



CareerSource Suncoast

BOARD MEETING

Thursday, January 27, 2022 - 8:00 a.m. to 9:30 a.m.

Microsoft Teams meeting

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AGENDA

Call to Order / Introductions – Eric Troyer, Chair; Kerkering Barberio

- Roll Call – Tracey Barta

Action Items – Eric Troyer, Chair

- Approval of September 23, 2021 Board Meeting Minutes
- Approval of Revised CSS Policies – Robin Dawson, CFAO
 - Policy #05-21 Individual Training Accounts
 - Policy #09-21 Client Grievance and Reporting
 - Policy #10-21 WIOA Youth Eligibility
 - Policy #11-21 Records Management and Retention
 - Policy #12-21 English Proficiency
- Acceptance of Financial Audit PY Ending 6.30.21 - Audit Presentation – Ben Clark, Manager & Mark Payne, Partner, James Moore & Company
- Approval of the recommendation from the Executive Committee to appoint Joshua Matlock as CSS President/CEO effective February 4, 2022.

Other Board Business

Resignation of Board Member George Barthalow – Vocational Rehabilitation

Introduction of New Board Member Erika Randall - Vocational Rehabilitation

Committee Reports

Finance and Performance Committee Report – Walter Spikes, Coldwell Banker

One Stop Operator Report as of 12.31.21 - Dr. Robert Natale, Educational Management & Services FL

Public Comments/Closing Remarks – Eric Troyer, Chair; Kerkering Barberio

Adjournment

Next Board Meeting is March 24, 2022

Location: TBD



ACTION ITEMS

**CAREERSOURCE SUNCOAST
ANNUAL BOARD MEETING MINUTES**

Virtual TEAMS Meeting
Thursday September 23, 2021
8:00 A.M.

Call to Order

Eric Troyer, Chair, called the meeting to order at 8:03 a.m., roll call was performed.

Action Items – Eric Troyer, Chair, Partner, Kerkering Barberio & Co.

Approval of June 24, 2021 Board Meeting Minutes

Eric Troyer, Chair, asked for a motion to approve the June 24, 2021 meeting minutes.

Motion: Doug Wagner

Second: Christy Cardillo

Eric Troyer, Chair, called for a vote; the motion passed unanimously.

Approval of Additions to the ETPL List

James Disbro presented the new additions to the eligible training provider list (ETPL). We offer two opportunities each Program Year (July - June) for eligible training providers and training programs additions/changes to the ETPL. This is the second opportunity of this 2021-2022 Program Year and there were seventeen (17) new programs submitted. All programs were reviewed by staff for accuracy and determined all submissions were responsive and are being presented as a recommendation for approval by our LTOL & ETPL Review Committee. The review committee consisting of chamber members, economic development and CareerEdge, met and approved the 17 additions to the ETPL. After approval of these 17 additions, there will be a total of 167 training programs offered for scholarship opportunities. James Disbro asked for a motion to approve the new additions to the 2021-2022 ETPL.

Motion: David Kraft

Second: Ashley Brown

Abstain: Terri Clark

Eric Troyer, Chair, called for a vote; the motion passed.

Committee Recommendation on 2021-2022 Officer Nominations

Christy Cardillo reported that the nomination committee met on August 25, 2021. The nominating committee was Christy Cardillo as chair, and included Jim Bos and Tim Novak.

Ms. Cardillo named the current slate of officers as:

- Chairman – Eric Troyer, CPA, Partner, Kerkering Barberio
- Chair Elect - Rick Mosholder, Hoveround
- Treasurer – Walter Spikes, Coldwell Banker Realty

The committee discussion was the recommendation for the existing slate of officers for 2021-2022 remain in place. The three current officers have all agreed to stay on for a second term. All committee members felt that continuity is essential at this time and their expertise is important.

Ms. Cardillo then asked for nominations from the floor. There were no nominations from the floor. Ms. Cardillo asked for a motion to approve the Nominating Committee's recommended Slate of Officers for PY 2021-2022. Upon Board approval, the new Slate of Officers will begin their roles September 2021

Motion: Peter Hayes

Second: Roscelyn Guenther

Eric Troyer, Chair, called for a vote; the motion passed unanimously.

COMMITTEE REPORTS

Finance & Performance Committee Report – Robin Dawson, CFAO, CareerSource Suncoast

Ms. Dawson reported the Finance and Performance Committee met on August 31, 2021 to review the Budget to Expenditure Report as of June 30, 2021. Overall burn rate was 89% with funding expiring June 30th expended. Additional TANF funds received, based on our last budget modification, were extended to August 15, 2021 and expended. Other available funding that was unspent was carried in the Budget for PY 21-22. Lower than usual burn rate has been contributed to the COVID-19 pandemic causing employers and training vendors to continue offering limited services.

State and federal expenditure requirements reported as of 6-30-2021 were:

- Admin expenditure rate – 7.47%; maximum allowed 10%
- Indirect rate avg – 12.45%; approved rate 13.57%
- Individual training accounts (ITA) – 34.04% minimum requirement 30%
- Youth paid internships – 26.72% minimum requirement 20%
- Youth out of school expenditures – 99.54% minimum requirement 75%

The balance of non-federal funds is \$583,332.

Ms. Dawson also reported on the DEO – Quality Assurance Report for Programmatic and Financial Compliance Monitoring Review for PY 20-21. DEO is combining programmatic and financial reviews into one monitoring report. On August 17, 2021 we received our report for the review period January 1, 2020 – December 31, 2020. Financial monitoring review continued another year with 0 findings. Programmatic monitoring consisted of 200 records reviewed with 21 findings, 7 more than last year. No findings resulted in disallowed costs. All findings were resolved and have been addressed satisfactorily. Our corrective action plan (CAP) was submitted to DEO September 15th. Once approval from DEO is received on the CAP we will share the report with Board.

Anthony Gagliano gave the performance report. Mr. Gagliano presented a report from DEO for the PY 20-21 -WIOA Federal/State Indicators of Performance. The blue highlights represent exceeding goals, green represents met the goals and yellow is goal not met for the 4th quarter. Performance for these measures will not be finalized until the fall. At this point DEO will schedule a date to present the final report to the Board. Mr. Gagliano also presented a dashboard from CS Florida on the Continuous Improvement Plan with charts showing employment first quarter after exit, participant training rate and business penetration. Federal funding is based on these performance reports.

Executive Committee Report – Eric Troyer, Chair

Eric Troyer discussed the results of the CEO Evaluation that was performed by the Executive Committee at the September 9, 2021 Executive Committee meeting. The CEO Evaluation Form was completed by all seven members of the Executive Committee. Based on a weighted average scale (4 points for Exceptional, 3 points for Above Average, 2 points for Meets Expectations, and 1 point for Below Expectations), the CEO scored a 94% that consisted of 123 exceptional responses, 31 above expectation responses, 5 meets expectations responses, and no below expectations responses. There were 16 not observed responses. Eric Troyer shared the narrative comments from the evaluation with the Board which were all overwhelmingly positive for the outstanding leadership that the CEO has provided to the Organization. The Executive Committee agreed on the great job that Ted has done as the CEO in many areas.

An Update from the President/CEO – Ted Ehrlichman

Mr. Ehrlichman stated what a privilege it is to work for this organization and informed the Board that he will be retiring at the end of the year. Mr. Ehrlichman stated he has been working on this transition plan since 2014 and has spent the last few years building a strong leadership team that will make the transition seamless. The leadership team all agree that Josh Matlock, current COO as the successor.

Eric Troyer, Chair, reported that the Executive Committee recommend Josh Matlock as the new President/CEO. The executive committee discussed the pros and cons of a search committee:
Pro – doing due diligence, not just giving the position to someone, but feels Josh is an excellent candidate.

Con - If you open it up it will create confusion if the person applying does not get the job, and it could mean the loss of employees. Mr. Troyer has been in discussion with Brian Bauer from CareerSource Research Coast who recently went through the same process. We want to foster an atmosphere of growth of staff within the organization. Mr. Troyer stated he is pleased with the transition plan.

The Executive Committee are working on general ideas around the transition of the CEO as of January 1, 2022.

- Have an interview / discussion with Josh on his vision for the future.
- As part of this process, the Executive Committee will assess and document the qualifications and experience of Josh as part of the due diligence process.
- The Executive Committee will ask Josh to provide SMART goals that will be used to evaluate his performance and determine his annual bonus that would be based off a percentage of his salary. These goals would be reviewed and agreed upon with the Executive Committee in November or December 2021.
- The Executive Committee will meet to determine compensation for Josh effective January 1, 2022 when he becomes the CEO.
- The Executive Committee will discuss the new CEO Evaluation process with Josh.

Other board member comments on the transition are:

Christy Cardillo stated she agrees with the statements regarding Mr. Matlock and has watched him being groomed for the position and is very confident in the choice.

Peter Hayes stated he is also in agreement and Mr. Matlock has integrity, continuity of control and carries himself well and professional. That it is a logical path going forward.

Terri Clark stated that Mr. Matlock answers every email and call that she has placed to him. She is fully supportive of the choice and sees many opportunities to work together in the future.

David Kraft stated the importance of Mr. Matlock's relationship with the Board and is capable of continuing Mr. Ehrlichman's initiatives and that relationships with the Board and partners are critical.

STAFF REPORTS

Robin Dawson informed the board about the board governance refresher training that is required by DEO. It's a 20-minute webinar, and the link and pertinent information will be emailed out to all board members shortly. Ms. Dawson also reminded the board of the filing of form 1 with the Supervisor of Elections annually and reiterated the sunshine laws. We will be sending out a Code of Ethics form for board members to complete.

Kathy Bouchard reported she is working with Sharon Hillstrom on a revised performance review for the President/CEO position that is tied to our strategic plan.

We sent 20 staff members to the 2021 Workforce Summit in Orlando with the focus this year recognizing front line staff and their efforts during COVID. We also had two presenters at the summit, Karima Haby and James Disbro.

We are working closely with Terri Clark/SCF on a "Get There Faster" grant. The two-year project will target 60 WIOA qualified in-school and out-of-school youth who face barriers to employment, fast tracking their attainment of either a Computer Support Specialist status with a CompTIA A+ Certification or Cloud Developer status with CompTIA Cloud Essential Certification. The training will be accelerated, using a 3-week Coding/IT Academy Summer Bootcamp model, and begin the Summer of 2022. CareerSource Suncoast will be the lead on the grant, which is due October 4, 2021.

Anthony Gagliano reported we are presenting at the Manatee Chamber retreat on the EMSI report and demographic drought. We have been working with our disability clients with "Ticket to Work" and working closely with the local jails. Our centers are open daily from 8:30-5:00 pm and we have seen an uptick in clients (about 30%) due to the new DEO changes to RA clients and security protocols when signing in to CONNECT. We are currently allowing 10 clients per hour in the centers, and we are ordering more computer cameras to help the sign in changes with unemployment clients.

Josh Matlock reported we will be setting up a couple of ad-hoc committees. One will be to help update the Individual Training Accounts (ITA's) that currently have a \$5,000 per year cap for two years (totaling \$10,000). This amount has not changed in 12 years, and we would like to revisit and possibly change this cap. The second ad-hoc is working on the dashboard and measuring community impact. We will be reaching out to board members to volunteer for these two committees.

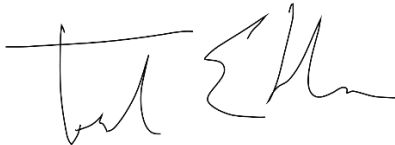
James Disbro presented the One-Stop Operator report. This is the final report from Sanders Bell who has decided not to re-apply for the RFP. We issued an RFP for a new one stop operator and have selected Dr. Robert Natale, who's contract started in August 2021. Cross walk update is 662 referrals from 22 different agencies. There are 6 other CareerSource regions who have adopted crosswalk and three more recent additions to crosswalk since the presentation at the workforce summit in Orlando, bringing the total to 9 CareerSource Regions

PUBLIC COMMENTS: There were no public comments.

Next Meeting and Adjournment

Chair Troyer informed the board that the next board meeting will be on Jan 27, 2022. The meeting adjourned at 9:08.

Respectfully submitted,



Ted Ehrlichman
President, CEO

CAREERSOURCE SUNCOAST - BOARD MEETING ATTENDANCE

Absent Present	Board Member
P	George Barthalow, VR Area Supervisor, Vocational Rehabilitation
A	Commissioner George Kruse, Manatee County
P	Jim Bos, President, MBJ Group
P	Ashley Brown, President, Women’s Resource Center
P	Christy Cardillo, CPA Tax Manager/Partner, Carr, Riggs & Ingram, LLC.
A	Terri Clark, Dean of Lifelong Learning, State College of Florida
A	Christine Clyne, HR Director, Lifestar Living LLC
A	Jackie Dezelski, President, Manatee Chamber of Commerce
A	Ron DiPillo, Executive Director, Sarasota County Schools
P	Lisa Eding, Human Resource Director, Centauri Insurance
A	Luis Font, LIUNA, Laborers International Union
P	Roscelyn Guenther, Boys & Girls Club of Sarasota County
P	Peter Hayes, President, Tandem Construction
P	Sharon Hillstrom, President/CEO, Bradenton Area Economic Development Corporation
A	William Zack Holland, Local 123 Plumbers and Pipefitters Union
P	Jamie Kahns, Marketing Manager, Bank of America
A	Heather Kasten, President, Sarasota Chamber of Commerce
P	David Kraft, Founder, Vision Consulting Group
A	Rick Mosholder, Director, Human Resources, Hoveround
P	Tim Novak, Dean, LECOM
A	Walter Spikes, Realtor, Bright Realty
P	Eric Troyer, CPA/Partner, Kerkering Barberio & Company
P	Doug Wagner, Deputy Superintendent, Manatee County School Board
P	Ken Waters, VP, Residential Services, Sarasota Housing Authority
A	Commissioner Christian Zeigler, Sarasota County
	Staff Present; Ted Ehrlichman, Josh Matlock, Robin Dawson, Kathy Bouchard, Anthony Gagliano, James Disbro, Tracey Barta, Karima Habity, Linda Benedict, Michael Meerman, Christina Witt
	Other Attendees; Debbie DeLeon

25 Board Members – 14 present at this meeting.

CAREERSOURCE SUNCOAST
Policy and Procedures Approval
Board Summary Report
January 27, 2022

Background Information:

CareerSource Florida Administrative Policies are business rules, requirements, processes and responsibilities that expand, explain, or further specify federal or state legislation or policies developed by the Florida Department of Economic Opportunity. As CareerSource Florida (CSF) approves new Administrative and/or Strategic Policies, CareerSource Suncoast will review these policies to create or revise existing CSS policy and procedures for proper alignment. DEO requires local boards to present all local policies to the Board of Directors for review and approval. Outlined below are three (3) CSS Board Policies for your review and approval.

Summary of Policy Changes:

Conflict of Interest #06-21:

This Policy supersedes and replaces Policy #11-02: R3, Provision of Services to Close Relations of CareerSource Suncoast Employees, Sub Recipients and Board members dated 1/17/2019. The Policy is expanded and continues to keep CSS in alignment with the States Code of Ethics regulations.

WIOA Self-Sufficiency #07-21:

This Policy supersedes and replaces Policy #02-01 R8. As economic conditions continue to change and the cost of living continues to rise, CSS made the decision to review the current self-sufficiency wage rate established the Region for the WIOA Adult population.

Based on information gathered from MIT and United Way research on the Alice population (Asset Limited, Income Constrained Employed), CSS will align with the sustainability wage income threshold outlined in the United Way report to define the local criteria for "self-sufficiency." The ALICE sustainability wage provides long term self-sufficiency and decreases the likelihood of a family falling back on the need for public assistance, providing long term economic stability. The following change to the Adult self-sufficiency income was made.

- CSS will base the regional self-sufficiency rate on the United Way ALICE report average sustainability wage rate of Manatee and Sarasota Counties for a working single adult, additional income based on the ALICE sustainability rate will be added as the household size increases for each additional family member. CSS will review and adjust the self-sufficiency rate when new ALICE reports are released from the United Way.

Travel Authorization and Reimbursements Policy #08-21

This policy supersedes and replaces Policy #01-05R15 dated 02/18/2021. The Policy was updated to reflect the changes outlined in the DEO Memo and FAQ received this year regarding the state travel policy. Updates to this Policy include:

- Maximum of \$175/night for hotel accommodations. These maximums apply to State and Board staff when using funds that flow through the state. Exceptions may occur if:
 - The \$175 rate was not available with three comparable quotes provided.
 - The rate is part of a negotiated group rate discount
- Provisions of Emergency Travel was included in the policy.
- Valet parking tip reduces from a maximum of \$2 to \$1.
- Portage fee amount reduced from a maximum of \$2 per bag to \$1 per bag.

Requested Action:

A motion that the Executive Committee approve the, Conflict of Interest #06-21, WIOA Self-Sufficiency #07-21, and Travel Authorization and Reimbursements Policy #08-21

Respectfully submitted,
Robin Dawson, CFAO



Policy # 05-21

Policy: Individual Training Accounts (ITA)	Page 1 of 6
Program: Workforce Innovation and Opportunity Act (WIOA), Welfare Transition (WT), and Special Grants	
Section: Program Operations	
Date of Issuance:	Revision Date: N/A
Distribution: CareerSource Suncoast Team Members	

Background

WIOA provides for a workforce system that is accessible to all job seekers, client centered, and focused on job-driven training. The workforce system delivers career and training services at the nation's nearly 2,500 American Job Centers. The Adult, Dislocated Worker, and Employment Service programs provide training and employment services in the American Job Center network and are required partners under the law. Under WIOA, partner programs and entities that are jointly responsible for workforce and economic development, educational, and other human resource programs, collaborate to create a seamless client-focused American Job Center network. This network integrates service delivery across all programs to make it easier for workers to access the services they need to obtain skills and employment.

Training services can be critical to the employment success of many adults and dislocated workers. Training services are governed by sections 20 CFR 680.200 through .230 and 20 CFR 680.300 through .350 of the WIOA Final Rule.

Individual Training Accounts (ITAs) are used in the delivery of most training services. The ITA system allows clients the opportunity to choose the training provider that best meets their needs. The CareerSource one-stop system must ensure clients are provided with quality indicators and performance information on providers of training services. Clients must also receive effective career services, case management, and career planning with the ITA used as the primary payment mechanism for training services. ITAs can also support placing clients into registered apprenticeship programs.

Purpose

To establish a CareerSource Suncoast policy for staff issuance of workforce development funded programmatic Individual Training Accounts (ITAs). Policies are to ensure that appropriate and sufficient internal controls are established regarding eligibility, initial issuance, and subsequent issuance. This policy is applicable to the following programs: WIOA Adult, WIOA Dislocated Worker, WIOA Youth, Welfare Transition, and Special Grant funded programs.

Policy

Allocation of Funds:

CSS will allocate a minimum of 50 percent of the Adult and Dislocated Worker formula funds per program year (July-June) to satisfy the federal ITA expenditure requirement when a sliding scale waiver has not been requested and approved by DEO. Sliding scale waivers vary per program year and are requested based on the Boards funding levels compared to the previous year's funds. The percentage

allocated for ITA expenditures is calculated using the carry-forward plus the portion of any new allocation budgeted for the current year. The required minimum allocation of 50 percent (or waiver percentage) of funds to be expended in the fiscal year is reflected in the budget that is submitted to CSF.

ITA Guidelines:

ITAs are the primary method used by WIOA, WT and Special Grant funded programs to pay for training services.

Training services for WIOA- eligible clients may be paid for using an ITA. An ITA is a payment agreement between CSS and an approved training provider on the Eligible Training Provider List (ETPL), made on behalf of a WIOA-eligible client. Pursuant to [Section 445.003\(3\)\(a\)\(1\)](#), F.S., tuition, books and fees of training providers, and other training services, such as work based learning, authorized by WIOA qualify as ITA expenditures. However, in certain circumstances, such as for on-the-job training, customized training, and registered apprenticeship programs, a training contract from a local employer to a third-party provider may be used to provide training services.

