends	Work is Time for Work
View On Work/Life Balance	Time Off Means Weakness & Fear of Losing Place on Corporate Team. Work/Life Imbalance	Focus on Clearer Balance of Work/Life Work and Life Equally Important	Balance/Integrate Work with Life Flex Time, Job Sharing, Family Over Work	Seeks Work-Life Harmony Flexible Schedules Time Off
Work Is	Exciting An Adventure A Career Work and Retire	A Challenge A Job A Contract	Means to an End Flexible	My Responsibility Develop ment
Preferred Work Environment	Long Hours- Office Only	Measured Through Productivity	Measured Through Contribution	Office, Home, On the go, Flexible Schedule, Contributions to Work at Any Time
	Flat Organizational Hierarchy, Democratic, Humane, Warm Friendly Environment	Fast Paced, Efficient, Fun, Functional, Informal, Flexible, Access to Leadership & Information, Meetings Are Wasted Time	Collaborative, Achievement-Oriented, Highly Creative, Positive, Diverse, Fun, Flexible, Opportunity to Grow, Recognition	Flexible in Hours & Schedule, Ability to Work Remotely, Stable & Meaningful, Progressive, Socially Responsible, Feedback & Development Important
Work Attire	High End Business Casual	Casual or Business Casual	Whatever Feels Comfortable	Completely Flexible Dress, Individuality



DESIRED IN THE WORKPLACE

	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Desired in the Workplace	A Place to be Recognized	Dynamic Young Leaders	An Exciting Job	Stability
	A Place to Shine	Cutting Edge Systems and Technology	Positive People & Positive Company	A Positive Environment
	A Place to Make a Contribution	A Forward Thinking Company	Strong Ethical Leaders & Mentors	Leader Invested in Their Success
	Company that Represents a Good Cause	Flexibility in Schedule	To Fulfill Their Dreams	Flexibility in Environment
	Good Company Vision & Mission	Evaluated on Merit, not Age/Seniority	A Place to learn	Frequent Feedback from Leadership
	Team Approach	To Be Engaged in Work	Constantly Changing Tasks	Face to Face Interactions
	Clear Concise Job Expectations	To Be Making a Difference	Friendly Flexible Environments	Entrepreneurial Opportunities
			Networked Companies	Personal Success
			Evaluated on Output	Social Responsibility
			Paid Very Well	Authenticity
			A Place to Make a Difference	Equality
			To Be Heard	Expect Cutting Edge Technology
			Options on What to Do	Expect Work Phones & Laptops & Easy Access

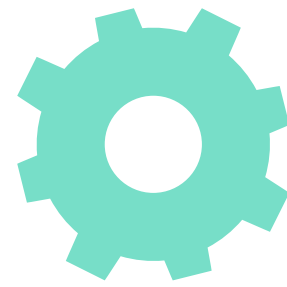


	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Preferred Avenue for Communication	Expect to be Pressed for Details	Talk in Short Sound Bites	Use Language to Portray Visual Pictures, Text	All Avenues, Prefer Quick and Video/Visual
Communication	Dislike Manipulative or Controlling Language	Share Information Immediately and Often	Be Humorous and Show You are Human	Be Authentic and Constructive
	Get Consensus	Bridges the Gap Well Between Youngest and Oldest Workers	Be Careful of the Words You Use and the Way You Say Things	Expect Instant Communication
	Include Them or They Get Offended	Do Not Micro- Manage	Not the Best at In Person Communicating Because Typically are Communicating Technically	Prefer Quick (Short) Communication & Images, Lose Interest Quickly
	Establish a Friendly Rapport	Use Direct Straight Forward Approach	Be Positive	Value Positivity & Feedback
	Like First Names	Avoid Buzz Words & Company Jargon	Determine Your Goals and Aspirations and Tie the Message to Them	Prefer Text over Talk on the Phone
	Emphasize the Company's Vision and Mission	Tie Your Message to Results	Prefer to Learn in Networks, Teams Using Multi-Media, While Being Entertained & Excited	Multiple Platforms at One Time
	Show Them How They Fit In	Emphasize What's In It For Them	Collaborative Communication	Expect Personal Communication

WORK ETHIC & ATTRIBUTES

	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Work Ethic & Attributes	Eager to Please	Flexible	Tenacious	Responsible
	Hardworking	Consumer Mentality	Collaborators	Hard Working
	Challenges Status Quo	Seek Feedback	Goal Oriented	Tech Natives
	Goes Above & Beyond	Value Information	Quick Multitasker	Growth Oriented
	Delegation	Determined	Highly Educated	Entrepreneurial
	Politically Savvy	Eager to Learn	Optimistic	Positive Attitudes
	Service Oriented	Direct Communicator	Technically Savvy	Multitasking Natives
	Team Player	Strong Problem-Solving Skills	Consumer Mentality	View Technology as a Tool
	Mission Oriented	Thrive on Flexibility	Positive Attitude	Value Self Development & Self Improvement
	See Big Picture	Technologically Savvy	Idealistic	Competitive
	Value Ambition	Highly Educated	Training is Important	Crave Feedback
	Relationship Focused	Multitaskers	High Expectations of Leadership	Pragmatic
	Growth Focused	Work Ethic Negates Time Spent at Work	Contribution Focused	Take Responsibility for Work

WORKING TOGETHER

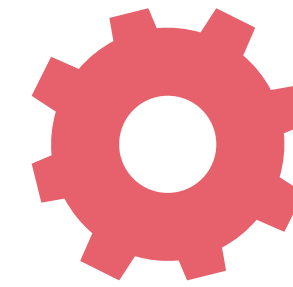


UNIQUE PERSPECTIVES

Different perspectives and unique assets add value in the workplace

01

02

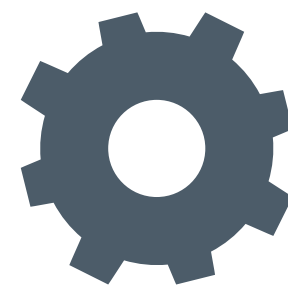


DIFFERENT OUTLOOKS

We see the world differently based on the time we shaped our views and this effects us at work

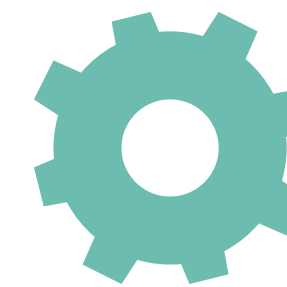
03

04



COMMUNICATION

The ways we communicate with each other affect how our message is received and perceived



UNDERSTANDING

Understanding and embracing the differences in the workplace will foster more positive working outcomes

WORKING TOGETHER SUCCESSFULLY



Keys to Working Together Successfully

	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
	Expect to Be Valued & Want to Hear Ideas Matter	Want Independence and Informality	Want a Team Oriented Workplace	Often Prefer to Work Independently
	Careers Define Them & Work is Important to Them	Need time to Pursue Other Interests	Want to Work with Bright Creative People	Want Face to Face Interactions
	Do Well In Teams	Need to be Allowed to have Fun at Work	Want to be Treated with Respect	Will Work Hard for Reward
	Silly Routines are Frustrating	Need the Best and Latest Technology	Want an Interactive Work Environment	Want Authentic Relationships
	Need Attention and Freedom	Want Credit for Results	Need a Structured and Supportive Work Environment	Value Feedback and Development
	Less Likely to Offer Necessary Recognition- so Don't Expect it From Them	Allow Them to Question Authority and Experts	Need Help Navigating Work and Personal Issues	Enjoy Competition
	Need Challenges to Feel They Are Growing	Prefer a Coaching-Style Management Approach	Want Co-Workers to Learn About Their Personal Goals	Expect the 9-5 to Disappear - Highly Mobile
	Need Flexibility, Authority, & Respect	Want Fast Feedback	Want to Work with Friends	Want Mobile Corporate Learning & Development
	Do Not Take Criticism Well	Value Lack of Corporate Structure and Lack of Rigidity	Need Variety & Personalized Work	Want to Know the Impact of Their Hard Work

WORKING TOGETHER SUCCESSFULLY



	Baby Boomer 59-77	Gen X 43-58	Millennial 27-42	Gen Z TBD/11-26
Keys to Working Together Successfully	Motivated by the Responsibilities to Others	Motivated by Technology	Want to Move On Quickly If Task Isn't Interesting	Want to Work Hard & Improve, Feel Ownership Over Their Careers
	Do Well in Teams	Enjoy Ability to Work Independently	Work Best in Teams	Stability is Very Important
	Before They Do Something, They Need to Know Why it Matters	Motivated by Free Time	Need Explanation on Why They've Been Asked to do the Work and the Value	Value Transparency & Authenticity
	Want to Know How they are Impacting the Big Picture	Do Not Perform Well Under Micromanagement	Need Detailed Instructions for Tasks	Seek Consistent (Daily) Management Feedback
	Seek Opportunities for Learning & Development	Appreciate Candor & Direct Communication & Criticism	Want Engaging Experiences that Develop Transferrable Skills	Prefer Self-Directed Work
	Expect That They Matter		Need Variety	Multi-tasking Natives
	Their Work Should be Valued		Benefit Greatly from Mentors Who Can Guide & Develop	Enjoy the Option of Social and Solitary Work
			Like Personalized Work in a Team Environment	Need Technology in Work Processes

WHAT DOES THE FUTURE OF WORK LOOK LIKE?

Client Benchmarking TEAM SNAPSHOT

Leader		Location		Company	
Date		Department		DAE	

To be used by employers to inventory their key talent as a means to respond to unfortunate turnover hiring and by the Hiring Advisor in preparation for hiring key talent faster.

SUPERSTAR TRAITS AND CHARACTERISTICS

<input type="checkbox"/> Area and causes of the most turnover:
<input type="checkbox"/> What are universal "must-haves":
<input type="checkbox"/> What are the characteristics or traits of your best people:
<input type="checkbox"/> What benefit do those traits bring:
<input type="checkbox"/> Any companies you typically hire from:
<input type="checkbox"/> Your interviewing format and style:

DISQUALIFIERS *(Find out if jaded from a bad hire or a real disqualifier)*

<input type="checkbox"/> Any disqualifiers (traits, hard skills)	<input type="checkbox"/> % of time used/experienced	<input type="checkbox"/> Why
--	---	------------------------------

TEAM PROFILE

Key Position	Salary Range/Competitive	Experience Required
Why	FT/PT/Temp/Seasonal	Skills Required
Next Career Step		

Key Position	Salary Range/Competitive	Experience Required
Why	FT/PT/Temp/Seasonal	Skills Required
Next Career Step		

Client Benchmarking JOB SHADOW

Leader		Location		Company	
Date		Department		DAE	

To be completed with each key position employee in a comfortable one-on-one and job shadowing situation.

JOB SUCCESS ATTRIBUTES

<input type="checkbox"/> Title/Job when joined company, career path to this position, years tenure:
<input type="checkbox"/> What are the top five skills and traits you bring to this position that you find make you a key player?
<input type="checkbox"/> What is the #1 contribution you make to the company and what benefit does that bring them?

CAREER PERSPECTIVES

<input type="checkbox"/> What do you enjoy most about your job, anything you'd love to be given to do?
<input type="checkbox"/> What do you enjoy least about your job, anything cause backlog?
<input type="checkbox"/> What team member traits and characteristics do you work best with? Least with?
<input type="checkbox"/> Notes about work environment and why people would want to do the job and work there:

JOB PROFILE

<input type="checkbox"/> On a scale of 1-5 (5 is best), how would you rate your ability to meet your job deadlines? Why/How:		
<input type="checkbox"/> Software used and productivity levels per day and week:		
<input type="checkbox"/> Weekly tasks		
Task	% of the week	Time Management (times of day, days, what doesn't work)
<input type="checkbox"/> Project oriented work, seasonality, for whom:		
<input type="checkbox"/> Who else do you work for, who do you work with on your team, and in other departments:		
<input type="checkbox"/> Describe your way of organizing your tasks:		
<input type="checkbox"/> Busiest days or times of year and why:		

WHAT DOES THE FUTURE OF WORK LOOK LIKE?

Learning Agenda: <div></div>			
Mentor: <div></div>			
Setup	<div></div>	1. Email/Desk/Computer/Citrix/OA Central/9977 Shared Folder/Skype/Go to Meeting/Conf #	<div></div> <input checked="" type="checkbox"/> done
Internal Operations	<div></div>	2. TD Mission, Communication Principles, PSC's, Culture, Write your intro/Dept Initiatives/Points System	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	3. Regions/Rotation/Budget/WS Calendar/Webinar Calendar/Sliced Butter Listing/Follow-up Script	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	4. Applewood > Talent Development: Sales Tools, MAP, ACA, HRCG Impact, OC	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	5. Materials Requests/Expenses/Hotels/CTA	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	6. Key Corporate Contacts	<div></div> <input checked="" type="checkbox"/> done
Field-TDA's	Nicole	7. Day in the life of a TDA – field time	8/13/22 <div></div> <input checked="" type="checkbox"/> done
	Gina	8. Master Apprentice Program	<div></div> <input checked="" type="checkbox"/> done
	Lauren	9. Foundation Module w/CSOD	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	10. Visit Summary in TD Portal + Cornerstone	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	11. Webinar Operations w/CSOD	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	12. BMLP/RMLP, Perf. Stds., Founders, Promotion Guidelines, Bonus Plans	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	13. OC Eval, ISO,	<div></div> <input checked="" type="checkbox"/> done
	<div></div>		<div></div> <input checked="" type="checkbox"/> done
ST Operations	<div></div>	14. Dress/Demeanor/Event Conduct/RVP's	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	15. First Branch Visit w/ Outline, Calendar Life & Relationship Development	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	16. Travel Tips/Mktg Dept/TD Ops/Shared folders	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	17. Your Regional Debrief, Field Announcement & Intro's	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	18. ME: Blue Print , key tools, strategic reports	<div></div> <input checked="" type="checkbox"/> done
Webinars	<div></div>	19. OA People	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	20. About Us I	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	21. About Us II	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	22. Bernie's Best	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	23. Qualifying Candidates	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	24. Disengaging with Compassion	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	25. Recruit Call Active	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	26. Interview Setup	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	27. OA Marketing	<div></div> <input checked="" type="checkbox"/> done
Workshops – Attending and Roleplaying	<div></div>	28. WS SOP/WS's in CSOD/Completions	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	29. Consulting Essentials	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	30. Management Essentials	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	31. Recruiting Essentials	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	32. Impact Recruiting (Passive, Job Marketing)	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	33. Placing Essentials (RJO, SM, R2S, THWW, SO Prep)	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	34. Certified Sales Mentor I & II	<div></div> <input checked="" type="checkbox"/> done
Branch Blueprint Tools	<div></div>	35. PAL Review/Hawking GMS/Grow Your Biz, Model Tracker	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	36. S&D Diverse Inventory + T3R + 25 = 1, Results Tracker	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	37. Monthly-Weekly-Daily Checklists/Weekly Plans/6 Plates/Automation Setup/Captains/ME Blue Print	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	38. Premise Visits + CIS + Target Tracker + DH Funnel	<div></div> <input checked="" type="checkbox"/> done
	<div></div>		<div></div> <input checked="" type="checkbox"/> done
Primary Skills to Facilitate	<div></div>	39. Recruit Call/Intvw Setup/DwC	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	40. Reciprocal Agreement/4x30 Talk/BFF	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	41. FFF/FB/THWW/5-50/HMH Flyer w/Funnel	<div></div> <input checked="" type="checkbox"/> done
	<div></div>	42. PV Form Overview. RJO Form Logic. Job Marketing	<div></div> <input checked="" type="checkbox"/> done

3 Month On-Boarding Calendar

Milestone:

	M	T	W	Th	F	Traits/Abilities KPIs Actual vs. Goal
First Week Welcome	Welcome	<div></div>	TDA	<div></div>	<div></div>	<div></div> / <div></div>
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Milestone:

	M	T	W	Th	F	KPIs Actual vs. Goal
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<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div> / <div></div>
<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div> / <div></div>
<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div> / <div></div>
<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div> / <div></div>

THANK YOU.

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INFORMATION ITEM 4

One-Stop Committee Goals for PY'2023 – 2024

The following represents the Duties and Responsibilities of the One-Stop Committee taken from the Organization's by-laws:

SECTION 5 – One Stop Committee Membership, Duties and Responsibilities

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

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



INFORMATION ITEM 4 (cont.)

One-Stop Committee Goals for PY'2023 – 2024

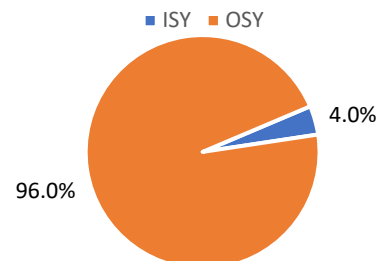
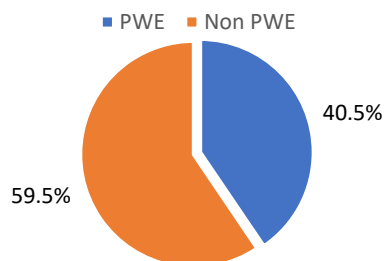
1. One-stop Delivery system:

- a. Increase traffic by 20% in career centers, while continuing to offer quality virtual services.
- b. Increase participation in workshops by 20%.
- c. Increase the number of EF participants by 10%.

2. Youth:

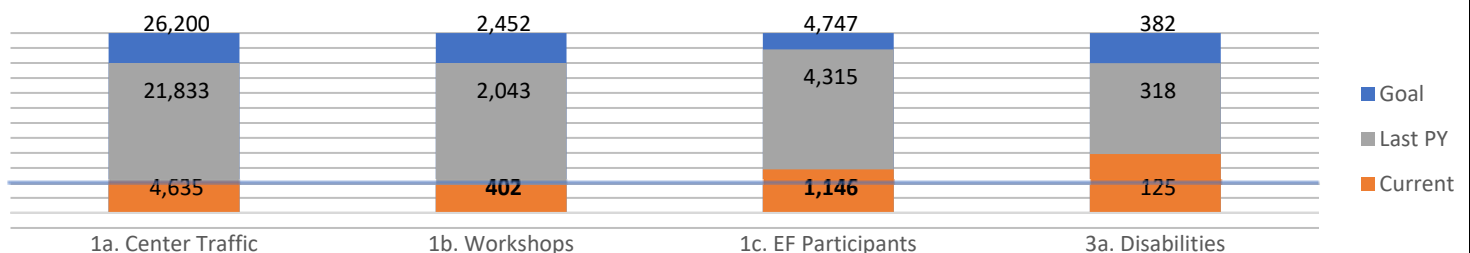
- a. Meet required WIOA metrics of 20% paid work experience and 50% of Out-of-School Youth.
- b. Meet or exceed 90% of negotiated performance goals for Credential Attainment Rate (84.1%) and Measurable Skill Gains (65%).

**Reported on the WIOA Performance Indicators Page*



3. Provision of Services to individuals with Disabilities:

- a. Increase services to individuals with disabilities by 20%.





INFORMATION ITEM 4 (cont.)

One-Stop Committee Goals for PY'2023 – 2024

4. Training of Individuals under the Workforce Innovative Opportunity Act:

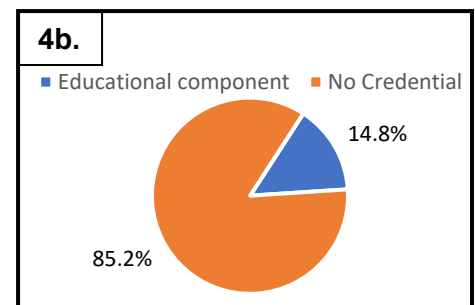
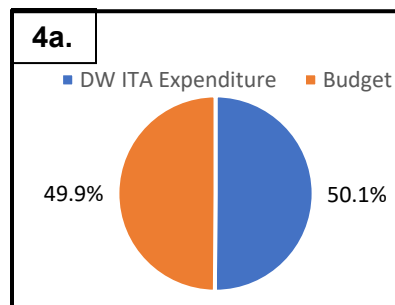
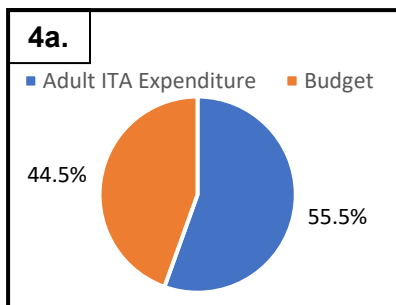
- a. Meet required WIOA metrics of 35% for Individual Training Account (ITA) expenditures for both WIOA Adult and WIOA Dislocated Workers.
- b. Meet or exceed 90% of negotiated performance goals for Credential Attainment Rate (87%) and Measurable Skill Gains (65%) for WIOA Adults.

**Reported on the WIOA Performance Indicators Page*

- c. Meet or exceed 90% of negotiated performance goals for Credential Attainment Rate (86.5%) and Measurable Skill Gains (65%) for WIOA Dislocated Workers

**Reported on the WIOA Performance Indicators Page*

- d. Increase the number of job placements for WIOA participants by 10%.

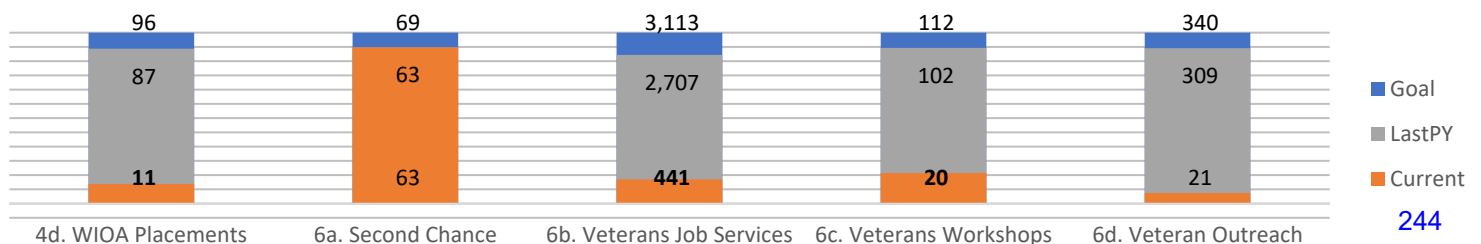


5. Welfare Transition Customers:

- a. Ensure at least 5% of Welfare Transition and SNAP customers utilize any educational training component.
- b. Co-enroll 5% of Welfare Transition and/or SNAP customers into WIOA Title II and Title IV programs.

6. Services and Programs delivered to recognized target groups:

- a. Increase the number of Second Chance employers by 10%.
- b. Increase the number of job assisted job services to veterans by 15%.
- c. Increase the number of veterans participating in workshops by 10%.
- d. Increase the number of employer outreach for veterans by 10%.





INFORMATION ITEM 5

Industry Analysis & Pathways to Career Success for Persons with Disabilities – The Able Trust

The attached report, undertaken by Lightcast and commissioned by The Able Trust, does not aim to catalog all of the unique experiences felt by Persons with disabilities (PWD) in the workforce, but it does aim to highlight how employment of PWDs (and associated challenges) manifests across the state of Florida. The report offers observations that can be used to address those challenges and opportunities while remaining cognizant of the unique context of the state and of its people.

- The Able Trust is a direct support organization for the Dept of Education, Division of Vocational Rehabilitation in support of collaboration with employers, community-based organizations, and career development partners to provide assistance to persons with disabilities (PWDs) entering the workforce.
- In 2021, there were approximately 11 million working-age adults in Florida, of which an estimated 1.2 million had one or more disabilities. Yet, despite making up 11% of the state's working-age population, PWDs only accounted for 6% of those participating in the labor force.
- The estimated joblessness rate for working-age adults with disabilities in Florida in 2021 was 60.9% compared to 21.3% for those without disabilities, a difference of 39.6 percentage points. This means that working-age adults with disabilities are nearly six times as likely to be jobless as working-age adults without disabilities.
- The median annual income for employed working-age adults with disabilities in Florida in 2021 was \$30,000 and approximately \$11,000 less than the median annual income for the working-age population without disabilities.
- Increasing the rate at which PWDs in Florida secure full-time employment would not only help reduce the disability earnings gap but also increase access to employer-sponsored health plans and retirement plans which may lead to a reduction in reliance on government assistance.
- Labor force participation for PWDs in Florida lags that of peers. The analysis found that PWDs are unemployed at a higher rate in California, but they are less likely to participate in the labor force and more likely to experience joblessness in Florida.
- Workers with disabilities in Florida are highly concentrated in the Health Care and Social Assistance and Retail Trade industries.
- The share of workers with disabilities in Florida employed in the manufacturing sector (5.7%) is significantly less than that at the national level (10.9%).



INFORMATION ITEM 5 (cont.)

Industry Analysis & Pathways to Career Success for Persons with Disabilities – The Able Trust

- Several occupations – Office and Administrative Support, Sales, Management, Building and Grounds Maintenance, Food Preparation, and others – have greater representation of workers with disabilities in Florida than is observed at the national level.
- Conversely, workers with disabilities in Florida are less represented than their peers across the US in occupations like Transportation and Materials Moving, Production, and Healthcare Support.

An Opportunity: Career Pathways Aligned to Transferable Skills

About one-quarter of workers with disabilities in Florida are concentrated in jobs within two Occupation families:

- Office and Administrative Support
- Sales and Related Occupations

Career pathing can cater to PWDs in two ways: focusing upskilling scaffolding on the occupations that PWDs are in today and ensuring that adequate accessibility considerations are in place for this cohort to complete skills training and connect to open jobs. The following are occupation families employing a large concentration of workers with disabilities today:

- Office and Administrative Support Occupations
- Transportation and Material Moving Occupations
- Food Preparation and Serving Related Occupations
- Building and Grounds Cleaning and Maintenance Occupations



Industry Analysis and Pathways to Career Success for Persons with Disabilities



Introduction

The Able Trust, also known as the Florida Endowment Foundation for Vocational Rehabilitation, is a 501(c)(3) public charity established by the Florida Legislature in 1990 as a direct support organization for the Florida Department of Education, Division of Vocational Rehabilitation (FLDOE/VR). Through their support of FLDOE/VR, The Able Trust collaborates with Florida employers, community organizations, and career development partners to help Floridians with disabilities of all ages enter the workforce.

The current workforce and employment landscape has created unique opportunities to expand employment among people with disabilities (PWDs). Recent moves towards remote and flexible work arrangements are broadly beneficial and especially so for some PWDs, as they have long sought a range of accommodations and assistive technologies to enable greater accessibility. As accommodations that enhance accessibility and productivity become more widespread across all workers, uptake among PWDs will follow suit.

While a burgeoning openness to new work arrangements may be a boon for current and aspiring workers with disabilities, there is no shortage of challenges to overcome. The labor force participation rate for PWDs has remained stubbornly low for the last several decades. Mechanisms to attract, prepare, place, and onboard PWDs are disappointingly underdeveloped. PWDs and their families struggle to identify and access services that can promote and unlock viable career opportunities and enable employability. Policies designed to ensure basic living expenses for PWDs continue to disincentivize work. At the same time, the state of Florida is engaged in work to enhance workforce development services, and FLDOE/VR, with the support of The Able Trust, is well positioned to promote PWDs as a key source of talent who can ameliorate talent shortages and align the state's service delivery network to meet the needs of employers.

It should be noted that PWDs represent every facet of Florida's population. As well, within the broader population of PWDs, the type of disability varies widely, as does the severity, age and cause of onset.

This report, undertaken by Lightcast and commissioned by The Able Trust, does not aim to catalog all of the unique experiences felt by PWD in the workforce, but it does aim to highlight how employment of PWDs (and



associated challenges) manifests across the state of Florida. The report offers observations that can be used to address those challenges and opportunities while remaining cognizant of the unique context of the state and of its people. The report also explores various issues within existing efforts to maximize employment and economic opportunity for Floridians with disabilities. By examining macro-economic data, stakeholder perspectives, and practice examples from other states, this research aims to provide practical insights into the challenges and opportunities that (a) PWDs face in gaining employment and economic mobility, (b) employers face in engaging and accommodating underutilized talent pools, (c) service providers face in supporting PWDs and their families. Together, these perspectives are a valuable resource for cultivating Florida's vocational rehabilitation system in a manner that optimizes benefits to stakeholders, and in turn advances economic health across Florida.



Methodology

The research for this report consisted of the following:

- **Literature Review.** More than 100 national and regional studies were reviewed to identify resources, challenges, opportunities, and best practices related to employment of PWDs.
- **Macro-Economic Research.** The 2021 1-year and 2015-2019 5-year American Community Survey (ACS) microdata samples from IPUMS USA were used to analyze the employment outcomes of working-age adults (ages 25 to 64) by disability status and type. The following geographies were included in the analysis:
 - The United States
 - The state of Florida and peer states
 - Substate regions in Florida
 - Rural and urban areas
 - FLDOE/VR areas

The 2021 ACS 1-year estimates – the most recent data available from IPUMS USA – were used where possible, but as per guidance issued by US Census Bureau, the 2015-2019 ACS 5-year estimates were used to compare outcomes at the occupation and industry level.¹

- **Comparison State Research.** The Able Trust identified California, Massachusetts, Pennsylvania, and Texas as states with effective services in support of employment for PWDs. Data from the ACS, Lightcast's job posting database, and other sources were used to draw comparisons between Florida and the four comparison states regarding overall employment data for PWDs in those states. Additionally, the literature review revealed those states' practices and resources that Florida may choose to emulate, replicate, and otherwise apply within the unique context of Florida.
- **Stakeholder Interviews.** The Able Trust and the research team convened PWDs and their families, employers, and agencies providing



¹ The US Census Bureau recommends using the 5-year ACS microdata for the best precision and most reliable estimates, particularly when analyzing smaller populations, such as detailed occupation groupings at the subnational level. Because of data collection delays, issues with sampling the population of people with disabilities, and quality control issues with the 2020 Census, this report uses the 2015-2019 ACS 5-year estimates for a historical benchmark and the 2021 ACS 1-year sample for an actualized addendum where sample sizes allow.

employment and other services for listening sessions across the state and virtually. In total more than 60 people across these stakeholder groups provided input and perspective via these sessions

- **Survey.** The research team distributed surveys to each of the stakeholder groups identified above, garnering more than 500 responses.

This study defines Disability as per the ACS, which classifies disabilities in 6 categories:

1. Ambulatory Difficulty - Serious difficulty walking or climbing stairs.
2. Cognitive Difficulty - Serious difficulty remembering, concentrating, or making decisions.
3. Hearing Difficulty - Deaf or serious difficulty hearing.
4. Vision Difficulty - Blind or serious difficulty seeing, even with corrective lenses.
5. Self-Care Difficulty - Serious difficulty bathing or dressing.
6. Independent Living Difficulty - Serious difficulty performing basic activities outside the home.

Each person experiences their disability in unique ways, and each employer and service provider must be sensitive to the personal nature of disability and its implications for preparing for, engaging in, and succeeding at work. This report recognizes the importance of these unique experiences and aims to provide some broad perspective by disaggregating statistics by disability type.



Employment Landscape for People with Disabilities in Florida

Initiatives to improve access to employment opportunities and workplace accommodations for PWDs have contributed to steady growth in their labor force participation and employment in recent years. However, the gap in labor force participation for PWDs compared to the general population remains high at 38 percentage points as of 2021. Closing the labor force participation gap for Floridians with disabilities would benefit not only the workers, but also employers who have been struggling to address ongoing labor shortages. In addition to bringing many more people into the workforce, increasing labor force participation among PWDs by 10 percentage points over the next ten years would add an estimated \$111 billion to the Florida economy, and \$1.08 billion to state tax revenues.²

Through interviews and focus groups, employers reported a desire to engage a wider talent pool and an openness to intentionally engaging PWDs as a potential target population. To do so, it will be important to increase employers' awareness of the relevant supports, programs, and assistance available to them. Most businesses reported that they had not worked with the Vocational Rehabilitation programs or the service providers within the network. Employers also expressed some unease with whether or how to ask applicants about their disabilities, about whether to encourage or invite self-disclosure, and how best to do so. Employers welcomed training and support for how they can best reach out to, engage, accommodate, and support PWDs throughout the recruitment, application, interview, hiring and onboarding experiences.

Developing an approach to increase labor force participation among PWDs requires first taking stock of the current employment landscape for PWDs in Florida. To this end, the following sections supply an overview of key employment outcomes and identifies areas of need and opportunity where partners across the state can focus and strategically employ investments and resources.

² Read the full report here: <https://www.abletrust.org/wp-content/uploads/2022/09/The-Able-Trust-Economic-Impact-Report.pdf>

Important Considerations for Data Related to People with Disabilities

Measuring Disability

Rather than directly asking respondents if they have a disability, surveys like the ACS use proxy questions to generate population estimates. It is important to note that such techniques can lead to under-counting PWDs. A recent study found that the six questions used by the ACS to assess disability underestimated prevalence by approximately 20%. Disability prevalence was most often underestimated for the population with mental health related disabilities.³

Population Parameters

The population included in a survey sample can have a significant impact on Disability estimates and findings. For example, our analysis of ACS data for the working-age population shows prevalence rates of 11%, but CDC estimates show that 1 in 4 adults (ages 18 and up) have a disability.

Self-Reporting

The accuracy of disability data is dependent on the questions asked and respondents' willingness to voluntarily disclose disabilities. Further, studies have linked underreporting of disability status to a general reluctance to self-disclose disabilities. This is particularly true for people with highly stigmatized disabilities, such as mental illnesses.⁴

Visible and Invisible Disabilities

Not all disabilities are apparent and easily observed by others. People with invisible disabilities - such as mental illnesses and chronic diseases - may be less inclined to disclose their disability, whether in workplace settings or in a government survey. This can make it difficult for PWDs to ask for or receive the accommodation necessary for them to succeed.