The ITA cost categories are broken down into sub-cost categories, which further specify activities allowable under the ITA. The sub-cost categories for the ITA are:

- **Occupational Skills Training (OST)**- An organized program of study that provides specific vocational skills that lead to proficiency in performing actual tasks and technical functions required by certain occupational fields at entry, intermediate, or advanced levels. LWDBs must give priority consideration to training programs that lead to recognized postsecondary credentials that align with in-demand industry sectors or occupations in the local area. The chosen occupational skills training must meet the quality standards in WIOA. The training must:
 - Be outcome-oriented and focused on an occupational goal specified in the Individual Employment Plan (IEP); and
 - Be of sufficient duration to impart the skills needed to meet the occupational goal and
 - Lead to the attainment of a recognized postsecondary credential.
- **Work-Based Training (WBT)** - Work-based training provides clients the opportunity to attain the skills and qualifications needed to gain employment in a particular industry or occupation. Work-based training is coordinated through collaboration of the CSS Business Services Department and local employers who receive subsidies for clients entering work-based training. Work-based training activities include Customized Training, Incumbent Worker Training (IWT), On-The-Job Training (OJT), and Registered Apprenticeships (RA). Work-based training services are delivered through an employer contract rather than an ITA.
 - On-the-job training, customized training, and incumbent worker training are not subject to the requirements applicable to entities listed on the local ETPL.
 - Except for incumbent worker training, to participate in work-based training, individuals must be determined eligible for the WIOA Adult or Dislocated Worker program.
- **Work Based Learning** - Work Experiences, Internships, Pre-Apprenticeships and Transitional Jobs are considered Individualized Career Services and are linked to occupations or career pathways. These training activities allow WIOA-eligible clients an opportunity to engage in work experiences where they develop employability skills, acquire job-specific knowledge and gain work experience in an area that helps prepare them for self-sufficient employment.

- Youth enrolled clients must have a combined instructional component of academic and occupational education. The educational component may occur concurrently or sequentially with the work experience. Work-based training services are delivered through an employer contract rather than an ITA. These trainings may include:
 - Programs that combine workplace training with related instruction, and may include cooperative education programs, and registered pre-apprenticeships.
 - Training programs operated by the private sector;
 - Skill upgrading and retraining;
 - Entrepreneurial training;
 - Job readiness training in combination with other training activities;
 - Adult education and literacy in combination with other training activities; or

Individual Training Accounts for WIOA, WT, and Special Project Clients will be implemented according to the guidelines outlined below.

Occupational Skills Training ITA Guidelines:

Occupational skills training is defined as an organized program of study that provides specific vocational skills that lead to proficiency in performing actual tasks and technical functions required by certain occupational fields at entry, intermediate, or advanced levels and leads to a recognized credential.

WIOA, WTP, and Special Grant programs will not automatically support enrollment into Occupational Skills Training. ITA's will be offered to suitable, eligible clients based on the justification of need for training services through their initial assessment and career development plan with a CSS staff member. ITA funding is limited based on CSS's annual budget constraints within programmatic departments and will be offered when appropriate and contingent upon funding availability.

WIOA emphasizes client choice in training provider selection to enable the client to make a responsible and informed decision about where best to receive training. CSS will ensure the Eligible Training Providers List (ETPL) is available for review.

ITA Issuance Criteria:

Below outlined the CSS ITA criteria required for ITA issuance.

- ITAs will be issued to an eligible client only after all necessary assessment, eligibility determined, career planning, and enrollment into an eligible training program has been met.
- Education providers, training programs and costs must be approved by the CSS Board of Directors and listed on the Eligible Training provider List (ETPL)
- Training providers must meet ETPL qualification, and program performance standards as outlined in CareerSource Florida Administrative Policy #90 and any subsequent revision release of this policy.
- Pay for tuition, fees, books, uniforms, and other materials/tools required for a program that leads to a recognized credential.
- Training costs, associated with basic literacy training, including but not limited to, adult basic education, GED, and English as a second language.
- ITA's are issued for the entire program year. The Training provider will invoice as the client successfully progresses through their training and starts their next set of classes/semester. The client must have a good attendance record, maintain at least a C average (2.0 GPA) and/or satisfactory progress each semester to remain eligible.

- ITA's **cannot** be issued for a re-take of courses/classes that the client did not pass. Client's will need to secure alternative funding to pay for the re-take of the failed course/class.
- Training programs must be full-time, not exceed two-years in duration and be directly related to the Regional Targeted Occupations List.
- ITA's **cannot** be issued to pay for prerequisite and developmental classes (i.e., refresher courses or prep-courses designed to prepare students for college-level courses).
- ITA's **cannot** be issued to pay for costs associated with outstanding balances on courses/programs that were started prior to WIOA/TANF/Special Grant eligibility determination. Self-enrolled clients can be issued ITA's **ONLY** for classes/courses that the client did not start prior to their CSS program enrollment.
- ITA's **cannot** be issued to pay for Soft Skills Training, such as:
 - Development of learning skills
 - Communication skills
 - Interviewing skills
 - Professional conduct, etc.

Work-Based Learning Guidelines:

The following guidelines must be followed regarding work-based training programs.

- Clients must be assessed and be determined to have a skills gap for the OJT position of placement.
- On-the-Job (OJT) training: On-the-Job is defined as training by an employer that is provided to a paid client while engaged in productive work in a job that provides knowledge or skills essential to the full and adequate performance on the job. Reimbursement is provided to the employer of up to 50% of the wage rate of the client for the extraordinary costs of providing the training and additional supervision related to the training. The training is limited in duration as appropriate to the occupation for which the client is being trained.
- Customized Training (including the employer match): Customized training is defined as training that is designed to meet the special requirements of an employer that is conducted with a commitment by the employer to employ an individual on successful completion of the training and for which the employer pays for not less than 50% of the training.

ITA Limitations:

The United States Department of Labor (USDOL) provides maximum flexibility to State and Local Workforce Development Areas (LWDA) in managing Individual Training Accounts (ITA). As a result, the WIOA regulations do not establish procedures for making payments; restrictions on ITA duration; ITA funding caps; or policies regarding exceptions to ITA limits. WIOA left the authority to make those decisions with the State or LWDB's.

CSS limits the amount of ITAs to the cost of training for programs up to two-years, with the exception of the registered apprenticeship programs. The amount of each ITA will be based on the training costs, such as tuition, books, and other required supplies to complete the training program. CSS ITA limitations are set as follows:

- \$15,000 per client maximum lifetime limit
- Two (2) year maximum training program.
 - Registered Apprenticeship Programs are excluded from the two-year maximum.
- Clients who are enrolled in a two-year training program will divide the \$15,000 limit over the multiple CSS program years in which it falls; Unless the client is self-enrolled, and they are in their final year of training.

- ITAs cannot exceed a maximum lifetime limit of \$15,000 per client without written approval of the President/CEO or the Chief Operating Officer.

All work-based learning/training expenditures for an individual client are included in the \$15,000 per client maximum lifetime limit.

Requests for ITA amounts above the maximum lifetime cap must be approved by the Career Services Manager and submitted in writing with a justification to exceed the maximum lifetime ITA cap to the President/CEO or Chief Operating Officer for approval on a case-by-case basis. The request must be written and approved **prior** to exceeding the maximum lifetime ITA cap.

Guidance on Use of PELL and Other Grant Funds:

WIOA Section 134(c)(3)(B)(i) requires the coordination of training costs with funds available under other Federal programs.

WIOA clients will be required to apply for and establish eligibility for Title IV funds of Higher Education Act of 1965 and other forms of financial aid before an ITA is awarded through www.FAFSA.ed.gov. There may be exceptions to this rule. For example, when an occupational skills training program of choice is not PELL eligible, the client will not be required to apply for the PELL grant.

WIOA Section 134(c)(3)(B) (I) allows for WIOA funds to be used when a client is unable to obtain grant assistance for such services, including Federal Pell Grants established under the Higher Education Act of 1965.

WIOA Section 134(c)(3)(B) (II) allows for WIOA funds to be used when a client requires assistance beyond the assistance made available under other grant assistance programs, including Federal Pell Grants.

WIOA Section 134(c)(3)(B)(ii) permits a WIOA client to enroll in an eligible training program with WIOA funds while an application for Pell Grant funds is pending. However, pursuant to the WIOA Regulations at § 680.230, the WIOA service provider must make prior arrangements with the eligible training provider and the WIOA client regarding allocation of the Pell Grant if it is subsequently awarded. In that case, the training provider must reimburse the service provider (CSS) the WIOA funds used to underwrite the training for the amount the Pell Grant covers, including any education fees the training provider charges to attend training. WIOA service providers are responsible for ensuring duplicate payments for training program costs are not made with WIOA funds.

In Addition, WIOA Section 134(c)(3)(B) (iii) permits the consideration of the full cost of participating in training services, including the cost of dependent care and transportation, and other appropriate costs. The Career Coach will conduct a financial analysis, taking into consideration the full education and related costs incurred for the client to complete the chosen program successfully, to determine the appropriate amount of an ITA issuance. WIOA funds cannot be used to pay necessary support services such as living expenses while enrolled and participating in training. Therefore, there may be cases where Pell would pay those related costs and WIOA would pay for tuition.

State and Local Monitoring:

Services and activities provided under WIOA, TANF and Special Grants must be monitored annually for compliance. DEO conducts an annual programmatic and financial monitoring of the implementation of CSS Board policies and programs. In addition, CSS contracts an independent auditor to review their programmatic and financial practices to ensure the highest level of standards and compliance are met.

Attachment(s):

None

Authority:

- Workforce Innovation and Opportunity Act of 2014, [Public Law Sections 113-128](#)
- Florida Statutes [Section 445.003\(3\)\(a\)\(1\)](#)
- [CareerSource Florida Administrative Policy #074, Individual Training Account Expenditure Requirements and Waiver Request Process](#)
- [Allowable Programmatic Training and ITA Costs Crosswalk](#)
- CareerSource Florida Administrative Policy #90 [WIOA Eligible Training Provider List](#)

Supersession:

Supersedes and replaces Policy #01-12 R9, Implementation of Individual Training Accounts (ITAs) under WIA and Welfare Transition Programs, and for the Related Eligibility and Performance for Training Providers dated 02/10/2014.

Inquiries:

Any questions about this policy should be directed to the CEO, COO, CFAO and/or their designee.

DRAFT



POLICY# 09- 21

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Program: Wagner Peyser (WP), Workforce Innovation and Opportunity Act (WIOA), Welfare Transition (WT), Trade Adjustment Assistance (TAA) and Supplemental Nutrition Assistance Program (SNAP)	
Section: Program Operations	
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Background

In accordance with WIOA Section 184(f),188, the 20 CFR 683.600 mandates each state and direct recipient of funds under Title I of WIOA must establish and maintain a procedure for participants and other interested parties to file grievances and complaints alleging violations of the requirements of the Workforce Innovation and Opportunity Act. The Department of Economic Opportunity (DEO) is responsible for implementing policy in the areas of workforce development, welfare transition, unemployment compensation, labor market information, early learning, and school readiness. The Florida Administrative Code, Chapter 60BB-1, mandates that grievance and hearing procedures be in place for grievances under the Welfare Transition (WT), Workforce Innovation and Opportunity Act (WIOA), the Trade Adjustment Assistance (TAA) Program, Supplemental Nutrition Assistance Program (SNAP) Program and/or Wagner-Peyser (WP), which allege a violation of participants' rights.

Purpose

To provide basic grievance/complaint, hearing/appeal, and incident reporting procedures for the various workforce programs provided at CareerSource Suncoast Centers: WP, WIOA, TAA, WT, and SNAP.

Policy

CareerSource Suncoast (CSS) is committed to operating all programs and activities in accordance with Federal, State, and local laws, rules, and policies. Clients and/or interested parties (e.g., contractors, One-Stop partners, One-Stop operators, and employers) affected by a decision or actions of the local workforce board have a right to file grievances/complaints with the local area Workforce Board. The grievance/complaint should be filed with CareerSource Suncoast, in accordance with the procedures outlined in this Policy.

Definitions:

- *Grievant/Complainant* – any client or other interested or personally affected party alleging a noncriminal or non-discriminatory violation of WIOA Title I requirements.
- *Interested Party*– includes applicants, clients, subgrantees, subcontractors, service providers, One-Stop partners, training providers and other relevant parties.
- *Informal Resolution* – an opportunity to resolve complaints informally before they become grievances.
- *Complaint file* – a file that is maintained in a central location within each office, which includes a copy of each complaint filed along with pertinent documentation.

- *Compliance Review Office* – the organization within the EDD that oversees the administrative resolution of WIOA programmatic complaints.
- *Days* – consecutive calendar days, including weekends and holidays.
- *Grievance or complaint* – a written expression by a party alleging a violation of WIOA Title I, regulations promulgated under WIOA, recipient grants, subgrants, or other specific agreements under WIOA.
- *Hearing Officer* – an impartial person or group of persons that shall preside at a hearing on a grievance or complaint.
- *Local Area* – the Local Area administrative entity and its subrecipients to whom the administrative entity has delegated the grievance and complaint resolution process. CareerSource Suncoast is Manatee and Sarasota County’s local area board.
- *Client* – an individual who has been determined to be eligible to participate in and who is receiving services under a program authorized under WIOA.
- *Applicant* – an individual who has applied to a program but has not been deemed eligible to participate in and who is not currently receiving services under a program authorized under WIOA that requires eligibility determination.
- *Service Provider* – a public agency, private nonprofit organization, or private-for-profit entity that delivers educational, training, employment, or supportive services to WIOA clients.
- *Subrecipient* – an entity to which a recipient awards funds and is accountable to the recipient (or higher tier subrecipient) for the use of the funds provided.

Grievance/Complaint and Hearing/Appeal General Rules:

1. CSS serves as the administrative and fiscal entity for the WIOA, TAA, SNAP and WT programs. If an individual has a grievance arising out of a program provided by CSS, CSS will try to resolve the matter informally. If the matter cannot be resolved, the process outlined in this policy has been adopted to provide a clear process to address an individual’s grievance.
2. Any client or other interested party adversely affected by a decision or action by the local workforce system, including decisions by CSS staff, center partners and/or service providers, has the right to file a **local** grievance/complaint with CSS, with the exception of complaints alleging unlawful discrimination.
3. All local workforce grievances/complaints shall be filed with CSS **within 6 months of the occurrence of the incident** using the established procedures.
4. CSS provides clients enrolled in WIOA, WT, SNAP, TAA or receiving RESEA (WP) services with a form summarizing the client’s Grievance/Conflict Hearing and Appeals Process. Informal and formal grievances are explained, and the form is signed by both the client and CSS staff.
5. In the event an individual submits a grievance/complaint **not** under the authority of CSS, CSS will notify the individual within five (5) working days from the receipt of the grievance/complaint. The grievance/complaint will be forwarded to the proper entity/agency for action. The entity’s/agency’s **sixty (60) day** timeframe to handle the grievance will start upon receipt of grievance/complaint.

6. Job Corps grievances/complaints should be processed according to requirements of [20 CFR 686.960](#) and [20 CFR 686.965](#) and may differ from the processes outlined in this Policy /Procedure.

Grievances Covered by This Policy

Clients applying for or receiving services at CSS, or through any other program paid for by CSS, have the right to be treated fairly and in compliance with the laws under which we operate. If a client feels they have been unfairly treated, they can file a grievance or complaint by following the process outlined in this policy.

Examples of these grievance are outlined below. These examples are applicable to WIOA, TAA, SNAP and WT/TANF grievances/complaints for reasons other than unlawful discrimination.

Grievances May Include, but Are Not Limited To:

- Program Applicants/Clients
 - Applicants who have been denied intensive or training services for reasons other than unlawful discrimination (WIOA/TAA)
 - Clients registered or enrolled in a program under the WIOA or WT and have asked for a program service or benefit and have been denied the service or benefit in whole or in part, whether by written denial notice or not, for reasons other than unlawful discrimination.
 - Sanctioned for non-compliance with required work activities for reasons other than unlawful discrimination (WT/SNAP)
 - Denied support services for reasons other than unlawful discrimination
 - Denied education, training, or support services for reasons other than unlawful discrimination (WT)
 - Denial of for an approval or extension of a hardship or medical exemption for reasons other than unlawful discrimination (WT)
 - SNAP support service recipients who have been denied their reimbursement for support services for reasons other than unlawful discrimination.
 - Client's (pursuant to WIOA Title I or the TAA) who have been sanctioned for use of a controlled substance for reasons other than unlawful discrimination. ([20 CFR 667.270](#))
- Employers/Training Providers/Interested Parties
 - Denial or termination of eligibility as a training provider for reasons other than unlawful discrimination (WIOA/TAA)
 - Denial of eligibility as an on-the-job or customized training provider/employer for reasons other than unlawful discrimination (WIOA)
- Employees
 - AN Individual who is a regular employee or a WIOA, TAA, WT or SNAP program client who has been displaced by a WIOA, TAA, WT or SNAP program client for reasons other than unlawful discrimination
- Any interested party, center partner or service partner under WIOA, TAA and/or WT who has been adversely affected by a decision or action by the CSS system, for reasons other than unlawful discrimination.

Grievances Not Covered Under This Policy:

The WIOA, TAA, SNAP and WT programs are not entitlement programs. This means that even if an individual meets the eligibility requirements to receive services under those programs, they still may be denied access to the program or denied a specific service allowable under the program rules. This is not considered a violation of the law. This may happen because:

1. The Region may not have sufficient funds to enroll the individual or any other client into a program or provide the individual/other client with a service at the time of application or need for the service. If a freeze in funding for the program or service at issue is imposed by the Regional Board, the State of Florida or the Federal government, there would be no grounds upon which to file a formal grievance. An individual may obtain a copy of the applicable local, state, or federal action freezing such funds upon request.
2. Local areas have the flexibility to decide the provision of services to offer in their local areas. These decisions are made locally by the governing board for CSS. The governing board for CSS may have decided not to offer a particular benefit or service. In such instances there would be no grounds upon which to file a formal grievance. An individual may obtain a copy of the applicable policy upon request.
3. Under WIOA rules there are eligibility requirements and prioritization criteria. Individuals who are seeking services, but who do not meet the eligibility or prioritization criteria, cannot be served with these funds. If one does not dispute the fact that they do not meet the eligibility or prioritization criteria, they do not have grounds for a formal grievance. If they wish to show that they do meet the applicable criteria, they may file a formal grievance.
4. Local Workforce Boards have the flexibility to impose requirements and specific standards applicable to programs and services. A policy that has been adopted may restrict access to a program or service or may limit the availability of the program or service. In such instances, there would be no grounds upon which to file a formal grievance. An individual may obtain a copy of the applicable policy upon request.

Note: If an individual is denied services for one of these enumerated reasons #1-4, they may still follow the informal grievance procedures prescribed, but may not be entitled to a hearing before a Hearing Officer.

5. If an individual is a Welfare Transition client and their TANF cash assistance eligibility or cash benefit of food stamps or Medicaid has been reduced or terminated, they have followed the local process, and disagree with the action taken against them, but do not believe the action was taken for reasons of unlawful discrimination, they must file a grievance with the local Department of Children and Families Office.
6. DCF is responsible for providing a grievance process for complaints, except complaints of alleged discrimination, related to WT program service delivery, such as work activities, support services, diversion programs, and other workforce functions under WIOA. If the individual is under sanction for noncompliance with TANF work requirements and requests a fair hearing, CSS must attend the fair hearing, bring relevant documentation, and participate in the fair hearing process.
7. If an individual is a SNAP client and their food stamp eligibility or benefit entitlement has been reduced or terminated, they have followed the local process, and disagree with the action taken against them, but do not believe the action was taken for reasons of unlawful discrimination, they may file a grievance with the local Department of Children and Family Services. If the individual is under sanction for noncompliance with SNAP work requirements and requests a fair hearing, CSS must attend the fair hearing, bring relevant documentation, and participate in the fair hearing process.

CSS Grievance/Complaint Procedures:

This section provides standard procedures for the filing and processing of grievances against an employee, policy, WT, SNAP, TAA or the WIOA Title I program decision administered by the CSS. It is the responsibility of CSS to establish a climate in which employees, job seekers, clients, program applicants or interested parties' problem may be promptly presented, discussed, and given fair and

timely consideration. These procedures provide for prompt and equitable resolution of such grievances. The confidentiality of the grievance and any actions resulting from it are to be safeguarded.

Local WIOA, TAA, WT(TANF), SNAP E&T Programs Process:

Clients first must attempt to resolve their complaints locally with CSS through an informal complaint process.

Informal Step Process:

1. If an individual has a complaint about a program in which they participate, they must first discuss the matter with their CSS representative (i.e., Career Coach, Talent Consultant, etc.).
2. If they are not satisfied with the CSS representatives' resolution, they may discuss the matter with their manager and attempt to resolve the complaint informally.
3. If an individual is unable to resolve their complaint through the manager, they must contact their director and allow them the opportunity to resolve the complaint. The director has thirty (30) days to resolve the complaint through the informal portion of the process.