3 Comparing Measures of Functional Difficulty With Self-Identified Disability: Implications For Health Policy, Jean P. Hall, Noelle K. Kurth, Catherine Ipsen, Andrew Myers, and Kelsey Goddard, Health Affairs 2022 41:10, 1433-1441

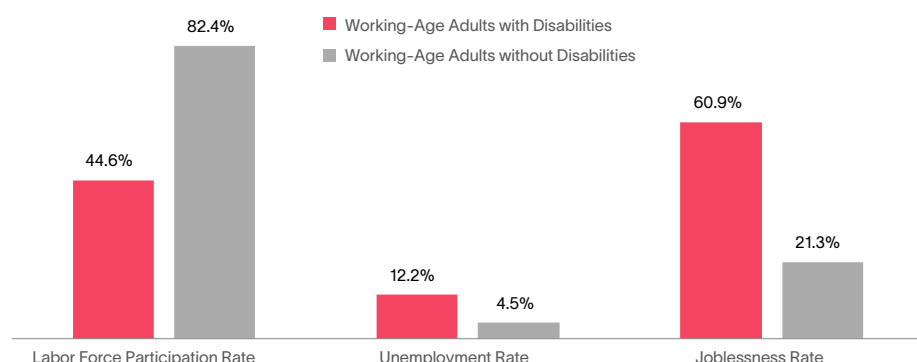
4 Ibid.

Labor Force Participation, Unemployment, and Joblessness

Labor force participation rate, unemployment rate, and joblessness rate are key indicators for understanding the economic situation of PWDs in Florida. We compare these outcomes for working-age adults with disabilities to working-age adults not reporting a disability.

The labor force participation rate reflects the percentage of civilian noninstitutionalized working-age population that is employed or actively looking for work. In 2021, there were approximately 11 million working age adults in Florida, of which an estimated 1.2 million had one or more disabilities. Yet, despite making up 11% of the state's working age population, PWDs only accounted for 6% of those participating in the labor force. As shown in Figure 1 below, the labor force participation rate for working-age adults with disabilities in Florida is nearly 44 percentage points lower than the rate for those without disabilities.

Figure 1: Labor Force Participation, Unemployment, and Joblessness Rates for Working-Age Adults with and without Disabilities in Florida, 2021



Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA.

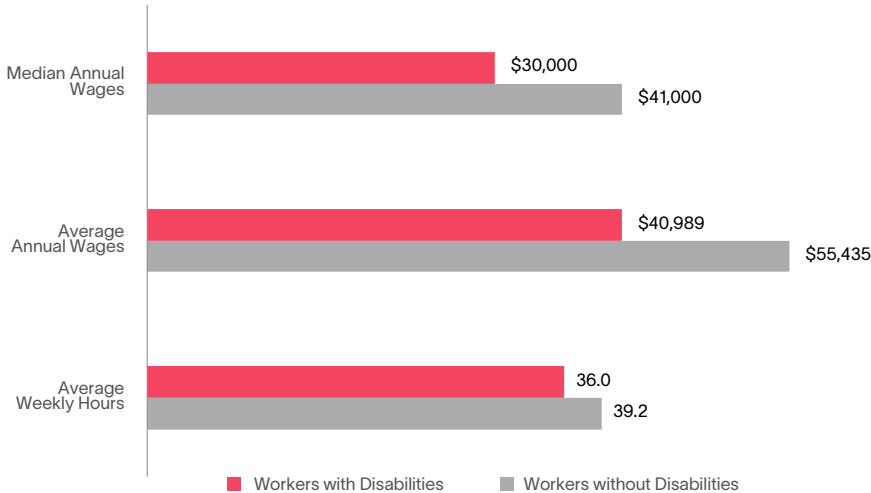
The unemployment rate is the number of people not working but actively looking for work expressed as a percentage of the labor force (the labor force is the sum of the employed and unemployed). In 2021, the unemployment rate was just under eight percentage points higher for working age-adults with disabilities compared to those without disabilities.

The joblessness rate is the percentage of working-age adults who are not working, regardless of job-seeking status (i.e., not in labor force or unemployed). Because it disregards job-seeking status, the joblessness rate can often serve as an even better indicator of underemployment than the unemployment rate. For example, workers with disabilities who become discouraged and stop looking for work qualify as jobless, but these individuals are not included in unemployment calculations since they have given up the job search. The estimated joblessness rate for working-age adults with disabilities in Florida in 2021 was 60.9% compared to 21.3% for those without disabilities, a difference of 39.6 percentage points. This means that working-age adults with disabilities are nearly six times as likely to be jobless as working-age adults without disabilities.

Earnings

To identify disparities among employed working-age adults in Florida, we examined differences in median and average annual wages, as well as average weekly hours worked for the aggregate populations.⁵ Figure 2 below shows these estimates.

Figure 2: Median and Average Annual Wages and Average Weekly Hours for Employed Working-Age Adults with and without Disabilities in Florida, 2021



Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA.

Our analysis found that the median annual income for employed working-age adults with disabilities in Florida in 2021 was \$30,000 and approximately \$11,000 less than the median annual income for the working-age population without disabilities. Comparing median wages can erase differences among high earners, so this report also considers the difference in average wages. A comparison of estimated average annual wages suggests an earnings premium of nearly \$14,500 for workers without disabilities. Similar trends exist nationwide.

Although our methodology for wage estimates was designed to remove biases stemming from average hours worked, it is important to recognize that across all occupations and industries, working-age adults without a disability in Florida work an average of 3.2 hours more than PWDs per week, totals just over 165 hours per year. For workers earning the state’s average hourly wage of \$25, this difference in average weekly hours equates to an estimated \$4,150 in lost earnings per year. Additionally, 29% of employed Floridians with disabilities in 2021 reported working part-time compared to just 19% of those without disabilities. With part-time and seasonal workers less likely to receive promotions and more likely to be low-wage workers, these trends explain, in

⁵ In contrast to many studies that estimate wages for PWDs, we took additional steps to ensure our analysis provides the most accurate estimates possible for the target populations. Although the ACS reports annual wages for respondents, these estimates cannot be compared without assuming that all members of the population are full-time employees working year-round. We address this limitation by using individual responses for average weeks and hours worked to get average hourly wages for each member of the sample. Then, the new hourly wage estimates were used to calculate comparable average annual and median wages.

part, the difference in average and median wages for workers with and without disabilities.

Increasing the rate at which PWDs in Florida secure full-time employment would not only help reduce the disability earnings gap but also increase access to employer sponsored health plans and retirement plans. People with disabilities may not aspire to the same types of jobs or the same level of workforce participation as those without disabilities, and the nature and severity of some disabilities likely impacts the ability to do some work. Nonetheless, higher earnings are rarely perceived or experienced negatively and the identification of these disparities can give those serving PWDs a benchmark for improvement, if not complete erasure of the current wage premium afforded to workers without disabilities.

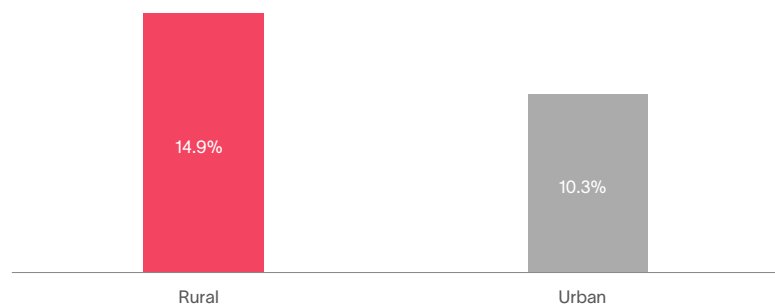
Substate Employment of Floridians with Disabilities

The employment landscape for PWDs is unique across Florida's diverse economic and geographical regions. Workforce development initiatives and support services will be most effective when strategically tailored to meet the needs of each region. To support informed decision-making, we compared employment outcomes for working-age adults with and without disabilities for the state's rural/urban areas and its seven FLDOE/VR regions.⁶

Rural-Urban Disparities

As shown in Figures 3 and 4 below, an estimated 15% of the working-age adult population living in rural Florida (not in a Florida MSA) has a disability, compared to only 10% of the population living in an urban area (within a Florida MSA). Broken down by disability type, prevalence rates are consistently higher for working-age adults living in rural areas. Our analysis found that ambulatory and cognitive disabilities were 2.2 percentage points more prevalent in rural areas than in urban areas.

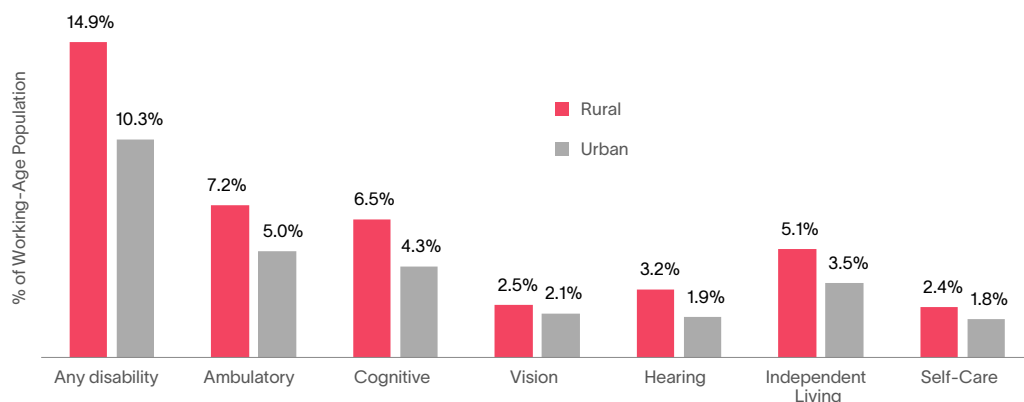
Figure 3: Disability Prevalence Among Working-Age Floridians by Rural/Urban Status, 2021



Source: Lightcast Analysis of 2021 ACS 1-year estimates from IPUMS USA.

⁶ The report defines the rural population as all people living outside of a Florida MSA. The ACS does not report data for VR regions, so we produced estimates by assigning a VR region to each Florida PUMA. It must be noted that the estimates for VR Regions have a relatively small n, and greater fluctuations across regions may be attributable to sample size. A detailed map of the Florida Department of Education Vocational Rehabilitation regions can be found in the Appendix.

Figure 4: Disability Prevalence Among Working-Age Floridians by Disability Type and Rural/Urban Status, 2021



Source: Lightcast analysis of 2021 ACS 1-year microdata from IPUMS USA

Our analysis found that there is a sizable difference in labor force participation among working-age adults with disabilities across urban and rural contexts. The labor force participation rates for rural working-age adults with disabilities in Florida lags that of their urban peers by nearly 5 percentage points.

Figure 5: Labor Force Participation Rate Among Working-Age Floridians with Disabilities by Rural/Urban Status, 2021



Source: Lightcast Analysis of 2021 ACS 1-year data from IPUMS USA.

Among rural working-age adults, people without disabilities are more than three times as likely as PWDs to be employed. In urban areas, PWDs are approximately 2.8 times less likely than people without disabilities to be employed. However, comparing employment for working-age adults with disabilities in urban and rural regions, our analysis found that relative to population sizes, PWDs living in urban areas are only slightly more likely to be working than those living in rural Florida.

The need for inclusive workforce services for PWDs is acute in Florida's rural areas. Although the total number of working-age adults with a disability is greater in urban areas, those living in rural areas face a higher prevalence of disabilities and a lower labor force participation rate.

VR Regions

Disability prevalence rates vary significantly across the seven FLDOE/VR Areas. Working-age Floridians with disabilities are highly concentrated in Areas 1 and 2. The two areas combined are home to 22% of working-age Floridians but 28% of those with disabilities. Areas 1 and 2 also have the highest disability prevalence rates, at 15% and 13%, respectively. The relative concentration of PWDs in these areas is unsurprising, as they cover the Florida Panhandle and by extension, much of the state’s rural population.

Apart from Area 7, the labor force participation rate gap for PWDs is consistent across the seven FLDOE/VR Areas. As depicted in Figure 6 below, there is little difference in labor force participation among working-age adults without disabilities across the areas, but when looking at the population with disabilities, those living in Area 7 are much more likely to participate in the labor force. In Area 4, there is a 41-percentage point labor force participation rate gap for PWDs, the highest of all the FLDOE/VR Areas.

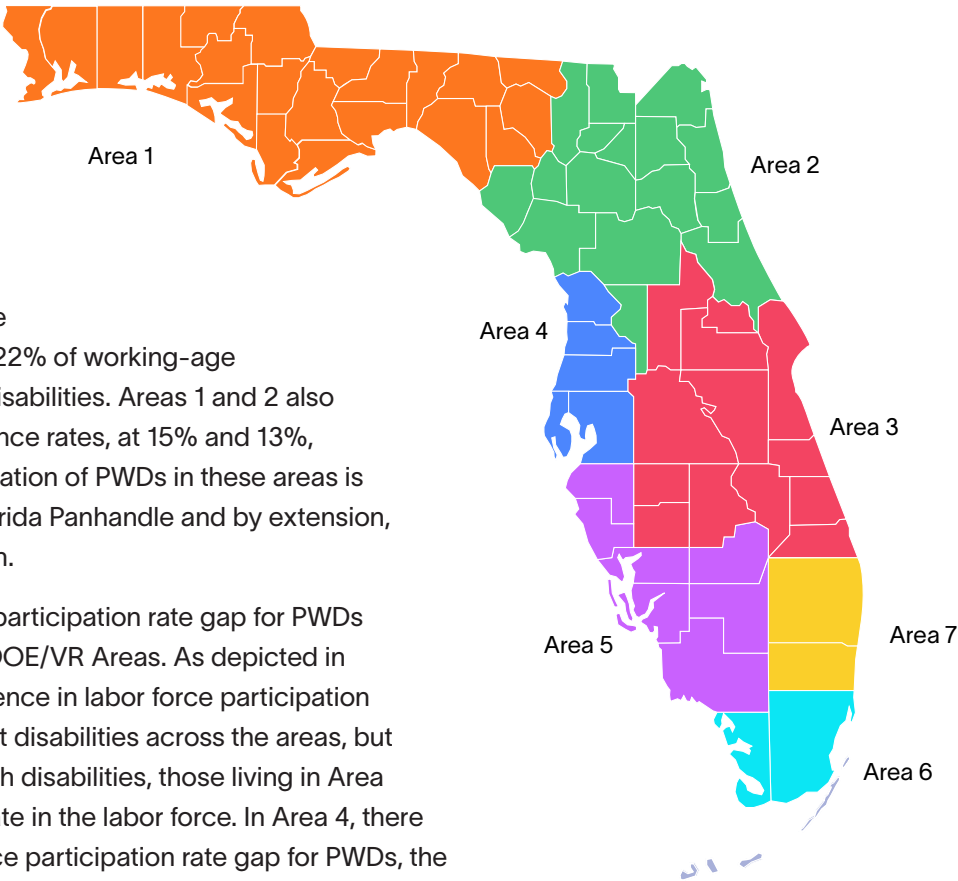
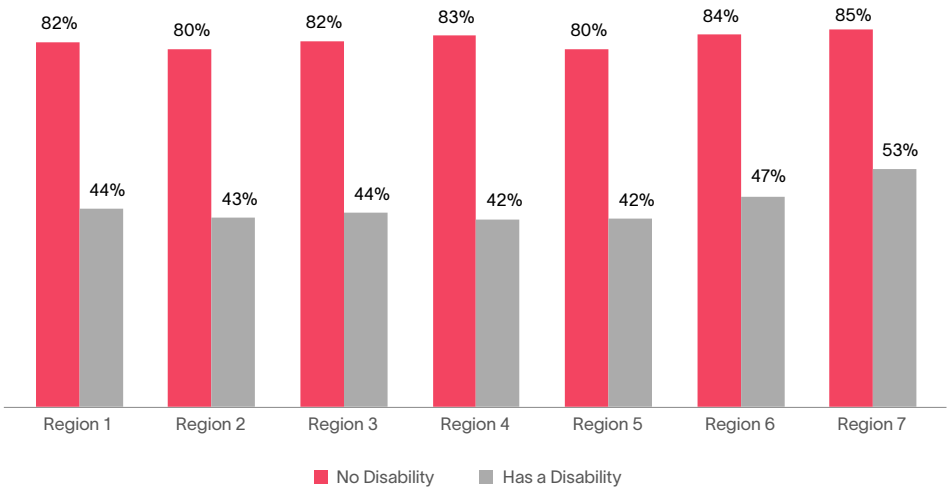


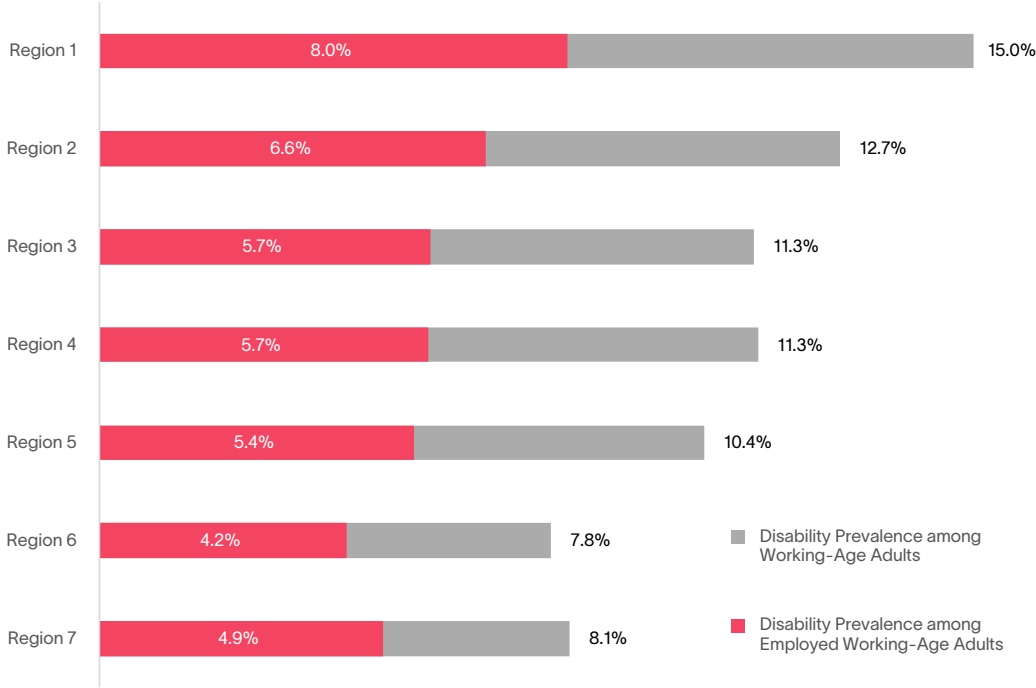
Figure 6: Labor Force Participation Rate for Working-Age Floridians with and without Disabilities by FLDOE/VR Region, 2021



Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

Figure 7 below visualizes the disproportionate representation of PWDs in the overall and employed working-age adult populations across the seven FLDOE/VR Regions. Region 6, which includes the highly urban Miami-Dade and Monroe counties, has the lowest disability prevalence rates for the overall and employed working-age adult populations, with PWDs accounting for 7.8% of the region's working age adults and 4.2% of those who are employed. Regions 1 and 2 have the greatest disparities between the percent of working-age adults with disabilities and the percent of the employed population with disabilities, at 6-7 percentage points.

Figure 7: Comparison of Disability Prevalence Among the Overall and Employed Working Age Adult Populations by FLDOE/VR Region, 2021



Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

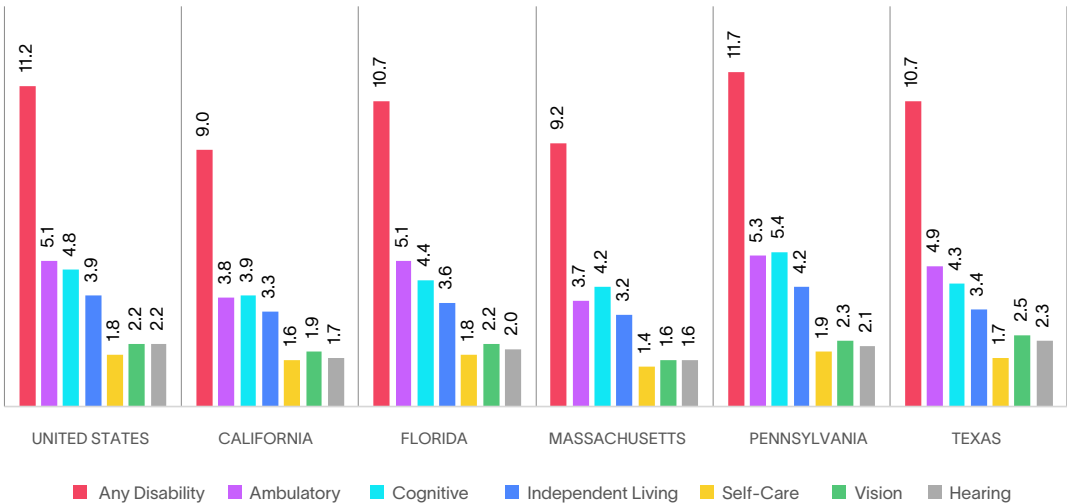
Comparison Regions

To better understand labor market outcomes for PWDs in Florida, it helps to compare against other states. The Able Trust identified California, Massachusetts, Pennsylvania, and Texas whose population and employment outcomes can serve as a benchmark for Florida and enable Florida's network of providers to consider how to target occupations and industries for outreach, engagement, and workforce development investments.

Disability Prevalence Rates

Before comparing employment outcomes, we considered the similarity of disability prevalence rates for the working age population in the selected geographical regions. The prevalence of disability among working age adults in Florida is on par with Texas, Pennsylvania, and the national average, but lower than in Massachusetts and California.

Figure 8: Disability Prevalence Rates by Disability Type for Benchmark Regions, 2021



Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

Key Employment Outcomes

We found disparate employment outcomes for PWDs in all benchmark states. Yet, comparatively, peer states outperformed Florida on nearly all selected indicators: labor force participation, unemployment, and joblessness.⁷

⁷ As referenced earlier, the **labor force participation rate** is the percentage of the civilian noninstitutional working-age population that is working or actively looking for work. The **unemployment rate** represents the number of people not working but actively looking for work as a percentage of the labor force (the labor force is the sum of the employed and unemployed). **Jobless** people are working-age adults who are not working, regardless of job-seeking status (i.e., not in labor force or unemployed)

Figure 9: Key Employment Outcomes for Working Age Adults with Disabilities by Benchmark Region, 2021Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

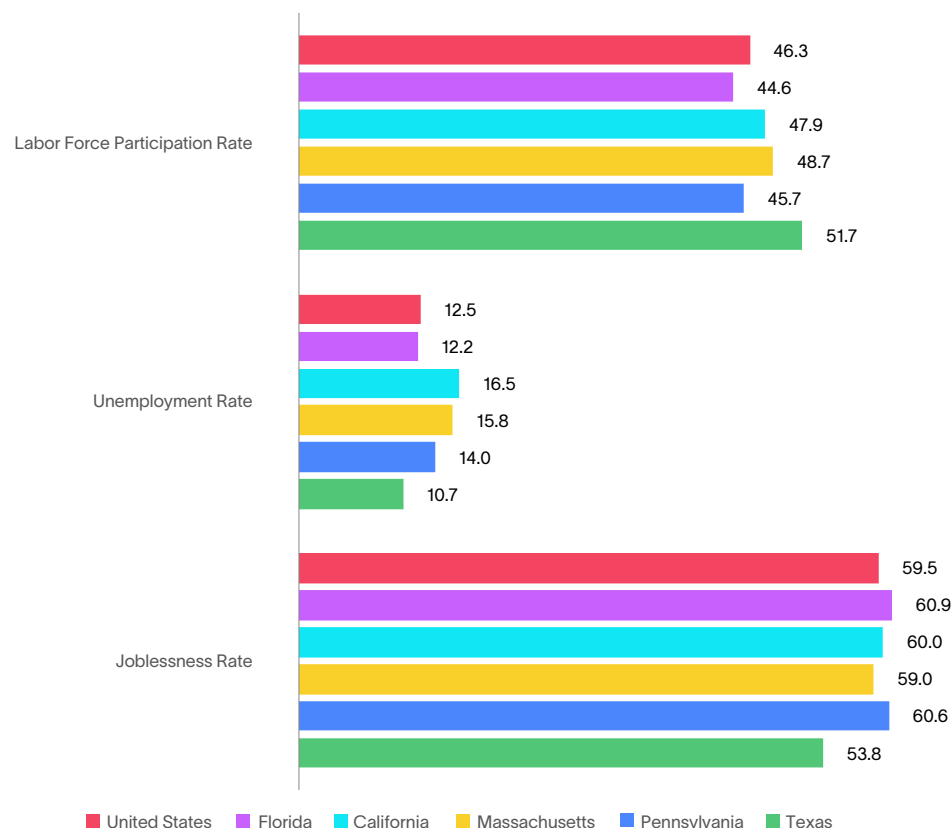


Figure 9 above shows labor force participation unemployment, and joblessness rates in Florida, comparison states, and the US overall. Labor force participation for PWDs in Florida lags that of peers. Our analysis found that PWDs are unemployed at a higher rate in California, but they are less likely to participate in the labor force and more likely to be experiencing joblessness in Florida.

Labor force participation for PWDs in Florida lags that of peers. Our analysis found that PWDs are unemployed at a higher rate in California, but they are less likely to participate in the labor force and more likely to be experiencing joblessness in Florida.

It is possible that higher rates of joblessness among working age PWDs are due to more PWDs in Florida being unwilling or unable to work due to the severity of their disabilities, which is not captured by the ACS disability measures. More frequent joblessness may also be indicative of PWDs in Florida experiencing more pervasive long-term unemployment, leading to discouraged workers dropping out of the labor force or passively seeking work. We investigate this further with data collected during our engagements with PWDs.

Our analysis suggests that PWDs in peer geographical regions generally experience greater success securing employment. This should not be seen as discouraging but rather as evidence that peer regions can be a source of best practices and strategies to engage and support PWDs in the workforce.

Industry and Occupation Dynamics for People with Disabilities in Florida

Understanding the industry and occupation mix for PWDs assists job placement, career pathing, outreach, employer engagement, and targeted job training. This section discusses the occupation and industry dynamics of PWDs in Florida and peer regions.

Industry Mix

Workers with disabilities in Florida are highly concentrated in the Health Care and Social Assistance and Retail Trade industries. Although Lightcast projects growth within the Health Care and Social Science industry, Retail Trade job openings are expected to decline by 2% in Florida over the next decade.

Massachusetts aside, Florida employs a greater share of PWDs in Professional, Scientific, and Technical Services. This sector is expected to grow faster than average and employs many higher-wage occupations. Florida also employs a greater share of PWDs in Accommodation and Food Services in which growth is expected to be much faster than average for the region. Employment in a growing sector means that the risk of job loss is lower. At the same time, special attention should be paid to earnings and career advancement opportunities for workers with disabilities in Accommodation and Food Services since this sector tends to perform worse along these metrics than other industries. The concentration of PWDs in this sector should not limit the labor market outcomes earned by this cohort.

The share of workers with disabilities in Florida employed in the manufacturing sector (5.7%) is significantly less than that at the national level (10.9%). Similarly, all peer states reviewed had a much greater share of workers with disabilities employed in manufacturing. Manufacturing jobs are expected to grow, and the industry is seeking to fill jobs that became available during the pandemic, creating opportunities for workers with and without disabilities.



Table 1: Industry Distribution of Workforce with Disabilities by State, 2021

Industry (2-Digit NAICS)	Florida		California		Massachusetts		Pennsylvania		Texas		United States	
	Rank	% of Workforce with Disabilities	Rank	% of Workforce with Disabilities	Rank	% of Workforce with Disabilities	Rank	% of Workforce with Disabilities	Rank	% of Workforce with Disabilities	Rank	% of Workforce with Disabilities
Retail Trade	1	13.9%	2	10.9%	2	10.7%	2	12.1%	2	11.9%	2	12.3%
Health Care and Social Assistance	2	12.5%	1	15.4%	1	20.5%	1	19.7%	1	13.9%	1	15.7%
Professional, Scientific, and Technical Services	3	7.9%	4	7.8%	4	8.4%	7	5.4%	7	6.4%	5	6.4%
Accommodation and Food Services	4	7.6%	8	5.4%	9	4.7%	4	5.8%	8	5.9%	6	6.0%
Administrative and Support and Waste Management and Remediation Services	5	7.6%	6	6.1%	11	4.0%	11	4.1%	10	5.5%	9	5.2%
Construction	6	7.6%	5	7.2%	6	5.5%	5	5.6%	4	8.0%	4	7.0%
Transportation and Warehousing	7	6.0%	9	5.4%	10	4.0%	8	5.1%	6	6.4%	7	5.8%
Manufacturing	8	5.7%	3	8.7%	3	10.3%	3	11.7%	3	9.1%	3	10.9%
Other Services (Except Public Administration)	9	4.9%	7	5.7%	7	5.1%	9	4.7%	9	5.8%	10	5.0%
Educational Services	10	4.8%	10	5.4%	5	6.2%	6	5.5%	5	6.6%	8	5.5%
Finance and Insurance	11	4.4%	15	2.2%	8	4.7%	10	4.3%	11	3.8%	12	3.6%
Active-Duty Military	12	3.6%	12	3.6%	12	3.2%	13	2.6%	12	3.4%	11	3.6%
Real Estate and Rental and Leasing	13	2.8%	18	1.9%	17	1.8%	18	1.2%	15	2.0%	15	1.9%
Public Administration	14	2.6%	11	4.1%	13	2.5%	15	2.1%	13	3.1%	13	3.0%
Wholesale Trade	15	2.3%	14	2.4%	16	2.0%	12	3.5%	14	2.2%	14	2.1%
Information	16	2.2%	13	2.6%	15	1.7%	14	2.6%	16	1.7%	16	1.8%
Arts, Entertainment, and Recreation	17	2.0%	16	2.1%	14	1.2%	16	1.7%	17	1.2%	17	1.7%
Utilities	18	0.9%	19	0.8%	18	1.1%	17	1.3%	19	1.1%	19	0.9%
Agriculture, Forestry, Fishing and Hunting	19	0.6%	17	2.0%	19	0.8%	19	0.8%	20	0.8%	18	1.2%
Management of Companies and Enterprises	20	0.2%	21	0.1%	20	0.2%	21	0.0%	21	0.2%	21	0.1%
Mining, Quarrying, and Oil and Gas Extraction	21	0.0%	20	0.2%	21	1.1%	20	0.3%	18	1.1%	20	0.4%

Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

Growing Industries

Several of Florida's industries are projected to grow at a rapid pace over the next decade. Most of the sectors experiencing the most rapid growth do not employ large shares of PWDs. Those rapidly growing industries represent expanded sets of opportunities for all Floridians, and industry partners can be approached to look to PWDs as an important source of talent. Table 2 below shows the current industry distribution of Florida's workforce with disabilities for the industries with the fastest projected growth rates.

Table 2: Current Industry Distribution of Florida's Workforce with Disabilities for Florida's Fastest Growing Sectors

Industry (2-Digit NAICS)	Projected Growth*	2022 Jobs	2032 Jobs, Projected	% of Workforce with Disabilities in Florida
Arts, Entertainment, and Recreation	39.7%	216,369	302,310	2.0%
Accommodation and Food Services	29.4%	947,214	1,225,671	7.6%
Mining, Quarrying, and Oil and Gas Extraction	18.3%	3,883	4,593	0.0%
Educational Services	17.1%	205,445	240,564	4.8%
Transportation and Warehousing	15.7%	391,294	452,693	6.0%
Professional, Scientific, and Technical Services	15.4%	682,255	787,208	7.9%
Health Care and Social Assistance	13.9%	1,200,256	1,367,306	12.5%
Other Services (except Public Administration)	12.7%	453,326	510,757	4.9%
Agriculture, Forestry, Fishing and Hunting	12.0%	97,127	108,785	0.6%

Source: Lightcast growth projections and analysis of 2021 ACS 1-year estimates from IPUMS USA

Occupation Mix

Across all industries, the representation of workers with disabilities varies by occupation. Several occupations – Office and Administrative Support, Sales, Management, Building and Grounds Maintenance, Food Preparation, and others – have greater representation of workers with disabilities in Florida than is observed at the national level. Conversely, workers with disabilities in Florida are less represented than their peers across the US in occupations like Transportation and Materials Moving, Production, and Healthcare Support.