Formal Step Process:

1. If the problem is not satisfactorily resolved, an individual can send a formal, written grievance/complaint and request for hearing by certified mail, return receipt, to:

President/CEO
CareerSource Suncoast
1112 Manatee Avenue East
Bradenton, Florida 34208

2. An individual **must** file this grievance/complaint request for hearing in writing within six (6) months of the alleged occurrence or violation they are reporting.
3. All formal submissions must meet the following guidelines
 - a. Submissions should be concise and clearly written or typed and;
 - b. State the facts of the situation and;
 - c. State the laws or procedures of alleged violation and;
 - d. Any additional information believed to be relevant for review and;
 - e. The grievance must be signed and dated and;
 - f. Must include a legible address where official notices may be mailed to the grievant/complainant
 - g. Include the words **REQUEST FOR HEARING** at the top of the first page in capital letters of the formal complaint letter and;
 - h. Specifically state the type of violation nature of the action that is the subject of the grievance.
 - i. The grievance can be no longer than five (5) pages. Exhibits and attachments are not included in the five-page limit (i.e., emails, procedures, etc.) and submitted to the address noted in step #1 of this *Formal Process* section.
 - j. CSS will receive, review, and attempt to resolve the grievance/complaint informally, proceeding with the formal process. The President/CEO has fifteen (15) calendar days after receipt of the complaint to satisfactorily resolve the complaint.
 - k. If the grievance/complaint cannot be resolved informally within the fifteen days, then a hearing shall be set.
 - l. The individual will be sent a notice of hearing by certified mail w/ return receipt with at least fifteen (15) days in advance notice of the hearing date. The notice will advise them of the following:

- i. The date, time, and location of the hearing;
 - ii. The applicable sections of the law and any federal regulations involved;
 - iii. That the individual may present witnesses and documentary evidence at the hearing;
 - iv. That the individual may be represented by an attorney or other representative at the hearing;
 - v. Notice that the individual will receive the Board's decision within sixty (60) calendar days after the official filing of the grievance/complaint.
4. CSS will record or transcribe the hearing to maintain an accurate and complete record of the hearing and documentation in the event the decision is appealed.
 5. CSS will review the information presented at the hearing and notify the complainant of the board's official decision via certified return receipt mail.
 6. Complainants who allege a labor standard violation will submit the complaint for binding arbitration if the collective bargaining agreement covers the parties involved.
 7. Individuals with a disability needing special accommodations, or if an individual is a non-English speaker and require an interpreter, please call CSS at 941-358-4200 or fax at (941) 315-2675 at least five working days prior to the hearing and state what special accommodation requirements are needed in order to participate in the hearing.

Note: Do NOT phone-in the request. All Formal Grievances must be submitted in writing.

Filing an Appeal of CSS Decision or Lack of Action to the State (DEO):

An individual has the right to file an appeal to the Department of Economic Opportunity (DEO) if/when the following occur:

- The grievance/complaint is not for reasons of unlawful discriminations.
- After CSS has conducted a hearing but the grievant/complainant, are dissatisfied with or have been adversely affected by the Hearing Officer's decision or;
- CSS has not conducted a hearing within the required 60-day timeframe or;
- CSS conducted the hearing but has not issued a decision within the mandated sixty (60) calendar day timeframe:
- CSS has been nonresponsive to the complaint; the required 60-day timeframe for CSS to act has elapsed

If one of the above apply, an individual may appeal the decision with the Department of Economic Opportunity (DEO). To file an appeal:

1. An individual must make a written request for a formal hearing/appeal within 30 days of the CSS Hearing Officer's decision, or within thirty (30) days after the required sixty (60) day timeframe for CSS to act has elapsed. This request must be sent by certified mail, return receipt, to:

Department of Economic Opportunity
Office of General Counsel
Caldwell Building - Suite 150
107 East Madison Street
Tallahassee, Florida 32399.

2. The request for a hearing/appeal must be clearly titled "Request for Hearing/Appeal."
3. The grievance can be no longer than five (5) pages. Exhibits and attachments are not included in the five-page limit (i.e., emails, procedures, etc.)

- a. Include the written decision made by CSS from the local hearing and;
 - b. Submissions should be concise and clearly written or typed and;
 - c. State the facts of the situation and;
 - d. State the laws or procedures of alleged violation and;
 - e. Any additional information believed to be relevant for review and;
 - f. The grievance should be signed and dated and;
 - g. Must include a legible address where official notices may be mailed to the grievant/complainant
4. The State can return the grievance/complaint to the CSS to hold a hearing or impose other remedies to resolve the grievance/complaint.

Review and Hearing Process at State Level:

The state administrative entity will hear initial complaints or grievances regarding actions taken or decisions made by the state administrative agency for reasons other than alleged unlawful discrimination. Upon receipt, the state shall review and attempt to informally resolve the WIOA, TAA, TANF/WT, and SNAP grievance/complaint.

At the state administrative entity level, the Agency Head or his/her designee is the presiding officer and shall conduct all hearings of original state level complaints.

- 1) Within five (5) working days of receipt of appeal notice, the DEO agency heads, or their designee will notify the complainant and CSS that an appeal has been filed.
- 2) The state will review the submission and attempt to find an informal solution for the complaint.
- 3) If an informal resolution cannot be made, then the Agency Head or designee will act as Presiding Officer and begin the formal grievant process and a hearing will be scheduled.
- 4) Each party shall be given a hearing notice to formally attempt to resolve the complaint.
- 5) The hearing notice shall advise the following:
 - The date, time, and place of the hearing;
 - The pertinent sections of WIOA, TAA, WT/TANF, and SNAP, or any other federal regulations involved;
 - Affected parties may present witnesses or documentary evidence at the hearing;
 - Affected parties may be represented at the hearing by an attorney or other representative; and
- 6) The DEO agency heads, or their designee shall issue a decision within sixty (60) calendar days of receipt of the appeal request.

The hearing shall be conducted in compliance with rules of procedure as contained in Chapter 28-106, Parts I, II, and III, Florida Administrative Code, incorporated herein by reference. The Presiding Officer will schedule a hearing, complete the hearing, and issue a decision within the required 60 calendar days of receipt of complaint/grievance.

Individuals with a disability needing reasonable accommodations shall call the State Administrative Entity Process Manager at (850) 245-7105 at a minimum of five working days prior to the hearing and indicate what special accommodations are needed in order to participate in the hearing.

Remedies

The remedies that may be imposed under WIOA grievances/complaints (other than those alleging unlawful discrimination) shall be limited to:

- Suspension or termination of payments under WIOA Title I;

- Prohibition of placement of a client with an employer that has violated any requirement under WIOA Title I;
- Reinstatement of an employee, payment of lost wages and benefits, and reestablishment of other relevant terms, conditions, and privileges of employment, where applicable.
- Other equitable relief, where appropriate.

State (DEO) Appeal Review of Local Hearing officers Decision:

A grievant/complainant may file an appeal of CSS’s decision/final order if they are dissatisfied with or have been adversely affected by CSS’s Hearing Officer’s decision for reasons other than unlawful discrimination. The grievant/complainant must make a written request for an appeal within 30 days of the CSS Hearing Officer's decision. This request must be sent by certified mail, return receipt, to:

Department of Economic Opportunity
Office of General Counsel
Caldwell Building - Suite 150
107 East Madison Street
Tallahassee, Florida 32399

Within (5) five working days of receipt of appeal notice, the States Agency Head or their designee will notify each party that an appeal has been filed. Each party will be given 15 calendar days from the date of the notice to submit written argument and provide supporting documentation. Only unaltered, verbatim transcripts of the original hearing evidence and other proof introduced at the initial hearing will be considered for purposes of the appeal.

The party submitting the transcript must bear all expenses of the transcription and deliver a copy of the transcript to the Agency Head and the opposing party. If a stenographer authorized to administer oaths has not recorded the proceedings and prepared the transcript, an exact copy of the tape recording, video, or other recording must also be delivered to the Agency Head and the parties, along with the transcript. The party submitting the transcript and the recording must include a certification that the transcript is verbatim, and the recording is of the entire proceeding and has not been altered. The Agency Head will not consider a transcript when the foregoing procedure has not been followed.

The Agency Head or his/her designee shall issue a decision within 60 calendar days of receipt of the appeal request.

Judicial Review Period of Final Order:

The DEO designee will issue a final order, which will be subject to a judicial review period and the Florida Rules of Appellate Procedure, Rules 9.110 and 9.190. An individual can file an appeal of the State (DEO) decision if they are dissatisfied with or have been adversely affected by the DEO Hearing Officer's decision; or the State has not conducted a hearing; or has conducted the hearing but has not issued a decision within the mandated sixty (60) calendar day timeframe.

The appeal must be filed within thirty (30) calendar days of receipt of the State's decision; or after the mandated sixty (60) calendar days has elapsed for the State to have issued a decision. The Request for Review/Appeal shall be filed with the following agency/entity:

1. WIOA and TAA appeals of state decisions may be filed with the USDOL using the Federal Level Appeal Procedures noted in the *Federal Level Appeal Process* section below.
2. TANF work activity and support services appeals may be filed according to the Rules of Appellate Procedure, Rules 9.110 and 9.190(b).

Federal Level Appeal Process:

Under WIOA regulations, 20 CFR Section 683.600, if the State has not issued a decision on a case that does not deal with allegations of unlawful discrimination within the required sixty (60) calendar-day timeframe, the grievant can file an appeal to the USDOL. The appeal must be filed with the USDOL no later than one hundred and twenty (120) calendar days of the filing of the grievance with the State, or the filing of the appeal of a local grievance with the State.

An appeal must be filed within sixty (60) days of the receipt of the decision being appealed in cases where a decision has been reached and the party to which such a decision has been adversely impacted wishes to appeal to the Secretary.

All appeals must be submitted by certified mail, return receipt requested to:

Secretary, U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210
Attention: Assistant Secretary of ETA

A copy of the appeal must be simultaneously provided to the appropriate ETA Regional Administrator and the opposing party.

Atlanta Regional Office
61 Forsyth St, SW, Ste 7B54
Atlanta, GA 30303
Attn: Florida ETA Regional Administrator

The secretary must make a final decision on an appeal no later than one hundred and twenty (120) days after receiving the appeal request. Grievances or complaints filed directly with the Secretary that were not previously filed with the Local Area and/or state will be remanded to the Local Area or state, as appropriate.

Wagner-Peyser Employment Service Complaints:

Federal regulations [20 CFR Part 658.410](#) provide that each state shall establish and maintain an employment service complaint system that includes procedures at the local, State and Federal level for processing complaints related to Wagner-Peyser Employment Service (ES) that do not allege unlawful discrimination. Employment Services (ES) Complaints may be accepted in any CSS one-stop center, or elsewhere by outreach staff.

These complaints are handled by the Career Services manager or assigned Complaint Specialist. The Manager/Specialist will maintain a separate file for each complaint and enter the complaint on the Complaint Log. The complaint log includes the following information:

- The name of the complainant;
- The name of the respondent (employer or State agency)
- The date the complaint was filed
- If the complaint is by or on behalf of a migrant seasonal farmworker (MSFW)
- Type of Complaint (employments-related law or the ES regulations); and
- The action taken, formal or informal, to include the resulting resolution.

When a client presents with an ES complaint the following will occur:

- CSS staff will request all the information perceived to be necessary to investigate the complaint;
- Request that the complainant indicate all of the physical addresses, email, and telephone numbers through which they might be contacted during the investigation of the complaint; and
- Request that the complainant contact the Complaint System Representative before leaving the area if possible and explain the need to maintain contact during the investigation.

CareerSource Suncoast will try to resolve the complaint within 15 days through an informal process. The complaint is considered to be resolved when the complainant is satisfied with the outcome; the complainant chooses not to elevate to the next level; or when the complainant has not responded within twenty (20) working days after correspondence has been mailed for ES complaints and within forty (40) working days for MSFW complaints.

If the ES complaint is not resolved within fifteen (15) working days, then the complaint and associated file documents are forwarded to the:

Department of Economic Opportunity
Office of Career Center and Program Support
Caldwell Building–Suite 150
107 East Madison Street
Tallahassee, Florida 32399-4133
Attention: ES Complaint Coordinator

The complaint logs must be submitted within five days after the end of the quarter, the local Career Services managers will mail the Complaint Logs to the Senior Monitor Advocate at the address listed below:

Department of Economic Opportunity
State Monitor Advocate Office
Attention: Senior Monitor Advocate
Caldwell Building – Suite 150
107 East Madison Street
Tallahassee, Florida, 32399-4133

The staff must ensure the complainant (or their representative) submits the complaint on the Complaint/Referral Form or another complaint form prescribed or approved by DEO or submits complaint information which satisfies the parameters outlined in [20 CFR Part 658.410](#).

The complaint and associated file documents will be forwarded the address below for resolution at the state level:

Department of Economic Opportunity
Office of Career Center and Program Support
Caldwell Building - Suite 150
107 East Madison Street
Tallahassee, Florida 32399
Attention: ES Complaint Coordinator

Special handling procedures are required for complaints filed by Migrant Seasonal Farm Workers (MSFW) that do not allege unlawful discrimination. The State Monitor Advocate are designated to handle MSFW complaints. (20CFR 658.40 (6)(h)) CSS will forward the complaint form and copies of all documents the Senior Monitor Advocate.

MSFW complaints involving an allegation of noncompliance with assurances regarding wage and hour law, or other employment conditions are to be forwarded to the nearest USDOL Wage and Hour office.

U.S. Department of Labor
Wage and Hour Division
4200 W Cypress Street, Suite 444.
Tampa, FL 33607

Or

Check the USDOL web site [Local Offices | U.S. Department of Labor \(dol.gov\)](https://www.dol.gov) to find the nearest office.

MSFW violations of Occupational Safety and Health Administration (OSHA) Directive's complaints should be forwarded to USDOL, Occupational Safety and Health Administration to the address listed below:

U.S. Department of Labor
Occupational Safety and Health Administration
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Employment Related Law Complaints:

When a complaint is filed regarding an employment-related law concern, CSS must determine if the complainant is an MSFW. If the complainant is a non-MSFW, the office must immediately refer the complainant to the appropriate enforcement agency, another public agency, a legal aid organization, and/or a consumer advocate organization, as appropriate, for assistance. Upon completing the referral, the local or State representative is not required to follow-up with the complainant.

Discontinuation of Services to Employers:

The following conditions are identified in [20 CFR 658.501\(a\)](https://www.dol.gov) as the basis for discontinuation of services to employers:

1. Employer Submit and refuse to alter or withdraw job orders containing specifications which are contrary to employment-related laws;
2. Employer Submit job orders and refuse to provide assurances, in accordance with the Agricultural Recruitment System for U.S. Workers at part 653, subpart F, of this chapter, that the jobs offered are in compliance with employment-related laws, or to withdraw such job orders;
3. Are found through field checks or otherwise to have either misrepresented the terms or conditions of employment specified on job orders or failed to comply fully with assurances made on job orders;
4. Are found by a final determination by an appropriate enforcement agency to have violated any employment-related laws and notification of this final determination has been provided to the Department or the SWA by that enforcement agency;
5. Are found to have violated ES regulations pursuant to [20 CFR 658.411](https://www.dol.gov);
6. Refuse to accept qualified workers referred through the clearance system
7. Refuse to cooperate in the conduct of field checks conducted pursuant to [CFR 20 653.503](https://www.dol.gov); or

8. Repeatedly cause the initiation of the procedures for discontinuation of services pursuant to [20 CFR 658.501\(a\)\(1-7\)](#).

CSS may discontinue services immediately if, in the judgment of the State Administrator, exhaustion of the administrative procedures outlined above would cause substantial harm to a significant number of workers. In such instances, procedures at [§§ 658.503](#) and [658.504](#) must be followed.

More detail on the ES Complaint System (20 CFR sections 658.411-418) can be found in the [Complaint Resolution Handbook](#), e.g., the completion of the complaint filing, assigning, and handling ES related complaints, complaint resolution, referrals, hearings, etc. Also, a list of referral agencies is available in the Complaint Resolution System Handbook that has been provided to each Regional Workforce Board, local Representative, and Career Center.

Note: Nothing included in this policy precludes a grievant or complainant from pursuing a remedy authorized under another Federal, State, or local law.

Criminal Fraud and Abuse:

In Accordance with 20 CFR 683.620 the process for reporting criminal fraud and abuse. Information and grievances involving criminal fraud, waste, abuse, or other criminal activity must be reported immediately through the U.S. Department of Labor's (USDOL) Incident Reporting System. The complaint should be mailed or phoned:

USDOL Office of Inspector General
Office of Investigations
Room S-5514
200 Constitution Avenue NW
Washington, D.C. 20210
Or
USDOL Hotline: 1-800-347-3756

The complaint can also be made to the corresponding Regional Inspector General for Investigations, with a copy simultaneously provided to the Employment and Training Administration. Procedures for reporting such incidents and instructions for completing the incident reporting form can be found at the following web site: [General Complaint Form - FloridaJobs.org](#) .

USDOL Southeast Regional Inspector General for Investigations
Office of Investigations
Sam Nunn Atlanta Federal Center
61 Forsyth Street SW, Suite 6T1
Atlanta, Georgia 30303.

These complaints should also be reported at the local level to the CareerSource Suncoast Board Chair. Any such concern can be reported to the: **Integrity Hotline at 941-479-6321** to the attention of the Board Chair.

In addition to the Integrity Hotline, to facilitate reporting of suspected violation where the reporter wishes to remain anonymous, a written statement may be submitted to the Chief Executive Officer (CEO) by mailing to:

ATTN: President/CEO
CareerSource Suncoast
1112 Manatee Avenue East
Bradenton, FL 34208

Discrimination Grievances:

The complaint procedures for charges of discrimination are separate and distinct from the grievance procedures outlined elsewhere in this document.

Discrimination on the basis of race, color, disability, religion, sex, national origin, age, marital status, political affiliation or belief, participation in any WIOA Title I financially assisted program or activity, or on the basis of citizenship or status as a lawfully admitted immigrant authorized to work in the United States is prohibited under federal and/or state laws.

A complaint of alleged discrimination may be filed by any person, including (but not limited to) any employee, applicant for employment, or customer of a Center, Center operator, training provider, or other program or activity that is offered through the Center system, who feels he or she, or any specific “class of individuals” (group of people), has been subjected to unlawful discrimination by a program or activity offered through the Center system, or by the DEO or CSS.

If an individual believes they or someone they know has been subjected to unlawful discrimination, complaints may be filed with the CSS Equal Opportunity Officer (EOO). The contact information for the current CSS Equal Opportunity Officer can be found on the CSS website at [Policies – CareerSource Suncoast](#) under the Equal Opportunity and Non-Discrimination Notice section. Instructions for filing a complaint are posted on the website. CSS will attempt to resolve the complaint within five (5) days of receipt of the complaint.

To file complaints directly with the state, the complaint must be filed in accordance with the Department of Economic Opportunity (DEO) Discrimination-Complaints Procedures. The discrimination complaint procedures are available on DEO’S Website [Home - FloridaJobs.org](#) at [Time Limits for Filing a Discrimination Complaint - FloridaJobs.org](#).

For reporting to the federal level, the appropriate program contacts are outlined below.

WIOA and Wagner Peyser Programs:

In accordance with [20 CFR 658.411](#), Under Wagner-Peyser, discrimination complaints may be filed directly with a local-office equal opportunity officer (EEO), when such has been designated and trained, with the state agency having administrative responsibility for Wagner-Peyser programs, or with the Civil Rights Center, U.S. Department of Labor.

The CSS office Equal Opportunity Officer contact information is noted on page #13 of this policy. Questions about or complaints alleging a violation of the non-discrimination provisions of WIOA sec.188 may be directed or mailed, faxed, or emailed to the Civil Rights Center (CRC):

Director, Civil Rights Center
ATTENTION: Office of External Enforcement
U.S. Department of Labor
Room N4123
200 Constitution Avenue NW.
Washington, DC 20210

<p>Fax: (202)693-6505 ATTENTION: Office of External Enforcement Email: CRCEXternalComplaints@dol.gov</p>
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If an individual is a person with a disability and require auxiliary aids and services in order to file a complaint, to access the CRC complaint form, or during the CRC complaint process, please contact the office of Civil Rights at CRCEXternalComplaints@dol.gov or by phone at (202)-693-6500 or TTY/TRS 1-800-877-8339.