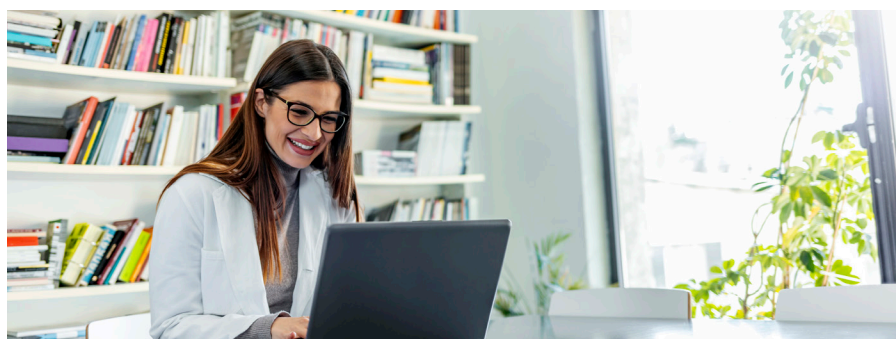


Table 3: Comparison of Occupation Family Distribution of Workforce with Disabilities in Florida and Nationwide, 2021

Occupation Family 2-digit SOC)	Florida		United States	
	Workers with Disabilities	% of Workforce with Disabilities	Workers with Disabilities	% of Workforce with Disabilities
Office and Administrative Support	68,024	14.7%	950,376	12.3%
Sales and Related	49,578	10.7%	729,961	9.4%
Management	47,973	10.4%	659,548	8.5%
Transportation and Material Moving	38,934	8.4%	710,517	9.2%
Building and Grounds Cleaning and Maintenance	28,453	6.2%	373,046	4.8%
Food Preparation and Serving Related	25,689	5.6%	388,016	5.0%
Construction and Extraction	23,485	5.1%	377,796	4.9%
Healthcare Practitioners and Technical	22,788	4.9%	392,579	5.1%
Educational Instruction and Library	22,704	4.9%	374,028	4.8%
Business and Financial Operations	20,340	4.4%	410,483	5.3%
Production	16,411	3.6%	256,096	3.3%
Installation, Maintenance, and Repair	16,052	3.5%	523,827	6.8%
Healthcare Support	14,625	3.2%	288,863	3.7%
Personal Care and Service	13,701	3.0%	341,683	4.4%
Protective Service Occupations	10,754	2.3%	182,732	2.4%
Computer and Mathematical	10,200	2.2%	173,099	2.2%
Arts, Design, Entertainment, Sports, and Media	7,774	1.7%	148,765	1.9%
Community and Social Service	7,035	1.5%	130,032	1.7%
Architecture and Engineering	6,995	1.5%	127,063	1.6%
Legal	4,706	1.0%	70,998	0.9%
Farming, Fishing, and Forestry	2,664	0.6%	60,591	0.8%
Life, Physical, and Social Science	1,254	0.3%	20,605	0.3%

Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

Workers with disabilities in Florida are concentrated in occupation families in which Lightcast projects growth will be significantly slower than the average rate of 10.4%. The two largest Occupation families employing PWDs are also the two with the slowest projected growth rates. While PWDs have clearly experienced success finding employment in the Sales and Related and Office and Administrative Support Occupation families, those with growth rates faster than average will be struggling to find talent to meet their workforce needs. This will create new opportunities for PWDs to enter the labor market or to move into occupations that workers with a disability

have historically been underrepresented in, such as Personal Care and Service, Healthcare Support, and Management Occupations.

Occupations by Disability Type

While The Able Trust and the support and service systems in Florida are dedicated to addressing the needs of the broader population with disabilities, Floridians (as elsewhere) experience disability in a number of ways, and any individual's specific disability will have a different impact on the types of work that they seek and are able to do, the types of workplace accommodations (if needed) available, and employers' perceptions (right or wrong) about whether a person with a given disability will be able to meet job expectations.

Table 4 below shows the representation of people in Florida with the major disability types within the top occupation families. These estimates were calculated using the ACS 5-year microdata for 2015-2019 to ensure the reliability of findings, given that population sizes are relatively small when grouped by occupation and disability type. Our analysis found that workers with sensory and ambulatory disabilities have the highest rates of employment within Management occupations, whereas those with independent and self-care disabilities are more concentrated in Production occupations.

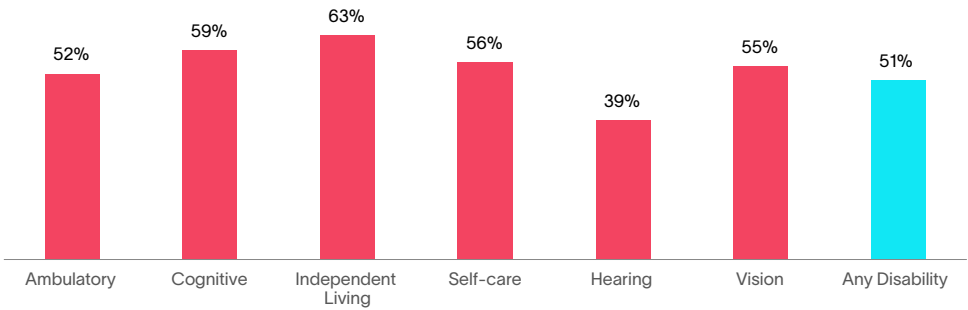
Table 4: Occupation Family Distribution of Workforce with Disabilities in Florida by Disability Type, 2015-2019

	AMBULATORY	COGNITIVE	INDEPENDENT LIVING	SELF-CARE	HEARING	VISION
Occupation	% with Disability Rank	% with Disability Rank	% with Disability Rank	% with Disability Rank	% with Disability Rank	% with Disability Rank
Office and Administrative Support	11%	9%	10%	9%	8%	9%
Sales and Related	10%	10%	9%	10%	8%	10%
Management	10%	7%	7%	9%	11%	10%
Transportation and Material Moving	9%	10%	10%	10%	9%	8%
Building and Grounds Cleaning and Maintenance	5%	7%	8%	5%	5%	7%
Food Preparation and Serving Related	8%	11%	11%	5%	5%	8%
Construction and Extraction	5%	6%	5%	6%	7%	6%
Healthcare Practitioners and Technical	5%	5%	4%	4%	6%	5%
Educational Instruction and Library	8%	7%	6%	7%	8%	7%
Business and Financial Operations	4%	3%	3%	4%	3%	4%

Source: Lightcast analysis of 2015-2019 ACS 5-year estimates from IPUMS USA

The occupation mix contributes to the average earnings by disability type. The chart below shows the share of workers by disability type earning less than 80% of the Florida AMI in 2021. The share of workers reporting having difficulty with independent living activities, self-care, and vision exceeds the overall percentage of workers with disabilities employed in low-wage occupations.

Figure 10: Distribution of Workers with Disabilities Earning Less than 80% Florida AMI by Disability Type, 2021



Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

Average Annual Wages/Hours Worked

Workers without disabilities work, on average, more hours per week, resulting in higher wages. Additionally, workers with disabilities in Florida, on average, earn less than 80% of the state’s AMI in occupation families where they are overrepresented, including: Transportation and Material Moving Occupations, Food Preparation and Serving Related Occupations, and Building and Grounds Cleaning and Maintenance Occupations.



Table 5: Average Annual Wages and Weekly Hours by Disability Status and Occupation Family for Working-Age Adults in Florida, 2021

Occupation Family (2-Digit SOC)	Average Weekly Hours (Adjusted Based on Average Annual Weeks Worked)		Average Annual Wages (\$)	
	Workers with Disabilities	Workers without Disabilities	Workers with Disabilities	Workers without Disabilities
Architecture and Engineering	37.1	41.2	59,649	82,229
Arts, Design, Entertainment, Sports, and Media	34.1	35.2	30,253	42,533
Building and Grounds Cleaning and Maintenance	30.4	35.1	19,270	22,004
Business and Financial Operations	37.7	40.4	55,727	69,448
Community and Social Service	37.5	38.6	42,367	44,033
Computer and Mathematical	37.9	41.0	65,957	80,849
Construction and Extraction	33.6	38.5	29,550	35,996
Educational Instruction and Library	36.6	37.0	43,173	44,693
Food Preparation and Serving Related	23.6	32.8	16,248	25,677
Healthcare Practitioners and Technical	39.3	38.3	51,706	67,488
Healthcare Support	40.2	35.3	23,684	26,898
Installation, Maintenance, and Repair	38.9	41.2	45,474	46,769
Legal	40.3	41.4	69,547	77,697
Life, Physical, and Social Science	38.2	40.2	52,354	63,758
Management	41.7	43.6	63,172	77,411
Office and Administrative Support	35.2	37.1	33,007	38,538
Personal Care and Service	23.9	32.0	23,436	22,833
Production	39.9	39.1	33,205	39,270
Protective Service	41.8	42.4	47,668	57,762
Sales and Related	32.4	38.5	33,692	51,552
Transportation and Material Moving	30.3	39.3	23,676	38,631

Source: Lightcast analysis of 2021 ACS 1-year estimates from IPUMS USA

Transition and Destination Occupations

PWDs are concentrated in some occupations and underrepresented in others. This section focuses on the occupations where workers with disabilities are concentrated. By targeting career services around these occupations, Able Trust and other workforce development partners would naturally oversample the community of PWDs.

FLDOE/VR, The Able Trust and their partners can use data on current employment, wages, and representation of PWDs in occupations in Florida to connect this population to meaningful job opportunities.⁸ Using these metrics, we created two categories, transition occupations and destination occupations. These categories can inform the design and implementation of career services offered to PWDs.

Transition occupations. Career service providers should target workers in these occupations for upskilling and reskilling into other occupations. These jobs tend to pay lower wages than other occupations that require similar levels of education and experience, and/or they are projected to shed jobs over the next ten years. PWDs are also highly represented in these occupations, so career services that target these workers will naturally oversample PWD. Career services can build on the skills developed in these occupations and add new skills through job training to facilitate worker transitions into occupations with stronger labor market outcomes.⁹

Destination occupations. Career service providers should develop programming to connect PWDs to these occupations. These jobs tend to pay more than other occupations that require similar levels of education and experience, and Florida is projected to add employment in these occupations over the next ten years. Additionally, PWDs are well represented in these occupations, which is a positive proxy for the ability of employers to structure employment in these occupations in a way that is conducive to the success of PWDs. Career service providers can advertise these occupations as target occupations for PWDs. Career service providers that work with PWDs can develop job training and job placement programs to connect workers to these occupations, building on the already strong representation of PWDs in these occupations.¹⁰

Additional details on each of the occupations listed, including the total number of Floridians with disabilities employed, average annual wages, and disability disparity ratios, can be found in Tables 6 and 7, below, for the top 15 occupations in each of the above categories. Because the 1-year ACS microdata lacks sufficient sample sizes to provide reliable occupation-level data for Florida's workers with disabilities, these values were calculated using the 2015-2019 ACS 5-year microdata from IPUMS USA.

8 We quantify and differentiate the representation across occupations using a Disability Disparity Ratio (DDR), which measures the degree to which PWDs are represented in any given occupation relative to their representation across all occupations as compared to the share of people with disabilities employed in that same occupation relative to their representation across all occupations. If we divide the rate for PWDs by the rate for people without disabilities and the outcome is 1.5, then we know that workers with disabilities are 1.5 times more likely to be employed in that occupation than workers without disabilities. Conversely, if the result is .75, then PWDs are 25% less likely than workers without disabilities to be employed in that occupation. A ratio of 1.0 indicates that the representation of PWDs in that occupation matches their representation in the overall employed population.

9 Destination occupations meet the following criteria: $DDR \geq 1$ AND (Wages \geq 80% AMI AND Growth ≥ 0)

10 Destination occupations meet the following criteria: $DDR \geq 1$ AND (Wages \geq 80% AMI AND Growth ≥ 0)

Table 6: Top 15 Transition Occupations by total employment of PWDs in Florida, 2015-2019

Transition Occupations	Total Employed PWDs	Annual Average Wages for PWDs	Disparity Ratio
Janitors and Building Cleaners	7,521	\$16,481	1.8
Maids and Housekeeping Cleaners	4,661	\$11,515	1.1
Stockers And Order Fillers	4,493	\$18,734	1.9
Laborers and Freight, Stock, and Material Movers, Hand	4,331	\$19,444	1.9
Construction Laborers	4,048	\$16,591	1.1
Cooks	3,519	\$18,387	1.1
Security Guards and Gambling Surveillance Officers	3,330	\$27,570	1.8
Landscaping And Groundskeeping Workers	3,130	\$17,455	1.2
Nursing Assistants	2,842	\$20,360	1.1
Carpenters	2,841	\$28,104	1.2
Office Clerks, General	2,511	\$26,722	1.1
Receptionists and Information Clerks	2,396	\$23,467	1.2
Food Preparation Workers	2,124	\$12,657	1.9
Teaching Assistants	1,479	\$21,666	1.1
Painters and Paperhangers	1,448	\$23,277	1.1

Table 7: Top 15 Destination Occupations by total employment of PWDs in Florida, 2015-2019

Destination Occupations	Total Employed PWDs	Annual Average Wages for PWDs	Disparity Ratio
Bookkeeping, Accounting, and Auditing Clerks	2,655	\$31,045	1.1
First-Line Supervisors of Construction Trades and Extraction Workers	1,916	\$50,430	1.3
Construction Managers	1,899	\$54,641	1.1
Licensed Practical and Licensed Vocational Nurses	1,867	\$37,054	1.2
Management Analysts	1,635	\$80,906	1.1
Property, Real Estate, and Community Association Managers	1,465	\$42,920	1.0
Computer Occupations, All Other	1,441	\$45,483	1.1
Maintenance and Repair Workers, General	1,338	\$40,644	1.4
Computer Support Specialists	1,252	\$51,072	1.1
Billing and Posting Clerks	1,238	\$30,611	1.2
Other Office and Administrative Support Workers	1,195	\$34,293	1.0
Other Teachers and Instructors	1,178	\$31,290	1.2
Social Workers, All Other	1,025	\$42,844	1.1
Other Installation, Maintenance, And Repair Workers	1,016	\$34,264	1.2
Insurance Claims and Policy Processing Clerks	876	\$31,172	1.2

Growing Occupations

Florida's economy continues to grow, offering increasing numbers of job opportunities to Floridians. Employers are challenged to fill openings for occupations with the fastest growth and may look to PWDs as a source of talent – heretofore underutilized – to supply the number of workers commensurate with workforce demand.

Table 8 shows Florida's fastest growing occupations that also pay more than 80% AMI based on 2015–2019 estimates. The table also shows the level of representation of PWDs in them and the disability disparity ratio, which is a measure of whether PWDs are underrepresented (values below 1) or well represented values above 1). Fast-growing occupations that pay well but employ less than their equivalent share of PWDs are areas of opportunity to increase representation and should receive particular attention from The Able Trust, FLDOE/VR, and workforce partners.

Occupations showing the most rapid growth may be experiencing the most acute talent constraints, and therefore may be more open to tapping underutilized sources of talent, expanding their recruitment efforts to include PWDs, and implementing accommodations to enable these Floridians to join their workforce.



Table 8: Top Growing Occupations by Projected Employment Gain

Occupation Name	Projected 10yr Employment Gain	Total Employment of PWDs (2015-2019)	Disability Disparity Ratio	Annual Average Wages PWDs (2015-2019)	Growth	Typical Entry-level Education
Other Managers	22,002	6,752	0.9	\$69,456	14%	Sub-Bachelor's
Software Developers	11,309	1,129	0.6	\$89,619	30%	Bachelor's +
Financial Managers	10,343	1,429	0.6	\$68,468	20%	Bachelor's +
Accountants and Auditors	8,713	2,982	0.8	\$50,055	12%	Bachelor's +
Medical and Health Services Managers	8,482	1,047	0.7	\$65,875	27%	Bachelor's +
Postsecondary Teachers	8,200	1,555	0.8	\$52,673	19%	Bachelor's +
Real Estate Brokers and Sales Agents	6,973	2,159	0.8	\$36,365	13%	Sub-Bachelor's
Lawyers, and judges, magistrates, and other judicial workers	6,113	1,358	0.6	\$129,216	14%	Bachelor's +
General and Operations Managers	5,995	1,615	0.7	\$87,350	13%	Bachelor's +
Insurance Sales Agents	4,950	1,102	0.7	\$43,601	16%	Sub-Bachelor's
Paralegals and Legal Assistants	3,974	1,075	0.9	\$51,042	16%	Sub-Bachelor's
Other Designers	3,965	400	0.7	\$46,903	32%	Bachelor's +
Education And Childcare Administrators	3,757	1,185	0.7	\$56,790	11%	Bachelor's +
Marketing Managers	3,715	604	0.5	\$62,718	16%	Bachelor's +
Physicians	3,676	709	0.4	\$209,651	10%	Bachelor's +
Computer and Information Systems Managers	3,350	785	0.7	\$101,434	15%	Bachelor's +
Human Resources Workers	3,324	1,181	0.8	\$59,573	11%	Bachelor's +
Flight Attendants	3,102	141	0.4	\$45,783	39%	Sub-Bachelor's
Coaches And Scouts	2,906	138	0.3	\$34,428	36%	Bachelor's +
Project Management Specialists	2,814	788	0.6	\$64,133	11%	Bachelor's +
Aircraft Pilots and Flight Engineers	2,618	97	0.2	\$134,185	22%	Bachelor's +
Market Research Analysts and Marketing Specialists	2,564	490	0.9	\$46,224	24%	Bachelor's +
Physical Therapists	2,517	120	0.2	\$36,739	22%	Bachelor's +
Computer Systems Analysts	2,429	717	0.8	\$62,693	13%	Bachelor's +
Sales Managers	2,335	648	0.6	\$70,352	10%	Bachelor's +

Strategies and Recommendations

While the labor force participation rate and quality of workforce experiences of PWDs has lagged that of the general population over the past 30 years, the current economic climate and evolution in the world of work opens new possibilities for PWDs. Employers' acute demand for talent does not appear to be abating, especially in a state like Florida whose economy continues to expand. Employers' openness to distance and hybrid work and use of assistive technologies creates new possibilities for all workers, PWDs included.

Florida's vocational rehabilitation system with the support of The Able Trust is positioned to lead the state in cultivating a more inclusive labor force by providing the research and facilitation that will activate this latent talent pool; enable employers to identify, recruit, and support these workers; and improve effectiveness and efficiency of the service delivery system.

Comparison States

Each of the comparison states used for this study (California, Massachusetts, Pennsylvania, and Texas) takes its own approach to organizing services and resources to support employment of PWDs. A review of programs and policy from each of the comparison states has revealed approaches that may be helpful in aligning, improving, and focusing efforts to increase employment for PWDs in Florida.

Texas is unique in that Vocational Rehabilitation is operated through its 28 Workforce Development boards. Texas Vocational Rehabilitation was moved to the Texas Workforce Commission in 2016 and is now the Texas Workforce Solutions- Vocational Rehabilitation Services (TWS-VRS). Each Workforce Solutions board across the state collaborates with TWS-VRS for their region's specific VR needs and offers services tailored to the needs of the specific local population.

The Texas Workforce Commission partnered with the University of Texas to develop training, credentialing, and endorsement programs for contracted vocational rehabilitation service providers across the state. Providers learn to appropriately train, place, and support employees with disabilities. The goal is to obtain more successful employment outcomes while holding providers to a higher standard of service.

None of the 4 states reviewed have a direct support organization in the form of an endowment fund. They all are fully funded through the government rather than a foundation that strives to raise money from community donors.



All 4 states reviewed and Florida have specialized departments or commissions for the blind and visually impaired that provide separate VR services.

VR counselors are highly compensated in the comparison states. The wage and education differentials may result in higher levels of staff turnover in Florida. Qualitative research indicated frustration among Florida VR program participants who report frequent turnover of VR counselors resulting in service changes and delays.

Industry Targeting

The industries in Florida where PWDs are a larger share of the workforce relative to the rest of the nation include:

- Retail Trade, where Floridians with disabilities have slightly higher representation than in the national Retail Trade sector
- Accommodation and Food Service, which is large in Florida and in which PWDs are proportionally more represented than in the nation as a whole
- Construction, where Floridians also exceed national representation as a share of the sector's total workforce

A deeper examination of these industries' outreach and hiring practices can reveal how they have conducted outreach and recruitment, used assistive technologies, implemented inclusive practices, and otherwise arranged themselves to be more welcoming and supportive of PWDs.

Industries in which Floridians with disabilities lag their counterparts nationally in representation include Healthcare and Social Assistance, and Manufacturing. Both sectors offer opportunities for PWDs, The Able Trust can support FLDOE /VR in helping Floridan's with disabilities achieve representation on par with national averages within these sectors by engaging employers and promoting associated career pathways, education, and training.

Growing industries, like Arts, Entertainment, and Recreation, offer expanded employment opportunities for all Floridians. PWDs can be valuable talent resources for employers seeking to fill new openings in these areas. FLDOE/VR is already taking steps to prepare PWDs for these opportunities through initiatives like the ArtCIE Project. The ArtCIE Project is a pilot program that will help subminimum wage workers with disabilities build skills needed in competitive industries like the Arts. Continued implementation of such programs will support increased employability of PWDs.

Occupation Targeting

Career services for PWDs can cater to the specific labor force patterns of this population while also taking into consideration their unique concerns.

Job placement

Efforts to support the employment of PWDs can target occupations where PWDs have strong representation today. About one-quarter of workers with disabilities in Florida are concentrated in jobs within two Occupation families:

- Office and Administrative Support
- Sales and Related Occupations

Career pathing

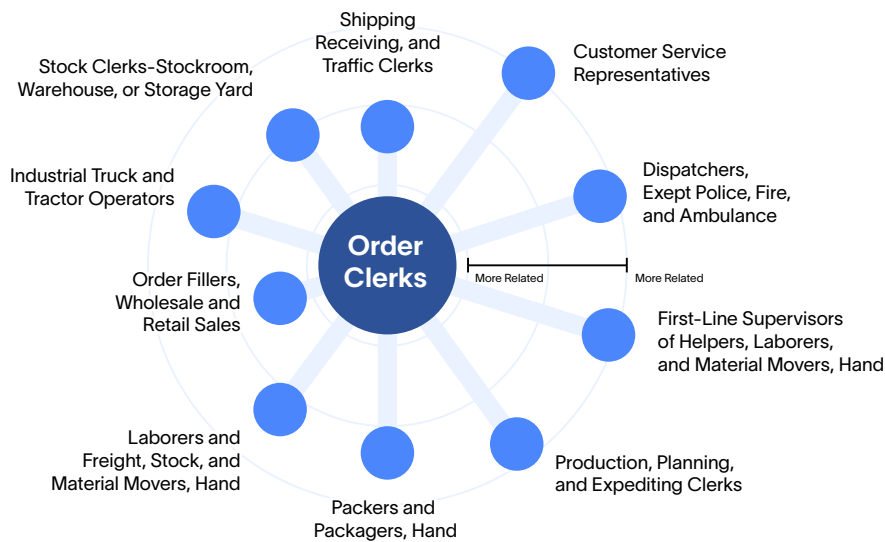
Career pathing can cater to PWDs in two ways: focusing upskilling scaffolding on the occupations that PWDs are in today and ensuring that adequate accessibility considerations are in place for this cohort to complete skills training and connect to open jobs. The following are occupation families employing a large concentration of workers with disabilities today:

- Office and Administrative Support Occupations
- Transportation and Material Moving Occupations
- Food Preparation and Serving Related Occupations
- Building and Grounds Cleaning and Maintenance Occupations

Furthermore, career pathing can focus on the specific occupations that pay less than 80% AMI. Occupations that our analysis of 2015-2019 ACS 5-year microdata indicate earn less than this threshold and employ a high concentration of workers with disabilities include the following:

- | | |
|--|--|
| ▪ Maids and Housekeeping Cleaners | ▪ Nursing Assistants |
| ▪ Stockers And Order Fillers | ▪ Carpenters |
| ▪ Laborers and Freight, Stock, and Material Movers, Hand | ▪ Office Clerks, General |
| ▪ Construction Laborers | ▪ Receptionists and Information Clerks |
| ▪ Cooks | ▪ Food Preparation Workers |
| ▪ Security Guards and Gambling Surveillance Officers | ▪ Teaching Assistants |
| ▪ Landscaping And Groundskeeping Workers | ▪ Painters and Paperhangers |

Sound career pathing includes reviewing the skills overlaps and gaps between different occupations along the career pathways. To better illustrate the potential of career pathing, consider the example of a person with a disability who is currently employed as an Order Clerk. The diagram below illustrates feasible transitions that an Order Clerk could make in today's labor market.



For example, Customer Service Representatives have skills similar to Order Clerks, but a higher average salary and greater upward advancement potential. To support such career transitions, workforce development practitioners can study the specific skills underlying the transition between two occupations. Continuing with the example above, here are the skill gaps that the Order Clerk would need to fill to successfully transition:

	Specialized Skills	Importance
1	Customer Service	✓✓✓✓
2	Customer Contact	✓
3	Sales	✓
4	Appointment Setting	✓
5	Prospective Clients	✓
6	Scheduling	✓
7	Customer Relationship Management (CRM)	✓
8	Repair	✓
9	Customer Billing	✓
10	Personal Protective Equipment (PPE)	✓

Catering Career Services to Occupational Characteristics

The data and tables presented in this report provide the groundwork for the development and delivery of career services for Florida’s working-age population with disabilities. The Transition and Destination Occupations Section offers insights regarding how to structure career services, so they have the most impact. Transition occupations are lower paying than comparable occupations or projected to shed jobs over the next ten years, and they employ a disproportionate number of PWDs. Focusing upskilling efforts on people currently employed in transition occupations will naturally oversample PWDs and provide them with training needed to advance from their current jobs.

The Transition and Destination Occupations section can also inform job placement and employer engagement. Destination occupations are accessible (indicated by proportional or overrepresentation of PWDs), growing, and pay above average wages, making them favorable landing spots for workers moving out of transition occupations. Focusing job placement and employer engagement efforts on destination occupations will provide PWDs links to occupations where evidence suggests they have strong chances for success.

Growing Occupations identified in this report provide information on potential occupation targets in which PWDs are underrepresented, as indicated by a disability disparity ratio is less than 1. Work in these occupations likely presents various barriers to the success of PWDs in the workplace. Career services for these occupation targets should focus on employer accommodations or accessibility. In occupations where underrepresentation is an issue of awareness, services should focus on outreach to PWDs about these opportunities.

Taking Advantage of Remote Work Opportunities

The workforce development system can accommodate PWDs by taking into consideration the volume of remote work opportunities and the current representation by disability type of PWDs in those occupations.

Like all job opportunities for PWDs, remote work accommodations will be a function of disability type. When building remote work accommodations, workforce development practitioners should target occupation groups with a high volume of remote job postings and relatively strong representation of a disability type. The table below summarizes these opportunities.

Table 8: Top Growing Occupations by Projected Employment Gain

Top 10 Remote Occupations by Demand	Remote Job Postings 2019-2022	Ambulatory		Cognitive		Hearing		Vision	
		% Working Remote	Total in Occupation	% Working Remote	Total in Occupation	% Working Remote	Total in Occupation	% Working Remote	Total in Occupation
Software Developers	36,876	23%	384	19%	286	34%	423	25%	449
Customer Service Representatives	23,262	8%	3,826	9%	2488	7%	2,342	10%	2,074
Insurance Sales Agents	19,787	23%	576	14%	350	20%	490	1%	397
Computer Occupations, All Other	15,192	22%	758	53%	339	18%	560	12%	538
Registered Nurses	13,128	5%	3,013	-	1782	3%	2,355	3%	1,932
Accountants and Auditors	9,359	16%	1,335	8%	837	2%	1,007	3%	918
Management Analysts	8,514	21%	589	53%	335	33%	753	19%	503
Marketing Managers	7,903	35%	298	47%	131	0%	208	15%	239
Web Developers	7,549	38%	56	0%	75	44%	39	0%	66
Sales Managers	7,474	8%	325	5%	231	6%	432	6%	198

Sources: Lightcast analysis of job postings data and 2015-2019 ACS 5-year estimates from IPUMS USA

Remote work accommodations include myriad supports. Accessibility.com lists the following: flexible working hours, standing desks, auto-captioning software, screen readers, speech-to-text software, adaptive computer mouse or phone, noise-canceling headphones, visual search engines, and more.¹¹

11. Read the Accessibility.com article here: <https://www.accessibility.com/blog/remote-work-and-accessibility-accommodations-at-home>

Coordination and Convening

Florida has taken monumental steps towards the strategic alignment and coordination of education and workforce initiatives, including those serving PWDs.

In 2021, the Florida Legislature passed the Reimagining Education and Career Help (REACH) Act, which intends to streamline all access points to education and career assistance across the state's workforce resources in the Florida Department of Children and Families, FLDOE, FL [Digital Service], and CareerSource Florida. The REACH Act also requires Florida's workforce agencies to collaborate with business and industry leaders to create a state-approved list of credentials to align training with workforce demands.

A more streamlined approach to workforce service delivery offers many benefits, including coordinating and convening providers, reducing redundancy and confusion, and routing individuals towards the most appropriate services, providing much needed clarity for people with disabilities, their families, employers, and service providers. As this initiative gets underway, FLDOE/VR with the support of The Able Trust are positioned to ensure PWDs gain access to, and benefit from, the broad spectrum of career services and training programs available within the state.

Encouraging self-advocacy among PWDs and advocating on their behalf will be an important step in ensuring that the needs and priorities of PWDs are taken into consideration as the state revamps its workforce system. Doing so will also help to situate Floridians with disabilities as part of the workforce solution for Florida businesses and employers.

Increasing Awareness

This report identified industries offering many viable job and career opportunities for PWDs. The focus groups and listening sessions indicated that PWDs and their families were often unaware of employment opportunities in general, and more specifically, of industries and occupations that are more disability-friendly in terms of accessibility and accommodations.

An aggressive campaign to increase job, industry, and career awareness among PWDs, their families, and the organizations who serve them can help connect them to the most viable opportunities and enable them to seek appropriate education and training experiences to increase their competitiveness for those opportunities. A career awareness campaign can also help drive education and training programs that serve PWDs to focus on the most viable options, and to ensure that relevant instruction and accommodation strategies are addressed.

A common theme articulated in the surveys and focus groups is that many employers do not understand how to manage and/or work with PWDs, and need assistance in visualizing how the situation will be a success. Workers with disabilities face an uphill battle for employment across the entire state with the

challenges being most profound in the rural areas. Pockets of relative success can be found but most are concentrated in fields that are not considered “good” jobs.

Employers have not shown the initiative to foster more inclusive workplaces. Such actions may include actively recruiting and engaging PWDs and providing accommodations to support their success in the workplace. Through an aggressive campaign to reach Florida employees, FLDOE/VR with the support of The Able Trust can provide not only the needed awareness, but actual resources and supports to help Florida businesses succeed in hiring PWD.

Policy

Disability Service Workers

Professionals and paraprofessionals who work with PWDs often earn lower wages. Advocacy for workers in the disability services system and support for more favorable wages can help to increase the number and quality of those workers, and in turn, result in higher quality services and better outcomes.

System Alignment

PWDs can have a difficult time navigating the large and complex service delivery system. With a high-level, statewide view of the service delivery system, the FLDOE/VR and The Able Trust can identify redundancies and gaps in the system and advocate for services that can ensure that services are available where and how they are most needed. Reviewing current offerings and adding new services can work to ensure:

- Service availability across the state, with sufficient services especially in rural areas
- Service availability that addresses the range of disability types, including disabilities that are both seen and unseen
- Service availability to those connected to state-supported institutions, such as education and social service organizations, and to those not connected to the institutions via community-based organizations and proactive efforts to connect to PWDs
- Active promotional campaigns to ensure that all Floridians with disabilities are aware of the services in their community, that home care services are available, and that eligibility for services considers characteristics including but not limited to age, disability status, language, and family situation.

Training and Support for Workforce System Partners

For institutions that serve the general population (including PWDs), the FLDOE/VR and The Able Trust can lead efforts to ensure that those organizations

receive training and materials to better enable them to serve PWDs and refer to organizations with more specialized services and resources for PWDs as appropriate. Workforce Centers and educational institutions are well-positioned to assist PWDs to achieve employment and can especially benefit from deeper understanding of the challenges and opportunities they face and an enhanced set of services, resources, and referral capabilities to engage and serve this population more effectively.

Training and Support for Employers

Employers are often unaware of best practices, resources, and services available to them that can enhance their ability to hire PWDs. A campaign to increase awareness of the benefits of hiring PWDs; employment referral sources that serve PWDs; and assistive technologies and other accommodations for PWDs can increase hiring and enhance connections between employers and workers with disabilities. An education campaign to increase employers' understanding of common discriminatory practices and their responsibilities under the Americans with Disabilities Act (ADA) is also warranted.

Research and Thought Leadership

FLDOE/VR with the support of The Able Trust and other organizations supporting PWDs in Florida can and should expand on current research and thought leadership to support this population. The resources below would contribute to a body of knowledge that would enable further support of PWDs in the workforce.

Employer Best Practices

Many employers reported in the listening sessions that they do not have expertise as it relates to PWDs, making them hesitant to embrace the perceived "challenges" of recruiting and onboarding workers with disabilities. PWDs are aware of these concerns, making them reluctant to self-identify as having a disability. Consequently, workers with disabilities often forgo rights and accommodations to which they are entitled, and from which they would greatly benefit. Employers with experience employing and supporting PWDs can be the best advocates for dispelling myths and misunderstandings within the broader community of employers.

Similarly, the unique and impactful initiatives of employers currently engaging large numbers of workers with disabilities can serve as models of "best practice" for their counterparts interested in cultivating a stronger, more inclusive workforce.

The identification and dissemination of such examples can both guide employers in recruiting and supporting workers with disabilities and illustrate the benefits of making such efforts. Based recruit and support workers with disabilities how they can recruit workers through non-traditional avenues,

access and utilize assistive technologies more efficiently and affordably than they might realize, access supportive services, reimagine the time/place/manner in which work happens, and accommodation of special needs that can enable greater participation by PWDs.

Post High-School Experiences

The high school graduation rates for all PWDs are improving each year and persons with sensory disabilities have a graduation rate that exceeds that of the general population. People with disabilities can succeed in educational attainment, and yet that success is not as frequently reflected in their subsequent employment outcomes. Following those successful high school completers can reveal what disrupts their positive trajectories, and aid in the identification of interventions to support PWDs as they transition high school experience with postsecondary and/or work experience. Further research questions may include:

- What proportion of high school graduates with disabilities transition to postsecondary education? Of those:
 - What proportion enter four-year programs?
 - What proportion enter two-year degree programs?
 - What proportion enter technical or vocational programs?
 - For each of the program types indicated, what special services or disability accommodations are available?
 - Do high school graduates with disabilities (ambulatory, vision, cognitive, etc.) cluster by disability type into different types of programs or at different types of providers?
- What proportion of high school graduates with disabilities transition directly to work? Of those that do:
 - Do they commonly disclose their disabilities to their employers in the interview or onboarding process?
 - What are the most common occupational, industry, and career areas post high school?
 - Do their post high-school career areas differ based on where they reside in Florida and/or the nature of their disability?
- What proportion of high school graduates with disabilities neither work nor continue their education after high school?