SNAP- Discrimination Complaints

Any person who believes he or she, or any specific class of individuals (including employees of and applicants for employment with an agency administering the SNAP program), has been subjected to unlawful discrimination under SNAP program may file a complaint in accordance with the Department of Economic Opportunity Discrimination-Complaint Procedures. Under the SNAP program, in accordance with [7 CFR part 15](#) individuals who believe that they have been subject to discrimination may file a written complaint to:

United States Department of Agriculture
Office of the Hearing Clerk
Room 112
Administration Building
Washington, D.C. 20250

Under Florida law, employees or applicants may also choose to file employment complaints with the Florida Commission on Human Relations. (Reference: Section 760.06, F.S.)

Health and Safety Grievances:

Health and safety standards which have been established under both Federal and/or State law which apply to the working conditions of employees are also applicable to clients of programs and activities under WIOA Title I and clients in employment activities. **CSS does not hear complaints related to health and safety.** If an individual has a complaint related to a health or safety matter, they may file the complaint with:

Department of Economic Opportunity
Office of General Counsel
Caldwell Building, MSC 110
107 East Madison Street
Tallahassee, Florida 32399-4128
(850) 245-7150
Florida Relay Service: 711

They may also file a health and safety complaint with:

U.S. Department of Labor
Occupational Safety and Health Administration
200 Constitution Avenue, N.W.
Washington, D.C. 20210

The OSHA website [File a Complaint | Occupational Safety and Health Administration \(osha.gov\)](http://www.osha.gov) provides additional information on the various methods in which an individual can file a complaint. (i.e., mail, fax, phone, in person, etc.). For more information regarding health and safety issues, visit the Occupational Safety and Health Administration's Website at <http://www.osha.gov> or the Florida Department of Health Website at <http://www.doh.state.fl.us>.

Local, State, and Federal Agency Contacts:

Contact the following entities for discrimination, employment, health and safety, or Florida law violations/complaints:

<p>Florida Commission on Human Relations Florida Law Violations 4075 Esplanade Way, Room 110 Tallahassee, Florida 32399 Phone:(850) 488-7082 Toll free:1-800-342-8170 Florida Relay Service Voice (statewide) 711 Contact Us — Florida Commission on Human Relations (myflorida.com)</p>	<p>U. S. Department of Labor, Civil Rights Center Discrimination Complaints 200 Constitution Avenue NW Room N-4123 Washington, D. C. 20210 How to File a Complaint with External Enforcement U.S. Department of Labor (dol.gov)</p>
<p>U. S. Equal Employment Opportunity Commission (EEOC) Employment Complaints Miami District Office Miami Tower 100 SE 2nd Street, Suite 1500 Miami, FL 33131 Phone: (305) 808-1763 Toll Free: 1-800-669-4000 TTY: 1-800-669-6820 Miami District Office U.S. Equal Employment Opportunity Commission (eeoc.gov)</p>	<p>USDOL Occupational Safety and Health Administration (OSHA) Safety and Health Violations 200 Constitution Avenue NW Washington, D.C. 20210 Phone:1-800-321-6742 TTY 1-877-889-5627 File a Complaint Occupational Safety and Health Administration (osha.gov)</p> <p>Regional Office Sam Nunn Atlanta Federal Center 61 Forsyth Street, SW Room 6T50 Atlanta, GA 30303 Phone: (678) 237-0400</p> <p>Local Office: Tampa Area Office 5807 Breckenridge Parkway, Suite A Tampa, FL 33610-4249 Phone: (813) 626-1177</p>
<p>U. S. Equal Employment Opportunity Commission (EEOC) Employment Complaints Tampa Area Office 501 East Polk Street, Suite 1000 Tampa, Florida 33602 Phone:(813) 228-2310 Toll Free: 1-800-669-4000 Toll Free: 1-800-669-4000 TTY: (813) 228-2003 Tampa Field Office U.S. Equal Employment Opportunity Commission (eeoc.gov)</p>	<p>USDOL Office of Inspector General, Office of Investigations 200 Constitution Avenue NW Room S-5014 Washington, D.C. 20210 Office of Inspector General U.S. Department of Labor - Contact OIG (dol.gov)</p>

Attachments(s):

None: All forms associated with this Policy are stored on CSS SharePoint folders.

AUTHORITY:

- Office of Inspector General [Office of Inspector General U.S. Department of Labor - Contact OIG \(dol.gov\)](#)
- [20Code of Final Rule- What local are, State , and Direct recipient grievance procedures must establish](#)
- [eCFR: 20 CFR Chapter V -- Employment and Training Administration, Department of Labor](#)
- [DEO Final Guidance Grievance/Complaint and Hearing/Appeal Procedures](#)
- TANF State Plan [TANF-Plan.pdf \(myffamilies.com\)](#)
- Florida Administrative Code [60BB-1: WORKFORCE PROGRAMS' GRIEVANCE, COMPLAINT, HEARING AND APPEAL PROCEDURES - Florida Administrative Rules, Law, Code, Register - FAC, FAR, eRulemaking \(flrules.org\)](#)

Supersession:

This Policy Supersedes and replaces policy # 01-06R5 Customer Grievance/Complaint, Hearing/Appeal, and Criminal Fraud/Abuse Incident Reporting Procedures dated 02/10/2014.

Inquiries:

Any questions about this policy should be directed to the CEO, COO, CFAO and/or their designee.

Draft



POLICY# 10- 2021

Policy: WIOA Youth Program Eligibility	Page 1 of 8
Program: Workforce Innovation and Opportunity Act (WIOA)	
Section: Program Operations	
Date of Issuance:	Revision Date: N/A
Distribution: CareerSource Suncoast Team Members	

Background

The Workforce Innovation and Opportunity Act (WIOA) of 2014. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. WIOA provides for a workforce system that is accessible to all job seekers, customer centered, and training that is job-driven, and provides training and employment services (TEGL 19-16).

WIOA outlines a broad vision for youth that supports an integrated service delivery system and provides a framework through which states, and local areas can leverage federal, state, and local resources to support eligible youth. WIOA also promotes career pathways, increased attainment of recognized credentials, and post-secondary certificates or degrees for eligible youth. The primary focus of WIOA Title I Youth formula programs are to support the educational and career success of out-of-school youth. A minimum of seventy-five (75) percent of WIOA Youth funds is required to be spent on out-of-school youth.

Purpose

To provide Career Source Suncoast (CSS) Team members guidance on determining eligibility for services under the requirements of the Workforce Innovation and Opportunity Act (WIOA) Youth program.

Policy

In accordance with WIOA sec. 129(a)(1), an individual must meet specific eligibility criteria to participate in the WIOA Youth program. CSS must ensure that every individual receiving services under the WIOA Youth program meets either the out-of-school youth or in-school youth eligibility criteria and, are subsequently enrolled in the program.

Determining School Status:

Determining an individual's school status is the first step of eligibility determination. CSS must determine a youth's school status, including dropout status, at the time of program enrollment. Because the process of program enrollment can occur over a period of time, school status must be based on status at the time the eligibility determination portion of program enrollment is made. Once the school status of a youth is determined that school status remains the same throughout the youth's participation in the WIOA youth program. For example, if a youth is determined to be an OSY at time of enrollment and subsequently re-enters high school or enrolls in postsecondary education, that youth is still considered an OSY for purposes of the OSY expenditure requirement throughout their participation in the WIOA youth program.

OSY Criteria for School Status:

A client is considered to be an OSY if they meet the following criteria at the time of enrollment:

- Graduated high school and registered for postsecondary education (credit-bearing postsecondary classes), but ultimately did not start classes at the onset of the term for which he/she was registered;
- Is enrolled in non-credit-bearing postsecondary classes;
- Is enrolled in home education but is not required to attend school regularly per school attendance requirements in sec. 1003.21, F.S.; or,
- Is enrolled in a pre-apprenticeship or apprenticeship program

ISY Criteria for School Status:

A client is considered to be an ISY if they meet the following criteria at the time of enrollment:

- In between school years, during the summer, and is enrolled to continue school in the fall;
- Between high school graduation and postsecondary education (credit-bearing postsecondary classes) and has registered for postsecondary classes but not yet begun postsecondary classes;
- Attending a high school equivalency program, including those considered to be dropout re-engagement programs, funded by the public K-12 school system that are classified by the school as still enrolled in school⁴;
- Home schooled per home education requirements set forth by the Florida Department of Education⁵ and included per compulsory school attendance laws;
- Attending Florida Virtual Schools; or
- In a Florida Department of Juvenile Justice youth facility and does not have a high school diploma or its equivalency.

Determining Eligibility:

All youth must meet the following general eligibility criteria:

- Be a citizen or noncitizen authorized to work in the United States;
- Meet Military Selective Service registration requirements (males only); and
 - Note: Males aged 18 or older must be registered with the selective service to be eligible for WIOA Youth services. To maintain eligibility for WIOA services, a male participant who turns age 18 while participating in the program must register with the selective service.
- Be a Manatee or Sarasota County Resident
- Be an In-School Youth (ISY) or Out-of-School (OSY) as defined by WIOA 129(a)(1)(B)–(C).

The additional eligibility criteria for out-of-school youth and in-school youth are outlined later in this Policy.

Out-of-School Youth (OSY) Eligibility Criteria:

To meet the out of school eligibility criteria, the individual must meet the following criteria:

- Not be attending school;
 - Refer to the OSY School Status Section of this policy
- Be between the ages of 16 to 24 at the time of enrollment and;
 - Note: Clients may continue to receive services beyond the age of 24 once they are enrolled in the program because age eligibility is based on age at enrollment (TEGL 8-15)
- Meet one or more of the following eligibility barriers:
 - A school dropout.
 - A youth who is within the age of compulsory school attendance but has not attended

school for at least the most recent complete school year calendar quarter.

- An offender.
- A homeless individual or a runaway.
- An individual in foster care or has aged out of the foster care system or who has attained 16 years of age and left foster care for kinship guardianship or adoption, a child eligible for assistance under section 477 of the Social Security Act, or in an out-of-home placement.
- An individual who is pregnant or parenting (mother or father).
 - A pregnant individual can only be an expectant mother
- An individual with a disability.
- A **low-income** individual who is the recipient of a secondary school diploma or its recognized equivalent and is either;
 - Basic skills deficient, or
 - An English language learner
- A **low-income** individual who requires additional assistance to enter or complete an educational program or to secure or hold employment. An individual who needs additional assistance is defined as one of the following:
 - Is gang involved/affiliated/affected;
 - Experiences personal/family substance abuse;
 - Is an emancipated minor;
 - Is a victim of domestic violence or sexual/child abuse;
 - Has been alienated due to sexual preference/orientations, gender identity, or transgender;
 - Is a member of a migrant family; or first-generation immigrant family
 - Employment Challenges: An individual who is lacking a significant or positive work history defined as:
 - Has been fired from 1 or more jobs within the last three (3) months, OR
 - Has a history of sporadic employment:
 - Youth who has not held the same job for more than three months in the past year prior to application or;
 - Has held 3 or more jobs within the last 12 months and is no longer employed or;
 - Has actively been seeking employment for at least one (1) month but remains unemployed or underemployed or;
 - Have a family history of teen pregnancy (parent or sibling was a teen parent)
 - Dysfunctional family defined as:
 - One or more DCF cases occurring in their home or;
 - Acts as a primary caregiver to a non-biological or sibling child under the age of 18
 - Child of incarcerated parent(s):
 - Has a parent that is currently incarcerated or;
 - Has a parent that was incarcerated 1/3 or more of the youth's life;
 - Residing in subsidized/public housing, an empowerment zone, high crime area, or federally designated high poverty area.
 - Resides in a non-traditional household setting (i.e., lives with unofficial non-natural parent guardian, grandparents, domestic partners, etc.).
 - Experienced personal/family related Mental Health Issues;

- Victim of human trafficking.
- Victim of hate crime.
- Experiencing an Adverse Childhood Event (ACE's) defined as:
 - experiencing violence, abuse, or neglect
 - witnessing violence in the home or community
 - having a family member attempt or die by suicide
 - instability due to parental separation/divorce
 - death of a parent/sibling during childhood
 - any event deemed traumatic by a healthcare professional that has adversely affected the youth's development
- Is a dependent child living in their single parents/guardians home.

In-School Youth (ISY) Eligibility Criteria:

To meet the in-school eligibility criteria, the individual must meet the following criteria:

- Be attending school, including secondary or postsecondary school;
- Be not younger than age 14 and not older than age 21 (unless an individual with a disability who is attending school under state law) * at the time of enrollment;
- Be a **low-income** individual; and
- Meet one or more of the following eligibility barriers:
 - Basic skills deficient.
 - An English language learner.
 - An offender.
 - A homeless individual or a runaway.
 - An individual in foster care or has aged out of the foster care system or who has attained 16 years of age and left foster care for kinship guardianship or adoption, a child eligible for assistance under section 477 of the Social Security Act, or in an out-of-home placement.
 - An individual who is pregnant or parenting (mother or father).
 - A pregnant individual can only be an expectant mother.
 - An individual with a disability.
 - **An individual who requires additional assistance to complete an educational program or to secure or hold employment. An individual who needs additional assistance is defined as one of the following:
 - Students who are at risk of dropping out of school due to the following factors:
 - Having difficulties due to family circumstances such as:
 - lack of resources due to family's dependency on public assistance;
 - parents with criminal history or substance abuse;
 - parents that are long- term unemployed (at least thirteen(13) weeks);
 - Academically deficient and/or is not making substantial progress in mastering basic skills that are appropriate for students of the same age;
 - GPA is below 3.0
 - Two (2) or more years behind in reading, math, science from their current grade level or;
 - Has failed to pass one or more sections of the state standardized test or;
 - Retained 1 or more times in school during the last 5 years
 - Enrolled in a drop-out prevention program

- Determined to be at risk by school staff based on assessment that health, social, or family problems are impairing the student’s ability to succeed in school;
- Truancy or excessive absences (as defined by state law)
- School discipline problem – (placed on probation, suspended from school, or expelled from school one or more times during the past two years)
- Frequently moves between schools; moved two (2) or more times in a single academic school year.
- Parents or siblings dropped out of school
- All OSY barriers listed for youth who require additional assistance are applicable to ISY

*Note: The age exception to eligibility for youth attending school applies to youth with disabilities who have an Individualized Education Program (IEP). They may be enrolled as ISY after the age of 21 if their state law allows youth with disabilities to be served by the K-12 public school system beyond the age of 21. (TEGL 21-16)

**Note: Not more than five (5) percent of the ISY newly enrolled in a given program year may be deemed eligible based on the “requires additional assistance to complete an educational program or to secure or hold employment” criterion. (WIOA sec. 129(a)(3)(B))

Low Income Determination:

All ISY and some OSY must be “low income” to qualify for WIOA services unless they qualify under the low-income exception as outlined in “*Low Income Eligibility Exception*” Section of this policy. If the youth is an OSY, the low-income requirement applies only to the following categories of youth:

- A recipient of a secondary school diploma or its recognized equivalent who is either basic skills deficient or an English language learner; and,
- An individual who requires additional assistance to enter or complete an educational program or to secure or hold employment.

A Low income is defined as an individual who:

- Receives, or has received in the past 6 months, or is a member of a family that is receiving or in the past 6 months has received, assistance through the supplemental nutrition assistance program (SNAP), or the supplemental security income program established under Title XVI of the Social Security Act, or State or local income-based public assistance.
- Is in a family* with total income that does not exceed the higher of –
 - The poverty line; or
 - 70 percent of the lower living standard income level.
 - Income is determined by collecting all income information on each family member for the complete six-month period prior to application. The total reported six-month income figure is then doubled (annualized) and compared to the Lower Living Standard Income Level (LLSIL). DEO publishes the LLSIL annually on the DEO website [here](#).
 - *Note: Family is defined as “two or more persons related by blood, marriage, or decree of court, who are living in a single residence, and are included in one or more of the following categories: (1) A married couple and dependent children; (2) A parent or guardian and dependent children; or (3) A married couple.” (20 CFR 675.300).
- Is a homeless individual.
- Receives or is eligible to receive free or reduced-price lunch

- Note: This must be based on the individual student's eligibility to receive free or reduced-price lunch. Schools qualifying for all students to receive free or reduced-price lunch cannot be used to determine WIOA low-income status for ISY. (TEGL 21-16)
- Is a foster child on behalf of whom State or local government payments are made.
- Is an individual with a disability whose own income meets the low-income level for eligibility purposes but who is a member of a family whose income does not meet this requirement.
 - ISY who meet these criteria are calculated and considered as a family size of one (1).
 - OSY participants with a disability are **not** required to be low-income.

For both ISY and OSY, a youth qualifies as low income if the youth live in a high-poverty area, as outlined in the "*High Poverty Area Designation*" section of this policy.

High Poverty Designation- Low Income Eligibility

Both ISY and OSY qualify as low income if they live in a high-poverty area. An area is designated as high poverty if it has a poverty rate of at least twenty-five (25) percent as set every five years using American Community Survey five-year data. The Department of Economic Opportunity (DEO) developed a [Poverty Rate Map](#) as a tool to assist in determining if an area meets the high poverty area criteria. When using the high poverty rate special rule to determine eligibility for WIOA youth program services, CSS must still collect and record the appropriate documentation of a youth's income for federal data reporting purposes.

Low Income Eligibility Exception:

WIOA allows a low-income exception where five (5) percent of WIOA youth may be individuals who ordinarily would be required to be low income for eligibility purposes and meet all other eligibility criteria for WIOA youth. CSS will calculate the five percent based on the percent of newly enrolled clients in the Regions WIOA youth program in a given program year who would normally be required to meet the low-income criteria.

For example: CSS enrolled 200 youth. 100 of those youth were OSY and were not required to meet the low-income criteria. 50 were OSY who were required to meet the low-income criteria, and 50 were ISY. In this example, the 50 OSY required to be low income and the 50 ISY are the only youth factored into the five percent low-income exception calculation. Therefore, five of the 100 youth who ordinarily would be required to be low-income do not have to meet the low-income criteria based on the low-income exception.

Note: The final percentage is calculated at the end of a program year based on new enrollments in that year.

Basic Skills Deficient (BSD):

For both ISY and OSY youth, a youth who is considered to be BSD is unable to compute or solve problems, or read, write, or speak English, at a level necessary to function on the job, in the individual's family, or in society. Consequently, the term "basic skills deficient" applies to an individual who:

- Have English reading, writing, or computing skills at or below the 8th grade level on a generally accepted standardized test; or
- Are unable to compute or solve problems, or read, write, or speak English, at a level necessary to function on the job, in the individual's family, or in society.

Non-Discrimination:

WIOA sec. 188 prohibits the exclusion of an individual from participation in, denial of, or discrimination in the administration and activities funded in whole or in part under WIOA Title I on the basis of race, color, national origin, age, disability, sex, religion, and political affiliation or belief, as well as against beneficiaries on the basis of citizenship and participation in WIOA.

Deferred Action for Childhood Arrivals

WIOA sec. 188(a)(5) contains a specific nondiscrimination provision that provides that participation under the WIOA is available to citizens and nationals of the United States; lawfully admitted permanent resident aliens, refugees, asylees, and parolees; and other immigrants authorized by the Attorney General to work in the United States. Individuals with employment authorization qualify under this provision as “immigrants authorized by the Attorney General to work in the United States.” This includes “Deferred Action for Childhood Arrivals” ([DACA](#)) participants with employment authorization. Participants identified as DACA participants must meet the WIOA eligibility requirements to access any WIOA services for which they would otherwise qualify. CSS must obtain appropriate documentation of employment authorization. The DACA process is for individuals who came to the United States as children and:

- Were under the age of 31 as of June 15, 2012.
- Came to the United States before reaching their 16th birthday.
- Have continuously resided in the United States since June 15, 2007, up to the present time.
- Were physically present in the United States on June 15, 2012, and at the time of making their request for consideration of deferred action with U.S. Citizenship and Immigration Services (USCIS).
- Entered without inspection before June 15, 2012, or their lawful immigration status expired as of June 15, 2012.
- Are currently in school, have graduated or obtained a certificate of completion from high school, have obtained a general education development (GED) certificate, or other equivalent State-authorized exam in the United States, or are an honorably discharged veteran of the Coast Guard or Armed Forces of the United States.
- Have not been convicted of a felony, significant misdemeanor, three or more other misdemeanors, and do not otherwise pose a threat to national security or public safety.

The DACA process may result in a two-year period of “deferred action,” or relief from removal from the country or from entering into removal proceedings, subject to renewal, and issuance of employment authorization for the period of deferred action. Therefore, a DACA participant whose case has been deferred is eligible to receive employment authorization for the period of deferred action, provided they can demonstrate “an economic necessity for employment”.

Monitoring:

Programmatic monitoring will be conducted throughout the program year by our internal Program Monitors under the direction of the CSS Director, Regional Alignment & Programs Development. This will include a formal review conducted by a third-Party Programmatic Monitoring vendor of client records that include WIOA Youth program eligibility determination and enrollment.

Attachments:

- None

Authority

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

- Code of Federal Regulations, [Title 20 Part 681](#) , [20 CFR 675.300](#)
- Training and Employment Guidance Letters: [\(TEGL\) 21-16](#), [TEGL No. 8-15](#), [TEGL No. 23-14](#), [TEGL No. 02-14](#),
- Florida Statutes , [Sections 445.003](#), [445.004\(5\)\(a\)](#), and [445.004\(5\)\(b\)\(1\)](#),
- [State of Florida Workforce Innovation and Opportunity Act Unified Plan](#)
- [Florida Department of Education Home Education Requirements](#)
- [Compulsory school attendance – Chapter 1003.21 Florida Statutes](#)
- [United States Citizenship and Immigration Employer Handbook](#)
- [Lower Living Standard Income Level](#)
- [Florida High Poverty Rate Map](#)
- [Source Documentation for Core/Non-Core Programs](#)

Supersession:

This policy Supersedes and replaces Policy #05-02 R5 WIOA Youth Program Eligibility and Barriers dated 07/01/16

Inquiries:

Any questions about this policy should be directed to the CEO, COO, CFAO and/or their designee.

DRAFT



POLICY# 11-21

Policy: Records Management, Retention, and Destruction	Page 1 of 5
Program: Wagner Peyser (WP), Workforce Innovation and Opportunity Act (WIOA), Welfare Transition (WT), and Supplemental Nutrition Assistance Program (SNAP) and Special Grants	
Section: Program Operations	
Date of Issuance:	Revision Date: N/A
Distribution: CareerSource Suncoast (CSS) Team Members, Service Providers, Contractors/Sub-Recipients, CSS Board of Directors	

Background:

Special districts, along with state agencies, municipalities, counties, and many other units of government, must comply with Florida's public records laws. It is the policy of CareerSource Suncoast (CSS) to comply with records management and retention guidelines set out in the Uniform Guidance, 2 CFR, Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. These policies set forth requirements and procedures for records retention and access to records for awards to recipients, preservation of information relating to litigation, audits and investigations, and reporting mechanisms.

CareerSource Suncoast (CSS), the State of Florida, the Inspector General, Comptroller General of the United States, or any of their duly authorized representatives, have the right of timely and unrestricted access to any books, documents, papers, or other records of recipients that are pertinent to the awards, in order to make audits, examinations, excerpts, transcripts and copies of such documents. This right also includes timely and reasonable access to a recipient's personnel for the purpose of interview and discussion related to such documents. The rights of access in this paragraph are not limited to the required retention period but shall last if records are retained.

Copies of original records may be substituted for the original records if authorized by CSS. Unless required by statute, CSS shall not place restrictions on recipients that limit public access to the records of recipients that are pertinent to an award, except when CSS can demonstrate that such records shall be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) if the records had belonged to CSS.

Purpose:

The purpose of this issuance is to establish guidelines for the management, retention, and destruction of records pertinent to workforce board operations and services.

Policy:

Definitions:

[The Florida Special District Handbook](#) defines public records as all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software or other material, regardless of the physical form, characteristics or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency (see [Chapter 119, Florida Statutes - Public Records](#)). Public records can take many forms, such as: correspondence, photographs, email, meeting transcripts, maps, or duplicates.

However, the following are not considered to be public records: law books, magazines, or any email that is not sent or received in relation to public business (unless it becomes part of an official investigation such as into alleged misuse of government property).

Records Management:

CSS must create a records management system to ensure the board can effectively maintain and locate records from the time of creation or receipt to final disposition. CSS uses both an electronic and paper file management systems. All financial and programmatic activity is maintained with a data processing system and supported by source documentation through an electronic or paper filing systems.

Records Retention:

General Rules:

The general records schedules established by the Department of State Division of Library and Information Service are intended for use by state, county, city, and special district public records custodians. ([Rule 1B-24.003\(1\)\(a\), Florida Administrative Code](#)) The retention periods set forth in the general records schedules are based on federal and state laws and regulations, general administrative practices, and fiscal management principles.

Records retention schedules apply to records regardless of the format in which they reside. Therefore, records created or maintained in electronic format must be retained in accordance with the minimum retention requirements of the State of Florida General Records Schedule GS1-SL.

Printouts of electronic communications (email, instant messaging, text messaging, multimedia messaging, chat messaging, social networking, or any other current or future electronic messaging technology or device) are acceptable in place of the electronic files, provided that the printed version contains all date/time stamps and routing information. However, if an agency is involved in or can reasonably anticipate, litigation on a particular issue, the agency must maintain in native format all related and legally discoverable electronic files.

**All financial records, supporting documents, program records, statistical records, and all other records pertinent to an award shall be retained for a minimum period of five (5) years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by CSS. Below are the additional guidelines set forth by CSS for record retentions.

Records- Permanent Retention	Period Distinctions
Annual Board Reports: Program, Narrative, and Statistical	Permanent
Bylaws, Board Minutes/Transcripts, Articles of Incorporation	Permanent
Intellectual Property: Copyrights/Release or Trademarks	Permanent
Legal Opinions: Written	Permanent
Mortgages, bills of sale, property records (including costs and purchases), Notes	Permanent
401K Plan Summary	Permanent
Records- 5 Year Retention Period	Period Distinctions
Accident/Incident reports and claims	5 Calendar Years

Accounting Documentation: Petty cash vouchers, Purchase orders, Accounts receivable/payable(detail), expense records, vendor invoices, etc. Invoices for furniture and equipment keep on hand for life of item for insurance purposes	5 fiscal years after transaction completed
Internal Monitoring: Supporting Documentation for internal Program/Finance	5 fiscal years
Board Policies and Procedures	5 fiscal years after superseded or becoming obsolete
Budget Records: Supporting Documents (i.e., working papers, agency staff analyses, drafts, budget requests)	5 fiscal years
Certified Forward Documents	5 fiscal years
Correspondence: General	5 fiscal years
Cost Allocation Plans	5 years from last date effective
Fixed Asset Listing	5 years after final disposition
Grant Files	5 fiscal years after completion
Insurance Policies and Claims	5 fiscal years after final disposition or expiration
Contracts, Agreements (confirm # 64 or 65)	5 fiscal years after completion or termination of contract/lease/agreement
Payroll Records/Registers	5 years from final audit
Pension Records: Plan/Fund	5 fiscal years
Pension Records: Retirees	5 fiscal years after final payment
Personnel Records/Files (OPS/Volunteer/Intern/Temp Employees)	3 fiscal years after separation or termination
Personnel Records/Files (Applications, Verification Forms, Drug test, etc.)	5 fiscal years
Property Inventory Records – additions, deletions, disposal records, transfers, donations	5 fiscal years
Property: Deeds, blueprints/building plans, appraisals	5 fiscal years after termination of agency's ownership of the real property.
Tax Filings and Related Correspondence/Documentation (941-E, UCT6,5500, 990, etc.)	5 fiscal years after the tax filing
Records Management Compliance Statements	5 fiscal years
Records- 7 Year Retention Period	Period Distinctions
Personnel Records – (Board employees)	7 fiscal years after term of employment
Records- 10 Year Retention Period	Period Distinctions
Audits/Monitoring: Independent/State/Federal - Program or Financial	10 fiscal years after released report date
Banking: Bank Statements, Bad Checks	10 fiscal years
Financial Transactions: Credit and debit reports, summary journal transactions and expenditure reports, collection balance sheets, revenue reconciliations, Check logs/registers, accounts payable /receivables	10 fiscal years after transaction completed

summaries, federal grant close out reports and related documentation,	
General Ledger: Year-end Closing Records	10 fiscal years
Leases (Real Property)	10 fiscal years after termination of lease.

Record Retention Exceptions:

The **EXCEPTIONS** to the above noted records retention guidelines are the following:

1. **Prevention of Document Destruction:** If any litigation, claim, or audit is started before the expiration of the 5-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
2. **Records for real property and equipment** acquired with Federal/CSS funds shall be retained for **five (5) years after final disposition.**
3. When records are transferred to or maintained by CSS, the 5-year retention requirement is not applicable to the Recipient. CSS shall request transfer of certain records to its custody from Recipients when it determines that the records possess long-term retention value.
4. Records for program income transactions after the period of performance. In some cases, recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
5. Indirect cost rate proposals and cost allocations plans.
 - a. If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 5-year retention period for its supporting records start

Records may be retained on-site or sent to storage during the required retention period. The Chief Financial and Administrative Officer is responsible for maintaining the document storage records and shall authorize destruction of stored records according to this policy. Copies of original records may be substituted for the original records if authorized by CSS.

Destruction of Electronic Records:

Public records may be destroyed or otherwise disposed of only in accordance with retention schedules established by CSS. Photographic reproductions or reproductions through electronic recordkeeping systems may substitute for the original or paper copy, per Section 92.29, F.S., Photographic or electronic copies. Minimum standards for image reproduction shall be in accordance with Rules 1B-26.0021 and 1B-26.003, F.A.C. An electronic or microfilmed copy serving as the record (master) copy must be retained for the length indicated for the record (master) copy in the applicable retention schedule. An agency that designates an electronic or microfilmed copy as the record (master) copy may then designate the paper original as a duplicate and dispose of it in accordance with the retention requirement for duplicates in the applicable retention schedule unless another law, rule, or ordinance specifically requires its retention.

Rule 1B-24.003, Florida Administrative Code - Records Retention Scheduling and Disposition, sets forth requirements for destruction of public records. Section (10) of the rule specifies the following:

- Agencies must ensure that all destruction of records is conducted in a manner that safeguards the interests of the state and the safety, security, and privacy of individuals.
- In destroying records containing information that is confidential or exempt from disclosure, agencies must use destruction methods that prevent unauthorized access to or use of the information and ensure that the information cannot practicably be read, reconstructed, or recovered.
- Agencies must specify the manner of destruction of such records when documenting disposition.
- When possible, recycling following destruction is encouraged.

Examples of appropriate methods of destruction include the following:

- Paper records - include burning, pulverizing, shredding, or macerating.
- Electronic records -physical destruction to include shredding, crushing, incineration; high-level overwriting and degaussing or demagnetizing.
- Other non-paper media (such as audio tape, video tape, microforms, photographic films, etc.) - pulverizing, shredding and chemical decomposition and recycling.

In accordance with Rule 1B-24.003(9)(d), Florida Administrative Code, CSS will document each disposition of public records and maintain the record as a permanent file. A sample [Records Disposition Document](#) is available on the Division of Library and Information Services website.

Reporting Responsibility:

It is the responsibility of all staff to report violations or suspected violations in accordance with this Policy.

Attachments:

- None

Authority:

- [Public Records Retention and Disposition - FloridaJobs.org](#)
- Department of Economic Opportunity : [Florida Special District Handbook](#)
- [Chapter 119 Section 01 - 2021 Florida Statutes \(flsenate.gov\)](#)
- [eCFR :: 2 CFR Chapter II -- Office of Management and Budget Guidance](#)
- [Code of Federal Regulations \(Annual Edition\) | govinfo](#)
- [CFR 200.334 -2021-title2-vol1.pdf \(govinfo.gov\)](#)
- [General Records Schedules - Division of Library and Information Services - Florida Department of State \(myflorida.com\)](#)
- [GS1-SL for State and Local Government Agencies \(floridados.gov\)](#)

Supersession:

This Policy supersedes and replaces Policy # 01-10 R5, Records Management, Retention, and Destruction dated 05/01/2016.

Inquiries:

Any questions about this policy should be directed to the CEO, COO, CFAO and/or their designee.



POLICY# 12-21

Policy: Limited English Proficiency	Page 1 of 3
Program: Wagner Peyser (WP), Workforce Innovation and Opportunity Act (WIOA), Welfare Transition (WT), and Supplemental Nutrition Assistance Program (SNAP)	
Section: Program Operations	
Date of Issuance:	Revision Date: N/A
Distribution: CareerSource Suncoast Team Members, Board Members, Partners, Contractors/Sub-Recipients	

Background

[Title VI of the Civil Rights Act of 1964](#) was enacted as part of the landmark Civil Rights Act of 1964. It prohibits discrimination on the basis of race, color, and national origin in programs and activities receiving federal financial assistance. The Act stipulates those recipients of federal funds are prohibited against national origin discrimination affecting Limited English Proficient (LEP) persons. The Department of Economic Opportunity (DEO) has issued credentialing guidance to maintain the minimum requirements for the establishment of a one-stop system. One-Stop Career Center providers must take reasonable steps to assure that Limited English Proficiency (LEP) persons receive the language assistance necessary to afford them meaningful access to workforce programs and services. Every provider shall make arrangements for appropriate interpreter and translation services. The language needs, the resources to provide effective language assistance to the applicant, claimant or participant, and the arrangements to access these resources in a timely fashion shall be promptly determined.

Purpose

To provide CSS staff members guidance for providing assistance to customers with Limited English Proficiency (LEP). To ensure that all customers are provided the opportunity to fully understand all relevant aspects and requirements of programs and services.

Policy

Definitions:

- **Limited English Proficient (LEP):** Persons who have a limited ability to read, write, speak, or understand English. For purposes here, the following descriptions apply:
- **Interpretation:** Involves orally conveying the meaning of information.
- **Translation:** The conversion of written information from one language to another.

Public Notice of No Cost Language Assistance:

The [“Interpretive Services”](#) language identification poster, as found on DEO website at [Display Posters and Required Notices - FloridaJobs.org](#), is posted in the intake area of each center to inform the public of the availability of free interpretive and translation services, and encourage customers to identify themselves as individuals needing language assistance

The “Interpretive Services” language identification poster also allows the customer to identify the language for which they need assistance. The poster states the following in English and 21 other languages:

“Attention: It is not necessary to use friends or family members for interpretive services. If you do not speak English, or if you are deaf, hard of hearing, or sight impaired, YOU can have interpretive and translation services provided at no charge. Please ask for assistance.”

General Guidelines:

CareerSource Suncoast (CSS) cannot require, request, suggest, encourage, or expect that LEP individuals provide, or pay for, interpreter or translator services.

Equal Access for LEP Persons:

CSS is committed to providing access to all individuals with respect to delivery of programs and services. No one will be denied access to information, services, or resources because of their limited proficiency in the English language or be subjected to unreasonable delays in the receipt of such services.

It is imperative that all staff members effectively consider and coordinate language assistance needs. CareerSource Suncoast staff will assess individual customers to determine the following:

- Identification of language needs;
- Situation(s) in which the customer will need language services;
- Resources needed; and
- How the resources will be made available.

It is the responsibility of each staff member to report any and all situations that need to be addressed in order to meet our obligation to reduce language barriers and take reasonable steps to assure that individuals with limited English receive the language assistance necessary to afford them meaningful access to programs and services.

Staff shall utilize the chain of command to report and address any access limitations. Customers and staff may also report any concerns to the CSS designated Equal Opportunity Officer or file a discrimination complaint following the procedures on the CSS website and as identified within the “Equal Opportunity” public postings throughout the centers.

Clients Providing the Interpreter:

Client’s may opt to bring a friend or family member with them to act as their interpreter. Using minor children as an interpreter is discouraged. Title VI of the Civil Rights Act of 1964, Section A, states that “extra caution should be exercised when the LEP person chooses to use a minor as the interpreter. While the LEP person’s decision should be respected, there may be additional issues of competency, confidentiality, or conflict of interest when the choice involves using children to interpret. The recipient should take care to ensure that the LEP person’s choice is voluntary, that the LEP person is aware of the possible problems if the preferred interpreter is a minor child, and that the LEP person knows that a competent interpreter could be provided by the recipient [of federal funds] at no cost.”

Available Resources for LEP Assistance:

CareerSource Suncoast conducts periodic assessment of language assistance needs to ensure we meet our obligation to reduce language barriers and take reasonable steps to assure that individuals with limited English proficiency (LEP) receive the language assistance necessary to afford them meaningful access to programs and services. Language assistance services made available by CSS for LEP persons include.

- Interpretative(oral) services
- Translation(written) services

Interpretative (Oral) Services:

Free Interpretative(oral) services language assistance offered to a LEP client to ensure they fully understand all relevant aspects and requirements of programs and service are:

1. Bilingual staff members proficient in the language; or
2. Technology-based interpreter application.

Bilingual Staff Assistance: A list of bilingual staff members identified as proficient in specific languages is maintained and posted on the CSS intranet for staff access. Bilingual staff members included on the list are aware that they have been included as a resource for interpretive services and receive training specific to their obligations and responsibilities.

Technology-Based Interpreter Application: CSS staff have access to translation application software. Instructions to access technology-based interpreter application is posted on the CSS intranet for staff access.

Translation (Written) Services:

In addition to language interpretation services, CSS will ensure “vital” written documents are translated in frequently encountered languages (as identified by periodic assessment).

CSS has identified “vital” written documents to include:

- Applications to participate in WIOA programs, activities, or services
- Consent and compliance forms
- Letters containing important information regarding participation in a program or activity
- Notices pertaining to the reduction, denial, or termination of services or benefits and the right to appeal such actions
- Notices that require a response from beneficiaries
- Notices advising LEP persons of the availability of free language assistance
- Information on the provision of services to individuals with disabilities
- Information on the right to file complaints of discrimination
- Wage, hour, safety, health enforcement, and information materials required to be posted by federal and state statutes.

All translated documents are created, made available and maintained in the same manner as the original-source documents; no document will be altered without procedural approval.

Attachments:

- None

Authority:

- [CRC Compliance Assistance Tools | U.S. Department of Labor \(dol.gov\)](#)
- [Document \(dol.gov\)](#)
- [eCFR :: 29 CFR Part 31 -- Nondiscrimination in Federally Assisted Programs of the Department of Labor - Effectuation of Title VI of the Civil Rights Act of 1964](#)

Supersession:

This policy supersedes and replaces Policy #14-04 R1 Providing Assistance to Customers with Limited English Proficiency dated 11/14/2016.

Inquiries:

Any questions about this policy should be directed to the CEO, COO, CFAO and/or their designee.

__/__/__

To the Board of Directors of
Suncoast Workforce Board, Inc.:

We have audited the financial statements of the Suncoast Workforce Board, Inc. (the Organization) as of and for the year ended June 30, 2021, and have issued our report thereon dated __/__/__. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 15, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

In order to eliminate threats to independence related to non-attest services that we provide you, we have instituted a quality control review over all non-attest work. Also, in the engagement letter, we identified a person within your organization with the skills, knowledge and expertise to review our non-attest work on your behalf.

Qualitative Aspects of the Entity's Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Suncoast Workforce Board, Inc. is included in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no sensitive accounting estimates affecting the financial statements during at June 30, 2021.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. Listed below are such disclosures affecting the financial statements at June 30, 2021:

- Note 2 – Liquidity and Availability
- Note 3 – Concentrations of Credit Risk and Significant Funding Source
- Note 7 – Operating Leases
- Note 8 – Risks and Uncertainties

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards required us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. No such misstatements were noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No such misstatements were noted.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached management representation letter dated __/__/____.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Suncoast Workforce Board, Inc., we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Suncoast Workforce Board, Inc.'s audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

We have made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the required supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Board of Directors of
Suncoast Workforce Board, Inc.

____/____/____
Page 4

This report is intended solely for the information and use of the Board of Directors and management of Suncoast Workforce Board, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



JAMES MOORE & CO., P.L.