With better employment outcomes for young adults with disabilities, further research can inform how approaches that appear to work for young adults can also benefit older PWDs. Longitudinal studies can help to determine the benefits of intervention at a younger age endure as the individuals get older, or whether different services and supports for older individuals are needed.

Appendix

Vocational Regions Map





INFORMATION ITEM 6

Nonprofit Workforce Survey Results

2023 Nonprofit Workforce Survey Results: Communities Suffer as the Nonprofit Workforce Shortage Crisis Continues

- Nearly three out of four nonprofits (74.6%) completing the survey reported job vacancies.
- More than half of nonprofits (51.7%) reported they have more vacancies now compared to before the COVID-19 pandemic, and nearly three out of ten (28.1%) have longer waiting lists for services.
- The nonprofit jobs most commonly unfilled are those that interact with the public the most.
- Almost three out of four respondents (74.0%) reported vacancies in their program and service delivery positions, and two out of five (41.1%) reported vacant entry-level positions.
- Almost three out of four respondents (72.2%) said salary competition affects their ability to recruit and retain employees, followed by budget constraints/insufficient funds (66.3%). Additional causes for nonprofit workforce shortages reported by nonprofits were stress and burnout (50.2%) and challenges caused by government grants and contracts (20.6%).

Nonprofits responding to the 2023 survey identified the following barriers to recruiting and retaining nonprofit staff:

- Salary competition was the most frequently cited challenge, having been identified by nearly three out of four respondents (72.2%).
- Two-thirds of those completing the survey (66.3%) named budget constraints/insufficient funds as a factor, which, of course, impacts salary competition.
- More than half (50.2%) pointed to stress and burnout.
- One out of five respondents (20.6%) identified challenges caused by government grants and contracts as a major cause of nonprofit workforce shortages.
- The lack of available, affordable childcare continues to be a major problem impacting recruitment and retention, according to 14.6% of respondents.



INFORMATION ITEM 6 (cont.)

Nonprofit Workforce Survey Results

The 2023 nonprofit survey invited nonprofits to elaborate on any challenges they face in addition to the ones identified in the survey document. One in five (20.3%) survey respondents chose this response option and provided insights.

- Some nonprofits shared that it is usually not just one thing, but the cumulative effect of multiple factors that cause employees to leave.
- “Losing institutional knowledge has created gaps in understanding and diminished the strength of relationships our organization has in the community.”
- Some employees leave their jobs and move from the community because of the increased costs of housing as they search for more affordable housing options. This same barrier in turn prevents job candidates from accepting job offers and relocating.
- Hiring delays caused by nonprofits conducting background checks cause many impatient job candidates to take other positions rather than wait.
- Wage gaps are also a pay equity issue. As one nonprofit pointed out, since BIPOC staff “often do not have the financial support structures in place that white people do,” and without more financial resources, many nonprofits cannot recruit a more diverse workforce.



2023

Nonprofit Workforce Survey Results

Communities Suffer as the Nonprofit Workforce
Shortage Crisis Continues

Table of Contents

Executive Summary	ii
Introduction	1
The Scope of the Problem	3
Why It Matters: The Consequences to People, Communities, and Missions	5
Delays in Services – Long Waiting Lists	5
Barriers to Nonprofits Retaining and Recruiting Employees	9
Salary Competition	10
Budget Constraints	11
Stress and Burnout	13
Government Grants and Contracting Challenges	15
Child care	17
Other Factors.....	19
External Factors Impacting Nonprofits	21
Charitable Giving	21
Impact of Natural Disasters on Nonprofits and Community Service	23
The End of the Pandemic Public Health Emergency	24
Additional External Challenges and Events	26
Solutions and Recommendations	27
Practical Solutions Implemented by Nonprofits	27
Practical Solutions Proposed by Nonprofits.....	29
Public Policy Solutions	30
General Application	30
Reforming Government Grants and Contracting Systems	30
Profiles of Nonprofits Completing the Survey	35
Who completed the survey – by budget size	35
Who completed the survey – by the primary communities the nonprofit serves	36
Who completed the survey – by subsector	37
Appendix: State Reports	38

Executive Summary

An initial survey of nonprofit workforce shortages in late 2021 documented that the nonprofit sector was in crisis and that the individuals and communities served by charitable organizations were suffering as a result. The data from the survey, presented in [Nonprofit Workforce Shortages: A Crisis that Affects Everyone](#), demonstrated that nonprofits were experiencing intolerably high job vacancy rates, resulting in growing waiting lists for services or the denial of services altogether. Nonprofits were clear on the causes for the job vacancies: salary competition from the for-profit and governmental sectors, the inability of potential job applicants to find child care, challenges caused by problems related to government grants and contracts, and stress and burnout. The news media and the public took notice of the nonprofit workforce crisis, and policymakers at the local, state, and federal levels, to their credit, adopted some reforms aimed at alleviating the pressures.

A second nationwide survey in Spring 2023 sought to determine whether the workforce shortages nonprofits had identified 18 months earlier were still at crisis level, had abated, or were morphing into new challenges. More than 1,600 nonprofit professionals from all 50 states and the District of Columbia completed the survey, providing both quantitative data as well as qualitative insights on their experiences, actions, and recommendations for alleviating the workforce challenges.

Collectively, the data confirm that nonprofits are still enduring a shortage of employees and, as a natural consequence, the public continues to suffer because fewer employees mean reduced capacity, longer waiting lists for services, reduced amounts and types of services provided, and sometimes a complete end of needed services.

Key Findings

- Nearly three out of four nonprofits (74.6%) completing the survey reported job vacancies.
- More than half of nonprofits (51.7%) reported they have more vacancies now compared to before the COVID-19 pandemic, and nearly three out of ten (28.1%) have longer waiting lists for services.
- The nonprofit jobs most commonly unfilled are those that interact with the public the most. Almost three out of four respondents (74.0%) reported vacancies in their program and service delivery positions, and two out of five (41.1%) reported vacant entry-level positions.
- Almost three out of four respondents (72.2%) said salary competition affects their ability to recruit and retain employees, followed by budget constraints/insufficient funds (66.3%). Additional causes for nonprofit workforce shortages reported by nonprofits were stress and burnout (50.2%) and challenges caused by government grants and contracts (20.6%).

- Seven out of ten nonprofits (70.5%) anticipate charitable giving to decrease or remain flat in 2023, while 68.7% of nonprofits anticipate the number of donors to decrease or remain unchanged.

Why It Matters: Consequences for the Public

When nonprofits cannot hire enough employees to provide vital services, the public suffers. Data from this survey and others show that along with increased demands for services, there are longer waiting lists, reduced services, and sometimes elimination of services. When any of those happen, the ripple effects cannot be ignored: communities lose access to food, shelter, mental health care, and other vital services on which people depend.

Barriers Creating Nonprofit Workforce Shortages

Nonprofits responding to the 2023 survey identified the following barriers to recruiting and retaining nonprofit staff:

- Salary competition was the most frequently cited challenge, having been identified by nearly three out of four respondents (72.2%).
- Two-thirds of those completing the survey (66.3%) named budget constraints/insufficient funds as a factor, which, of course, impacts salary competition.
- More than half (50.2%) pointed to stress and burnout.
- One out of five respondents (20.6%) identified challenges caused by government grants and contracts as a major cause of nonprofit workforce shortages.
- The lack of available, affordable child care continues to be a major problem impacting recruitment and retention, according to 14.6% of respondents.

Practical and Public Policy Solutions

Recognizing that the people leading, working in, and volunteering for charitable nonprofits are, by nature, problem solvers, the 2023 survey invited participants to share solutions they had utilized or identified to mitigate the nonprofit workforce shortages crisis. They provided ample examples of practical solutions they implemented or are considering, as well as pointed to public policy solutions of general applicability, especially essential reforms to government grants and contracting systems.

- Nearly two-thirds (66%) of nonprofits participating in the 2023 survey raised salaries, and more than half (57.7%) implemented a remote work policy in their organizations.

- Other frequently used strategies to retain employees, according to respondents, have been providing more benefits to their employees (40.9%), awarding one-time bonuses (39.3%), and implementing diversity, equity, and inclusion trainings and strategies (39.2%).
- Respondents identified other notable strategies, including offering career advancement opportunities, expanding mental health benefits and wellness programs, and notifying employees about their eligibility for the Public Service Loan Forgiveness program.
- Survey participants also recommended numerous systemic reforms that would help many organizations. These include adopting a focus on equity, expanding the professional pipeline through educational programs, confronting burnout through wellness programs, and encouraging funders to cover the full costs of programs.
- Public policy recommendations of general applicability call for expansion of student loan forgiveness and greater investment in affordable housing – two barriers that hinder the ability of workers to take jobs in the nonprofit sector.
- The most robust area of recommendations focuses on reforming the grantmaking and contracting systems of governments at all levels.

Introduction

In late 2021, the National Council of Nonprofits' networks conducted a nationwide survey examining the impact of pandemic-related nonprofit workforce shortages. [A report analyzing responses](#) from more than 1,000 nonprofits from all 50 states revealed significant adverse consequences to the public and nonprofits alike. The report demonstrated that nonprofits were enduring intolerably high job vacancy rates, resulting in growing waiting lists for services or the denial of services altogether.

Nonprofits were clear on the causes for the job vacancies: salary competition from the for-profit and governmental sectors, the inability of potential job applicants to find child care, challenges caused by problems related to government grants and contracts, and stress and burnout. A human services provider in Vermont summarized the sector-wide workforce crisis by sharing their condition: "We are overworked, underpaid, and see no relief in sight. At this point, we're just hoping to survive."

The news media and the public took notice of the nonprofit workforce crisis, and policymakers at the local, state, and federal levels, to their credit, adopted some reforms aimed at alleviating the pressures.

That initial report proposed changes to public policies and identified practical mitigating steps for nonprofits to consider. [An update in July 2022](#) highlighted some positive actions governments at all levels had taken to alleviate workforce shortages. It also underscored that for nonprofits to continue providing essential services to the public, they needed more resources and approaches to recruit and retain employees.

In April 2023, the networks of the National Council of Nonprofits conducted a second nationwide survey to secure the latest, comprehensive information about the nonprofit workforce. The following report analyzes the more than 1,600 responses collected from all 50 states and the District of Columbia. It also references data from reports by state associations of nonprofits and other charitable nonprofits to present the most current information on the challenges nonprofits face. Where appropriate, the report compares the 2023 survey data with results from the 2021 survey.

The first section of the report lays out the survey data on staff vacancies at charitable nonprofits. The next section explains why the data matter by analyzing the impact on those organizations' abilities to serve individuals in their communities and advance their missions. The third section identifies numerous factors leading to workforce shortages, including salary competition, stress and burnout, challenges caused by government grants and contracts, and other shortcomings such as a lack of available, affordable child care. A fourth section briefly addresses external factors such as natural disasters and the end of relief policies that affect nonprofit employment. The final section identifies a range of solutions that individual organizations, philanthropy, and policymakers can take to limit the

risks to the public when charitable organizations do not have adequate staffing. Throughout, the report presents comments from survey respondents – identified as “*Data In Context – Insights from Frontline Nonprofits*”¹ – to tell the story beyond the data. In total, the data and comments present a compelling narrative on the state of nonprofit workforce recruitment and retention in the aftermath of the Covid-19 pandemic.

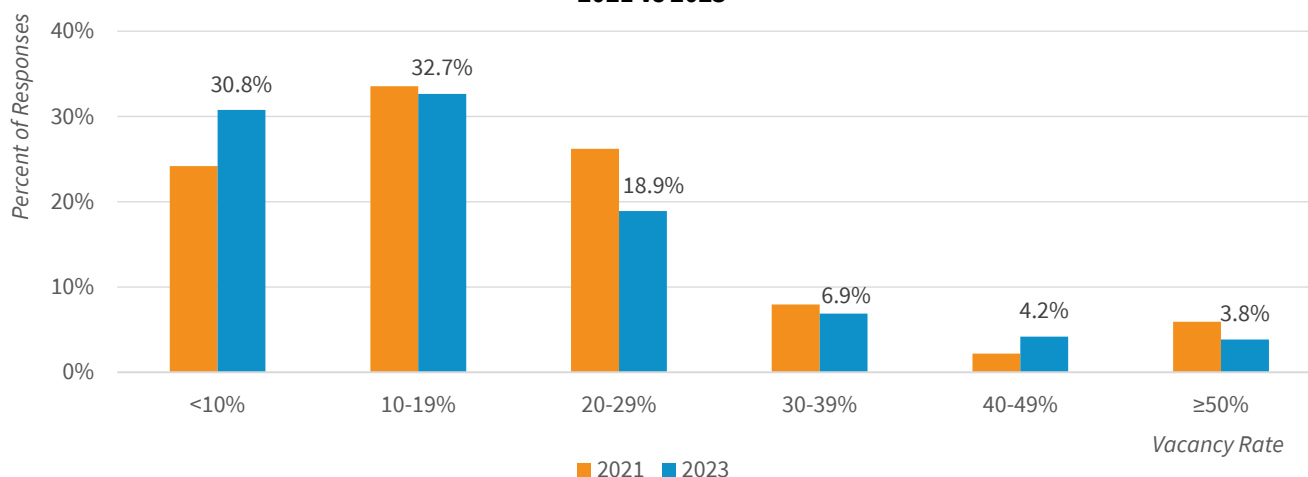
¹ The survey asked respondents to provide additional comments that would put their responses in context. The survey also gave participants the option of remaining anonymous or of having the name of their organization identified in this report. All quotes herein honor the respondents’ selections; those requesting anonymity are identified only by state and subsector where appropriate.

The Scope of the Problem

The challenge of nonprofit job vacancies is widespread and troublingly high, according to survey responses in both nationwide surveys. Three out of four respondents report job vacancies (74.6% in 2023, 76% in 2021). This finding in 2021 generated considerable attention from the news media, the public, and policymakers and resulted in greater awareness of the correlation between nonprofit staffing and wellbeing in communities.² By comparison, only a third (33.0%) of private businesses had job vacancies at any time between August 2021 and September 2022, according to U.S. Department of Labor data.³

The severity of the vacancy crisis at nonprofits appears to have ebbed slightly in the ensuing 18 months since the 2021 survey, yet a third (33.8%) of the responding nonprofits with vacancies reported 20% or more of their jobs were going unfilled. Nearly another third (32.7%) identified vacancy rates of between 10% and 19%.

**Figure 1: Nonprofits' Job Vacancy Rates
2021 vs 2023**



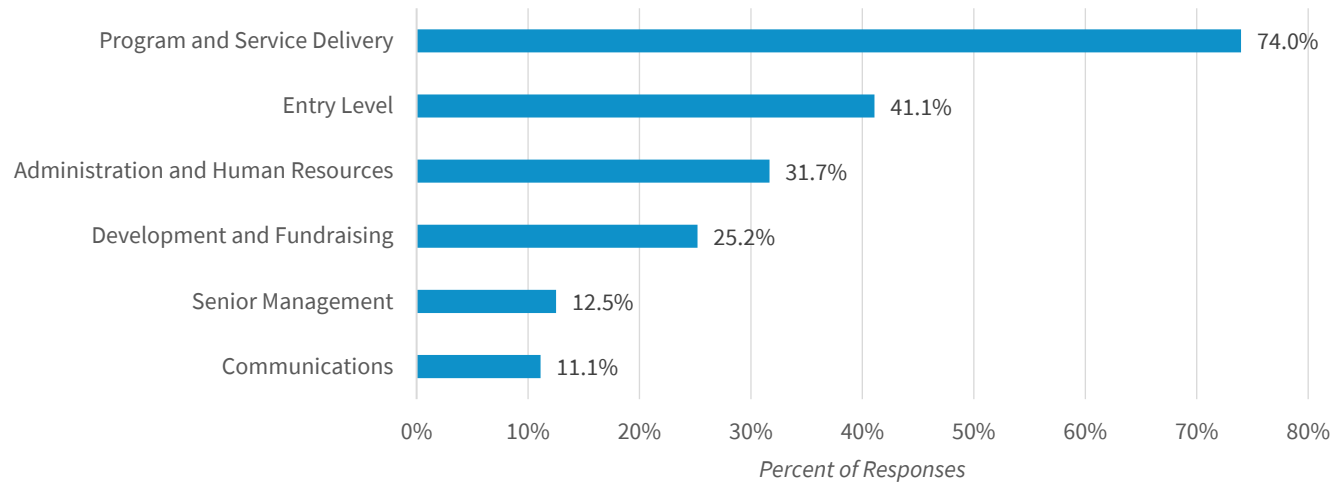
The survey separately asked participants whether they were experiencing greater or fewer vacancies now compared to before the pandemic. More than half of the respondents (51.7%) reported experiencing more job vacancies, while only 6.5% indicated they had fewer vacancies (see Table 1, below on page 6).

² For the broader impact on communities, see [Nonprofit Workforce Shortages: A Crisis that Affects Everyone](#), National Council of Nonprofits, July 2022.

³ Bureau of Labor Statistics, U.S. Department of Labor, “More than half of establishments with job vacancies in 2021–22 had fewer than 10 employees,” [The Economics Daily](#), Chart Data, Aug. 4, 2023.

The concerns about the widespread and high job vacancy rates are compounded when considering which jobs most frequently go unfilled. The data show that of the nonprofits reporting vacancies, nearly three out of four nonprofits (74.0%) identified program and service delivery positions as vacant, followed by entry-level positions at 41.1%. These positions are more likely to interact with the public the most and require in-person responsibilities, thus aggravating the challenges of providing services while navigating evolving work expectations.

Figure 2: Nonprofit Job Categories with Vacancies in April 2023
Number of Nonprofits that Identified Job Categories: 1,222



Nonprofits expressed concerns in their comments about specific unfilled direct services positions, including nurses, clinicians, social workers/counselors, and other healthcare staff. Nonprofit leaders also said they are short on specialists in finance and accounting, interns, maintenance staff, and grant writers.

Why It Matters: The Consequences to People, Communities, and Missions

When nonprofits cannot secure the workforce needed to provide vital services, the public suffers. Data from this survey and others show that along with increased demands for services, there are longer waiting lists, reduced services, and sometimes elimination of services.⁴ When any of these happen, the ripple effects cannot be ignored: communities lose access to food, shelter, mental health care, and other vital services on which people depend.

Delays in Services – Long Waiting Lists

The 2023 survey asked nonprofits whether demand had outpaced their ability to immediately deliver services. One out of four respondents (24.4%) indicated they had waiting lists of more than a week, with 11.5% of all respondents reporting waiting lists of one to four weeks, and 12.9% with waiting lists of more than a month long, some stretching out longer than a year. Another 20.7% reported that waiting lists vary by program, so they could not give a precise estimate. Those numbers represent some recovery from the troubling rates reported in the 2021 survey (e.g., 26% of responding organizations in 2021 reported having a waiting list that was more than a month long).

The survey sought to clarify the interplay between workforce shortages and length of waiting lists. It first asked whether the organization had either “more” or “fewer” *job vacancies* compared to before the pandemic. Next, the survey asked whether the organization’s current *waiting lists* were “longer” or

“Months long delays in receiving assessments and services can have a long-term negative impact on a child's developmental potential. This time cannot be ‘made up.’”

Human services provider in Connecticut

⁴ Other recent studies on the condition of the nonprofit workforce include [State of Nonprofits in 2023: What Funders Need to Know](#), Center for Effective Philanthropy, June 22, 2023 (based on a Jan.-Feb. 2023 survey: “Almost half of nonprofit leaders said staff-related issues were the biggest challenge facing their organization. ... These issues included managing staff capacity and avoiding burnout, hiring and staffing, retaining staff, paying equitably, and raising salaries. The obstacles leaders face internally are connected with external factors, such as the economic outlook, lingering impacts of the pandemic, and demand for services”); *Salary & Benefits Survey, 2023*, Nonprofit Association of the Midlands (40% of nonprofits in Nebraska and western Iowa responding to an early 2023 survey reported that their job vacancies lasted longer than two months and up to 12 months); *New Jersey Nonprofits – Trends and Outlook 2023*, New Jersey Center for Nonprofits (based on a Feb. 2023 survey: “The biggest obstacles to filling vacancies included difficulty offering competitive compensation due to budget constraints or lack of funding; trouble recruiting credentialed employees for positions that require them; and competition for employment from other sectors.”); and *State of the Sector – 2023*; New York Council of Nonprofits (in responses to a Jan. 2023 survey, “61% of members identifying hiring as a challenge cite the primary reason as an inability to offer competitive salaries due to budget constraints. Some nonprofits, like those addressing food insecurity and substance abuse – have seen need for their services increase in the last two years, with no sign of subsiding.”).

“shorter” compared to before the pandemic. The results reveal that nonprofits continue to experience the consequences of the dual health and economic emergencies caused by Covid-19. Greater than half (51.7%) of respondents reported experiencing more job vacancies, while only 6.5% reported fewer. The views on waiting lists were similarly dramatic: more than a quarter (28.1%) said their waiting lists had grown since March 2020, while only 2.4% reported shorter waiting lists.

Table 1: Vacancies and Waiting Lists in April 2023 Compared to March 2020

	Changes Observed in April 2023 vs. March 2020	Percent of Responses In 2023
Vacancies	More job vacancies	51.7%
	Fewer job vacancies	6.5%
	No change to vacancies	9.0%
Waiting List	Longer waiting list for services	28.1%
	Shorter waiting list for services	2.4%
	No change to waiting list	13.1%
Other	Other	5.1%
	Did not select an option	25.4%

The data in Table 1 reveal a strong correlation between the number of job vacancies and the length of the waiting lists, with more job vacancies connected to longer waiting lists and fewer vacancies linked to shorter waiting lists. The data reinforce common sense: if an entity does not have enough employees to meet the demand for goods or services, then its waiting list gets longer.

Just as the charitable nonprofit sector is not monolithic, the impact of nonprofit job vacancies on the public can vary by populations served:

- More than half of nonprofits primarily serving people with disabilities (56.1%) said they had more vacancies now than before the pandemic.
- More than half of nonprofits primarily serving people of color (53.1%) reported experiencing more job vacancies now compared to before the pandemic.
- Nearly half of nonprofits based in rural communities (47.1%) indicated more job vacancies now.
- For nonprofits primarily serving the LGBTQ+ community, almost half (44.8%) indicated having more vacancies now compared to before March 2020

Similarly, nonprofits primarily serving these distinct populations reported having longer waiting lists compared to before the pandemic:

- 40.2% of nonprofits primarily serving people with disabilities reported longer waiting lists.
- 29.1% of nonprofits primarily serving the LGBTQ+ community reported longer waiting lists.
- 28.8% of nonprofits primarily serving people of color reported longer waiting lists.

DATA IN CONTEXT - NONPROFIT TESTIMONIALS

In response to the survey's open-ended questions, nonprofit professionals throughout the country expressed clear testimony on the adverse impact of the shortage of nonprofit employees on the people and communities they are dedicated to serving.

The Public Suffers Delays in Services Due to Waiting Lists

- A mental health provider in Oregon with a wait time for an initial assessment of four-to-five weeks painted a stark picture: "Individuals have to wait to get into services instead of being able to start services when they are ready. Weeks later, many are no longer ready to start services, or they may have relapsed, overdosed, or ended up in jail during that wait time."
- A New Hampshire healthcare provider lamented that having such a long waiting list is "essentially a refusal of services for mental health care."
- A human services provider in Minnesota shared that they have not had waiting lists in the past, but instead they are forced "to deny admissions to programs because we know we can't hire labor resources to provide the services."

The Public is Forced to Travel Further for Services

- To avoid resorting to a waiting list, a nonprofit professional in Virginia wrote they had to consolidate their service locations, but that change caused challenges for individuals furthest from those locations, which essentially denies services if someone cannot get to the alternative locations.

The Public Suffers Loss of Needed Services

- For Bridging the Gap in Oregon, workforce shortages mean that "thousands are without resources or left in dangerous situations (especially those who are in a [domestic violence] or sex trafficking situation) simply because we don't have the funds, capacity, or staff."
- A child care provider in Washington state reported it cannot open certain programs to "full capacity" because of a lack of staff, leaving working families with fewer options.

- An education nonprofit in Delaware had to cease their middle school and sports programs, leaving students without after school or summer school options.
- A heartbroken human services provider in California, recognizing that the action they needed to take would lead to a reduction in services, has been forced to refrain from seeking “new grant opportunities because we are not confident we can hire new staff to provide new services.” For nonprofits with government grants and contracts as a significant part of their revenue, this puts their financial sustainability at risk.

Barriers to Nonprofits Retaining and Recruiting Employees

When asked in the 2023 survey to identify the major factors affecting their ability to recruit and retain employees, most respondents selected these five factors:

- Salary competition is the most frequent factor limiting the nonprofit workforce, according to nearly three out of four respondents (72.2%).
- Two-thirds of the respondents (66.3%) identified budget constraints/insufficient funds, which, of course, is related to salary competition.
- More than half of the nonprofits responding (50.2%) pointed to stress and burnout.
- One out of five respondents (20.6%) said challenges caused by government grants and contracts were a major factor contributing to workforce shortages.
- The lack of available, affordable child care continues to be a major problem, according to 14.6% of respondents, although that’s an improvement from 2021, when 23% identified it as a major impediment to nonprofit employment.

Table 2: Factors Affecting Nonprofit Recruitment and Retention

Factor Affecting Recruitment and Retention	Number of Responses	Percent of Responses
Salary competition	1,183	72.2%
Budget constraints/insufficient funds	1,087	66.3%
Stress/burnout	823	50.2%
Challenges caused by government grants/contracts	338	20.6%
Other	332	20.3%
Lack of child care	239	14.6%
Not Sure	166	10.1%
COVID-19 and vaccinations	107	6.5%

The following section of the report presents these five major factors affecting nonprofit retention and recruitment of employees, listed in descending order of frequency in which they were reported. It also puts the data in context by sharing insights provided by frontline nonprofits when they completed the survey. As will be shown, some factors are felt more acutely in some subsectors, as with the impact of government grants and contracts in the human services subsector, and in

individual states, such as where natural disasters have hit.⁵ This section also presents additional key challenges that nonprofits identified that make it difficult for them to operate at full capacity.

1. Salary Competition

As with the 2021 survey, nonprofits reported that salary competition is the greatest factor affecting their recruitment and retention efforts.⁶ The 2023 survey results found that 72.2% of nonprofits confront this challenge. Breaking down the data further reveals:

- **Smaller organizations face greater salary competition challenges:** More than half (56.0%) of nonprofits with an annual operating budget of less than \$5 million – which make up 97% of all charitable nonprofits⁷ – reported they struggle with salary competition, presumably because they are less likely to have the financial resources to offer more competitive salaries.
- **Subsector differences:** Providers of human services account for almost a third (30.1%) of all nonprofits reporting salary competition as a factor affecting recruitment and retention.
- **Service area differences:** More than one out of four (26.2%) nonprofits primarily serving rural communities identified salary competition as a challenge.
- **Geographic differences:** Looking at the responses by nonprofits in states that identified salary competition as a major challenge, nearly nine out of ten (88.6%) nonprofits in Connecticut are struggling with salary competition, followed by Pennsylvania (86.8%), New York (82.2%), North Carolina (81.0%), and Illinois (80.4%).

⁵ The National Council of Nonprofits has prepared state-specific reports for the 23 states with at least 25 survey responses. Links to these individual reports can be found in Appendix A.

⁶ See [Nonprofit Workforce Shortages: A Crisis that Affects Everyone](#), National Council of Nonprofits, Dec. 13, 2021.

⁷ [Nonprofit Impact Matters](#), National Council of Nonprofits, Fall 2019.

Table 3: States with the Highest Percentage of Nonprofits that Reported Salary Competition as a Factor Affecting Recruitment and Retention

Ranking	State	Percent of Nonprofits in the State That Reported This Factor
1	Connecticut	88.6%
2	Pennsylvania	86.8%
3	New York	82.2%
4	North Carolina	81.0%
5	Illinois	80.4%

DATA IN CONTEXT - NONPROFIT TESTIMONIALS

- A human services provider in Illinois increased the starting salary for its direct service staff by 19% since 2020, but it is still having trouble with recruitment since “other organizations have been able to raise their starting salaries even more.”
- For a mental health provider in Utah, grantmaking practices contribute to challenges offering higher salaries: “We need funders to relax on their expectations around salaries. Our case managers need to be paid more to make a living wage but ... funders don't think case managers should be making so much.”
- An arts, culture, and humanities nonprofit in Minnesota said their biggest salary competition is from “larger nonprofits, the for-profit sector, and government.” They explained that with their annual operating budget of \$1 million, the organization just “cannot compete,” especially when “philanthropic dollars are not keeping pace with inflationary pressures.”
- Of course, hiking pay to remain competitive with other sectors creates sustainability challenges for nonprofits. As a child care provider in Washington shared, recent salary increases, bonuses, and increased benefits for employees have impacted their unrestricted reserves, and this year they will operate at a loss, which has forced them to increase their fees by nearly 10%.

2. Budget Constraints

Budget constraints prevent two out of three nonprofits (66.3%) from raising salaries, hiring more staff, or upgrading equipment, according to survey responses. This all-too-common barrier limiting nonprofits from overcoming their staffing challenges becomes even more pronounced for certain nonprofits.

- **Differences based on budget size:** Lack of financial resources is an even more severe challenge for nonprofits with annual operating budgets between \$100,001 and \$500,000;

nearly three out of four (73.2%) nonprofits in this category reported budget constraints as a factor affecting their recruitment and retention of employees.

- **Subsector differences:** Nearly four out of five respondents (78.6%) in arts, culture, and humanities said they struggle with budget constraints when it comes to employment, as do two out of three (66.9%) human services providers.
- **Geographic differences:** The greatest concentration of nonprofits identifying budget constraints as a factor in their workforce shortages were based in these states: Connecticut (84.1%), New Jersey (78.4%), Arizona (75.0%), Michigan (74.1%), and New York (73.8%).

Table 4: States with the Highest Percentage of Nonprofits that Reported Budget Constraints as a Factor Affecting Recruitment and Retention

Ranking	State	Percent of Nonprofits in the State That Reported This Factor
1	Connecticut	84.1%
2	New Jersey	78.4%
3	Arizona	75.0%
4	Michigan	74.1%
5	New York	73.8%

DATA IN CONTEXT - NONPROFIT TESTIMONIALS

- A healthcare provider in Alaska cited “budgeting constraints” and “award stagnation” as factors. That organization reported having not seen funding increases in more than ten years, leaving them vulnerable to changes in wages and cost of living.
- A human services provider in Nebraska acknowledged that they do not have vacancies, but only because they were forced to eliminate staff positions they could not afford to pay.
- A human services provider in Oregon noted that budget constraints make it “difficult” to pay a competitive salary for the positions they need to operate, leaving staff feeling like they are “stretched too thin, not accomplishing all that they need to, etc.” As will be seen, this challenge also leads to stress and burnout.
- In Illinois, a mental health provider recognized the need to provide even more services to the public, but they cannot add more staff due to budget constraints.

3. Stress and Burnout

In a vicious cycle, virtually all of the factors identified in the survey contribute to the stress and burnout of the nonprofit workforce that was reported by half of the survey respondents (50.2%) as contributing to difficulties in retaining and attracting employees. Not having enough resources for basic operations, let alone to offer competitive salaries, can be demoralizing. Challenges arising from government grants and contracts, discussed in the next section, typically extract a personal toll on employees because agreements to provide essential services to the public often do not pay the full costs to deliver those services, impose excessive bureaucratic burdens, and cause financial strains by delaying payments. But these factors are not the only sources of stress and burnout.

Workforce shortages themselves erode the nonprofit workforce as job vacancies shift workload burdens onto remaining staff. When an employee leaves, their responsibilities get transferred to at least one person, creating heavier loads that add stress, fueling further burnout. When nonprofits cannot hire employees soon enough, the onus on remaining employees makes it more likely that they, in turn, will leave the organization. These strains are especially heavy as the public's demand for more services continues to rise.⁸ The downward cycle of vacancies causing burnout/stress causing vacancies will continue until significant remedial action is taken – whether in the workplace or through policy changes.

- **Differences based on budget size:** Three out of ten nonprofits (30.6%) with annual operating budgets below \$1 million identified stress and burnout as a factor affecting their ability to retain and recruit employees.
- **Subsector differences:** The challenges of burnout and stress are particularly acute for nonprofit human services providers, which comprised 29.6% of all survey participants identifying stress and burnout as a factor.
- **Populations served:** Of the nonprofits reporting stress and burnout, 24.9% primarily served people with disabilities.

⁸ See, for example, recent survey results in New Jersey, where “Nearly four-fifths (78%) of surveyed nonprofits reported that demand for services rose in 2022, but only 51% said that their funding increased in the same period.” *New Jersey – Trends and Outlook 2023*, New Jersey Center for Nonprofits. The increased demands are, in fact, a nationwide phenomenon. A Federal Reserve survey in August 2022 found that about 70% of nonprofits reported an increase in demand for their services, with 43% noting a significant increase. See [Perspectives from Main Street: The Impact of COVID-19 on Low- to Moderate-Income Communities and the Entities Serving Them](#), Nishesh Chalise, Violeta Gutkowski, and Heidi Kaplan, Federal Reserve, November 2022; see also [Federal Reserve Data Reveals Continuing Disruption from COVID-19 Pandemic Among Organizations and Communities](#), Amy Silver O’Leary, National Council of Nonprofits, Nov. 19, 2022.

- **Geographic differences:** More than two out of three nonprofits responding in five states reported stress and burnout as a major cause of their workforce shortages: Connecticut (77.3%), Wyoming (67.6%), Alaska (66.0%), Oregon (63.4%), and Illinois (63%).

Table 5: States with the Highest Percentage of Nonprofits that Reported Stress/Burnout as a Factor Affecting Recruitment and Retention

Ranking	State	Percent of Nonprofits in the State That Reported This Factor
1	Connecticut	77.3%
2	Wyoming	67.6%
3	Alaska	66.0%
4	Oregon	63.4%
5	Illinois	63.0%

DATA IN CONTEXT - NONPROFIT TESTIMONIALS⁹

- A nonprofit in New York reported that staff burnout is increasing since they have to “keep pace with the increase in referrals and the program capacity demands of our funders.”
- A Montana nonprofit noted that the employees struggling the most with burnout due to their workloads are upper-level staff, while the greatest concentration of vacancies are entry-level positions, which makes it harder to operate than before the pandemic.
- A mental health provider in Utah observed a “trend of greater rates of existing burnout from new hires, presumably from world events.”
- Swan Valley Connections in Montana shared an experience many nonprofits are also facing: “We just can’t keep up with the need for fundraising, the increasing demands for our services and classes, the rate of pay that we need to pay people, and the cost of rent.”

⁹ Other observers confirm the heavy toll on the nonprofit workforce. For instance, the President and CEO of the California Wellness Foundation recently shared her observations about the current condition of the nonprofit workforce: “Folks are exhausted and stretched as they strive to meet the needs of the communities they serve, while at the same time struggling with the day-to-day pressures on their teams and wondering how to keep their organizations and their people vibrant and strong.” See [Funders Can Do More: 5 Next Best Practices](#), Judy Belk, Center for Effective Philanthropy, July 11, 2023.

4. Government Grants and Contracting Challenges

Ineffective grantmaking and contracting systems by governments at all levels that impose inefficiencies, financial hardships, and operational instability have bedeviled charitable nonprofits for decades before the Covid-19 pandemic. Nationwide research has long documented multiple systemic and fundamental problems that charitable organizations routinely endure when performing services to the public on behalf of governments pursuant to written agreements.¹⁰ Those challenges consistently fall into five categories:

- 1) failure to pay full costs,
- 2) needlessly complex application processes,
- 3) overly burdensome reporting requirements,
- 4) inappropriate mid-stream changes to grants and contracts, and
- 5) late payments.¹¹

Charitable organizations continue to point to problems with government grants and contracting as exacerbating the nonprofit workforce shortage crisis.¹² This year, one out of five respondents (20.6%) identified challenges and limitations resulting from government grants and contracts as factors causing difficulty for nonprofits to retain and recruit staff.

Governments routinely set artificially low limits on how much they will reimburse nonprofits for salaries for employees doing the work governments have hired nonprofits to perform. These and other government-nonprofit grantmaking and contracting problems generate significant employment barriers for certain parts of the nonprofit community, according to survey responses, including:

- **Subsector differences:** Within the survey population, the subsector that most often contracts with governments to provide services – human service providers – represent 37.0% of

¹⁰ See, e.g., research posted at [Government-Nonprofit Contracting Reform](#), Council of Nonprofits website, updated June 2023.

¹¹ These five challenges for nonprofits with government grants and contracts are not mutually exclusive and often overlap, as vividly shown by a recent survey of nonprofits in New York. The New York Council of Nonprofits (NYCON) surveyed its members in January 2023. Of the 67% of NYCON members reporting contracts or grants with the state government, “80% said New York State funding doesn’t cover the cost of delivering the service or program expected by the state,” while “62% of state-funded members said they experienced delays in payment from one month to more than a year,” which forced 25% to use a line of credit due to a delay in receiving state funding. See *State of the Sector – 2023*, New York Council of Nonprofits.

¹² The eight examples presented in the 2021 report, [The Scope and Impact of Nonprofit Workforce Shortages](#), are only a sampling of the scores of comments respondents submitted to the 2021 survey.

nonprofits that report a connection between government grant and contracting challenges and job vacancies.

- **Populations served:** Nearly four out of ten nonprofits (39.9%) that primarily serve Black, Indigenous, and People of Color communities reported problems resulting from government grants and contracts. Similarly, almost a third of nonprofits (30.5%) primarily serving people with disabilities point to problems with employee recruitment and retention caused largely by problems with government grants and contracts.
- **Geographic differences:** One out of three nonprofits operating in rural communities (33.7%) said government grantmaking and contracting challenges are responsible for their workforce challenges.

Nonprofits in certain states report greater strains causing workforce shortages due to challenges with government grants/contracting. The states with the highest percentage of nonprofits reporting workforce shortages attributed in part to government grants and contracting practices are Connecticut (40.9), New York (31.8%), Pennsylvania (30.2%), Vermont (26.9%), and New Jersey (24.3%). Recent research by the state associations of nonprofits in Oregon and Washington identify specific grantmaking and contracting challenges and offered important policy solutions.¹³

Table 6: States with the Highest Percentage of Nonprofits that Reported Government Grants and Contracting Challenges as a Factor Affecting Recruitment and Retention

	State	Percent of Nonprofits in the State That Reported This Factor
1	Connecticut	40.9%
2	New York	31.8%
3	Pennsylvania	30.2%
4	Vermont	26.9%
5	New Jersey	24.3%

DATA IN CONTEXT - NONPROFIT TESTIMONIALS

- St. Paul's Center in New York reported that funding from the U.S. Department of Housing and Urban Development (HUD) has not increased from their original agreement issued four years ago.

¹³ See the Nonprofit Association of Oregon ([Services, Systems, and Solutions: A Study of Government to Nonprofit Contracts in Oregon](#), 2022) and the Nonprofit Association of Washington ([2022 Government Contracting Report](#)).

- Another nonprofit in New York that primarily earns revenue performing services on behalf of governments stated that their main challenge is the grant timeline: “when grants are for only one year, more time is spent hiring and training than on the impact we are trying to make.”
- For a mental health provider in Alaska, their grants “for the most part are flat once again, not even cost of living or inflationary adjustments in them.” They concluded that the “continued ‘do more for less’ mantra is wearing quite thin.”
- A Michigan human services provider found that one of the biggest barriers to hiring and retaining staff is the “complex compliance and reporting requirements” of government grants that leave staff overworked.
- In Connecticut, a nonprofit observed that government grants have “continuously” increased the amount and frequency of reporting, but they are seeing “no increase” in funding to cover growing expenses to fulfill these administrative requirements.
- A mental health provider in Maryland found it difficult to raise wages to recruit and retain staff due to “budget constraints from Medicaid reimbursement by the government.”
- A nonprofit in Oregon reports that one-year grants serve as disincentives for hiring because job candidates do not want to work for an organization with “insecure funding,” and many funding regulations are “too restrictive” on administrative costs.

“Staff said in exit interviews that burdensome data entry requirements of government contracts and high expectations from community members were the two most common factors leading to burnout/dissatisfaction with work.”

Human services provider in Minnesota

5. Child care

The 2021 survey found that nearly a quarter of respondents (23%) stated that the inability to find child care affected nonprofit employee recruitment and retention. Comments from the nonprofits completing the survey pointed to the two-pronged challenge related to child care. First, nonprofit child care providers expressed difficulty attracting and retaining staff. Second, parents who could not find available, affordable child care for their children were not able to take job offers from nonprofits.

Subsequent research confirmed these challenges. A February 2022 survey found that 39% of women caregivers had left the workforce or reduced their work hours since the pandemic began; 83% of

women in the survey said they could not afford to stop working.¹⁴ Bureau of Labor Statistics data show that more than one child care worker in 10 had not returned to their pre-pandemic jobs by mid-2022, creating a shortage of nearly 100,000 workers.¹⁵

In response to the April 2023 nonprofit survey, 14.6% of nonprofits reported lack of child care as a factor affecting recruitment and retention of employees. While this response is less daunting than in the 2021 survey, the testimonials from child care providers and other nonprofits illustrate that significant challenges continue, reinforcing the importance of child care in the economy and communities.

- **Subsector differences:** Human services providers are also affected by a lack of child care and made up 32.6% of responses that point to a lack of child care as a factor.
- **Populations served:** For nonprofits primarily serving Black, Indigenous, and People of Color, access to child care is especially challenging: one-third (33.5%) of these nonprofits cited a lack of child care as a reason they cannot fill vacancies. Nonprofits primarily serving rural communities and people with disabilities reported similar rates of 31.4% and 30.5%, respectively.
- **Geographic differences:** Nonprofits in Alaska (35.8%), Oregon (27.7%), Maine (22.0%), Montana (20.6%), and Vermont (19.2%) posted the highest rates of nonprofits identifying child care access and affordability as a factor affecting their recruitment and retention of employees.

¹⁴ [Forced Out of Work: The Pandemic's Persistent Effects on Women and Work](#), Fact Sheet, RAPID, Stanford University, June 30, 2022. See also, [Jobs Aplenty, but a Shortage of Care Keeps Many Women From Benefiting](#), Lydia DePillis, Jeanna Smialek, and Ben Casselman, *New York Times*, July 7, 2022.

¹⁵ U.S. Bureau of Labor Statistics, [All Employees, Child Day Care Services](#) [CES6562440001], retrieved from FRED, Federal Reserve Bank of St. Louis, July 8, 2022.

Table 7: States with the Highest Percentage of Nonprofits that Reported Child Care as a Factor Affecting Recruitment and Retention

Ranking	State	Percent of Nonprofits in the State That Reported This Factor
1	Alaska	35.8%
2	Oregon	27.7%
3	Maine	22.0%
4	Montana	20.6%
5	Vermont	19.2%

DATA IN CONTEXT - NONPROFIT TESTIMONIALS

- Columbus Early Learning Centers in Ohio illustrated the challenge based on their experience: “Families cannot work without access to child care, and the young children are missing valuable pre-kindergarten education that is proven to foster school success, especially levelling the playing field for those born into generational poverty.”
- A child care provider in Alaska summarized the challenge this way: child care shortages “further strain labor markets and economic recovery.”
- A nonprofit child care provider in Texas said, “competition is tight,” which is driven largely by salary competition. They explained, “it’s challenging to compete if applicants can earn up to \$5 more an hour working in a field other than child care.” But “increasing rates to cover salary increases results in making our services unaffordable.”
- A child care provider in Oregon noted that if child care centers stop receiving subsidies, many will close, thereby creating a crisis in many communities. These providers called for funding to increase wages and cover operating costs without increasing tuition.

Other Factors

The 2023 nonprofit survey invited nonprofits to elaborate on any challenges they face in addition to the ones identified in the survey document. One in five (20.3%) survey respondents chose this response option and provided insights. Here are a few of the challenges they expressed:

- Some nonprofits shared that it is usually not just one thing, but the cumulative effect of multiple factors that cause employees to leave.
- An arts nonprofit in Minnesota has seen turnover among long-serving employees as a greater issue and acknowledged that some employees who left had been “long overdue” for raises and adequate compensation. The nonprofit also shared the impact of those departures:

“Losing institutional knowledge has created gaps in understanding and diminished the strength of relationships our organization has in the community.”

- Some employees leave their jobs and move from the community because of the increased costs of housing as they search for more affordable housing options. This same barrier in turn prevents job candidates from accepting job offers and relocating.
- Hiring delays caused by nonprofits conducting background checks cause many impatient job candidates to take other positions rather than wait.
- There is also a shortage of bilingual employees, survey participants reported. APOYO in Washington elaborated on this challenge, noting that many of their bilingual employees attend university, and then leave the region after graduating.
- Wage gaps are also a pay equity issue. As one nonprofit pointed out, since BIPOC staff “often do not have the financial support structures in place that white people do,” and without more financial resources, many nonprofits cannot recruit a more diverse workforce. A housing nonprofit in Oregon commented that pay equity has been cited as a reason for employees, specifically women, to find work elsewhere.

External Factors Impacting Nonprofits

Going beyond the scope of the earlier survey, the 2023 nonprofit survey sought to quantify how much three external factors have impacted nonprofit employment challenges: 1) charitable giving; 2) natural disasters; and 3) the end of enhanced benefits provided during the declared public health emergency. The results vary widely depending on, among other things, the respondent's subsector, geographic location, and demographics of people served.

1. Charitable Giving

Charitable giving comprises only about a seventh (14%) of resources upon which the charitable sector relies,¹⁶ yet rises and declines in giving can greatly affect whether individual organizations can expand to meet increased demand, maintain current programming, or reduce or shut down operations. Responses to the 2023 survey show that many nonprofits are seeing declines or the same rates of donations, which over time will make their ability to operate at full capacity more difficult. In survey responses, seven out of ten nonprofits (70.5%) anticipate charitable donations to decrease or remain flat in 2023. About the same number of nonprofit respondents (68.7%) anticipate the number of donors to decrease or remain flat.

Their anticipation is based on well-documented giving trends: last year, charitable giving by corporations, foundations, individuals, and bequests to support the work of nonprofits decreased by 3.4% in current dollars and 10.5% adjusted for inflation, according to the latest annual Giving USA report.¹⁷ Giving by individuals in 2022 fell by an astonishing rate of 13.4% after factoring in inflation, coinciding with federal government tax policies changes. This news is especially troubling considering the challenges nonprofits face with workforce shortages and decreasing revenue sources.

This survey finding also comes at a time when inflation has caused higher costs for services and demand for those services continues to rise.¹⁸ Also, according to the Nonprofit Finance Fund, between FY2019 and FY2021, demand for services significantly increased for 52% of nonprofits.¹⁹ As a

¹⁶ [Nonprofit Impact Matters](#), National Council of Nonprofits, Fall 2019.

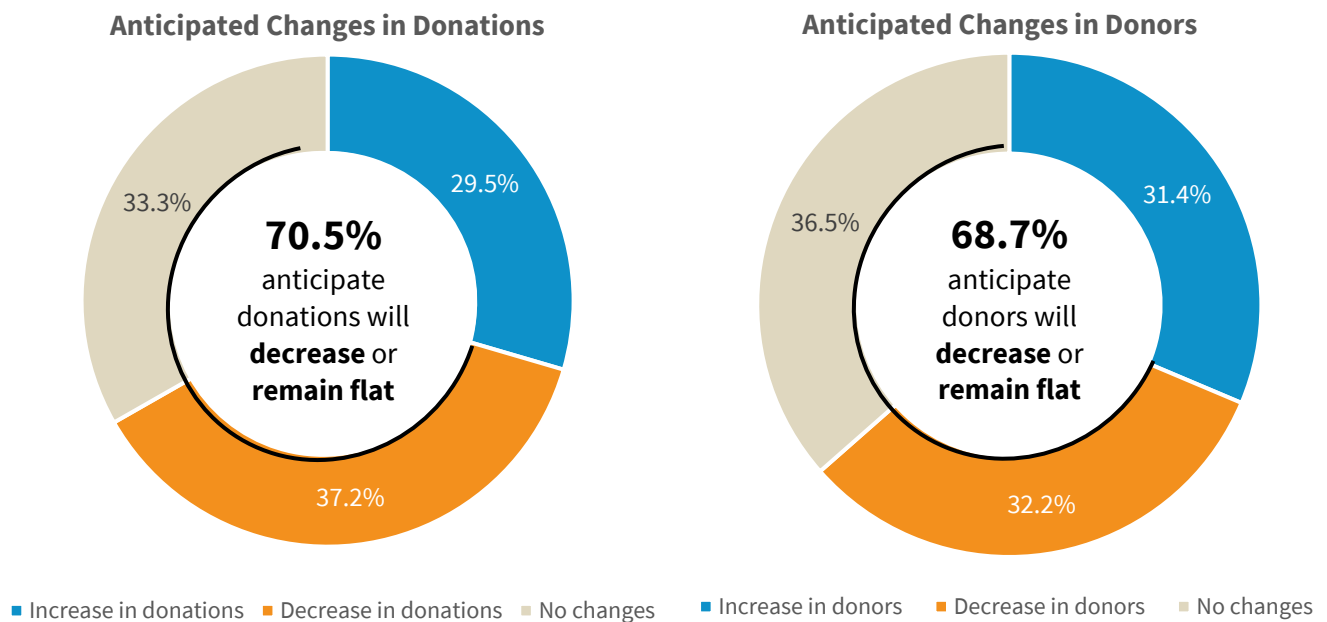
¹⁷ [Giving USA: Total U.S. charitable giving declined in 2022 to \\$499.33 billion following two years of record generosity](#), Giving USA news release, June 20, 2023.

¹⁸ Inflation ate away 13.96% of buying power on a compounded basis the last two years (7% in 2021 and a further 6.5% in 2022), yet donations did not keep pace to cover those higher costs. See Bureau of Labor Statistics, U.S. Department of Labor, The Economics Daily, [Consumer Price Index: 2022 in Review](#), Jan. 17, 2023.

¹⁹ [2022 State of the Nonprofit Sector Survey](#), Nonprofit Finance Fund, June 2022.

result, nonprofits expect giving to decline in real terms while the needs of residents remain high and are going up.

Figure 3: Nonprofits' Anticipated Changes in Donations and Donors for 2023



DATA IN CONTEXT - NONPROFIT TESTIMONIALS

- A nonprofit in Florida noted that it's "hard to find donors due to competition, less gifts from donors, changing donor demographics and giving patterns."
- For a nonprofit in Tennessee, the donor and grant pool have "all dropped off the scale."
- A human services provider in Michigan has not been able to find funding for capital improvement projects, so they cannot afford "refurbishing or new construction" for much-needed work on aging buildings.
- An Illinois nonprofit has launched an endowment-building campaign and is finding that many of their prospects are "reluctant to make significant pledges or gifts." This is causing a "longer and heavier fundraising lift" that decreases the organization's community work and programming.
- In Pennsylvania, a human services provider worries that donors are losing trust in the nonprofit sector.

2. Impact of Natural Disasters on Nonprofits and Community Service

Residents of communities suffering from natural disasters normally turn to charitable nonprofits for assistance. Too often, they find that the nonprofits where they seek relief are themselves experiencing disruptions while still trying to provide local relief – on top of struggling to recover from the significantly added workloads they endured throughout the pandemic. Natural disasters impact nonprofits in many ways, mainly in increased costs of providing services and higher demand for services, all while staff are impacted in their own lives.

The recent survey asked respondents to share their experiences in providing services during and in the aftermath of disasters and the toll on their operations. As was to be expected, the responses varied depending on where individual nonprofits operate and the frequency and impact of natural disasters in their regions. Overall, most nonprofits (63.0%) reported that the question did not apply to their organization. Among those experiencing an impact, and presumably operating in disaster zones, more than a fifth (21.8%) responded that they experienced increased costs of providing services, and 21.3% saw increased demand for services. One in ten nonprofits (10.4%) acknowledged that staff had been impacted by natural disasters.

Table 8: Impact of Natural Disasters on Nonprofits

Impact of Natural Disasters	Number of Responses	Percent of Responses
Not applicable	1,032	63.0%
Increased costs of providing services/unbudgeted costs	354	21.8%
Increased demand for services	349	21.3%
Staff impacted by natural disasters	170	10.4%
Building/office damage	116	7.1%
Unable to provide services	86	5.2%
Other, please specify	50	3.1%

According to the Center for Disaster Philanthropy, there have been more than 1,028 tornadoes confirmed in the United States as of August 17, 2023, and the year is “stacking up to be one of the highest on record” in terms of fatalities.²⁰ During the first 32 weeks of 2023, FEMA issued 67 disaster declarations in the United States for natural disasters in **30 states** and more will be expected as hurricane season continues.²¹

²⁰ [2023 U.S. Tornadoes](#), Center for Disaster Philanthropy, updated Aug. 17, 2023.

²¹ Declared [Disasters](#), FEMA, accessed August 13, 2023.

As the frequency of major natural disasters increases, so will the economic toll on communities, and the number of nonprofits that must adjust their operations to meet the needs in impacted areas. The three states with the most nonprofit survey responses noting that natural disasters affect their ability to retain and recruit employees – **Oregon, Washington, and Montana** – made up 23.6% of nonprofits that reported being impacted by natural disasters in some form. Half of Oregon’s nonprofits reported at least one way in which their operations were impacted by natural disasters, some of which include wildfires and flooding, a trend that has continued for at least a decade.²²

DATA IN CONTEXT - NONPROFIT TESTIMONIALS

- The Canyon Crisis and Resource Center in Oregon reported that the area was “devastated” by wildfires, and the organization has seen an increase in unhoused clients with mental health needs, but not enough available shelters or shelter beds.
- To continue providing youth programs, a nonprofit in Arizona had to reduce their total number of days from May to June because of extreme heat and drought.
- A human services provider in Florida shared that insurance in their state does not cover much, leading to more financial strains.
- Nonprofits in other states are also seeing increases in insurance costs or a withdrawal of insurance providers from their states altogether.²³

3. The End of the Pandemic Public Health Emergency

The survey was in the field in April 2023, shortly before the end of the national public health emergency declaration on May 11, 2023. After the public health emergency expired, many federal and state relief policies were phased out, terminating [pandemic relief for tens of millions of people](#). Consequently, the loss of financial supports mean the public needs even more services as [SNAP benefits](#) have been reduced (affecting 30 million people), [Medicaid](#) eligibility changed (cancelling health care insurance for as many as 15 million people), access to free over-the-counter COVID-19 tests for Medicare beneficiaries and no-cost coverage of COVID-19 testing under private insurance were eliminated, and [child care](#) support ends in September, “wiping out 3.2 million slots and \$9 billion in annual parent earnings.”

²² [Oregon has had a dozen weather disasters in the past decade, report finds](#), Drew Costley, *Associated Press*, Nov. 17, 2022.

²³ [State Farm decision to stop issuing homeowners insurance in California may drive up premiums](#), Katie Nielsen, *CBS Bay Area*, May 30, 2023.

According to survey responses, many nonprofits anticipated that the expiration of those supplemental programs would impact their operations. In fact, 69.1% of survey respondents shared what impact, if any, they expected:

- A human services provider in Washington expressed the worry that the lack of additional funds means “not replacing vacant staff positions, reductions in service, and more potential for staff burnout.”
- A respondent in Minnesota anticipated grants challenges: “this will result in additional tracking to manage our grant award and an increased need for additional funds.” The response continues, “We expect to see a higher demand for our services from the public when the national COVID-19 public health emergency declaration expires and upon which many federal and state support and relief programs rely because ending government programs doesn't end human needs.”

Many nonprofit providers anticipate that Medicaid recipients will lose their insurance and no longer be able to access services.

- A mental health provider in Kentucky explained: “Medicare and Medicaid patients will become uninsured, at least for a period of time,” and as a result, “they will not be able to receive treatment for behavioral, health, or dependency issues, they won't be able to afford COVID tests that were free, they may not receive booster vaccinations or a first vaccination if not already vaccinated.”
- In Montana, access to child care remains a priority, and a provider noted the influx of funding child care received, and the subsequent loss of funding, will impact availability for working parents.

The overall end of relief programs is causing nonprofits further anxiety as they adjust to challenges that remain while supports are going away.

- The Studios of Key West in Florida said they will no longer benefit directly from relief programs, and “participation in our programs, especially by older audiences, appears to be permanently impacted.”
- A shelter in Alaska stressed the importance of free COVID-19 testing to prevent outbreaks in their facility and disruptions to their services.
- For a nonprofit in Oregon, the “county and state losing funding has already resulted in cuts to contracts/services.”

Additional External Challenges and Events

Finally, the survey invited respondents to elaborate on other challenges and events that go beyond impacting workforce shortages. Many organizations underscored how inflation has affected their operating costs, specifically for utilities and supplies, leaving them with fewer financial resources.

- In Connecticut, a provider of residential programs reported experiencing increased housing costs.
- A housing nonprofit in Maine has seen rising costs of construction materials that directly impact their ability to build homes.
- A new issue for some nonprofits is cybersecurity. Yet, with smaller budgets nonprofits cannot find affordable products and services, much less hire the staff needed to protect their information.

For other nonprofits, legislative changes are making it increasingly difficult to recruit or retain a workforce and continue providing programs and services. Responses included:

- A nonprofit in Florida shared their experience with recent laws enacted in the state: “Our work is focused on helping the most vulnerable and on health equity, but the laws being passed against race education and the LGBTQIA population are actively challenging our work and the work of our partners and governments.” They continued, “As a public health organization, the anti-science and disinformation campaigns even from our own state government has posed significant challenges to provide education and support.”
- A Minnesota nonprofit expressed overall “fatigue, fear, and frustration” of and for their employees and the people they serve when it comes to their community’s “racism” and “anti-LGBTQ” mentality. Some nonprofits also seek guidance on navigating the political landscape in their community to ensure they remain nonpartisan.

Solutions and Recommendations

Recognizing that the people leading, working in, and volunteering for charitable nonprofits are, by nature, problem solvers, the 2023 survey invited participants to share the solutions they had already implemented or identified for addressing the nonprofit workforce shortages crisis. They provided ample practical solutions and proposed public policy solutions.

Practical Solutions Implemented by Nonprofits

Charitable nonprofits have responded to the workforce shortages crisis by implementing new internal practices and policies to prevent turnover. Two-thirds (66%) of responding nonprofits had **raised salaries**, and more than half (57.7%) had adopted a **remote work** policy for their organizations. Two out of five respondents (40.9%) increased the benefits provided to their employees, more than a third (39.3%) reported paying **one-time bonuses**, and almost the same percentage (39.2%) indicated they had implemented **diversity, equity, and inclusion** trainings and strategies to address systemic issues in the nonprofit sector. Table 9, below, reveals the wide variety of actions nonprofit leaders have been deploying.

Table 9: Practical Solutions Implemented by Nonprofits

Implemented Practices	Number of Responses	Percent of Responses
Salary increases	1,081	66.0%
Remote work options (hybrid, full-time, etc.)	945	57.7%
Benefits increased (health insurance, transportation, etc.)	670	40.9%
One-time bonuses	644	39.3%
Diversity, Equity, and Inclusion trainings and strategies	643	39.2%
Career advancement opportunities (training, mentorship, etc.)	586	35.8%
Mental health (expanded benefits, counseling, etc.)	389	23.7%
Wellness programs (4-day workweek, additional time off, retreats, sabbaticals, etc.)	371	22.6%
Notified employees about their eligibility for Public Service Loan Forgiveness	349	21.3%

Implemented Practices	Number of Responses	Percent of Responses
Signing bonus	271	16.5%
Not applicable	151	9.2%
Other	79	4.8%

One approach used by one out of five nonprofits (21.3%) may be adopted by more charitable nonprofits. When the Supreme Court recently struck down the Biden Administration’s plan to cancel up to \$20,000 in student loan debt for some borrowers, it kept the [Public Service Loan Forgiveness \(PSLF\)](#) program intact. That program allows borrowers who work full-time for charitable nonprofits to earn federal student loan debt forgiveness after working 10 years for a charitable nonprofit or government and making 120 qualifying monthly payments under a qualifying repayment plan. Nonprofits can use this program as a powerful inducement to attract employees and incentivize them to remain in the sector.²⁴

In their open-ended responses, survey participants identified other creative options they have utilized, including: an Employee of the Month bonus, quarterly retention bonuses instead of signing bonuses, student loan repayment assistance, expanded parental and family care paid leave, benefits like wellness and cell phone stipends, and transparency around salary ranges for “more equitable hiring and promotions.” An environment and animal welfare nonprofit in North Carolina reported making “significant” changes to benefits and culture because they are “deeply committed to DEI and because we need to tool up for a new workforce reality.”

Recognizing burnout and stress as key factors in employees leaving organizations, some nonprofits around the country have modeled creative approaches to ease stress and reduce burnout. For example, the Montana Nonprofit Association piloted a [four-day work week](#), which it has since adopted, that maintains pay while promoting greater efficiency.²⁵ This summer, Nonprofit New York hosted a training session, [Anti-Burnout Culture: Strategies to Prioritize Employee Wellbeing](#). Learn more about creative approaches nonprofits across the country have been using to combat stress and burnout.²⁶

Impact of American Rescue Plan Act Funds: The survey asked respondents to share their nonprofits’ success in securing resources from state and local governments that were allocated \$350 billion through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) enacted as part of

²⁴ For more about how to use this benefit, see [The Public Service Loan Forgiveness program still solidly in place – and more valuable than ever to nonprofits and their employees](#), Tiffany Gorley Carter and Amy Silver O’Leary, National Council of Nonprofits, July 19, 2023.

²⁵ See [The Four-Day Work Week: one nonprofit’s positive experience](#), Allison Higgins and Amy Silver O’Leary, National Council of Nonprofits, June 22, 2023.

²⁶ See [Creative Approaches to the Nonprofit Workforce Shortage](#), National Council of Nonprofits.

the American Rescue Plan Act (ARPA). More than three out of four (76.6%) nonprofits provided input on whether they have received ARPA dollars and how those dollars affected workforce challenges. Many nonprofits used funds they received to keep staff employed, provide salary increases and retention bonuses, close funding gaps amid inflation, and purchase personal protective equipment (PPE) to keep operating. Because most of these funds were used for one-time grants or contracts, there has been a concern about sustaining operations into the future.

Practical Solutions Proposed by Nonprofits

As experts in their communities, nonprofits are aware of the challenges and some of the solutions that can be implemented or adjusted to reduce or eliminate their job vacancy rates. Here are several practical solutions proposed by survey participants:

Covering Full Costs: Many nonprofits called for more unrestricted funding opportunities that can cover the costs of administrative/development staff salaries, program staff salaries, and staff investments/benefits like professional development.

Focus on Equity: A human services provider in Minnesota believes there needs to be more support for nonprofit professionals, “especially those from marginalized communities, to reduce stress, build community, and advance their careers.” From a Washington grantee’s perspective, working with multiple funders can also lead to salary inequities: “With positions that are fully funded at a higher wage, it creates equity and retention issues because not all funders operate with this philosophy. As a result, two employees could be doing very similar jobs but have a huge discrepancy in their wages paid simply due to the difference in funders.”

Professional Pipeline: For a human services provider in Kentucky, there are key solutions to increase the pipeline into the nonprofit sector: “For positions that require licensing or master’s degrees, we need programs that will help to incentivize people to enter these fields (i.e., social work) and strengthen the pipeline of future professionals. There simply are not enough of them, which has exacerbated challenges.” A child care provider in Nevada suggested adjusting requirements for college graduation that include internships at nonprofits, more coordinated industry-specific job fairs, and creating workforce development grants to relieve barriers to employment such as transportation and certifications.

Small Size Matters: A human services nonprofit in Nebraska called for a shift in funding philosophy: “Smaller nonprofits fill important gaps and, because of their agility, often can reach folks larger organizations cannot. Both are needed. The trend seems to be financial support heading to larger nonprofits. Smaller nonprofits need to be able to hire/retain high quality staff too.”

Public Policy Solutions

The Fall 2021 survey report identified numerous public policy solutions to the nonprofit workforce shortages crisis, including promoting sound investment of American Rescue Plan Act resources, extension of the federal Employee Retention Tax Credit, and expansion of student loan forgiveness, as well as several longstanding reform proposals related to government grants and contracts.²⁷ A July 2022 update to the initial analysis provided examples of actions taken at the local, state, and federal levels to advance some of those solutions.²⁸

Responses to the April 2023 survey reaffirm the need for many of the previously recommended solutions and provide greater context and a sense of urgency given the ongoing crisis of nonprofit workforce shortages that affect everyone.

General Application

- **Charitable Giving Incentives:** Many nonprofits called for Congress to restore the ability for all individuals to receive tax deductions for making charitable contributions.²⁹ A mental health provider in Kentucky recommended tax incentives for landlords leasing space to nonprofits in behavioral health services.
- **Affordable Housing:** Seeing how nonprofit employees are struggling, several nonprofits expressed support for more investments in affordable housing, “transit-oriented development,” and legislation to prevent significant rent increases that force their staff and clients to leave their communities.

Reforming Government Grants and Contracting Systems

Responses to this survey and many others demonstrate that systemic and fundamental problems embedded in federal, state, and local government grantmaking and contracting systems impose unnecessary inefficiencies, financial hardships, and operational instability on nonprofits that governments hire to deliver services to the public. Among the consequences, according to 20.6% of the survey respondents, is that problems related to government grants and contracts are responsible for creating or exacerbating the nonprofit workforce shortage crisis by making it difficult for nonprofits to retain and recruit staff.

The National Council of Nonprofits has determined from previous investigations that there is not one universal legislative or regulatory fix that will realign government-nonprofit grantmaking and contracting systems. We have found, and documented,³⁰ that almost all systems break down and

²⁷ [The Scope and Impact of Nonprofit Workforce Shortages](#), National Council of Nonprofits, Dec. 13, 2021, pages 8-13.

²⁸ [Nonprofit Workforce Shortages: A Crisis that Affects Everyone](#), National Council of Nonprofits, July 2022.

²⁹ See generally, [Federal Charitable Giving Incentive](#), National Council of Nonprofits, updated regularly.

³⁰ [Towards Common Sense Contracting: What Taxpayers Deserve](#), National Council of Nonprofits, May 2014.

become dysfunctional over time. As a result, targeted reforms and adjustments are regularly needed. Below are specific reforms offered by nonprofits across the country in response to the 2023 survey. As in the earlier survey, challenges caused by government grants and contracts garnered a series of reform proposals worth advancing.