DRAFT

**SUNCOAST WORKFORCE BOARD, INC. D/B/A
CAREERSOURCE SUNCOAST**

FINANCIAL STATEMENTS

**JUNE 30, 2021 WITH SUMMARIZED
INFORMATION AS OF JUNE 30, 2020**

DRAFT

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Suncoast Workforce Board, Inc.
d/b/a CareerSource Suncoast

Report on the Financial Statements

We have audited the accompanying financial statements of Suncoast Workforce Board, Inc., d/b/a CareerSource Suncoast (the Organization), which comprise the statements of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

The Organization's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

The financial statements of Suncoast Workforce Board, Inc. for the year ended June 30, 2020, were audited by another auditor who expressed an unmodified opinion on those statements on January 13, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information – Schedule of Expenditures of Federal Awards

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements 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) and is 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 auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated __/__/__, 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 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 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 the Organization's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida

__/__/__

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021 WITH SUMMARIZED
INFORMATION AS OF JUNE 30, 2020**

	2021	2020
<u>ASSETS</u>		
Current assets		
Cash and cash equivalents	\$ 970,324	\$ 708,835
Certificate of deposit	173,748	171,722
Accounts receivable	17,996	11,480
Grants receivable	50,486	58,251
Prepaid expenses	1,756	1,885
Total current assets	1,214,310	952,173
Noncurrent assets		
Fixed assets		
Furniture and equipment	420,908	420,908
Accumulated depreciation	(415,728)	(413,138)
Net fixed assets	5,180	7,770
Total Assets	\$ 1,219,490	\$ 959,943
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities		
Accounts payable	\$ 94,685	\$ 28,897
Accrued expenses	195,996	135,678
Accrued leave	203,947	192,803
Deferred revenue	298,568	260,673
Total current liabilities	793,196	618,051
Total Liabilities	793,196	618,051
Net assets		
Without donor restrictions:		
Undesignated	426,294	341,892
Total Net Assets	426,294	341,892
Total Liabilities and Net Assets	\$ 1,219,490	\$ 959,943

The accompanying notes to the financial statements
are an integral part of this statement.

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021 WITH SUMMARIZED
INFORMATION FOR THE YEAR ENDED JUNE 30, 2020**

	<u>2021</u>	<u>2020</u>
	<u>Without Donor Restrictions</u>	<u>Without Donor Restrictions</u>
Support and Revenue		
Contract and grant revenue	\$ 6,730,876	\$ 6,102,524
Interest	2,739	4,948
Rental revenue	89,397	59,472
Other revenue	245,579	261,847
Total support and revenue	<u>7,068,591</u>	<u>6,428,791</u>
Expenses		
Program services	6,359,236	5,881,106
Administration	624,953	524,620
Total expenses	<u>6,984,189</u>	<u>6,405,726</u>
Change in net assets without donor restrictions	<u>84,402</u>	<u>23,065</u>
Net assets without donor restrictions, beginning of year	341,892	318,827
Net assets without donor restrictions, end of year	<u>\$ 426,294</u>	<u>\$ 341,892</u>

The accompanying notes to the financial statements
are an integral part of this statement.

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021 WITH SUMMARIZED
INFORMATION FOR THE YEAR ENDED JUNE 30, 2020**

	2021					2020	
	WIOA Programs	Welfare Transition	Wagner Peyser and Veterans	Other Employment Related Programs	General and Administrative	Total	Total
Salaries and wages	\$ 1,498,849	\$ 733,066	\$ 180,537	\$ 331,525	\$ 349,214	\$ 3,093,191	\$ 2,918,148
Payroll taxes and benefits	454,883	227,788	49,522	91,310	84,645	908,148	851,527
Other client-related services	59,133	41,468	133,771	547,928	-	782,300	400,131
Client training	526,254	-	-	139,307	-	665,561	625,076
Rent	232,960	119,306	150,181	19,424	101,184	623,055	636,961
Repairs and maintenance	124,821	66,969	82,782	18,348	12,156	305,076	211,311
Materials and supplies	26,491	46,834	33,305	25,195	6,281	138,106	144,152
Professional services	21,608	13,275	14,755	3,612	56,380	109,630	241,753
Telephone and communications	51,630	26,367	20,447	4,229	2,820	105,493	149,858
Outreach and recruitment	81,116	26	13,832	3,670	-	98,644	66,567
Meetings and seminars	45,088	24,773	14,506	2,358	2,119	88,844	154,722
Insurance	20,534	13,336	8,897	1,472	4,745	48,984	46,812
Dues and subscriptions	3,485	1,619	5,279	259	2,574	13,216	12,391
Depreciation	-	-	-	-	2,590	2,590	2,590
Postage	597	246	206	57	39	1,145	2,625
Interest	-	-	-	-	206	206	411
Advertising	-	-	-	-	-	-	163
Total Expenses	<u>\$ 3,147,449</u>	<u>\$ 1,315,073</u>	<u>\$ 708,020</u>	<u>\$ 1,188,694</u>	<u>\$ 624,953</u>	<u>\$ 6,984,189</u>	<u>\$ 6,465,198</u>

The accompanying notes to the financial statements
are an integral part of this statement.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021 WITH SUMMARIZED
INFORMATION FOR THE YEAR ENDED JUNE 30, 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Cash received from grantors, contractors and contributors	\$ 7,107,022	\$ 6,404,386
Cash paid to employees and vendors	(6,844,220)	(6,574,851)
Interest received	713	903
Net cash provided by (used in) operating activities	<u>263,515</u>	<u>(169,562)</u>
Cash flows from investing activities		
Purchases of investments	(2,026)	(3,857)
Net cash used in investing activities	<u>(2,026)</u>	<u>(3,857)</u>
Net increase (decrease) in cash and cash equivalents	<u>261,489</u>	<u>(173,419)</u>
Cash and cash equivalents, beginning of year	708,835	882,254
Cash and cash equivalents, end of year	<u>\$ 970,324</u>	<u>\$ 708,835</u>
Reconciliation of increase in net assets to net cash provided by (used in) operating activities		
Change in net assets	<u>\$ 84,402</u>	<u>\$ 23,065</u>
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:		
Depreciation	2,590	2,590
(Increase) decrease in grants receivable	7,765	(58,251)
(Increase) decrease in accounts receivable	(6,516)	(9,405)
(Increase) decrease in prepaid expenses	129	(620)
Increase (decrease) in accounts payable	65,788	(226,772)
Increase (decrease) in accrued expenses	60,318	55,677
Increase (decrease) in deferred revenue	37,895	44,154
Increase (decrease) in accrued leave	11,144	-
Total adjustments	<u>179,113</u>	<u>(192,627)</u>
Net cash provided by (used in) operating activities	<u>\$ 263,515</u>	<u>\$ (169,562)</u>

The accompanying notes to the financial statements
are an integral part of this statement.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies of the Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast (the Organization), which affect significant elements of the financial statements:

(a) **Reporting entity**—The Organization is a nonprofit organization under the state of Florida Not-for-Profit Corporation Act and is exempt from income taxes according to the provisions of Section 501(c)(3) of the Internal Revenue Code (IRC). In addition, the Organization qualifies for the charitable contribution deduction and has been classified as an organization that is not a private foundation.

The Organization was incorporated under the laws of the State of Florida on September 2, 1983, as Manasota Industry Council, Inc. (the Council), a not-for-profit corporation organized to serve as the administrative entity and grant recipient with the State of Florida Department of Labor and Employment Security for the Job Training Partnership Act (JTPA) Program. Effective October 1, 1996, the Council was restructured under the Workforce Florida Act and changed its legal name to the Suncoast Workforce Development Board, Inc. The name was subsequently changed to the Suncoast Workforce Board, Inc., effective April 16, 2001. Effective February, 2014 Suncoast Workforce Board, Inc. changed its d/b/a to CareerSource Suncoast as part of a statewide rebranding initiative for all 24 regional workforce boards to align as a single universal brand identity.

On August 7, 1998, the Federal Workforce Investment Act of 1998 (WIA) was signed into law. It replaced the JTPA, which was repealed effective July 1, 2000. This act combined many of the services supported by the JTPA using a "One-Stop" approach providing universal access to core services for both job seekers and employers. The State of Florida enacted legislation, the Workforce Innovation Act of 2000, which implemented provisions of the WIA. On July 22, 2014 the Workforce Innovation and Opportunity Act (WIOA) was signed into law and took effect on July 1, 2015. WIOA supersedes the Workforce Investment Act of 1998 and amends the Adult Education and Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act of 1973. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

The Organization, a 29-member public-private partnership, serves as the Administrative entity and Grant Recipient for Florida Region 18, comprising Sarasota and Manatee Counties, for various funding streams including WIOA Adult, Youth and Dislocated Worker programs, Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), and Reemployment Services and Eligibility Assessments (RESEA). In addition, the Organization administers jointly managed programs with the Florida Department of Economic Opportunity (DEO) including Wagner Peyser Labor Exchange and Reemployment Services and Veterans' programs. Career and training services are offered in three One-Stop Career Centers located in Sarasota, Bradenton, and North Port, Florida; at public schools in the Manatee and Sarasota County School Districts (including Pre-Apprenticeship, Career Counseling, After School and Out-of-School programs within the school system), and within the local community. The Organization also serves as Administrative Entity and/or Fiscal Agent for workforce related programs that complement and further the goals and mission of the Organization.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

The Organization develops, plans, monitors, and administrates the following grants and programs:

- Wagner Peyser
- Disabled Veterans' Outreach Program
- Local Veterans' Outreach Program
- Trade Adjustment Assistance
- Unemployment Insurance
- Workforce Innovation and Opportunity Act – Adult, Youth, and Dislocated Worker
- Supplemental Nutrition Assistance Program
- Temporary Assistance for Needy Families

(b) **Basis of accounting**—The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the generally accepted in the United States of America.

(c) **Basis of financial statement presentation and accounting for contributions**—The accompanying financial statements include all funds and activities over which the board of directors of the Organization has oversight and financial responsibility.

The Organization prepares its financial statements in accordance to the Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 958, *Not-for-Profit Entities*.

(d) **Net assets**—Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions

Net assets with donor restrictions—Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Restricted contributions by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. There are no net assets with donor restrictions as of June 30, 2021.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

A significant portion of the Organization’s revenue is derived from cost-reimbursable federal, state, and local contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. At June 30, 2021, \$298,568 have been received in advance and/or have not been recognized because qualifying expenditures have not yet been incurred under our federal, state, and local contracts and grants.

(e) **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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(f) **Fixed assets and depreciation**—Fixed Assets are defined by the Board as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of the donation. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year. Depreciation of capital assets is computed using the straight-line method over estimated useful lives as follows:

Assets	Years
Computer Equipment	5
Furniture	7

(g) **Federal income taxes**— Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. Management is not aware of any activities that would jeopardize the Organization’s tax exempt status. The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years for the past three years remain subject to examination by taxing authorities.

(h) **Accrued paid leave**—It is the Organization’s policy to allow employees upon separation of employment, other than for cause, to be compensated up to 200 hours of accrued leave at their regular hourly rate of pay, conditional upon availability of funding. The Organization’s liability for compensated absences of their employees was \$203,947, which is included in accrued expenses as of June 30, 2021.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

(i) **Cash and Cash Equivalents**— For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, demand deposits due from banks, and short-term investments with an original maturity of 90 days or less.

(j) **Certificates of Deposit**—The Organization maintains a certificate of deposit with a federally insured bank. It is valued at fair value on the last day of the fiscal year and matures in April 2022.

(k) **Subsequent events**—Management has performed an analysis of the activities and transactions subsequent to June 30, 2021 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended June 30, 2021. Management has performed their analysis through __/__/__, the date the financial statements were available to be issued.

(l) **Recent accounting pronouncements**—The FASB and other entities issued new or modifications to, or interpretations of, existing accounting guidance during 2021 and 2020. The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements, does not believe that any other new or modified principles will have a material impact on the Organization's reported financial position or operations in the near term.

In February 2016, the FASB issued Accounting Standards Update 2016-02: *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2021, and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

(m) **Advertising**—The Organization uses advertising to promote its programs among the audiences it serves. All advertising cost are expensed as incurred. For the year ended June 30, 2021, there was no advertising expense.

(n) **Revenue Recognition**—Generally revenue is received from the State of Florida Department of Economic Opportunity and is earned on a cost reimbursement basis. Funds received in excess of expenses during the year are recognized as deferred revenues until the period in which they are earned.

(o) **Reclassifications**— In order to facilitate the comparison of financial data, certain June 30, 2020 account balances have been reclassified to conform to the current year reporting format. These reclassifications had no effect on net assets.

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

(2) **Employee Benefits:**

The Organization offers a tax-deferred savings plan, which qualifies as a voluntary contribution savings plan under Internal Revenue Code Section 401(k). Employees may provide tax-deferred contributions to fully-vested individual retirement accounts up to the Internal Revenue Code limit. The plan covers all employees over age twenty and one-half and after six months of continuous employment. The Organization makes discretionary contributions based on eligible employee wages. Employees are immediately vested in salary deferral contributions and become vested in employer matching and discretionary profit-sharing contributions in accordance with a schedule of years of service. Total expense recorded for the Organization's match was \$209,791 for the year ended June 30, 2021.

(3) **Concentration of Credit Risk and Significant Funding Source:**

(a) **Cash and cash equivalents**—As of June 30, 2021, the Organization had demand and time deposits with multiple financial institutions of \$1,200,929. The Organization has no policy requiring collateral or other security to support its deposits, although all demand and time deposits with banks are federally insured up to FDIC limitations. The demand and time deposits with the financial institutions are insured up to \$250,000.

(b) **Grants receivable**—The Organization's receivables are for amounts due under contracts with the State of Florida and Federal government agencies. The Board has no policy requiring collateral or other security to support its receivables.

(c) **Significant funding source**—During the year ended June 30, 2021, the Organization received approximately 97%, of its funding from the United States Department of Labor, the United States Department of Health and Human Services, and the United States Department of Agriculture passed through the Department of Economic Opportunity. If a significant reduction in the level of this funding were to occur, it could have an adverse effect on the Organization's program and activities.

(4) **Operating Leases:**

The Board has entered into various operating leases for office space and equipment. Future minimum rental payments on these existing lease commitments are as follows:

Year ending June 30,

2022	\$ 408,366
2023	406,392
	<u>\$ 814,758</u>

For the year ended June 30, 2021, rent expense was \$623,055.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

(5) **Indirect Costs:**

The Organization records costs that can be directly identified as benefiting a specific WIOA, TANF, or DEO Joint Managed Programs funding stream as direct expenses of the related program. Certain costs which are directly shared, have been allocated to programs based upon the relative benefit received. The Organization allocates indirect costs that cannot be identified as benefiting a specific program. Indirect costs are allocated to benefiting programs based upon an indirect cost rate approved by the Florida Department of Economic Opportunity. The following is a table of cost allocation methodologies for expenditures which are allocated:

Expense	Method of Allocation
Salaries and benefits	Time and effort
Facilities costs and rent	Full time employees located in the facilities
Staff training, dues, subscriptions, insurance, consultants, travel, and supplies	Allocated directly to the benefiting program or the appropriate indirect cost pool
Equipment	Charged directly or directly allocated to benefiting programs
Accounting, advertising, legal	Charged to the appropriate indirect pool unless the service can be directly tied to a grant
Auditing and monitoring	Allocated based upon relative expenditures of the grants audited and monitored
Service provider contracts	Directly allocated to programs or by the relative time the provider spent on the programs

(6) **Property Leased to Others:**

During the year ended June 30, 2021, The Organization recognized rental income from properties leased to others in the amount of \$89,397. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2021. Leases have an annual non-cancellable term and will be on a month to month basis upon expiration unless renewed. The amounts reflected below may differ from actual future rental income due to new leases entered into, the expiration of existing leases, or the recognition of rental income resulting from escalators, if any:

Year Ending June 30,	Rental Income
2022	\$ 95,101
2023	1,456
Total	<u>\$ 96,557</u>

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

(7) Related Parties Transactions:

In accordance with applicable regulations, the Organization’s board of directors includes representatives of private and public sector industries. During the fiscal year ended June 30, 2021, the Organization entered into contracts with certain private and public sector industries, with which certain board members associated, for the purpose of providing services to participants. During the year ended June 30, 2021, total payments for providing services to participants were \$293,927 and accounts payable were \$7,819 at June 30, 2021.

(8) Liquidity and Availability:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 970,324
Certificates of deposit	173,748
Accounts receivable	17,996
Grants receivable	50,486
Total	<u><u>\$ 1,212,554</u></u>

The Organization has \$1,212,554 of financial assets available within one year of the statement of financial position date. None of these assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Department of Economic Opportunity allows the Organization to request cash draws approximate to amounts necessary for pending disbursements for two weeks of cash needs.

(9) Risks and Uncertainties:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

During the year ended June 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending and investment markets have been substantially impacted. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of / / , management believes that an impact on the Organization’s financial position and results of future operations is reasonably possible.

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Entity/ Federal Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identification Number	Federal Expenditures	Amount to Subrecipients
United States Department of Labor:				
Passed through the State of Florida, Department of Economic Opportunity:				
Employment Service Cluster:				
Wagner Peyser	17.207	WPA20	\$ 224,038	\$ -
Wagner Peyser	17.207	WPA21	361,114	-
Wagner Peyser Performance Incentives	17.207	WPB19	8,799	-
Disabled Veterans Outreach Program	17.801	DVP20	23,423	-
Disabled Veterans Outreach Program	17.801	DVP21	16,597	-
Local Veterans Employment Representative	17.801	LVR20	69,939	-
Local Veterans Employment Representative	17.801	LVR21	48,349	-
Total Employment Service Cluster			752,259	-
Trade Adjustment Assistance	17.245	TAC18	734	-
Trade Adjustment Assistance	17.245	TAT18	5,070	-
Trade Adjustment Assistance	17.245	TAC19	711	-
Trade Adjustment Assistance	17.245	TAT19	579	-
Total Trade Adjustment Assistance			7,094	-
Unemployment Insurance	17.225	UCR19	5,872	-
Unemployment Insurance	17.225	UCR20	148,802	-
Total Unemployment Insurance			154,674	-
National Emergency Grants	17.277	WNO19	93,205	-
Covid-19 National Emergency Grants	17.277	WNC20	636,916	-
National Emergency Grants	17.277	WNO20	38,310	-
Total National Emergency Grants			768,431	-
Workforce Innovation and Opportunity Act Cluster:				
WIOA Adult	17.258	WIA21	791,907	2,609
WIOA Adult	17.258	WIS19	37,836	-
WIOA Adult	17.258	WIS20	99,980	-
WIOA Youth	17.259	WIY20	772,961	-
WIOA Youth	17.259	WIY21	166,797	1,380
WIOA Youth	17.259	WIS19	37,836	-
WIOA Youth	17.259	WIS20	99,980	-
WIOA Dislocated Worker Formula Grants	17.278	WID20	849,892	-
WIOA Dislocated Worker Formula Grants	17.278	WID21	411,268	6,508
WIOA Dislocated Worker Formula Grants	17.278	WRS19	32,487	-
WIOA Dislocated Worker Formula Grants	17.278	WRS20	33,552	-
WIOA Dislocated Worker Formula Grants	17.278	WIS19	38,983	-
WIOA Dislocated Worker Formula Grants	17.278	WIS20	112,477	-
Total Workforce Innovation and Opportunity Act Cluster			3,485,956	10,497
U.S. Department of Agriculture				
Passed through the State of Florida, Department of Economic Opportunity:				
Supplemental Nutrition Assistance Program Cluster:				
Supplemental Nutrition Assistance Program	10.561	FSH20	13,595	-
Supplemental Nutrition Assistance Program	10.561	FSH21	89,905	948
Total Supplemental Nutrition Assistance Program Cluster			103,500	948
Passed through the State of Florida, Department of Economic Opportunity:				
Temporary Assistance for Needy Families	93.558	WTS20	4,993	-
Temporary Assistance for Needy Families	93.558	WTS20	571,165	10,555
Temporary Assistance for Needy Families	93.558	WTS21	846,271	-
Total Temporary Assistance for Needy Families			1,422,429	10,555
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,694,343	\$ 22,000

The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.

SUNCOAST WORKFORCE BOARD, INC.
DBA: CAREERSOURCE SUNCOAST
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

(1) **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of Suncoast Workforce Board, Inc. (the Organization) and is presented on the accrual basis of accounting. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

(2) **Summary of Significant Accounting Policies:**

Expenditures reported on the 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 allowed or are limited as to reimbursement.

(3) **De Minimis Indirect Cost Rate Election:**

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

(4) **Subrecipients:**

For the year ended June 30, 2021, the organization had one subrecipient. See the Schedule of Expenditures of Federal Awards for the amount passed through to this subrecipient.

**INDEPENDENT AUDITORS' REPORT 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***

To the Board of Directors,
Suncoast Workforce Board, Inc.
d/b/a CareerSource Suncoast

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the Suncoast Workforce Board, Inc., (the Organization) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated ___/___/___.