Failure to Cover True Costs: Perhaps the most common grievance of charitable nonprofits working pursuant to written agreements with governments is that governments – which cover the costs plus pay profits to for-profit entities – regularly fail to cover the costs nonprofits incur, whether those costs are called indirect costs, overhead, administrative costs, or in the next case, true costs. A large Kentucky human services provider explained that “grants and contracts should all pay the true cost of the service, including the cost of the critical infrastructure needed to run our businesses effectively.” They stress that “pay sources must include consistent increases in reimbursement rates into the future to help organizations to have the opportunity to pay better wages,” noting that “some of our reimbursements have not changed in 20 years.”

Paperwork Burdens and Workforce Shortages: A Minnesota nonprofit with staffing vacancies shared that during exit interviews, departing staff cited “burdensome data entry requirements of government contracts [as one of] two most common factors leading to burnout/dissatisfaction with work.” The correlation between burdensome and unnecessary paperwork and the workforce shortage is also explained eloquently by this Illinois nonprofit’s comment: “Many staff say the requirements for the government grants (documentation, assessments, multiple systems to have to work in) is too much and too stressful.” A New York nonprofit reported, “Monitoring of contracts with government is much more painful,” warning that “unreasonable petty demands may result in organizations closing.”

A small nonprofit providing crisis services in Connecticut revealed that “government grants have continuously increased the amount and frequency of reporting but provide no increase in grants to cover the increase in expenses to cover these tasks.” A Maine nonprofit echoed this theme, writing: “We are being asked to provide more and more information related to our work by our grantors. Yet no one wants to pay for administrative costs. We cannot keep up the demand for all the administrative work that is being required of us without it being funded.”

Data Collection: It’s not unusual for any government grantee or contractor to point to data collection requirements as an example of excessive bureaucracy. A Connecticut nonprofit expressed their exasperation this way: “Don’t gather data just to gather data.” They encourage “streamlining data to key indicators and reduce the data that is not being used or interpreted.” They also encourage governments to unify “expectations across all departments,” pointing out that “interpretation of rules varies across state and federal departments.” In addition to needed reforms and consolidation of federal grants portals and data collection requirements, frontline nonprofits recommend these two field-tested actions to reduce burdens and complexity:

- **Document Vault:** An Idaho nonprofit, that has as many as 20 federal and/or state grants at any one time, shared that most are for three years in length while one runs for five years. “All of the applications and continuation grants require many of the same organizational documents (501(c)(3) status, board list, assurances, audit, indirect rate).” That nonprofit’s plea is compelling: “Couldn’t all of these be uploaded to one place for our organization and updated annually rather than uploading them so many times?” The proposed solution – utilization of a “document vault” – is already in use by some governments.³¹
- **Standardized and Coordinated Reporting:** A nonprofit asked: “Across federal agencies, reporting varies considerably. Could semi-annual and annual or some other schedules be standardized for all federal grants?”

Complexification³²: Grant applications can be extremely long and often require a great deal of redundancy (e.g., state & federal certifications, attestations, and other documents nonprofits must fill out a dozen times each year). Smaller organizations typically do not have the capacity to undertake the extensive effort to apply. A North Carolina nonprofit opined that it seems that duplicative forms could be filled out once per year and kept on file by governments. A small Vermont nonprofit explained that federal grants are simply too complex, stating, “The most recent application that we decided not to pursue is the Community Block Economic Development Program.” The reason: “It was far too cumbersome and not nonprofit friendly.”

Overly Prescriptive Grant Requirements: A small human services nonprofit in Washington State expressed frustration that grants tend to include seemingly arbitrary and costly service requirements that are not fully funded. The nonprofit professional completing the workforce shortages survey wrote, “Narrowly focused grant or contract requirements do not provide baseline support for nonprofit administration and operations.” They go on to explain, “Nonprofits often know the community needs but fund[ing] sources dictate program design based on what they ‘think’ community needs.” Their conclusion: “This seems backwards.”

Grant Duration: The shorter the length of a grant, the less likely small or new organizations will seek to access the funding opportunity. “When grants are for only one year,” a small New York nonprofit explained, “more time is spent hiring and training than on the impact we are trying to make.” A North Carolina nonprofit focusing on substance abuse prevention observed that all the federal grants they have require reapplication each year, even when the grant award is a multi-year award. For example, for the DFC grant, “we were awarded our initial grant in 2016 and it was a 10-

³¹ See [Toward Common Sense Contracting: What Taxpayers Deserve](#), National Council of Nonprofits, May 2014, for more information.

³² See [Costs, Complexification, and Crisis: Government’s Human Services Contracting “System” Hurts Everyone](#), National Council of Nonprofits, October 2010.

year award,” yet, “each year [we] had to submit a ‘non-competing application,’ which is just as long but is generally just a formality.”

The rationale for supporting grants that extend beyond one year should be self-evident. Multi-year grants promote access for smaller organizations, reduce administrative costs for applicants and governments alike, and enable governments and nonprofits to evaluate progress and, when done right, adjust over time.

Reimbursable Grants vs. Up-Front Payments: The fact that most government grants for services are paid on a reimbursement basis is a significant challenge that charitable organizations are seeking to overcome. “Government grants and contracts are often approved on a reimbursement basis, and they do not always cover our program and/or admin costs,” wrote a large Oregon human services provider. In that state, and several others across the country, pending legislation would flip the practice and mandate lump-sum or partially pre-paid grants in many circumstances. This approach would make grants more accessible, and improve planning for nonprofits, enabling them to staff up and provide ongoing training to ensure both performance and accountability.

The system of requiring performance first and seeking reimbursement later imposes a burden on service providers to essentially front the governments’ start-up costs and trust that the government program management and accounts payable processes are properly functioning. The culture in government of only paying on a reimbursement basis is so prevalent that the U.S. Treasury Department had to expressly override it last year when instructing state and local governments on the rules governing spending of Coronavirus State and Local Fiscal Recovery Funds allocated under the American Rescue Plan Act.³³ In fact, the practice of reimbursement-only grants is so destructive that nonprofits are actively seeking reforms at the state level to ensure that grants to charitable nonprofits include an up-front expenditure component.³⁴

At a minimum, nonprofits believe Congress and state lawmakers should mandate that government departments and agencies cover the start-up costs and early operational expenses that charitable nonprofits reasonably incur in performing services on behalf of governments. The mandate should extend to the use of federal funds by pass-through entities like state and local governments.

³³ The “[Treasury] Department does not require or have a preference as to the payment structure for recipients that transfer funds to subrecipients (e.g., advance payments, reimbursement basis, etc.). Ultimately, recipients must comply with the eligible use requirements and any other applicable laws or requirements and are responsible for the actions of their subrecipients or beneficiaries.” [Final Rule for the State and Local Fiscal Recovery Funds](#), Treasury Department, Jan. 27, 2022, 87 Fed. Reg. at 4379, footnote 230. Elsewhere, the ARPA Final Rule states, “Recipients may transfer funds to subrecipients in several ways, including advance payments and on a reimbursement basis.” Final Rule, Treasury Department, Jan. 27, 2022, 87 Fed. Reg. at 4380.

³⁴ See **California** [A.B. 590](#) (stipulating an advance payment structure and request process); **North Carolina** [H.B. 259](#) (requiring full or quarterly disbursement of grant funds); and **Oregon** [S.B. 606](#) (restricting use of reimbursement as a mechanism for grant payments except in limited circumstances).

Funding Capacity Building: Frontline nonprofits report the recurring challenge of performing services on behalf of governments based on reimbursement rates that do not permit use of funds to build or maintain the required internal capacity. A very small Tennessee human services provider explained: “Most funders want to support programming, but programs don't manage themselves. There have to be people to lead, manage, report, and oversee those programs.” (Emphasis added.) Both as a practice that promotes access to federal grantmaking and as a way to ensure better outcomes, policymakers can improve outcomes and help overcome the nonprofit workforce shortages crisis by expressly funding capacity building programs such as grants management and reporting.

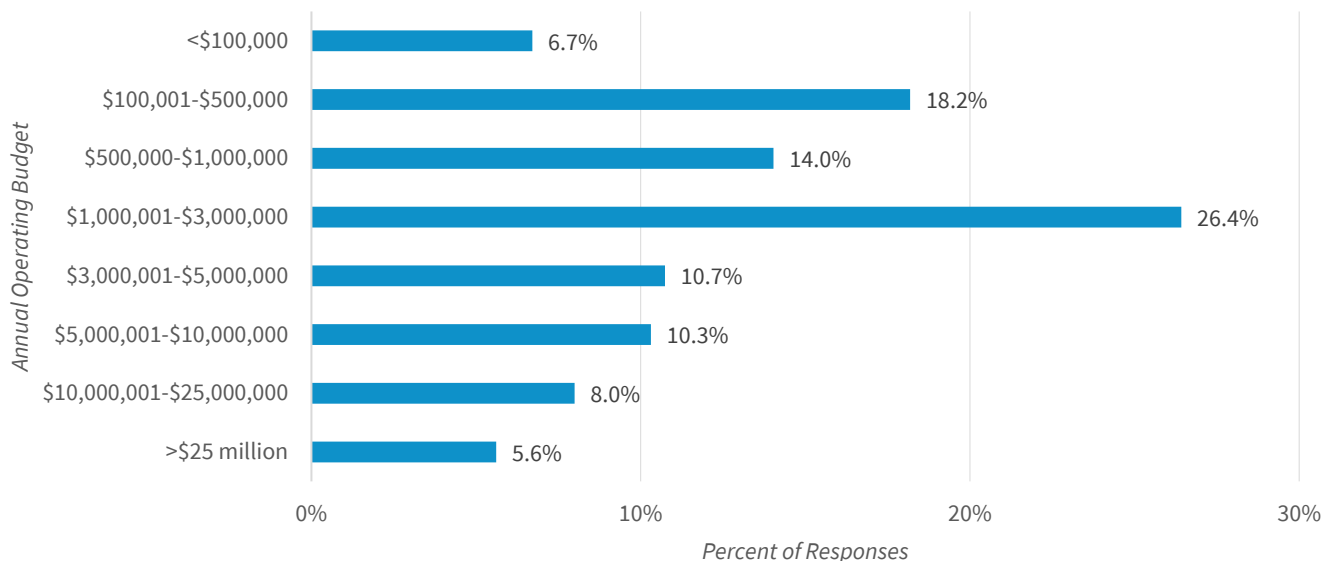
Profiles of Nonprofits Completing the Survey

This report is based primarily on responses to an online survey the National Council of Nonprofits developed and distributed electronically through its networks and newsletters in April 2023. The survey was open to all charitable nonprofits. More than 1,600 people from all 50 states and D.C. submitted responses to the survey. NCN staff collected the responses, analyzed the data, and wrote this report.

Who completed the survey - by budget size

Although workforce shortages impact nonprofits from all sectors and budgets, smaller nonprofits presumably feel the impact more. Nonprofits with annual operating budgets below \$1 million make up nearly four out of ten (38.9%) respondents, and 56.0% of them reported vacancies. Those with budgets of between \$1 million and \$3 million represent an estimated one out of four (26.4%) survey responses, and 79.9% indicated that their nonprofit had vacancies. Another 23.9% of nonprofits reported an annual operating budget greater than \$5 million, and 93.0% of nonprofits with that budget size reported vacancies.

Figure 4: Nonprofits' Annual Operating Budget



Who completed the survey - by the primary communities the nonprofit serves

Table 10: Communities Primarily Served by Nonprofits

Communities Primarily Served	Number of Responses	Percent of Responses
American Indian or Alaskan Native, Asian, Black, Native Hawaiian or Pacific Islander, Middle Eastern/North African, Hispanic/Latino/Latina/Latinx, or multi-racial/multi-ethnic	490	29.9%
People living in rural communities	456	27.8%
People with disabilities	358	21.8%
People who identify as LGBTQ+	134	8.2%
None of the above	574	35.0%

Who completed the survey - by subsector

Nearly three out of ten responses came from the human services sector. Respondents that selected “other” elaborated that they worked in advocacy, agriculture, community development, economic development, legal aid, workforce development, and youth services.

Table 11: Responses to the Nonprofit Workforce Shortages Survey by Subsector

Subsector	Number of Responses	Percent of Responses
Human Services	465	28.4%
Other	244	14.9%
Arts, Culture, and Humanities	154	9.4%
Education (excluding higher education)	137	8.4%
Public/Societal Benefit	105	6.4%
Community/Civic Engagement	103	6.3%
Healthcare	88	5.4%
Housing	71	4.3%
Mental Health	65	4.0%
Multiple Subsectors	60	3.7%
Environment and Animal Welfare	56	3.4%
Child Care	55	3.4%
Research	12	0.7%
Religion	11	0.7%
Higher Education	7	0.4%
International	4	0.2%
Hospitals	2	0.1%

Appendix: State Reports

The National Council of Nonprofits has prepared state-specific reports in the 23 states with at least 25 survey responses.

- [Alaska](#)
- [Arizona](#)
- [California](#)
- [Connecticut](#)
- [Florida](#)
- [Illinois](#)
- [Kentucky](#)
- [Maine](#)
- [Maryland](#)
- [Michigan](#)
- [Minnesota](#)
- [Montana](#)
- [Nebraska](#)
- [New Jersey](#)
- [New York](#)
- [North Carolina](#)
- [Oregon](#)
- [Pennsylvania](#)
- [South Carolina](#)
- [Tennessee](#)
- [Vermont](#)
- [Washington](#)
- [Wyoming](#)



INFORMATION ITEM 7

Summer PAYS 2023

CareerSource Pinellas managed the 2023 Youth Employment Program, Summer PAYS, for the third consecutive year. There was an increased interest from youth, employers, and community agencies. Youth were offered the opportunity to gain real experience working in various trades within our community.

We worked with several cohorts which included Pinellas County Schools, Boys & Girls Club, Family Center on Deafness, and Harborside Christian Church. We had several returning youth and youth that heard of us through word of mouth, social media, and community outreach.

We had 104 employers express an interest in participating in Summer PAYS working in the industries of IT/Tech, Healthcare, Manufacturing, Teaching/Education, Animal Services, Automotive, Food and Hospitalitys, Youth Programming, and Skilled Trades. Youth worked with employers like City of Largo, St. Pete, Clearwater, and Pinellas Park. They worked with the Pinellas County Clerk of Court and Animal Services. Worked at places like Lockheed Martin, McManus & McManus, Day Star Life Center, Daddies Donuts & Delites, and even the Clearwater Marine Aquarium just to name a few.

In addition to work experience youth attended virtual workshops including the Florida Ready to Work Soft Skills credential and a financial literacy workshop hosted by Bank of America. For completing these workshops, they earned \$75 per workshop and the credential earned from Florida Ready to Work can be put on their resume along with their record of employment.

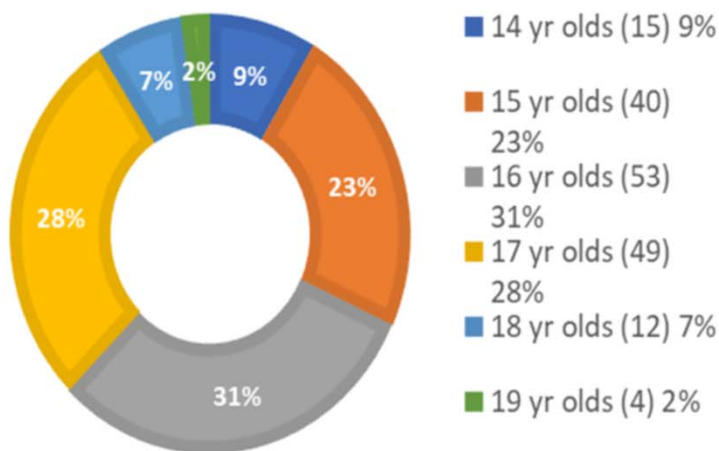
All Summer PAYS participants were paid \$15.00 an hour. Full time or part time hours were determined based on the employer and youth's needs. In total youth worked 29,766 hours earning a total of \$615,012. We hired four teachers from Pinellas County Schools for the summer who assist with enrollment, matching youth with employers, follow ups and onsite visits earning \$75,960 in total.

SUMMER PAYS

Summer P.A.Y.S. (Preparing Area Youth for Success) is a summer employment and training program for eligible Pinellas County residents. CareerSource Pinellas teamed up with local employers to provide a hands-on learning experience, giving students work experience in high-demand industries. Students also had the opportunity to attend workshops to further develop valuable skills necessary for the workforce.

Interest Form and Enrollment	2023	2022
Completed	382	301
Applications Approved	191	156
Final Number of Participants	172	126

AGE OF PARTICIPANTS



SUMMER PAYS EMPLOYERS AND FINANCIALS

Employer Interest and Enrollment	2023	PCSB Employers
Completed Online Interst Form	104	69
Failed to Complete Business Service's Approval Process	14	9
Approved Employers assigned Youth	53	50
Approved Employers with no Youth assigned	17	12



Grand Total - \$695,474



**2022-2023 Career Source
Classroom Grant Impact Reports**

Total Funding:	\$10,000
Teachers Impacted:	48
Students Impacted:	2,785
Grades Served:	Kindergarten, 4th – 12th



**2022-2023 Career Source
Impact Reports**

Teacher: Amber Petrie
School: Pinellas Park High School
Grade: 10th & 11th
Grant: *Solar & Wind Power*
Subject: Science/Technology/Career Technical Education

Impact to My Classroom

This grant allowed my students to create working models of classroom discussion points. This enabled them to work together cooperatively to build new ideas and comprehensive demonstrations of course work.

Number of Students Impacted: 160

A Note of Thanks

I would like to say thank you to our grant sponsor for choosing our program to support, I often have a difficult time finding materials and projects that the county will fund due to being the only program in the county teaching this curriculum and subject matter. Your help enabled me to open the eyes of many students and develop real-work demonstrations of how their subject matter works.



**2022-2023 Career Source
Impact Reports**

Teacher: Vanessa Barkman
School: Safety Harbor Middle School
Grade: 6th, 7th & 8th
Grant: *SHMS Water Quality Improvement Project*
Subject: Math/Science/Technology/Engineering/Career Technical Education

Impact to My Classroom

My students have had a chance to work as scientists and build an experiment to test a hypothesis to improve the water quality of our storm water pond. It has given them a chance to try on a career and to be stewards of the environment. We are growing the next generation of environmentalists.

Number of Students Impacted: 935

A Note of Thanks

Thank you for the grant. You have given my students a chance to work as scientists and engineers to discover ways to improve the water quality of our storm water pond. They were able to explore careers related to water management. I am deeply grateful for your donation. Thank you for supporting my students.



**2022-2023 Career Source
Impact Reports**

Teacher: Shelley Kappler
School: Westgate Elementary School
Grade: K, 4th & 5th
Grant: *STEM Peer Mentor Project*
Subject: Math/Science/Career Technical Education

Impact to My Classroom

We are just implementing this grant this spring and students are already signing up to be peer mentors for our kindergarten students. They are learning the product and practicing communicating the STEM lessons to the student they will be paired up with.

Number of Students Impacted: 350

A Note of Thanks

Thank you for supporting our STEM Project. This is a new and exciting program at our school that gives an opportunity for older students to develop STEM peer mentoring skills, to gain confidence with their STEM vocabulary and communication and to convey their learning and knowledge to younger students. This program is designed to promote additional interest in STEM careers and high level STEM related academic opportunities. We have had a huge response for participation in the program.



2022-2023 Career Source Impact Reports

Teacher: Judith Deeley

School: Dunedin High School

Grade: 9th, 10th, 11th & 12th

Grant: *Statistical Analysis and Python Coding*

Subject: Math/Science/Technology/Engineering/Career Technical Education/Robotics/STEAM

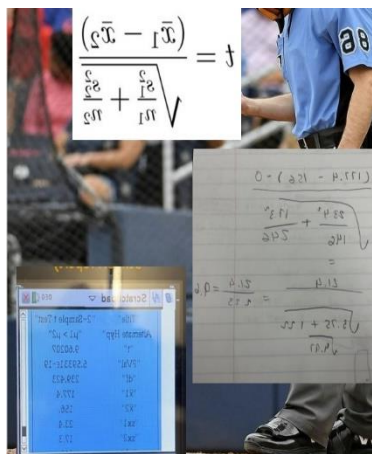
Impact to My Classroom

Students smoothly moved from data, to graph, to equations to analysis. For robotics, students use the Python coding to have the rover perform a variety of functions. This tool allows students to quickly experience the direct result of the rover from code. Otherwise, they had to build a robot first from materials before the coding they worked would function. Students experienced logic and sequencing. Future use will be to show geometry, trigonometry, pre - calculus, calculus and AP computer science teachers how to use the coding to demonstrate math concepts such as triangle theories, quadratic formula, integrals and more. Additional future is to collaborate with science teachers with the temperature, motion, sound and light probes and sensors that work with the TInspire calculators.

Number of Students Impacted: 1,310

A Note of Thanks

Please know how valuable the effects of the receipt of this grant has been with the acquisition of the most robust resource of the TInspire CXII calculators with the Innovator Rovers. Students and teachers alike will continue to use this in a collaborative way to engage our students and bring hands-on experiences with math, science, and technology concepts. Students and are greatly appreciative of your generosity.



ONE STOP OPERATOR REPORT



Informational Item

October 12, 2023

Maintain Linkages




Dynamic Workforce Solutions, Inc. (DWFS), has been the contracted One Stop Operator (OSO) for CareerSource Pinellas since 2018. The OSO has a responsibility to maintain an up-to-date list of partners, and coordinate opportunities for cross-training of services, and leveraging of resources, through partner referrals.

Number of Required Partners	20
Number of Community-Based Partners	27
Number of New Partners this Program Year	0
Total Number of Partners	47

Four new partnerships pending MOA execution, including the Disability Achievement Center, SailFuture Academy, Alpha House Pinellas, and Year Up Tampa Bay.

Partner Referrals

Crosswalk Partner Portal, is a closed network that allows partner agencies to send and receive referrals and provide a personal hand-off of shared customers to increase responsiveness to customer needs.

 Total Referrals Referrals Sent and Received 22 Export to Excel	 Sent Referrals Total Referrals Sent 15	 Received Referrals Total Referrals Received 9
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Agency Received From	Service Location	# Received
Boley Centers, Inc.	Pinellas	2
CareerSource Pinellas	Pinellas	2

Agency Sent To	Service Location	# Sent
CareerSource Pinellas	Pinellas	2
Division of Blind Services	Pinellas	1
Dress for Success Tampa Bay	Pinellas	7
Homeless Leadership Alliance of Pinellas	Pinellas	1
Housing Authority of the City of St. Petersburg	Pinellas	2
Operation PAR, Inc	Pinellas	2

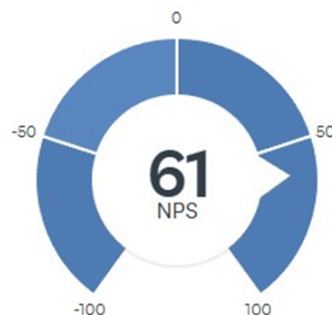
If your agency name is not listed here, we are requesting to train or re-train your team to send and receive referrals during the month of November.

Customer Experience

[Net Promoter Score®](#), or NPS®, measures customer experience and predicts business growth. This proven metric transformed the business world and now provides the core measurement for customer experience management programs the world round.

How likely is it that you would recommend CareerSource Pinellas to a friend or colleague?

CareerSource Pinellas has a NPS Target of 47. The customers receiving in-person and virtual services are offered the opportunity to share their experience within 15 days after the close of the month of service. July 2023 NPS Score was at an all time high.



All Career Centers exceeded the NPS score. The virtual score for July was 40%, which exceed last program year's average score of 34%.

COMBINED NPS SCORES

NPS Score							Target
Period	Region	G2B	Tarpon	Lealman	St. Pete	Virtual	
JUL	61%	67%	67%	100%	50%	40%	47%

There is an expectation of an average 15% survey response rate, which is an increase from 10%.

Month	Total Invitations Sent	Total Surveys Completed	Response Rate
JUL	310	39	13%

Workshops

- St. Pete College hosts remote workshops and CareerSource Pinellas program staff offer in-person workshops at Gulf 2 Bay and St. Petersburg Career Centers to support career seekers in preparing for employment opportunities.

Career Source Pinellas – Region 14 Remote Workshop Satisfaction						
Workshop Survey - 2023 1 st Quarter (07/01-09/30)						
Which Workshop did you attend?						
Month	July 2023		August 2023		September 2023	
Answer Options	Percent	Count	Percent	Count	Percent	Count
How to Get Hired: Tips on Researching Employers	0.00%	0	0.00%	0	0.00%	0
Cleaning Up Your Online Presence	0.00%	0	0.00%	0	0.00%	0
LinkedIn	0.00%	0	0.00%	0	60.00%	3
Interview Preparation	0.00%	0	0.00%	0	0.00%	0
Professional Etiquette: How to Make a First Impression	0.00%	0	0.00%	0	0.00%	0
Branding the Professional YOU	0.00%	0	0.00%	0	0.00%	0
Resume	0.00%	0	0.00%	0	20.00%	1
How to Navigate the Employ Florida Website	0.00%	0	0.00%	0	0.00%	0
Professional Networking Group	0.00%	0	0.00%	0	0.00%	0
Career Networking Group	0.00%	0	0.00%	0	0.00%	0
Other	100.00%	1	100.00%	1	20.00%	1
Total Monthly		1		1		5
(Quarterly) Answered Question						7

Overall, how satisfied were you with the workshop?						
Month	July 2023		August 2023		September 2023	
Answer Options	Percent	Count	Percent	Count	Percent	Count
5 - Very Satisfied	100.00%	1	100.00%	2	80.00%	4
4 - Satisfied	0.00%	0	0.00%	0	20.00%	1
3 - Neither Satisfied <u>or</u> Dissatisfied	0.00%	0	0.00%	0	0.00%	0
2 - Dissatisfied	0.00%	0	0.00%	0	0.00%	0
1 - Very Dissatisfied	0.00%	0	0.00%	0	0.00%	0
Total Monthly		1		2		5
Weighted Average Monthly		5.00		5.00		4.80
(Quarterly) Answered Question						8
(Quarterly) Skipped Question						1
(Quarterly) Weighted Average						4.88

Career Source Pinellas – Region 14 Live Workshop Satisfaction						
Workshop Survey - 2023 1 st Quarter (07/01-09/30)						
Which Workshop did you attend?						
Month	July 2023		August 2023		September 2023	
Answer Options	Percent	Count	Percent	Count	Percent	Count
How to Navigate Employ Florida	54.55%	6	28.57%	2	0.00%	0
Basic Computer Literacy	18.18%	2	14.29%	1	10.00%	1
Overcoming Barriers	27.27%	3	42.86%	3	80.00%	8
Get Hired - Resume and Interviewing Tips (Gulf to Bay)	0.00%	0	14.29%	1	0.00%	0
Other	0.00%	0	0.00%	0	10.00%	1
Total Monthly		11		7		10
(Quarterly) Answered Question						28

Overall, how satisfied were you with the workshop?						
Month	July 2023		August 2023		September 2023	
Answer Options	Percent	Count	Percent	Count	Percent	Count
5 - Very Satisfied	90.91%	10	85.71%	6	70.00%	7
4 - Satisfied	9.09%	1	0.00%	0	30.00%	3
3 - Neither Satisfied <u>or</u> Dissatisfied	0.00%	0	0.00%	0	0.00%	0
2 - Dissatisfied	0.00%	0	0.00%	0	0.00%	0
1 - Very Dissatisfied	0.00%	0	14.29%	1	0.00%	0
Total Monthly		11		7		10
Weighted Average Monthly		4.91		4.43		4.70
(Quarterly) Answered Question						28
(Quarterly) Skipped Question						0
(Quarterly) Weighted Average						4.71

Staff Training

- Assistive Technology training for Disability Navigators and Resource Room Staff Nov. 2023

KEY PERFORMANCE RESULTS (KPR)



1,369

Individuals Assisted



333

Exited with Employment



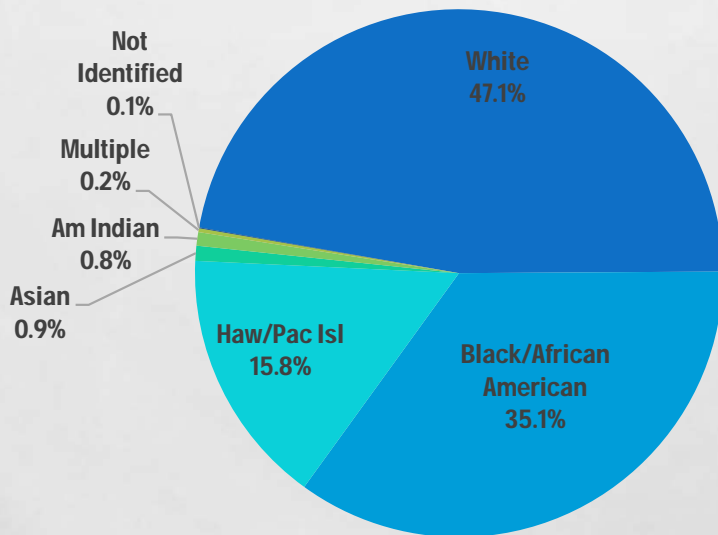
\$17.96

Average Wage

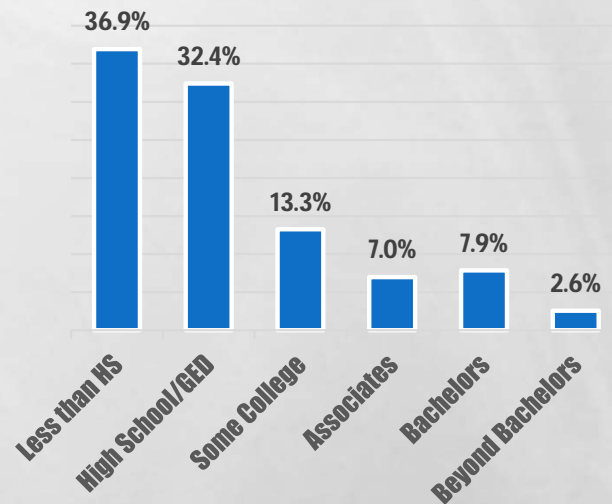
	PY23/24 (thru Aug)		PY22/23		PY21/22	
	Individuals Assisted	Exited with Employment	Individuals Assisted	Exited with Employment	Individuals Assisted	Exited with Employment
Wagner-Peyser	1,146	291	4,315	1,576	5,395	1,823
WIOA	360	11	650	87	613	196
Special Grants	67	0	73	4	76	15
Welfare Transition	104	13	474	96	634	146
SNAP	119	17	603	117	876	162

Program Year 2023-2024

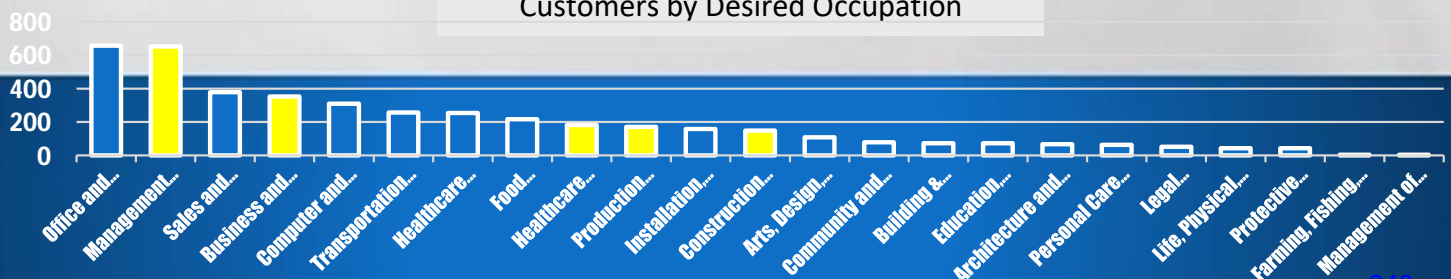
Customers by Race/Ethnicity



Customers By Education



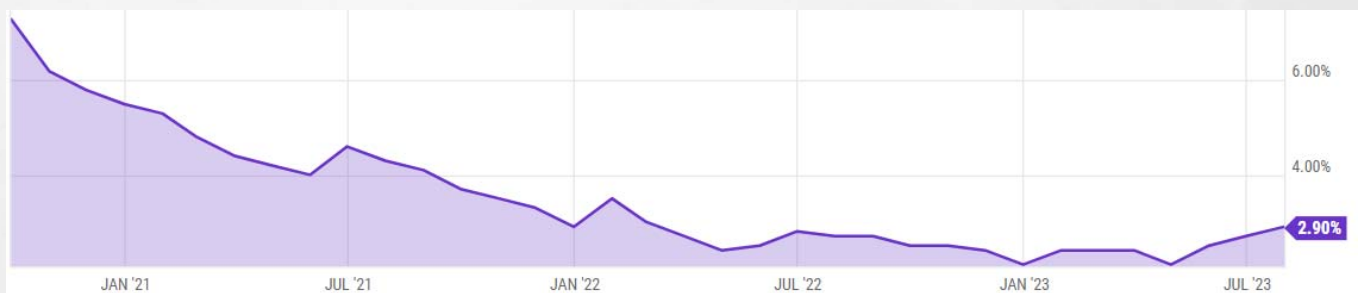
Customers by Desired Occupation



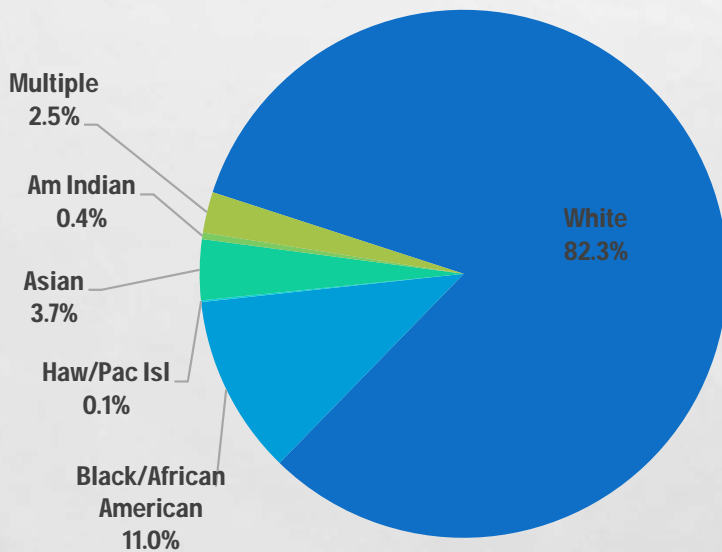
PINELLAS COUNTY OVERVIEW/SUMMARY

2.90%
Pinellas County
Unemployment Rate

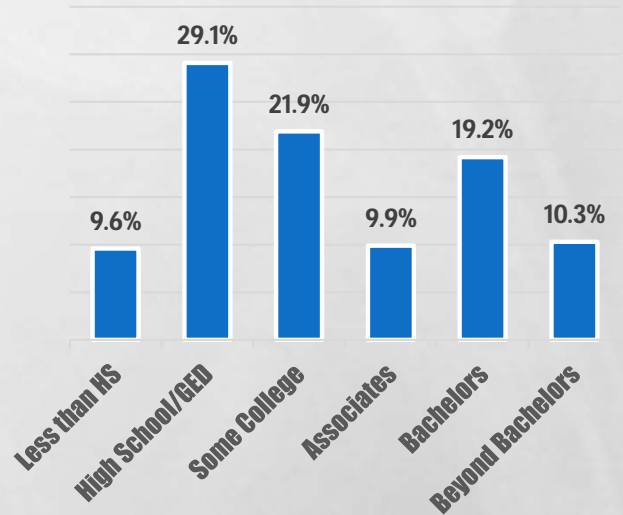
Pinellas County Unemployment Rate Sep 2020 – Jul 2023