Internal Control over Financial Reporting

In planning and performing our audit, 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 opinions 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.

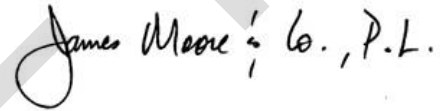
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and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

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.



James Moore & Co., P.L.

Tallahassee, Florida

__/__/__

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Directors,
Suncoast Workforce Board, Inc.
d/b/a CareerSource Suncoast

Report on Compliance for Each Major Federal Program

We have audited the Suncoast Workforce Board, Inc.'s (the Organization) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the years ended June 30, 2021. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the special audit guidance provided by the State of Florida Department of Economic Opportunity and the audit requirements 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Board's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of 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, 2021.

Report on Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

James Moore & Co., P.L.

Tallahassee, Florida

__/__/__

**SUNCOAST WORKFORCE BOARD, INC.
DBA: CAREERSOURCE SUNCOAST
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

I. Summary of Auditors' Results:

Financial Statements:

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major Federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major Federal programs:

CFDA Number(s)	Program Name
93.558	Temporary Assistance for Needy Families (TANF)
17.277	National Emergency Grants
Dollar threshold used to distinguish between type A and type B Federal programs:	\$750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> No

II. Financial Statement Findings: None.

III. Federal Awards Findings and Questioned Costs: None.

IV. State of Florida, Department of Economic Opportunity (DEO) Reporting Requirements: The Organization performed timely reconciliations between the general ledger accounting system and the Subrecipient Enterprise Resource Application maintained by DEO. Also, based on the DEO reporting requirements, there were no additional findings required to be reported in FY2021.

V. Federal Award Summary Schedule of Prior Year Findings: There were no audit findings for the year ended June 30, 2020.



Tom Grady, *Chair*
Ben Gibson, *Vice Chair*
Members
Monesia Brown
Marva Johnson
Ryan Petty
Andy Tuck
Joe York

November 8, 2021

Mr. Ted Ehrlichman, President and CEO
CareerSource Suncoast
1112 Manatee Avenue E.
Bradenton, Florida 34208

Dear Mr. Ehrlichman,

I would like to submit my official resignation to the CareerSource Suncoast Board, effective January 31, 2022. The reason for my resignation is that I will also be officially retiring from the State of Florida on that same date. I plan on attending my final board meeting on January 27, 2022.

I will say that this is bittersweet for me. I have had a wonderful opportunity serving as a Suncoast Board member as I collaborated with Suncoast staff, community partners, and local employers. I also had an excellent opportunity to learn a lot from your staff and to also develop some close professional relationships. I have also had an amazing opportunity working for over 32 years for the State of Florida in various capacities.

Since we are a mandated partner, I am thinking that my supervisor, Area Director Brian Hirsch will be representing Vocational Rehabilitation on the board. I have provided Tracey Barta with his contact information.

Thank you for your leadership as President and CEO. I know that you will also be retiring soon, and I wish you the best of luck in your future endeavors!

Sincerely,

George A. Barthalow

George A. Barthalow, MA, CRC, CWS/VR Area Supervisor

cc: Tracey Barta, Executive Assistant
Brian Hirsch, VR Area Director/Area 5

Allison Flanagan, Director

www.RehabWorks.org



COMMITTEE REPORTS

CAREERSOURCE SUNCOAST
Finance & Performance Committee
Board Meeting Summary Report
January 27, 2022

The Finance & Performance Committee met during a combined Executive Committee meeting on January 13, 2022.

Financial Audit PY Ending 6-30-2021:

Ben Clark, Manager and Mark Payne, Partner with James Moore & Company presented the audit report to the Committees. The committees recommended to proceed with presenting the report to the full Board on January 27, 2022 and accept the report as presented. A copy of the audit report is included in the meeting materials.

Review of Budget to Expenditure Report as of 12-31-2021:

A copy of the report is included in the meeting materials. This report covers the period July 1, 2021 – December 31, 2021 for PY 21-22. Overall burn rate at this point was 44%. The end of December and into January staff received a large increase in the number of clients interested in training. Funding and budgets are being reviewed to help accommodate this increase in training.

State and federal expenditure requirements reported as of 11-30-21 (December was in the process of close out and info not available prior to the January 13th meeting):

- Admin expenditure rate – 8.05%; maximum allowed 10%
- Indirect rate no longer used – CSS using Cost Allocation Method for allocating monthly indirect costs
- Individual training accounts (ITA) – 29.37% minimum requirement 30%
- Youth paid internships – 23.08% minimum requirement 20%
- Youth out of school expenditures – 97.46% minimum requirement 75%

Review of Summary of Non-Federal Funds as of 12-31-2021:

Balance of funds \$656,350.

DEO – Quality Assurance Report for Programmatic and Financial Compliance Monitoring Review for PY 20-21:

DEO has combined programmatic and financial reviews in one monitoring report. On August 17, 2021 we received our report. The review period was from January 1, 2020 – December 31, 2020. Financial monitoring review continued another year with 0 findings. Programmatic monitoring consisted of 200 records reviewed with 21 findings, 7 more than last year. No programmatic findings resulted in disallowed costs. All findings were resolved or addressed satisfactorily. Our corrective action plan (CAP) was submitted to DEO September 15th. The CAP was accepted and a closeout letter was received dated December 2, 2021. A copy of the monitoring report and closeout letter is included in the meeting materials.

CAREERSOURCE SUNCOAST
Finance & Performance Committee
Board Meeting Summary Report
January 27, 2022

Budget Modification #1 for PY 21-22:

The Executive Committee approved Budget Modification #1 for PY 21-22 during their meeting on December 9, 2021. A copy of the Summary of Funds Available Mod #1 and the Budget Mod #1 reports are included in the meeting materials for your reference. In summary - the Original Funding Budgeted \$7,386,718. Increase in funding of \$297,750 allocated \$151,389 to Budget Mod #1, along with \$146,361 to Reserves for PY 22-23. Reserve balance \$1,048,302. Reserves prior to this increase were \$901,941. Funding Budgeted Mod #1 \$7,538,107.

Respectfully Submitted,

Walter Spikes, CSS Treasurer

CareerSource Suncoast
 Expenditure To Budget Report - Summary
 Program Year July 1, 2021 thru June 30, 2022

As Of 12/31/2021 (incl one week accrual)

MOD 1						
	PY TOTAL BUDGET	RESTRICTED EXPENSES YTD	BUDGET BALANCE	% OF BUDGET EXPENDED	UNRESTRICTED EXPENSES YTD	NOTES
PERSONNEL COSTS						
SALARIESFRINGE BENEFITS	\$4,470,041	\$2,064,656	\$2,405,385	46%	\$1,821	No accrued payroll to enter by meeting deadline for Jan
STAFF TRAINING & EDU	\$60,000	\$29,633	\$30,367	49%	\$0	
TOTAL PERSONNEL COSTS	\$4,530,041	\$2,094,289	\$2,435,752	46%	\$1,821	
FACILITY COSTS	\$996,358	\$521,945	\$474,413	52%	\$224	
OFFICE FURNITURE & EQUIP	\$51,389	\$15,196	\$36,193	30%	\$0	
OPERATING COSTS:						
ACCOUNTING	\$27,500	\$14,161	\$13,339	51%	\$2,598	
AUDIT/MONITORING	\$58,960	\$36,764	\$22,196	62%		Contract Bal Auditor \$14,600
CONSULTANTS/LEGAL	\$45,000	\$16,074	\$28,926	36%		One Stop Operator Contract Bal \$20,417
GENERAL INSURANCE	\$56,470	\$55,996	\$474	99%		Policies begin July 1
OFFICE EXP & SUPP	\$55,000	\$17,640	\$37,360	32%	\$5,314	
TRAVEL & MEETINGS	\$50,000	\$27,346	\$22,654	55%	\$1,105	
TOTAL OPERATING COSTS	\$292,930	\$167,981	\$124,949	57%	\$9,017	
PROGRAM SERVICES:						
CLIENT TRAINING/SUPPORT	\$1,340,389	\$416,574	\$923,815	31%	\$9,102	Obligations: Training \$257,806
CLIENT & EMPLOYER SERVICES	\$217,000	\$77,535	\$139,465	36%	\$5,179	
OUTREACH	\$110,000	\$26,581	\$83,419	24%	\$197	Contract Bal \$54,394 - Two EDCs & LCNAs
TOTAL PROGRAM SERVICES	\$1,667,389	\$520,689	\$1,146,700	31%	\$14,478	
TOTALS	\$7,538,107	\$3,320,101	\$4,218,006	44%	\$25,541	Rates below as of 11/30/21: (Dec Mthly Close Out 1/20/22) Admin 8.05 % Max 10% Using Cost Allocation Plan - No Indir Rate ITA 29.37% Min Req 30% PY20 Paid Internships Exp 23.08% Min Req 20% PY20 Yth Out of Sch Exp 97.46% Min Req 75%.
Expected burn rate as of 12/31/21				50%	\$656,350	Unrestricted Fund Balance as of 12/31/2021 (MM & CD \$336,697 included in total balance)

Ron DeSantis
GOVERNOR



Dane Eagle
SECRETARY

December 2, 2021

Mr. Ted Ehrlichman, President/CEO
CareerSource Suncoast
1112 Manatee Avenue East
Bradenton, Florida 34208

Dear Mr. Ehrlichman:

The Department of Economic Opportunity would like to thank you and CareerSource Suncoast staff for your participation and cooperation in the Program Year (PY) 2020-2021 quality assurance review of your workforce programs. Your corrective action plan for resolving the findings and other noncompliance issues identified in the report has been accepted. Consequently, this correspondence closes the 2020-2021 quality assurance review process.

Should you have any questions or require additional information, please contact Ken Williams at (850) 245-7457 or via email at Kenneth.Williams@deo.myflorida.com.

Sincerely,

Charles Williams, Workforce Administrator
Bureau of One-Stop and Program Support

CW/otwj

cc: Michelle Dennard
Andrew Collins
Tom Abney
Casey Penn
Ken Williams

Program Year 2020-21

Quality Assurance Report

*Programmatic and Financial
Compliance Monitoring Review*

August 17, 2021



Local Workforce Development Board - 18

**Florida Department of
Economic Opportunity**

**Division of Workforce Services
And Division of Finance and
Administration**



Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399
850.245.7105 | www.floridajobs.org
www.twitter.com/FLDEO | www.facebook.com/FLDEO

An equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711.

EXECUTIVE BRIEFING AND OVERVIEW

The Department of Economic Opportunity (DEO) must perform annual monitoring of its subrecipient workforce entities as required by federal and state laws, rules, regulations and applicable DEO guidance. To accomplish DEO's monitoring goal, a joint programmatic and financial monitoring review of CareerSource Suncoast's (the "LWDB") workforce programs was conducted by DEO's Bureau of One-Stop and Program Support (OSPS) and Bureau of Financial Monitoring and Accountability (FMA) staff.

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

Programmatic and financial management issues identified in the report are generally categorized as Findings, Issues of Noncompliance, and Observations based on a scale of high, medium and low risk probabilities. High, medium and low risk factors are used to separate those issues that present more of a threat to program operations than others including issues that may potentially impact the fiscal integrity or delivery of services within program operations.

The review revealed that the LWDB has the systems in place to perform the broad management, operational, and financial functions required to operate the workforce programs. However, deficiencies in case file documentation requirements and operational and system practices in several program review areas were identified during the review. There were also several new and repeat issues found which may affect program operations if not corrected.

In accordance with [Administrative Policy 104 – Sanctions for Local Workforce Development Boards' Failure to Meet Federal and State Standards](#), as subrecipients of authorized funds administered by DEO, LWDBs are accountable for failing to correct performance, programmatic and financial deficiencies found during compliance monitoring reviews. To reduce performance, programmatic or financial deficiencies, and to increase program integrity at the local level, any subrecipient not meeting the regulatory or statutory standards shall be subject to specific conditions, remedies, and sanctions consistent with applicable federal laws, regulations, and guidance. Correcting and eliminating deficiencies maintains credibility in the administration of workforce programs, reduces risk of recurring noncompliance findings, and reduces the potential for questioned and/or disallowed costs which could lead to recapture of funds by the United States Department of Labor (USDOL) or other federal or state agencies.

For additional programmatic and financial monitoring information and resources, click here: [Monitoring Overview](#).

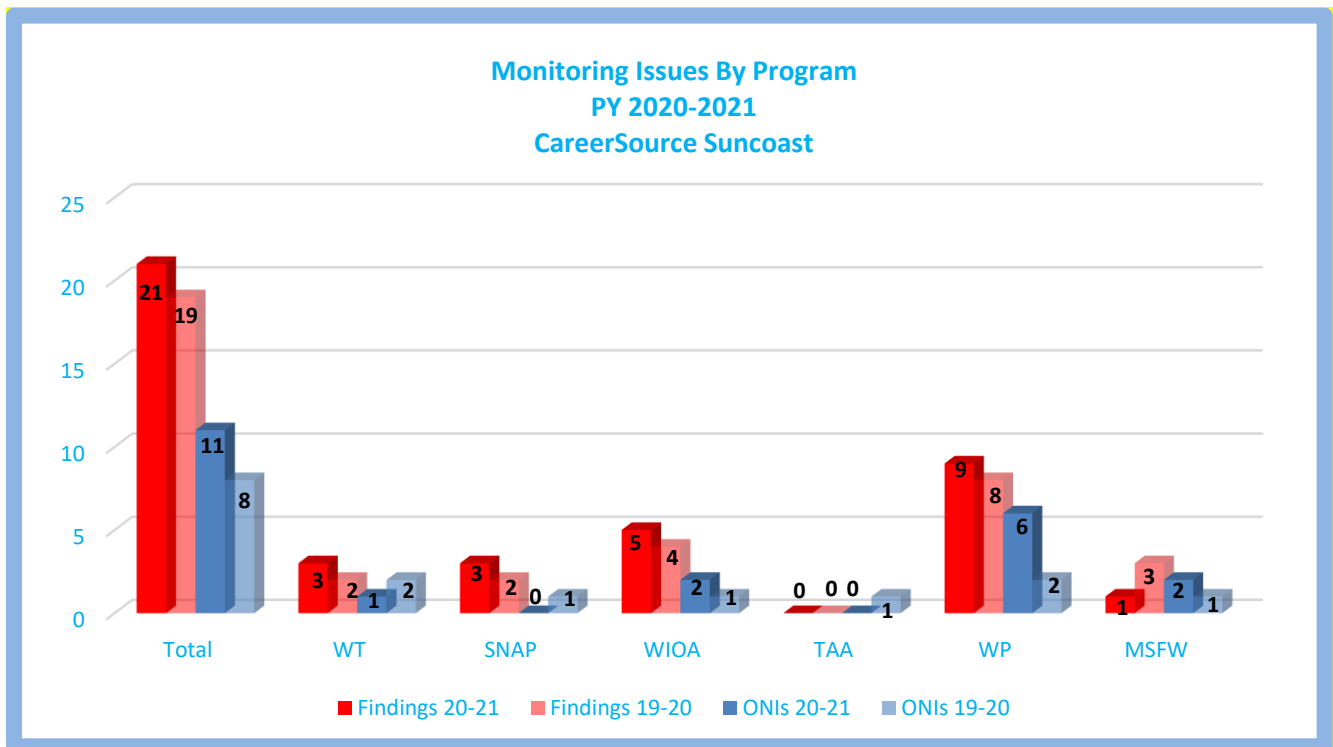
The results of each of the LWDB's workforce programs are summarized in the following charts by program and category.

SUMMARY TABLE OF PROGRAMMATIC MONITORING RESULTS

N=No. Y=Yes. N/A=Not Applicable.

2020-21 Monitoring Results					
Workforce Program	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue
WT	A participant was not allowed three working days to provide good cause for a second failure. There were also delays in requesting penalties and sanctions.	Y	Y		
	Documentation to verify employment was missing in one participant's case file.	N	Y		
	Transitional childcare eligibility documentation was missing in one participant case file. Also, the "Notice of Change in Child Care Status" DEO-WTP 5235 forms were not retained in a couple of participant case files, and transitional services and activities were not ended timely.	N	Y		
	A participant's Individual Responsibility Plan (IRP) did not include one of the three required elements (activity hours/ appointment times.)			Y	Y
WT Totals		1	3	1	1
SNAP	A participant was not engaged in orientation and assessment in accordance with the State Plan. Also, a participant did not have their initial appointment 590-status code ended timely in OSST (within 2-days).	N	Y		
	Both an Opportunities and Obligations form and a Grievance and Complaint form were missing from a participant's case file.	N	Y		
	A participant was assigned to less than the required 80 hours in work activities.	N	Y		
SNAP Totals		0	3	0	0
WIOA Adult	On-the-Job (OJT) and Customized Training contracts were missing required clauses and prohibitions. Also, OJT activities exceeded the contract duration in several instances.	Y	Y		
	Policies and procedures were either not in line with DEO guidance or need updating.	Y	Y		
	Employment information recorded in Employ Florida for a few participants did not match employment verification documents maintained in the case files.			N	Y
WIOA Youth	The required academic and occupational components of the work experience activity for a couple of participants were not documented.	Y	Y		
WIOA Common Issues	Determination of need for training services was not documented for several participants.	N	Y		
	No documentation in several case files to support that follow-up services were offered or quarterly follow-ups were conducted.	Y	Y		
	Measurable skills gains (MSG) for several participants were not recorded in Employ Florida. Additionally, the MSG attainment type in a participant's case file did not meet the definition of the identified MSG.			Y	Y
WIOA Totals		4	5	1	2
WP	Permission to create Employ Florida registrations and referrals to job orders were not documented for multiple job seekers, and several job seeker applications were incomplete.	Y	Y		
	A few job orders did not have documentation that the jobs met Florida's minimum wage rate requirements.	Y	Y		
	A job order did not meet terms of use posting rules for Employ Florida.	Y	Y		
	Documentation of staff review and verification of a few employer-entered job orders were either missing or entered after the deadline.	Y	Y		
	A few services recorded in Employ Florida did not meet the definition of the service or were inadequately documented.	Y	Y		

	Policies and procedures were either not in line with DEO guidance or need updating.	Y	Y		
	Entry of several job seeker registrations, referrals, and placement activities in Employ Florida was delayed by several months.	N	Y		
	A couple of referrals on the "Referrals Pending Review" list were not reviewed and processed by the deadline.			Y	Y
	Multiple job seeker placements had conflicting start dates in case notes recorded in Employ Florida.			N	Y
	A veteran job seeker with a manually provided priority of service was missing a case note verifying the service.			N	Y
RESEA/WP Common Issue	Several assessments and Employability Development Plans (EDPs) were not documented or did not contain all required information.	Y	Y		
RESEA	A few participants' work search activities were not properly resulted in the Employ Florida event calendar. Additionally, a couple of participants were not provided Labor Market Information.			Y	Y
	The Red Flag Report had several participants who were not managed by staff within the required timeframe.			N	Y
	A participant was missing a signed RESEA Responsibility Statement.			N	Y
Complaint System	Logs of apparent violations were not maintained at some career centers.	Y	Y		
WP Totals		8	9	2	6
MSFW	The Bradenton significant office did not meet the required Equity Ratio Indicators and Minimum Service Level Indicators.			Y	Y
	A MSFW application did not document a referral to supportive services (code 169-178) in Employ Florida.	Y	Y		
	As indicated on the MSFW Outreach Reports, the significant office did not meet the five quality contacts per day or the outreach contact requirements during the review period.			N	Y
MSFW Totals		1	1	1	2
Results-All Programs		14	21	5	11



Note: The above chart reflects a two-year comparison of the number of monitoring issues (PY 2019-20 and PY 2020-21).

DEFINITIONS APPLICABLE TO PROGRAMMATIC MONITORING

1. **Finding** – A high risk issue which directly impacts the integrity or effectiveness of program operations or could potentially result in major program deficiencies (e.g., participant ineligibility, missing files, lack of fully executed contracts, issues indicative of systemic problems in program operations, appearance of fraud or abuse, non-conforming services provided to participants, questioned costs, etc.). Findings are expected to be responded to in the Corrective Action Plan (CAP).
2. **Other Noncompliance Issue (ONI)** – A medium risk issue that results in deviation from process or practice not likely to result in failure of the management system or process but has a direct impact on program operations (data validity, timeliness of entering system information, missing program elements and employment plan information, failure to timely conduct follow-ups, etc.). ONIs could potentially be upgraded to a finding over time based on the nature of the deficiency (e.g., repeat violations, issues indicative of systemic problems in program operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.
3. **Observation** – A low risk issue intended to offer an opportunity to improve current local practices, processes and procedures that result in positive program outcomes. Observations, in certain instances, are expected to be responded to in the CAP.