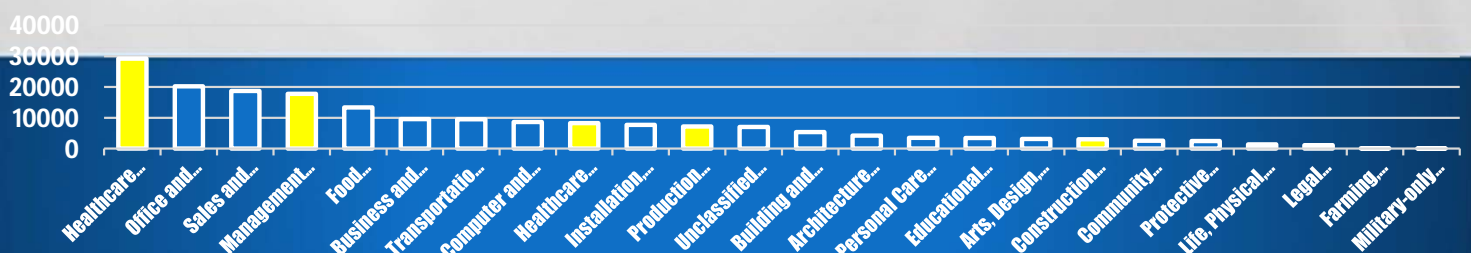
Residents by Race/Ethnicity



Residents By Education



Job Openings by Occupation



WAGNER-PEYSER



291

Staff Assisted who
Obtained Employment



187

Job Referrals provided
to Participants



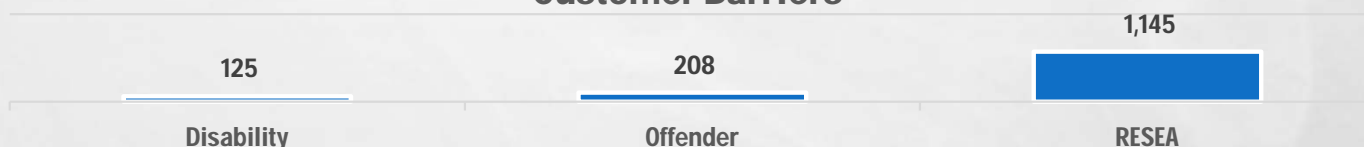
1,146

Staff Assisted Services to
Participants

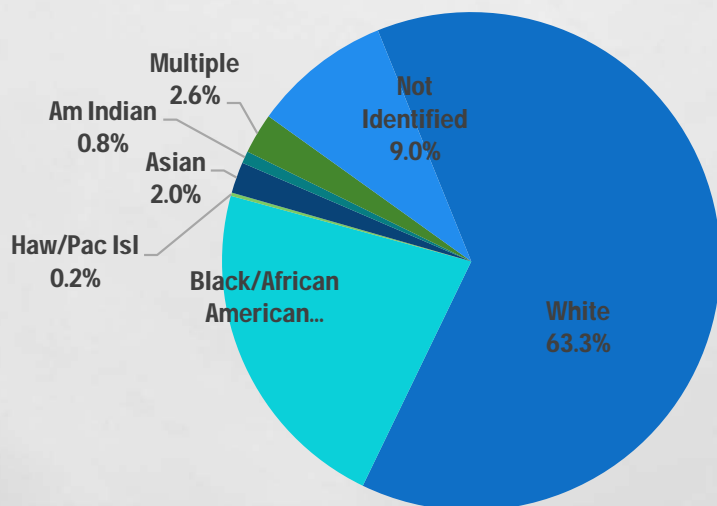
	PY23/24 (thru Aug)		PY22/23		PY21/22	
	Individuals Assisted	# EF Codes Entered	Individuals Assisted	# EF Codes Entered	Individuals Assisted	# EF Codes Entered
Employment	1,058	291	4,315	1,576	5,395	1,823
Job Referrals	74	187	949	3,051	1,425	5,257
Service	933	2,634	4,092	21,996	5,270	28,052

Program Year 2023-2024

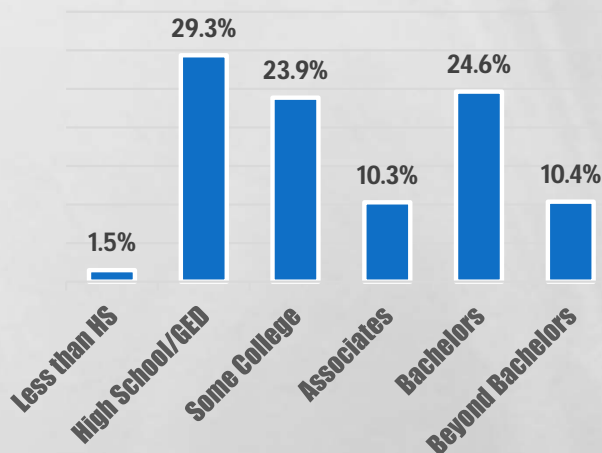
Customer Barriers



Customers by Race/Ethnicity



Customers By Education



Measure	PY20/21	PY21/22	PY22/23	Current Goal
Employed 2 nd Qtr After Exit	59.5%	59.6%	65.6%	63.2%
Median Wage 2 nd Qtr After Exit	\$5,651	\$6,686	\$7,552	\$6,515
Employed 4th Qtr After Exit	61.2%	60.4%	67.2%	63.2%

WIOA ADULT



198

Individuals Assisted



8

Exited with Employment



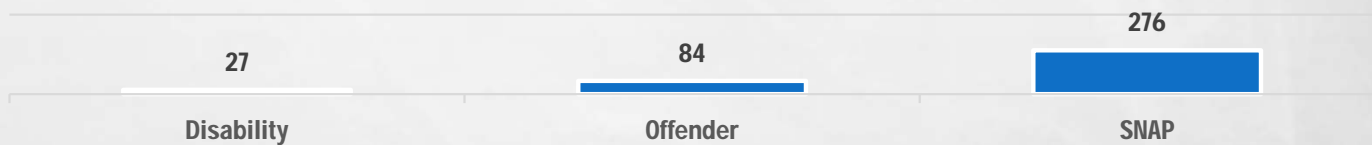
\$23.89

Average Wage

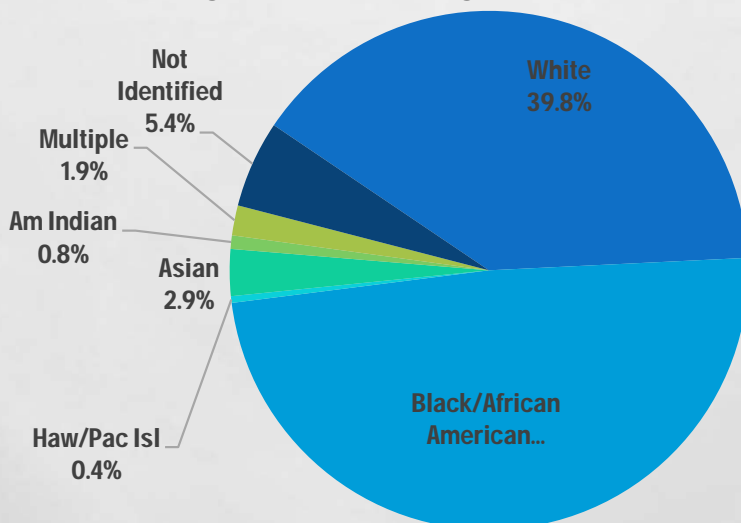
	PY23/24 (thru Aug)		PY22/23		PY21/22	
	Individuals Assisted	Exited with employment	Individuals Assisted	Exited with employment	Individuals Assisted	Exited with employment
Adult	198	8	585	56	696	39

Program Year 2023-2024

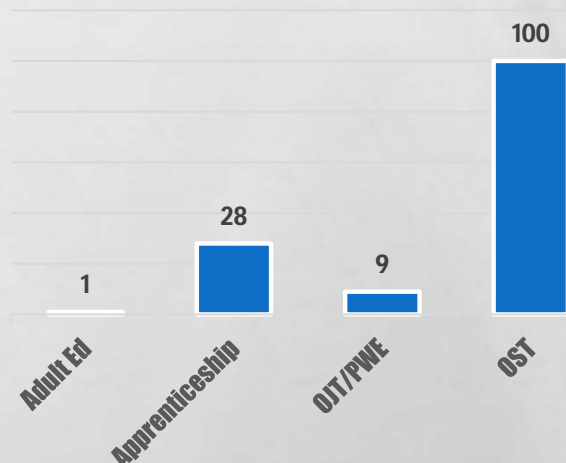
WIOA Adult Barriers



WIOA Adult by Race/Ethnicity



WIOA Adult By Training Type



Measure	PY20/21	PY21/22	PY22/23	Current Goal
Employed 2 nd Qtr After Exit	94.5%	82.6%	82.9%	92.0%
Median Wage 2 nd Qtr After Exit	\$11,970	\$11,068	\$9,755	\$10,740
Employed 4th Qtr After Exit	87.5%	92.9%	83.6%	90.2%
Credential Attainment Rate	95.5%	86.9%	63.9	87.0%
Measurable Skill Gains	76.6%	66.2%	65.1	65.0%

WIOA DISLOCATED WORKER



43

Individuals Assisted



2

Exited with Employment



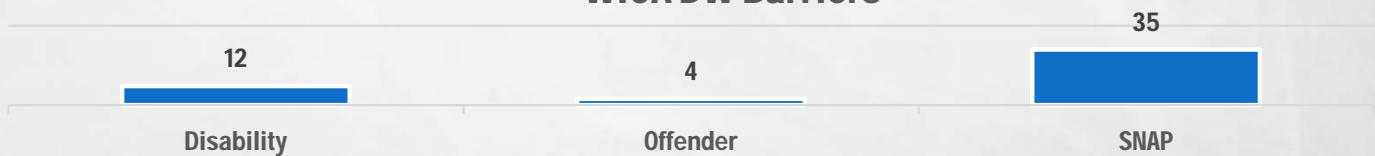
\$20.50

Average Wage

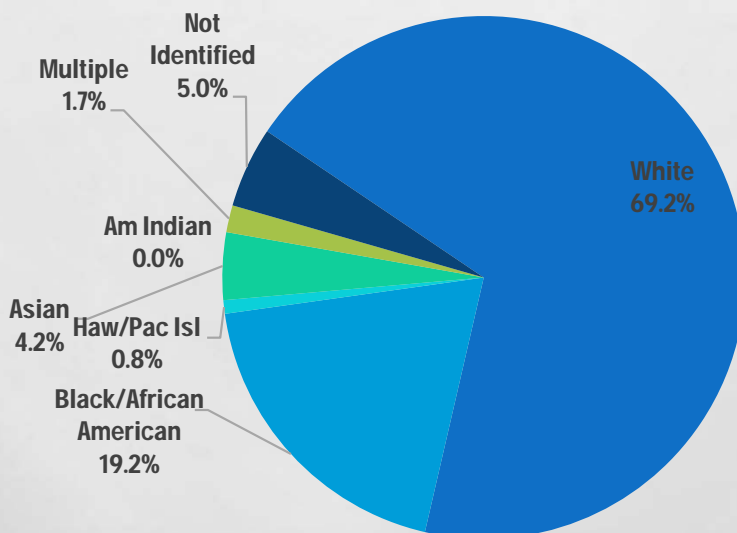
	PY23/24 (thru Aug)		PY22/23		PY21/22	
	Individuals Assisted	Exited with employment	Individuals Assisted	Exited with employment	Individuals Assisted	Exited with employment
DW	43	2	213	32	515	63

Program Year 2023-2024

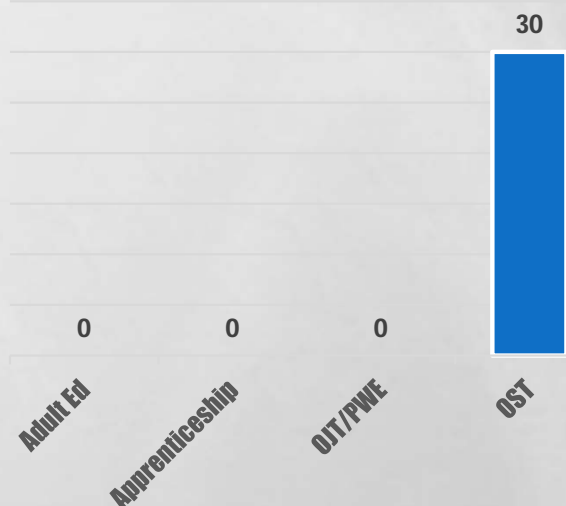
WIOA DW Barriers



WIOA DW by Race/Ethnicity



WIOA DW By Training Type



Measure	PY20/21	PY21/22	PY22/23	Current Goal
Employed 2 nd Qtr After Exit	90.1%	80.3%	80.5%	88.0%
Median Wage 2 nd Qtr After Exit	\$10,846	\$12,112	\$12,574	\$9,369
Employed 4 th Qtr After Exit	72.9%	87.5%	76.8%	84.2%
Credential Attainment Rate	87.6%	93.3%	82.5%	86.5%
Measurable Skill Gains	88.7%	57.5%	55.6%	65.0%

WIOA YOUTH



119

Individuals Assisted



87.9%

Out-of-School Youth



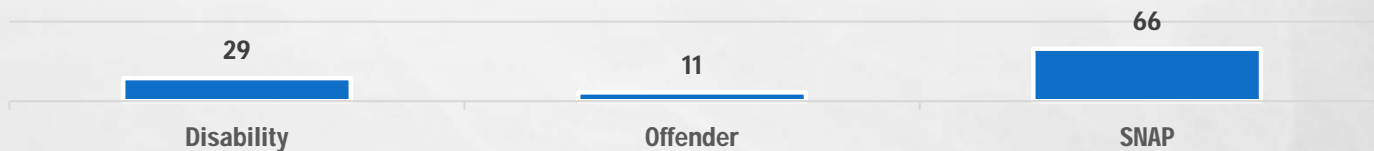
\$15.00

Average Wage

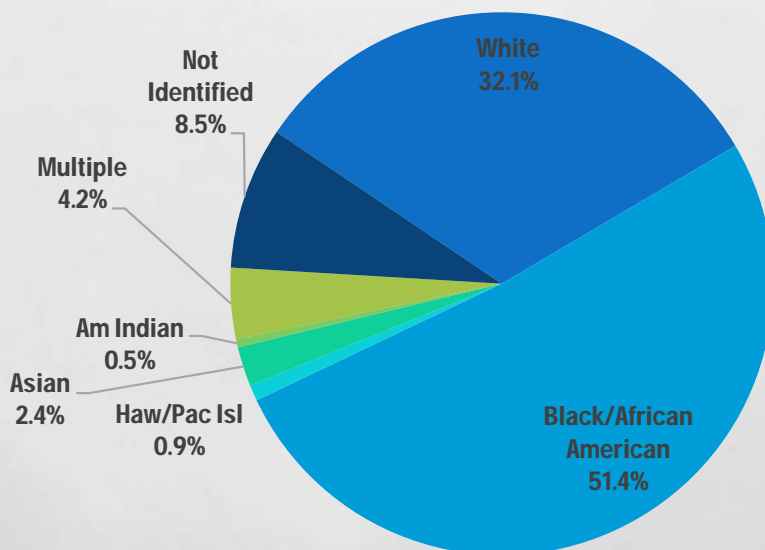
	PY23/24 (thru Aug)		PY22/23		PY21/22	
	Individuals Assisted	Exited with employment	Individuals Assisted	Exited with employment	Individuals Assisted	Exited with employment
PEF	54	1	167	17	333	68
WIOA Youth	65	0	107	2	109	6

Program Year 2022-2023

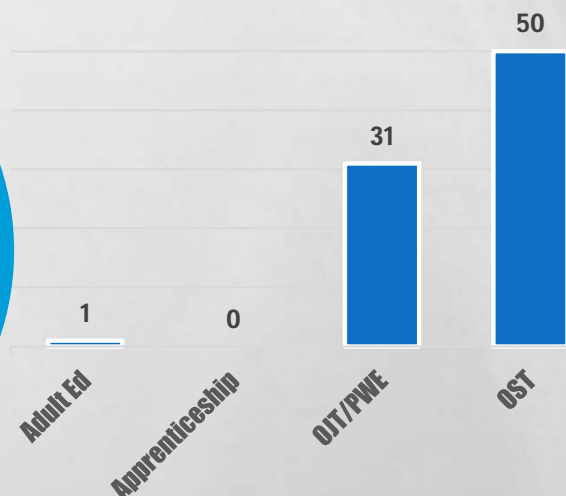
WIOA Youth Barriers



WIOA Youth by Race/Ethnicity



WIOA Youth By Training Type



Measure	PY20/21	PY21/22	PY22/23	Current Goal
Employed 2 nd Qtr After Exit	89.8%	83.5%	86.6%	83.5%
Median Wage 2 nd Qtr After Exit	\$4,739	\$4,726	\$6,019	\$4,698
Employed 4th Qtr After Exit	86.0%	86.0%	82.6%	81.0%
Credential Attainment Rate	76.0%	82.9%	80.7%	84.1%
Measurable Skill Gains	80.3%	69.2%	74.8%	65.0%

SNAP

(SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM)



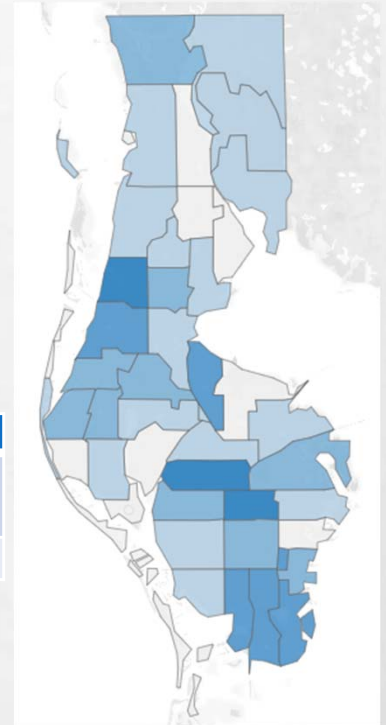
119

Individuals Assisted



\$13.15

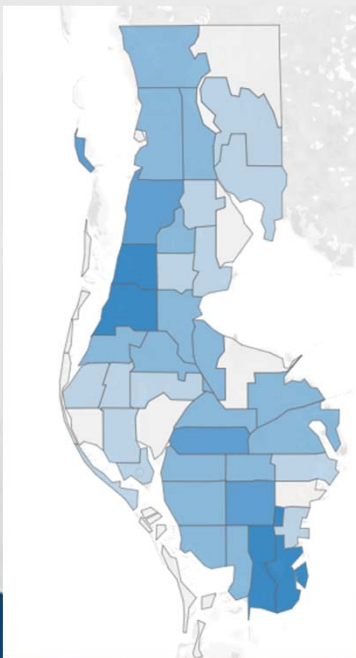
Average Wage



SNAP Recipient Density

	PY23/24 (thru Aug)		PY22/23		PY21/22	
	Individuals Assisted	Employed	Individuals Assisted	Employed	Individuals Assisted	Employed
SNAP	119	17	603	112	876	171

Poverty Density



WELFARE TRANSITION



104

Individuals Assisted



\$17.10

Average Wage

	PY23/24 (thru Aug)		PY22/23		PY21/22	
	Individuals Assisted	Employed	Individuals Assisted	Employed	Individuals Assisted	Employed
WT	104	13	474	129	634	158

* Darker shades indicate higher population.

Map data courtesy of Florida Chamber of Commerce <https://www.flchamber.com/floridagapmap/>

VETERAN



220

Individuals Assisted



7

Employments



107

Outreach Activities



17+

**Community
Partners**

CareerSource Pinellas offers innovative veteran services to help the those who have served this country thrive in meaningful careers. Veteran services include career exploration, skills training, referral services and more!

To help veterans succeed in their job search, CareerSource Pinellas partners with local employers to expand employment opportunities for military men, women and their spouses. Local Veteran services staff meet directly with community partners, businesses, VA medical centers, community-based organizations and reserve guard units to create new employment opportunities for veterans in need.

DISABILITY NAVIGATOR



394

**Individuals in
System**



253

**Individuals
Outreached to
by Staff**



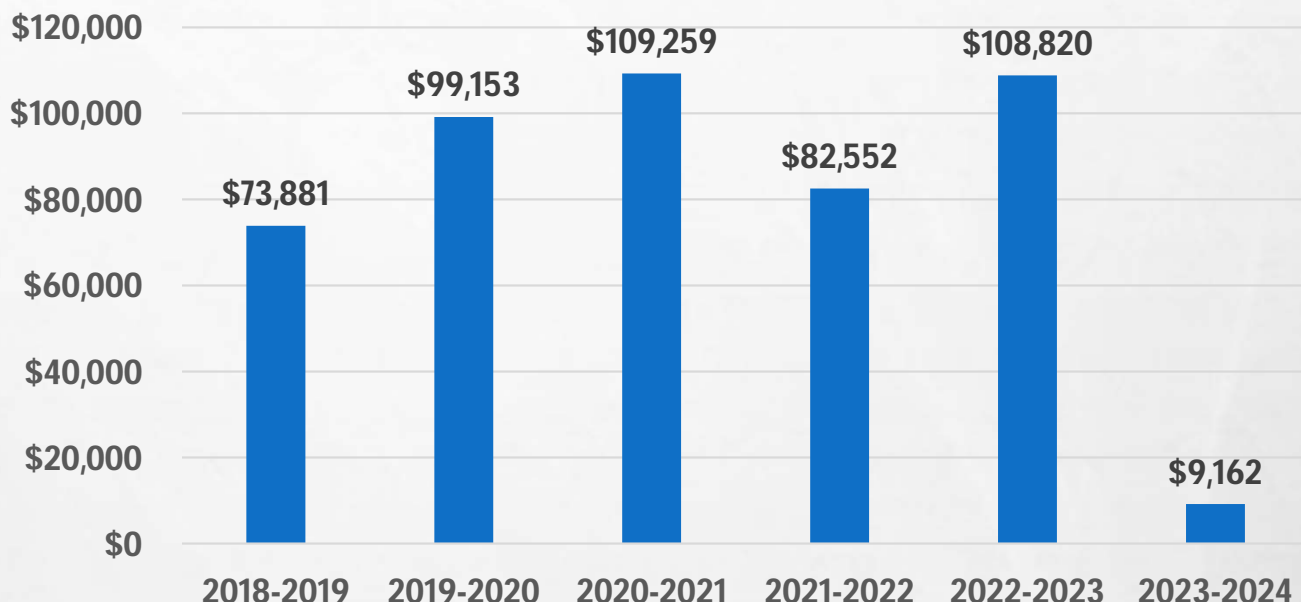
26

**Working with
Disability
Navigator Staff**

Social Security's Ticket to Work (TTW) program, assists individuals ages 18-64 who receive disability benefits, SSDI (Social Security Disability Insurance) and/or SSI (Supplemental Security Income).

It's a free and voluntary program that supports career development for those that want to work. The purpose of this program is to offer support that one would need to increase both their ability to work, increase their earnings and reduce their reliance on cash benefits. TTW offers resources for improving employability skills and increasing career opportunities to those who are interested in working toward full time employment and being self-sufficient.

TICKET TO WORK REVENUE



SPECIAL GRANTS

GET THERE FASTER



102

**Participants
Enrolled**



46

Credentials



45%

**Of Credential
Rate Goal**

The Get There Faster Grant launched in October 2021. Low-Income Returning Adult Learners provides adults and youth seeking education and training the opportunity to earn industry-recognized cloud computing or other IT related credentials of value identified by the Florida Department of Education (FDOE). This grant has been extended through June 2024.

At-Risk Floridians (Added July 2023)- Provides adults and youth who are justice connected or in recovery from substance use seeking education and training the opportunity to earn industry-recognized credentials within the fields of Construction, Manufacturing, Healthcare, and Hospitality. The projected closing date is June 2024.



MARKETING

& SOCIAL MEDIA

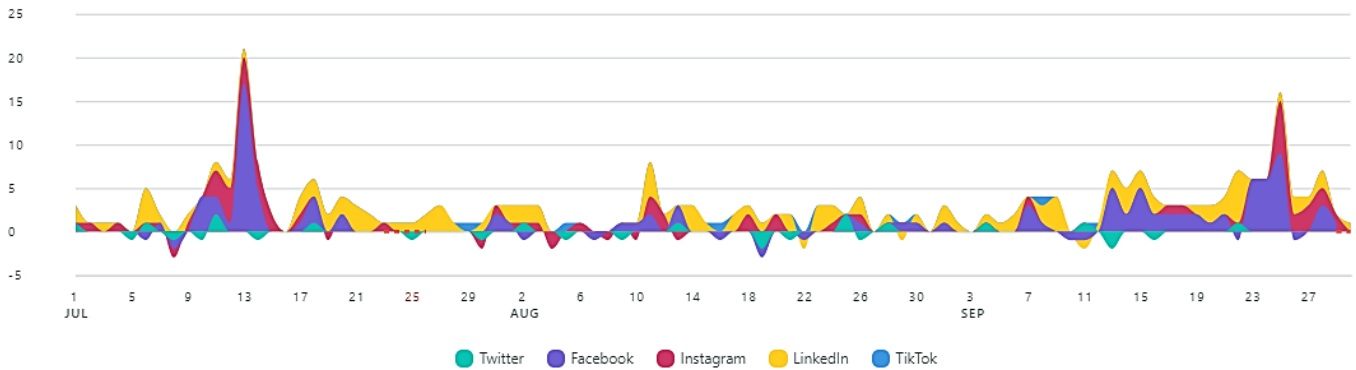
UPDATE



SOCIAL MEDIA PERFORMANCE SUMMARY

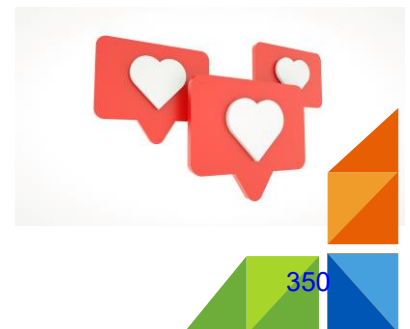
PERIOD (JULY 01 2023- SEPTEMBER 30 2023)
VS (JULY 01 2022- SEPTEMBER 30 2022)

AUDIENCE GROWTH



Audience Metrics	Totals
Total Audience	9,809
Total Net Audience Growth	235
Twitter Net Follower Growth	-2
Facebook Net Follower Growth	90
Instagram Net Follower Growth	42
LinkedIn Net Follower Growth	101
TikTok Net Follower Growth	4

CHANGE
+12.6%

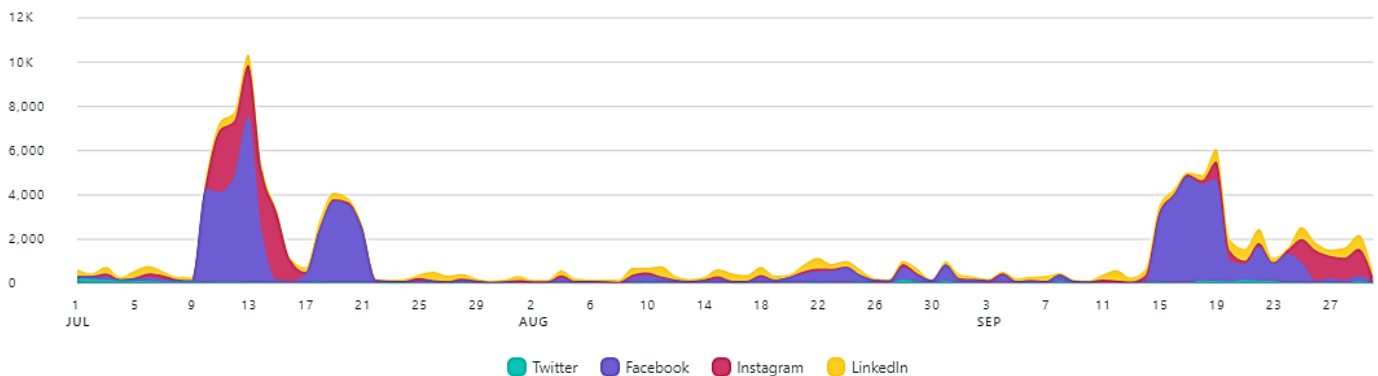




SOCIAL MEDIA PERFORMANCE SUMMARY

PERIOD (JULY 01 2023- SEPTEMBER 30 2023)
VS (JULY 01 2022- SEPTEMBER 30 2022)

IMPRESSIONS



<u>Total Impressions</u>	122,398
--------------------------	---------

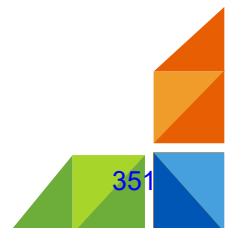
<u>Twitter Impressions</u>	3,123
----------------------------	-------

<u>Facebook Impressions</u>	72,602
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<u>Instagram Impressions</u>	26,151
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<u>LinkedIn Impressions</u>	20,522
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 **CHANGE**
+184.1%

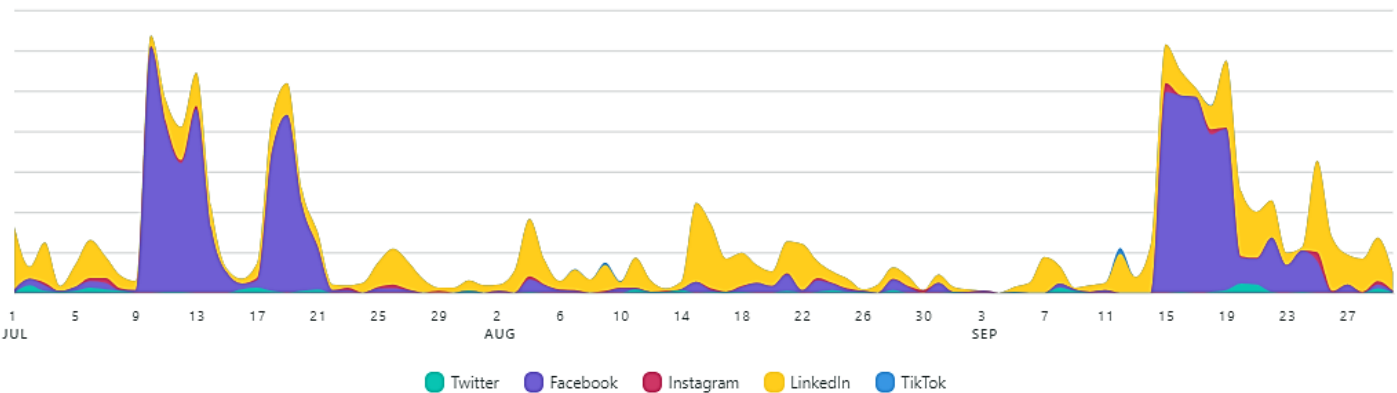




SOCIAL MEDIA PERFORMANCE SUMMARY

PERIOD (JULY 01 2023- SEPTEMBER 30 2023)
VS (JULY 01 2022- SEPTEMBER 30 2022)

ENGAGEMENT



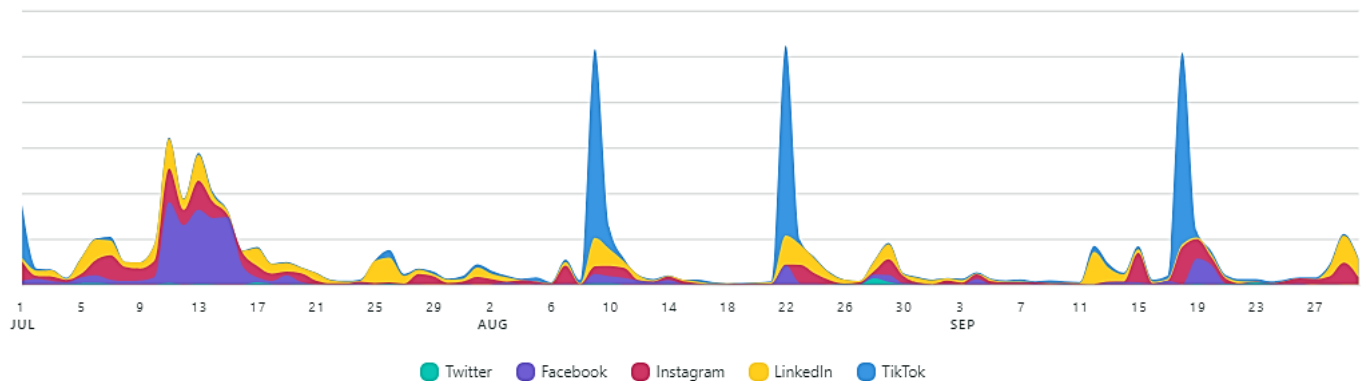
<u>Total Engagements</u>	5,947
<u>Twitter Engagements</u>	114
<u>Facebook Engagements</u>	3,208
<u>Instagram Engagements</u>	109
<u>LinkedIn Engagements</u>	2,503
<u>TikTok Engagements</u>	13

 **CHANGE**
+152.3%

SOCIAL MEDIA PERFORMANCE SUMMARY

PERIOD (JULY 01 2023- SEPTEMBER 30 2023)
VS (JULY 01 2022- SEPTEMBER 30 2022)

VIDEO VIEWS



Video Views

11,418

Twitter Video Views

108

Facebook Video Views

2,506

Instagram Post Video Views

2,577

LinkedIn Video Views

2,768

TikTok Video Views

3,459

 **CHANGE**
+221.3%



RECOVERY AWARENESS EXPO HIGHLIGHTS

FRIDAY, SEPTEMBER 29TH





RECOVERY AWARENESS EXPO HIGHLIGHTS

FRIDAY, SEPTEMBER 29TH





RECOVERY AWARENESS EXPO HIGHLIGHTS

FRIDAY, SEPTEMBER 29TH





INFORMATION ITEM 12

Lealman Exchange Agreement Update

The Lealman Exchange Community Center is owned by Pinellas County and operated as a public/private partnership between the County, the St. Petersburg Foundation, and the Community Foundation of Tampa Bay.

As a partner agency of the Lealman Exchange Community Center, CareerSource Pinellas connects businesses with qualified, skilled talent and job seekers with employment and career development opportunities. Professionals and entry level candidates can benefit from workshops, career services, training opportunities and other resources.

As part of our partnership, the Lealman Exchange recently shared a copy of their Tenant Handbook for review by CareerSource Pinellas Leadership. The only suggested update to the Handbook was a clarification of our business hours at the center.



INFORMATION ITEM 13

Workforce Solutions Committee Duties, Responsibilities & Goals for PY'2023 - 2024

The following represents the Duties and Responsibilities of the Workforce Solutions Committee taken from the Organization's bylaws:

SECTION 6 – Workforce Solutions Committee Membership, Duties and Responsibilities

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

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



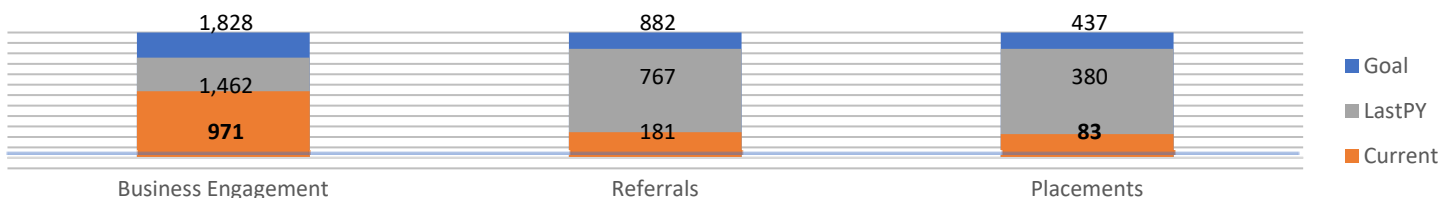
INFORMATION ITEM 13 (cont.)

Workforce Solutions Committee Duties, Responsibilities & Goals for PY'2023 - 2024

Based upon the above bylaws, the Committee is being asked to develop Goals for 2023-2024. Some of the potential goals may be:

1. Services to Employers:

- Increase business engagement by 25% compared to program year 2022-2023
- Increase referral of qualified job seekers to open job orders by 15%
- Increase the number of Direct Placements and Obtained Employments entered in EF by 15%



2. Approval of Training Providers:

- Approve at least 4 new training providers during 2023-2024 to expand training options and customer choice.
 - ATA Career Education is a newly added training provider.*
 - Dental Assistant Training School (DATS): The Tampa location is part of the approved training provider list. They were invited to begin the process of adding their Largo campus.*
 - School of EMS is still waiting for their CEI license in order to complete the approval process.*

3. Targeted Industries:

- Business Services to host Industry Roundtables, one per quarter minimum, for in-demand industries aligned to Sector Strategies (e.g., Information Technology, Healthcare, Hospitality and Manufacturing) in compliance with REACH Act Industry Consortium requirements.
 - Staff attended a webinar with CareerSource Florida on Friday, October 13th and will provide an update (info was unavailable at the time this packet was finalized)*



INFORMATION ITEM 13 (cont.)

Workforce Solutions Committee Duties, Responsibilities & Goals for PY'2023 - 2024

4. Regional Targeted Occupation List:

- a. New occupations will be reviewed and approved as need arises.
 - *None at this time.*

5. Economic Development Organizations and Business Associations:

- a. CareerSource Pinellas will present at least 4 times per quarter to various associations and Economic Development agencies.
 - *Intent is to provide information on programs and services for businesses seeking assistance with job postings, recruitment of qualified candidates, labor market information, and training funding under WIOA.*



INFORMATION ITEM 14

LWDB 14

Measures	PY2021-2022 4th Quarter Performance	PY2021-2022 % of Performance Goal Met For Q4	PY2021-2022 Performance Goals	PY2022-2023 1st Quarter Performance	PY2022-2023 % of Performance Goal Met For Q1	PY2022-2023 2nd Quarter Performance	PY2022-2023 % of Performance Goal Met For Q2	PY2022-2023 3rd Quarter Performance	PY2022-2023 % of Performance Goal Met For Q3	PY2022-2023 4th Quarter Performance	PY2022-2023 % of Performance Goal Met For Q4	PY2022-2023 Performance Goals
Adults:												
Employed 2nd Qtr After Exit	82.60	91.78	90.00	81.80	88.91	75.80	82.39	80.10	87.07	82.90	90.11	92.00
Median Wage 2nd Quarter After Exit	\$11,068	153.72	\$7,200	\$10,506.00	97.82	\$10,619.00	98.87	\$10,506	97.82	\$9,755	90.83	\$10,740
Employed 4th Qtr After Exit	92.90	108.65	85.50	90.60	100.44	75.40	83.59	82.80	91.80	83.60	92.68	90.20
Credential Attainment Rate	86.90	120.69	72.00	80.40	92.41	67.10	77.13	67.20	77.24	63.90	73.45	87.00
Measurable Skill Gains	66.20	135.10	49.00	58.30	89.69	56.60	87.08	56.30	86.62	65.10	100.15	65.00
Dislocated Workers:												
Employed 2nd Qtr After Exit	80.30	89.22	90.00	78.60	89.32	71.80	8159.09%	73.20	83.18	80.50	91.48	88.00
Median Wage 2nd Quarter After Exit	\$12,112	170.59	\$7,100	\$11,409.00	121.77	\$11,667.00	124.53	\$11,667	124.53	\$12,574	134.20	\$9,369
Employed 4th Qtr After Exit	87.50	102.70	85.20	90.40	107.36	77.20	91.69	79.30	94.18	76.80	91.21	84.20
Credential Attainment Rate	93.30	133.29	70.00	93.50	108.09	86.90	100.46	87.30	100.92	82.50	95.38	86.50
Measurable Skill Gains	57.50	117.35	49.00	45.00	69.23	39.20	60.31	39.80	61.23	55.60	85.54	65.00
Youth:												
Employed 2nd Qtr After Exit	83.50	98.82	84.50	82.30	98.56	81.00	97.01	82.20	98.44	88.60	106.11	83.50
Median Wage 2nd Quarter After Exit	\$4,726	147.69	\$3,200	\$4,866.00	103.58	\$4,965	105.68	\$5,282	112.42	\$6,019	128.12	\$4,698
Employed 4th Qtr After Exit	86.00	110.26	78.00	86.40	106.67	77.00	95.06	82.00	101.23	82.60	101.98	81.00
Credential Attainment Rate	82.90	96.06	86.30	79.80	94.89	80.30	95.48	81.50	96.91	80.70	95.96	84.10
Measurable Skill Gains	69.20	141.22	49.00	55.70	85.69	50.70	78.00	52.60	80.92	74.80	115.08	65.00
Wagner Peyser:												
Employed 2nd Qtr After Exit	59.60	91.69	65.00	60.90	96.36	60.20	95.25	65.60	103.80	65.60	103.80	63.20
Median Wage 2nd Quarter After Exit	\$6,686	133.72	\$5,000	\$6,839.00	104.97	\$6,808.00	104.50	\$7,421	113.91	\$7,552	115.92	\$6,515
Employed 4th Qtr After Exit	60.40	94.08	64.20	63.60	100.63	61.40	97.15	66.40	105.06	67.20	106.33	63.20

Not Met (less than 90% of negotiated)

Met (90-100% of negotiated)

Exceeded (greater than 100% of negotiated)



INFORMATION ITEM 15

REACH Act Letter Grades

For the Year Ended June 30, 2023

Under the 2021 Reimagining Education and Career Help (REACH) Act, the Governor's REACH Office developed the criteria for the letter grades in collaboration with stakeholders including leaders from CareerSource Florida, the Department of Economic Opportunity, the Department of Education and local workforce development boards. Those criteria include:

- How well boards are meeting federal accountability measures.
- How many job seekers served receive work-related training.
- How many participants earn more in the second quarter after receiving workforce services.
- A reduction in the number of participants on long-term public assistance.
- How many employers are return customers for business services.

CareerSource Florida assigns the grades and makes them public annually. Local workforce development boards will review the data used by the REACH Office to determine the letter grades to help strengthen services for job seekers, workers and businesses.

Of the 24 local workforce development boards, 19 boards received 'A's and 5 boards received 'B's. No board received a C, D or F. Local workforce development boards will use these letter grades to further their goals of elevating Florida's workforce and upskilling Floridians to help achieve self-sufficiency, connecting Floridians to jobs through training and placement, and expanding accountability and transparency of these critical missions.

The criteria for the base-line letter grades were set in 2022 and were determined retroactively, based upon data from the 2021-2022 fiscal year. Grades were released Oct. 12, 2023, on the current year's performance that ended June 30, 2023, and will be released annually thereafter.



INFORMATION ITEM 15 (cont.)
REACH Act Letter Grades
For the Year Ended June 30, 2023

Local Workforce Development Board	Annual Score (%)	Letter Grade
01 - CareerSource Escarosa	94.76	A
02 - CareerSource Okaloosa Walton	89.18	B+
03 - CareerSource Chipola	98.51	A+
04 - CareerSource Gulf Coast	93.14	A
05 - CareerSource Capital Region	89.51	B+
06 - CareerSource North Florida	91.76	A-
07 - CareerSource Florida Crown	85.5	B
08 - CareerSource Northeast Florida	103.36	A+
09 - CareerSource North Central Florida	85.98	B
10 - CareerSource Citrus Levy Marion	93.92	A
11 - CareerSource Flagler Volusia	102.41	A+
12 - CareerSource Central Florida	99.97	A+
13 - CareerSource Brevard	88.5	B+
14 - CareerSource Pinellas	96.73	A
15 - CareerSource Tampa Bay	95.91	A
16 - CareerSource Pasco Hernando	92.66	A-
17 - CareerSource Polk	95.4	A
18 - CareerSource Suncoast	92.5	A-
19 - CareerSource Heartland	99.56	A+
20 - CareerSource Research Coast	90.58	A-
21 - CareerSource Palm Beach County	95.16	A
22 - CareerSource Broward	96.85	A
23 - CareerSource South Florida	97.02	A+
24 - CareerSource Southwest Florida	98.61	A+

Letter Grades Scale:

A+: ≥ 97
 A : 93 to < 97
 A-: 90 to < 93
 B+: 87 to < 90
 B : 83 to < 87
 B-: 80 to < 83
 C+: 77 to < 80
 C : 73 to < 77
 C-: 70 to < 73
 D : 60 to < 70
 F : < 60



INFORMATION ITEM 16
Work-based Learning Spending
For the period July 1, 2023 - August 31, 2023

OJT Provider	Work-based Learning Spending	Approved Spending (if required)	Remaining	# of Participants	Avg./ Per Part
Badaro Group	\$ -			-	
Bert Smith Oldsmobile, Inc.	\$ -			-	
Catalyst QLM LLC	\$ -			-	
HHC Holdings LLC	\$ -			-	
Manpower	\$ 361,954			213	\$ 1,699
Mechanical A/C Designs LLC	\$ -				
Universal Life and Health Insurance	\$ -			-	
Veterans Metal LLC dba DHS	\$ -				
Total	\$ 361,954			213	\$ 1,699

Prior Year for Same Period	\$ 245,972
Variance	\$ 115,981

124	\$ 1,984
89	\$ (284)

<u>Manpower Breakout</u>	<u>Amount</u>	<u>Participant:</u>	<u>Avg/Per Part</u>
WIOA Adult On-the-Job Training	6,962	4 \$	1,741
WIOA Youth Paid-Work- Experience	61,286	37 \$	1,656
Summer PAYS - TANF	293,706	172 \$	1,708
	<u>\$ 361,954</u>	<u>213 \$</u>	<u>1,699</u>



INFORMATION ITEM 17
Training Provider Spending
For the period July 1, 2023 - August 31, 2023

Training Provider	Customer Training	Approved Spending (if required)	Remaining	# of Participants	Avg/ Per Part
Academy for Dental Assistants, (Pinellas)	2,885			1	2,885
Access Computer Training, (Hillsborough)	25,000			4	6,250
American Manufacturing Skills Initiative (AmSkills)	-				
BizTech Learning Centers, Inc., (Pinellas)	-				
Center for Technology Training	19,480			4	4,870
Central Florida Heat and Frost Insulators J.A.C. (RA)					
Champion Truck Driving School	31,200			6	5,200
CodeBoxx Technology Corporation	15,000			2	7,500
Computer Coach IT Training Solutions	-				
Concorde Career Institute, (Hillsborough)	-				
Connecticut School of Broadcasting, (Hillsborough)					
Florida Technical College					
Galen College of Nursing, (Pinellas)	88,244			28	3,152
Gold Coast Professional Schools					
Hillsborough Community College					
IEC- Independent Electrical Contractors, FAAC					
International Union of Operating Engineers (RA)					
Ironworkers (RA)					
JATC - Tampa Area Electrical JATC, (Hillsborough), FAAC (RA)	1,622			2	811
Jersey College, (Largo Campus)	7,500			1	7,500
Keiser University					
Masonry (RA)					
National Aviation Academy	6,146			2	3,073
Net Synergy Virtual Solutions LLC					
New Horizon Computer Learning Center, (Hillsborough)	43,435			8	5,429
Pinellas Technical College Education Centers *	10,896	300,000	289,104	13	838
Plumbers and Pipefitters and HVAC, local union 123 (RA) *					
R.V. Training Center					
Rasmussen College					#DIV/0!
Refrigeration & Air Conditioning Contractors (RACCA) (RA)					
Roadmaster Drivers School, Inc., (Hillsborough)					
Schiller International University, (Pinellas)					
Southern Technical Institute, Pinellas Park, (Pinellas)					#DIV/0!
St. Petersburg College *	16,033	500,000	483,967	17	943
Superior Aviation Gate					
Tampa Bay Aviation					#DIV/0!
Tampa Truck Driving School, Inc.					#DIV/0!
Ultimate Medical Academy (Pinellas) *	35,514	250,000	214,486	9	3,946
Ultimate Medical Academy (Online)					
University of South Florida / Innovative Education, SACS	1,395			1	1,395
Veritas Nursing Academy					
Webster University					
Total	\$ 301,464			97	\$ 3,108
Prior Year for Same Period	\$ 243,231			79	\$ 3,079
Variance	\$ 58,233			18	\$ 29
	24%			23%	1%

RELATED PARTY CONTRACTS (with multiple components)

	Spending	Amount	Remaining	Component
Pinellas Technical Education Centers *				
	10,896	300,000	289,104	Training (ITA)
	20,672	130,000	109,328	Leases
	31,567	430,000	398,433	
St. Petersburg College *				
	16,033	500,000	483,967	Training (ITA)
	19,930	160,000	160,000	Leases
	4,000	60,000	56,000	Contracts
	39,964	720,000	699,967	
Ultimate Medical Academy (Pinellas) *				
	35,514	250,000	214,486	Training (ITA)
	-	100,000	100,000	OJT
	35,514	350,000	314,486	

* Contracts required two-third board approval.

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

Key Performance Report 1 - Develop Robust Partnerships with Employers

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

11 Business Group Partners

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

Employers Served

734

Job Orders Posted

2707

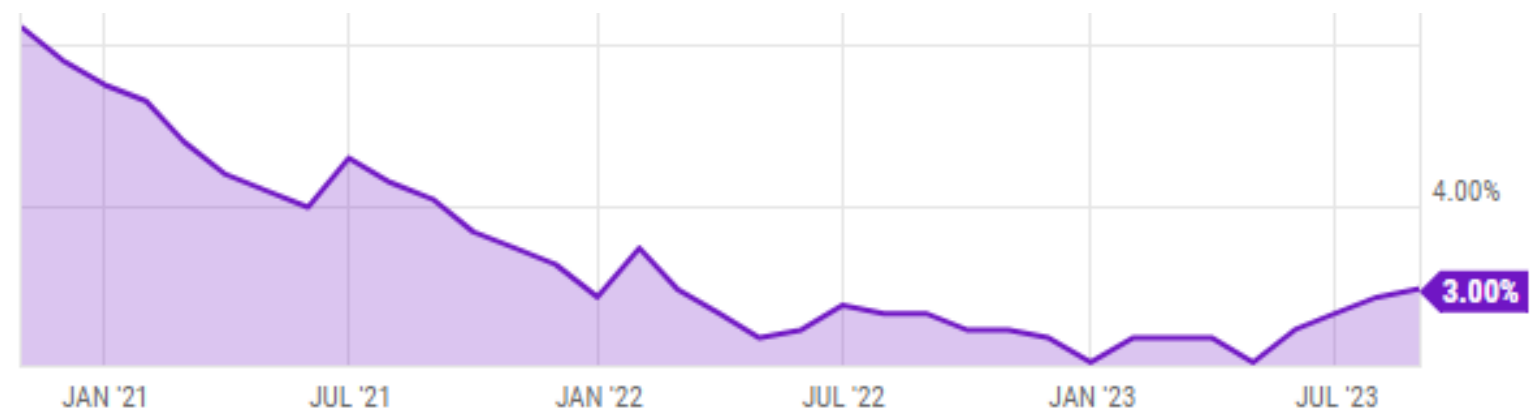
Newly Registered Employers

69

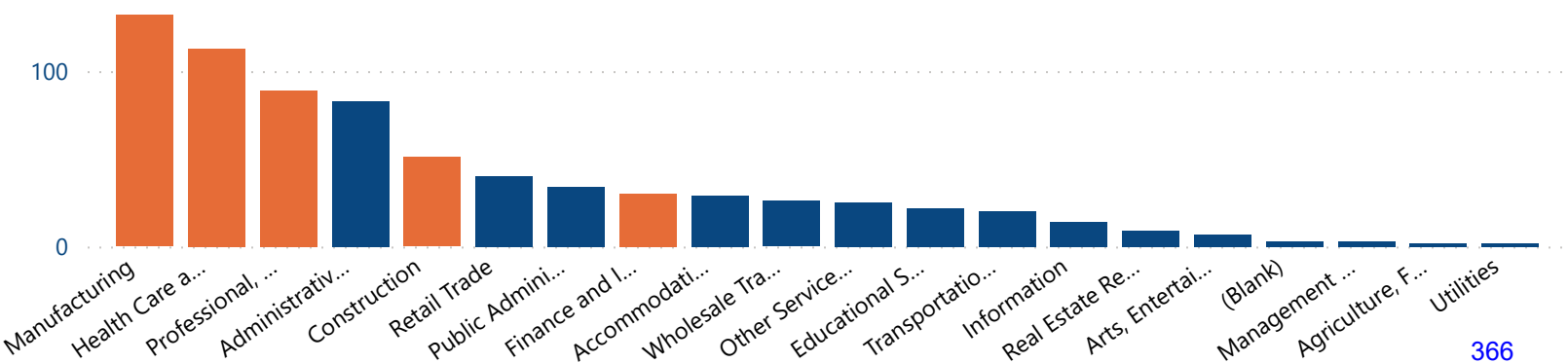
Services Provided by Staff

2743

The unemployment rate in the CareerSource Pinellas region (Pinellas County) was 3.0 percent in August 2023. This rate was 0.3 percentage point higher than the region's year ago rate of 2.7 percent. The region's August 2023 unemployment rate was 0.3 percentage point higher than the state rate of 2.7 percent.



Employer Industries Represented



Key Performance Report 2 - Expand Outreach to Jobseekers

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

175 Employers participated in
5 career fairs with **617** job
seekers attending.

Job Seekers during PY

2405

Placements Recorded

408

Services Provided

4968

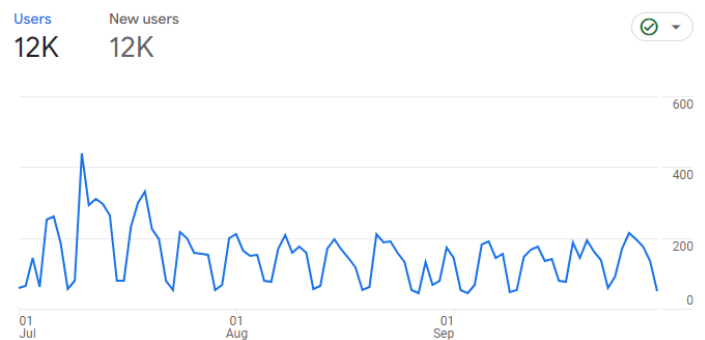
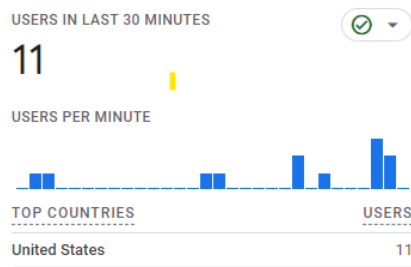
Professional Networking Group

The Professional Networking Group is a specialty service available for individuals who meet specific criteria and typically command a higher wage at placement. Currently, Business Services staff host a monthly. Orientation session to provide information on what job seekers can expect from the group and provide an overview of available services and programs. After attending Orientation, job seekers are next invited to attend weekly meetings which feature a mix of presentations, activities, and guest speakers.

Focus on service

The Business Services team has focused heavily on partnership development with employers and community-based organizations to ensure that the needs of the business community are being met while also focusing efforts on targeted outreach to socio-economically challenged communities who are the most in need of support. Through these efforts, the team has reignited our presence across Pinellas County which has resulted in a reestablishment of trust within the community.

Website Statistics Jul 1 - September 30, 2023



Session default channel group ▾ +		↓ Users	Sessions	Engaged sessions	Average engagement time per session	Engaged sessions per user	Events per session	Engagement rate	Event count All events ▾
		12,305 100% of total	16,959 100% of total	6,764 100% of total	0m 00s Avg 0%	0.55 Avg 0%	3.72 Avg 0%	39.88% Avg 0%	63,169 100% of total
1	Organic Search	5,032	7,388	3,833	0m 00s	0.76	4.07	51.88%	30,040
2	Direct	4,065	5,400	1,825	0m 00s	0.45	3.57	33.8%	19,289
3	Referral	2,175	2,707	823	0m 00s	0.38	3.52	30.4%	9,523
4	Organic Social	961	1,134	235	0m 00s	0.24	3.30	20.72%	3,744
5	Paid Search	124	144	29	0m 00s	0.23	3.27	20.14%	471
6	Unassigned	60	60	0	0m 00s	0.00	1.20	0%	72
7	Organic Video	9	9	1	0m 00s	0.11	3.33	11.11%	30

Key Performance Report 3 - Build Organizational Capacity; Promote Change and Transformation of CareerSource Pinellas

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

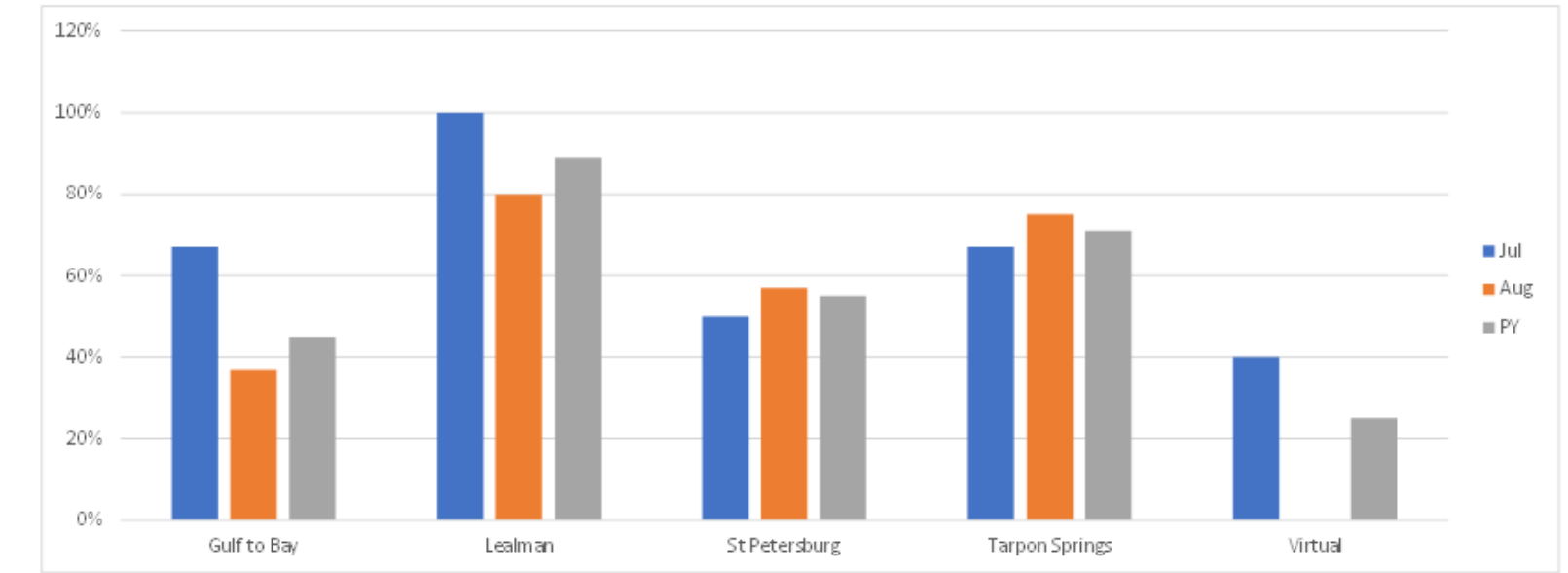
Strategy

Utilizing a robust and concerted effort focusing on Servant Leadership, Trust, Transparency, Employee Engagement, Training, and Development the Leadership team has fostered an environment that has led to a culture of learning as well as achievement of positive outcomes for all stakeholders.

Awareness

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

Net Promotor



Services Accessed by Month													
Service	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Appointment with Staff	36.11%	33.77%											
Live or Recorded Online Workshops	30.56%	42.86%											
Recruitment Event	0.00%	9.09%											
Reemployment Assistance	69.44%	61.04%											
Use of Computer Lab	11.11%	10.39%											
Workforce Program Services (Job Search/WIOA/WTP/SNAP)	19.44%	35.06%											
Other	5.56%	9.09%											

PY20/21 - thru 09/30/2023

Provider	Enrolled	# that Exited Training	Exited after Completing Training	No job at the point of training completion	# that obtained a job whether they completed training or not	Training Completion Rate	Job Placement Rate	Average Wage at Job Placement
PY23/24	193	63	46	31	23	73.0%	32.6%	\$19.94
PY22/23	394	231	159	38	165	68.8%	76.1%	\$32.93
PY21/22	413	253	186	31	214	73.5%	83.3%	\$24.53
Grand Total	1000	547	391	100	402	71.5%	74.4%	\$27.85
Academy for Applied Technology	0	0	0	0	0			
Academy for Dental Assistants	12	9	3	1	4	33.3%	66.7%	\$14.75
Access Computer Training	10	4	1	0	1	25.0%	100.0%	\$25.00
Aguilas International Technical Institute	0	0	0	0	0			
ATA Career Education	0	0	0	0	0			
Career Tech, LLC	0	0	0	0	0			
Center for Technology Training	10	6	2	1	3	33.3%	50.0%	\$24.15
Champion Truck Driving School	54	50	50	24	26	100.0%	52.0%	\$74.51
CNA Training Institute	0	0	0	0	0			
Codeboxx Technology School	0	0	0	0	0			
Computer Coach IT training solutions	26	23	17	5	16	73.9%	70.6%	\$32.50
Concorde Institute	3	1	1	0	2	100.0%	100.0%	\$20.00
DATS of Florida, Inc	0	0	0	0	0			
Finlay Institute of Nursing	0	0	0	0	0			
FleetForce Truck Driving School	2	2	2	0	2	100.0%	100.0%	\$18.78

Florida Career College	0	0	0	0	0			
Florida Technical College	0	0	0	0	0			
Florida Trade Academy	0	0	0	0	0			
Galen College of Nursing, (Sarasota)	0	0	0	0	0			
Galen Health Institute, Inc.	171	65	38	7	54	58.5%	81.6%	\$22.80
Genuine Healthcare Institute, LLC	0	0	0	0	0			
Herzing University	0	0	0	0	0			
Hillsborough Community College	1	1	1	0	1	100.0%	100.0%	\$20.00
Hillsborough County School Board	0	0	0	0	0			
Jersey College	30	16	6	0	16	37.5%	100.0%	\$24.08
JobWorks dba JobWorks Education and Training Systems	0	0	0	0	0			
Keiser University	2	0	0	0	0			
Learning Alliance Corp	0	0	0	0	0			
National Aviation Academy	60	38	29	6	29	76.3%	79.3%	\$23.75
Net Synergy Pre- Apprenticeship LT3 Academy	0	0	0	0	0			
New Horizons Computer Learning Center of Tampa Bay	117	90	70	20	63	77.8%	71.4%	\$33.70
Palm Beach Code School	0	0	0	0	0			
Pinellas County Schools	102	52	35	5	44	67.3%	85.7%	\$19.98
Rasmussen University	14	7	5	1	4	71.4%	80.0%	\$24.46

Roadmaster Driver's School, Inc.	1	1	1	1	0	100.0%	0.0%	
RV Training Center, Inc.	1	1	1	0	1	100.0%	100.0%	
Southern Technical Institute	12	11	10	0	11	90.9%	100.0%	\$14.57
St. Petersburg College	162	85	48	12	59	56.5%	75.0%	\$20.44
Suncoast Career Academy	0	0	0	0	0			
Tampa Area Electrical JATC (partnership between IBEW and NECA)	122	33	26	1	32	78.8%	96.2%	
Tampa Bay Aviation	3	0	0	0	0			
Tampa Medical College	0	0	0	0	0			
Tampa Truck Driving School	21	21	19	2	18	90.5%	89.5%	\$22.00
Tampa Vocational Institute	0	0	0	0	0			
Ultimate Medical Academy - Online	0	0	0	0	0			
Ultimate Medical Academy, Inc.	39	17	15	8	10	88.2%	46.7%	\$15.14
University of South Florida	25	14	11	6	6	78.6%	45.5%	\$26.16
Grand Total	1000	547	391	100	402	71.5%	74.4%	\$27.85

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	<u>0</u>	<u>51,592</u>	<u>(51,592)</u>	<u>309,553</u>	<u>(309,553)</u>
Total Grant Revenue		1,864,401	1,873,662	(9,261)	9,352,255	(7,487,854)
Contributions						
Corporate Revenue	3100	<u>680</u>	<u>0</u>	<u>680</u>	<u>2,400</u>	<u>(1,720)</u>
Total Contributions		680	0	680	2,400	(1,720)
Program Revenue						
Ticket to Work Revenue	3103	<u>9,162</u>	<u>16,666</u>	<u>(7,504)</u>	<u>100,000</u>	<u>(90,838)</u>
Total Program Revenue		9,162	16,666	(7,504)	100,000	(90,838)
Investment Income						
Interest/Dividends	3200	<u>14,133</u>	<u>7,000</u>	<u>7,133</u>	<u>42,000</u>	<u>(27,867)</u>
Total Investment Income		14,133	7,000	7,133	42,000	(27,867)
Total Operating Revenue		<u>1,888,376</u>	<u>1,897,328</u>	<u>(8,952)</u>	<u>9,496,655</u>	<u>(7,608,279)</u>
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	<u>32,406</u>	<u>32,405</u>	<u>(1)</u>	<u>207,488</u>	<u>175,082</u>
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	Category	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%				379