SUMMARY TABLE OF FINANCIAL MONITORING RESULTS

2020-21 Financial Monitoring Results				
Category	Repeat of Prior Year	Reference(s)		
Prior Year Corrective Action Follow-Up	Yes	See Observation #18-20-02 (Executive Director salary increase was not documented in the public minutes).		
Category	Findings	Issues of Non-Compliance	Observations	Technical Assistance Provided
Payroll and Par Testing (Executive Director salary increase not documented in public meeting minutes)			1	
TOTAL	0	0	1	0

DEFINITIONS APPLICABLE TO FINANCIAL MONITORING

1. **Finding** – Lack of compliance with federal or state laws, rules and regulations, administrative codes, or state guidance that may result in disallowed costs or impact the integrity of program operations. Findings are expected to be responded to in the CAP.
2. **Noncompliance** – Lack of compliance with federal or state laws, rules and regulations, administrative codes, or state guidance but may not result in disallowed costs or do not impact the integrity of program operations. Issues of Noncompliance are expected to be responded to in the CAP.
3. **Observation** – Informative statements or constructive comments to improve the delivery of services and to help ensure continued fiscal integrity of the LWDB. Observations are not expected to be responded to in the CAP.
4. **Technical Assistance** – Any assistance provided to LWDB staff by the financial monitoring team.

**QUALITY ASSURANCE REPORT
CAREERSOURCE SUNCOAST
LOCAL WORKFORCE DEVELOPMENT BOARD (LWDB) 18**

I. DESCRIPTION OF MONITORING APPROACH

Monitoring consisted of a joint programmatic and financial review of the LWDB’s workforce programs. Local operating procedures (LOP), program services and activities, local plans and reports, as well as financial management practices, record keeping, safeguards, and reporting were reviewed to determine if appropriate processes, procedures, and controls were in place and properly implemented. The monitoring review also included sample testing of randomly selected participant case file records from each of the workforce programs reviewed.

Due to COVID-19 restrictions, a desk review was performed in lieu of an on-site visit for both programmatic and financial monitoring.

Note: Programs reviewed, dates of review, entrance/exit conference attendees and other programmatic logistics are outlined in the Appendix Section of this report.

II. FINANCIAL MONITORING RESULTS

FMA performed financial monitoring procedures based on the elements described in the PY 2020-2021 Financial Monitoring Tool. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries to (1) determine the status of recommendations from the prior year monitoring visit(s), and (2) to adequately support current year Findings, Issues of Noncompliance, Observations and Technical Assistance. The results of the financial monitoring testing are described below.

Findings and Issues of Noncompliance

There were no Findings or Issues of Noncompliance identified during the financial monitoring review period of January 1, 2020 – December 31, 2020.

Observations

Observation FMA #18.21.01

Category: 8.0 Payroll and Personnel Activity Report (PAR) Testing

Condition: The LWDB’s Executive Committee met on August 13, 2020 and approved a 6% salary increase retroactive to July 1, 2020 for the Executive Director. The salary increase details and approval were not documented in the public meeting minutes.

The LWDB provided a copy of the August 13, 2020 Executive Committee Meeting Minutes which states, “The next executive meeting is September 10, 2020. There being no further business, Chair Cardillo adjourned the meeting at 8:47 a.m. Staff left the meeting and the Executive Committee remained on the call to discuss the President/CEO evaluation.” Also, CareerSource Suncoast provided an email from the Executive Committed dated August 14, 2020 approving the 6% increase in salary on August 13, 2020.

Criteria: Florida’s Government in the Sunshine Law, s. 286.011, F.S., commonly referred to as the Sunshine Law, provides a right of access to governmental proceedings of public boards or commissions at both the state and local levels. The law is equally applicable to elected and appointed boards and applies to any gathering of two or more members of the same board to discuss some matter which will foreseeably come before that board for action. There are three basic requirements of s. 286.011, F.S.:

- (1) meetings of public boards or commissions must be open to the public;
- (2) reasonable notice of such meetings must be given; and
- (3) minutes of the meetings must be taken and promptly recorded.

Required Actions: The LWDB must take steps to ensure all committee and board meeting minutes are documented and accessible to the public.

Resources:

- [Public Meeting and Public Record Requirements](#)
- [Government-In-The-Sunshine-Manual 2021 Edition](#) – A Reference for Compliance with Florida’s Public Records and Open Meeting Laws.

Technical Assistance

There was no Technical Assistance provided during the financial monitoring review period of January 1, 2020 – December 31, 2020.

III. PROGRAMMATIC MONITORING RESULTS

The outcome of the programmatic monitoring is detailed in the following sections of the report. The information presented describes the issues noted and, where appropriate, required corrective actions for improvement.

NOTE: The following general program CAP requirements must be submitted with each Finding and Other Noncompliance Issue identified in the report. Additionally, a separate CAP response must be submitted for any additional program specific issues identified in each section of the report.

General Program CAP requirements

- A specific plan of action outlining the reasons for noncompliance as well as efforts taken to prevent future occurrences.
- A copy of a monitoring schedule showing timeframes and the activities and services that will be monitored.
- Documentation showing staff training or refresher training has been or will be provided. Documentation must include training date(s), a training roster, and an agenda listing training topics.
- Documentation of written communication to staff informing them of the requirements.

WELFARE TRANSITION (WT)

The sample size consisted of 38 participant case files.

The following issues were identified:

Finding Number WT 18.21.01

Pre-penalty and Sanction Process

Applicable reference(s): 45 CFR 261.10, 12-14; Section 414.065, F.S.; Rule 65A-4.205, F.A.C.; and DEO FG 03-037.

Of the 14 case files reviewed of participants with a pre-penalty and /or sanction recorded in OSST, the following issues were identified:

- One (7.1 percent) participant was not allowed three working days to provide good cause due to a second failure within 30 days.
- Penalties and sanctions for one (7.1 percent) participant was not requested or ended timely in the system.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Not following appropriate procedures during the penalty process could potentially result in a sanction being requested which could lead a participant to file a grievance and/or request a fair hearing for a sanction that should not have occurred.

Required Action: In addition to the general required CAP actions, documentation must be provided showing that LWDB staff have case noted the reason(s) why pre-penalty and sanction protocols were not followed, as well as a plan or process for preventing a recurrence of these issues in the future. The LWDB must also make an attempt to contact the participants to explain adverse actions which may be taken for noncompliance and enter the counseling case notes in OSST, if the case files are still active.

Finding Number WT 18.21.02

Employment Verification

Applicable reference(s): Chapter 445.010 F.S.; and Florida's Work Verification Plan.

Of the three case files reviewed of participants with an employment activity recorded in OSST, one (33.3 percent) file was missing documentation to verify the participant's employment status.

Recurring Issues from Previous Year: No.

Risk Impact: This data is used for reporting purposes and incorrect data entry impacts the validity of the data being reported and can negatively impact performance. The data entered in the system must be auditable and supported by documentation in the case files.

Required Action: In addition to the general required CAP actions, documentation must be provided showing LWDB staff have verified the participant's employment status and taken action to ensure case file documentation matches the information in OSST, if the file is active. Additionally, the LWDB must provide an assurance that measures will be taken to ensure employment verification documentation maintained in the files is cross-referenced with data entered in the system for accuracy. A plan to prevent a recurrence of these issues in the future must also be provided with the CAP.

Finding Number WT 18.21.03

Transitional Service Eligibility

Applicable Reference(s): 445.028-.32 F.S., 445.024(n) F.S., FAC 65A-4.218 and FG 04-020 (Transitional Childcare).

Of the nine case files reviewed of participants that received transitional childcare services, the following issues were identified:

- Supporting transitional childcare eligibility documentation was missing for one (11.1) participant.
- The “Notice of Change in Child Care Status “ form was not retained in three (33.3) participant case files.
- Childcare was not ended in OSST in a timely manner for three (33.3 percent) participants.

Recurring Issues from Previous Year: No.

Risk Impact: If continuing eligibility is not verified and transitional services are not ended in a timely manner, funds could possibly be expended on ineligible participants which could be viewed as potential questioned costs if not corrected.

Required Action: In addition to the general required CAP actions, documentation must be provided showing the participants were eligible to receive transitional childcare services and LWDB staff have ended transitional childcare services in OSST for the identified participants, if the files are still active. Additionally, the LWDB must provide an assurance that transitional childcare services are terminated in OSST when a participant is no longer eligible to receive services. A plan or process for preventing a recurrence of these issues in the future must also be provided with the CAP.

ONI Number WT 18.21.01

Individual Responsibility Plan (IRP)

Applicable Reference(s): 45 CFR 261.11-12, and 14; Temporary Assistance for Needy Families (TANF) State Plan; DEO Memorandum dated October 22, 2014, titled Individual Responsibility Plan, Alternative Responsibility Plan, and Initial Assessment in OSST.

Of the five mandatory case files reviewed that were required to have an IRP completed including all required elements, the following issues were identified:

- One (20.0 percent) IRP did not include the assigned weekly activities the participant was required to complete.
- Two (40.0 percent) IRPs did not include the participants’ employment goals.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Absence of an IRP without all required elements could eventually lead to a participant being placed in activities not conducive to overcoming barriers leading to employment and self-sufficiency.

Required Action: In addition to the general required CAP actions, documentation must be provided showing the required elements (assigned weekly activities and employment goals) have been included on the IRPs and are specific to the participants’ path to self-sufficiency, if the case files are still active. For future reference, the LWDB must ensure that an IRP is developed for mandatory participants assigned to an activity or temporarily deferred from participating in work activities, and that all required elements are included on the IRP. A plan or process to prevent a recurrence of these issues in the future must also be provided with the CAP.

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM - EMPLOYMENT AND TRAINING (SNAP E&T)

The sample size consisted of 30 participant case files.

The following issues were identified:

Finding Number SNAP 18.21.04

Initial Engagement Process (OSST 590-Code)

Applicable reference: State Plan; 7 CFR 273.7(c)(2)

The LWDB must enter initial appointments codes in OSST. The following issues were noted:

- Of the 30 case files that warranted an orientation and assessment, one (3.3 percent) did not have an appointment status code (either a 597 or 598) entered in OSST by staff.
- Of the 26 case files reviewed where a 590 – appointment setting code was entered in OSST, one (3.8 percent) did not have their initial appointment status selected within two-business days of completion of the appointment or “No show”.

Recurring Issue from Previous Year: No.

Risk Impact: Noncompliance with the initial engagement process and failure to expedite the assignment of and participation in qualifying SNAP activities affects performance reporting and could potentially result in overpayment of food assistance benefits to an ineligible individual.

Required Action: In addition to the general required CAP actions, the LWDB must provide an assurance that all future initial appointments and status codes (either a 597 or 598) will be entered in OSST timely by staff. A plan to prevent a recurrence of this issue in the future must also be submitted with the CAP.

Finding Number SNAP 18.21.05

Grievance/Complaint and Equal Employment Opportunity (EEO) and Opportunities and Obligations (O&O) Forms

Applicable reference(s): FG 00-004 rev. June 08, 2007, 20 CFR 683.600, 20 CFR 181(c), and State Plan.

Of the 30 case files reviewed, one (3.3 percent) was missing both a signed and dated Grievance/Complaint and EEO form and a signed and dated O&O form.

Recurring Issue from Previous Year: No.

Risk Impact: Having a signed and dated Grievance/Complaint and EEO form in the file mitigates program risk in instances where a program participant may file a complaint, grievance or request a fair hearing.

Required Action: In addition to the general required CAP actions, documentation must be provided with the CAP showing that a signed copy of a Grievance/Complaint and O&O forms have been obtained and placed in the participant case files, if the cases are still open. A plan to prevent a recurrence of this issue in the future must also be submitted with the CAP.

Finding Number SNAP 18.21.06

Assignment of Activity Hours:

Applicable reference(s): 7 CFR 273.7; 7 CFR 273.24(a)(1)(i) and the State SNAP Plan.

Of the 16 Able Bodied Adults Without Dependents (ABAWD) engaged in activities with participation hours entered on the Job Participation Rate (JPR) screen in OSST, one participant (6.3 percent) was not assigned to the required 80 hours in work activities.

Recurring Issue from Previous Year: Yes (Prior year CAP actions reviewed and verified but noncompliance continues to occur).

Risk Impact: Instances of participants not being assigned to the correct number of JPR hours could result in overpayment of food assistance benefits and negatively impact performance.

Required Action: In addition to the general required cap actions, documentation must be provided that the one case file has been updated with the required number of assigned hours, or other documents or case notes must be provided to support the reason for not assigning the individual to the correct number of hours, if the case is still active. A plan to prevent a recurrence of this issue in the future must also be submitted with the CAP.

OBSERVATIONS

The case file review also revealed that a participant had an incorrect noncompliance option entered in OSST. LWDB staff must select the correct failure reason from option drop-down menu when recording non-compliance options.

The case file review also revealed that a case received an alert from DCF to be closed on 02/29/20; however, the case was closed on 02/18/20. LWDB staff must ensure that a case is closed with the specific date received in the alert from DCF.

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)

WIOA ADULT AND DISLOCATED WORKER PROGRAM

The sample size consisted of 27 Adult and Dislocated Worker participant case files (14 Adults and 13 Dislocated Workers).

The following issues were identified:

Finding Number WIOA 18.21.07

On-the-Job Training (OJT) and Customized Training (CT) Agreements

Applicable references: WIOA Sec.122 (h) and Sec. 134(c)(3)(A) and (H); 20 CFR 680.770-840; TEGL 13-15; Local Workforce Services Plan; and Administrative Policy 009.

Of the 12 participants enrolled in an OJT or CT activity, five (41.7 percent) exceeded the contract duration periods without justification. Additionally, 10 (83.3 percent) agreements did not specify that funds will not be used to directly or indirectly to assist, promote, or deter union organizing, or will not aid in the filling of a job opening which is vacant because the former occupant is on strike or locked out in the course of a labor dispute or the filling of which is otherwise an issue in a labor dispute involving a work stoppage.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to provide an executed agreement and documentation to support the work-based activity could lead to potential questioned costs if funds were expended.

Required Action: In addition to the general required CAP actions, the LWDB must review all open OJT and CT case files to ensure the work-based activities have not exceeded the contract durations, and the contracts have been updated with the missing clauses and prohibitions. A copy of the revised master agreement with all required assurances, prohibitions and clauses must also be provided with the CAP. Additionally, the LWDB must inform all

staff to use the same boilerplate agreement in all career centers to ensure consistency. A plan or process for preventing a recurrence of this issue must also be provided with the CAP.

Finding Number WIOA 18.21.08

WIOA Policies and Procedures
Applicable reference(s): 20 CFR 683.200(b)(2); 2 CFR 200.75; 2 CFR 200.456; 20 CFR 680.900-970;20 CFR 681.570; WIOA Sec. 3 (59); Sec. 134(d)(2);WIOA Sec.122 (h); 20 CRF 680.770-840; WIOA Sec. 134(c)(3)(A); Local Workforce Service Plan and Administrative Policy 009.

The LWDB’s WIOA local policies and procedures (LOP) continued to include language from the prior year which granted incentives to adults and dislocated workers for attaining predetermined benchmarks. During the prior year’s review, the LWDB was provided technical assistance which included written notification that incentives cannot be provided to the adult population without prior approval from the state. Additionally, the Employed Worker Training (EWT) policy lacks specific language to inform staff that wages for CT participants may exceed the self-sufficient wage rate as long as the assigned training leads to employment that is comparable to or higher than their previous employment.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to create or maintain local area policies and procedures will impact overall program operation and service compliance, as well as issues with federal funding requirements and audits.

Required Action: In addition to the general required CAP actions, the LWDB must provide an assurance of regular evaluation and review of policies to align with current federal law and DEO guidance. Documentation that the LOPs have been or will be revised/updated to reflect the changes or the anticipated dates for publication and adoption of the new internal guidance must be provided with the CAP. The revised LOPs will help eliminate confusion and ensure that processes follow a planned and consistent approach to guide and manage the program.

ONI Number WIOA 18.21.02

Employment Verification
Applicable reference(s): WIOA Section 116; 20 CFR Part 677.150 (C); 667.175 and Federal Data Validation Requirements.

Of the 11 participants who exited with unsubsidized employment, the employment start date and wage information recorded in employ Florida did not match documentation retained in the case files of three (27.3 percent) participants.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to enter and accurately record employment information in Employ Florida may negatively impact performance results.

Required Action: In addition to the general required CAP actions, documentation must be provided showing LWDB staff have reviewed and verified the participants’ employment and wage information, if the cases are still active. Additionally, the LWDB must provide an assurance that measures will be taken to ensure employment documentation is maintained in the files and cross-referenced with data entered in the system for accuracy. A plan to prevent a recurrence of these issues in the future must also be provided with the CAP.

WIOA FORMULA-FUNDED YOUTH PROGRAM

The sample size consisted of 13 Out-of-School Youth participant case files.

Finding Number WIOA 18.21.09

Required Components of Work Experience

Applicable reference: WIOA Sec. 129 (c)(2)(C), 20 CFR 681.600(b), and TEGL 21-16.

Of the six case files reviewed of youth participants enrolled in a work experience activity, two (33.3 percent) did not include the required academic and occupational components.

Recurring Issue from Previous Year: Yes (Prior year CAP actions verified but noncompliance continues to occur).

Risk Impact: Failure to provide both components of the work experience activity could potentially decrease the opportunity for participants to obtain exposure and exploration into different careers or industries, develop work readiness skills, and reinforce good work ethics.

Required Action: In addition to the general required CAP actions, documentation must be provided showing the two participant files have been updated with the appropriate work experience components, if the case files are still active. A plan or process must also be provided on how changes to the work experience activities will be identified and updated in the future to prevent a recurrence of this issue.

WIOA SPECIAL PROJECTS

The sample size consisted of 11 participant case files for the following special projects: COVID-19 Public Health Emergency, Sector Strategies 2019, and WIOA-Incumbent Worker-20% Non-Waiver Local Only.

COMMON ISSUES

The following common issues were identified in the WIOA Adult/Dislocated Worker and Youth programs, and the WIOA Special Projects:

Finding Number WIOA 18.21.10

Determination of Need for Training Services

Applicable reference(s): 20 CFR 680.200-230, 20 CFR 680.700 through 680.850, WIOA Sec. 134 (c)(3)(A) and TEGL 19-16.

- Of the 27 WIOA Adult participants placed in a training service, 20 (74.1 percent) participant case files did not contain documentation of the determination of need for training services.
- The case file for one Adult Special Project participant placed in a training activity did not contain documentation of the determination of need for training services.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to determine appropriate training needs and other required elements could eventually lead to a participant being placed in training not conducive to overcoming barriers leading to employment and self-sufficiency.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation showing staff have reviewed and verified the training needs of the participants identified, if the cases are still active. Documentation must include whether the participants were unlikely to obtain or retain employment, was the

participant in need of training, and did the participant have the qualifications to successfully complete the training. A plan or process to prevent a recurrence of this issue in the future must also be provided with the CAP.

Finding Number WIOA 18.21.11

Follow-Up Services
Applicable reference(s): WIOA Sec. 134(c)(2)(A)(xiii); 20 CFR 680.150 and TEGLs 19-16.

Federal regulations require follow-up services be made available to adult participants following the first day of unsubsidized employment, as determined appropriate by the LWDB. The following was noted:

- Of the nine WIOA Adult participants who exited with employment, five (55.6 percent) had no case file documentation to support that follow-up services were offered.
- Of the seven WIOA Youth participants who exited with employment, one (14.3 percent) had no case file documentation to support that follow-up services were offered.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to provide follow-up services can negatively impact performance and resources available to the participant.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that follow-up services have been offered to the individuals identified, if the cases are still active. Additionally, an assurance that follow-up services will be offered and/or provided to WIOA Adult participants who exit with unsubsidized employment and to all WIOA Youth participants who exit the program. A plan or process for accomplishing this in the future must also be provided with the CAP.

ONI Number WIOA 18.21.03

Recording of Measurable Skill Gains (MSG)
Applicable reference(s): WIOA Section 116; 20 CFR Part 677.155(a)(v); TEGL 10-16, Change 1.

- Of the 25 WIOA Adult participant case files reviewed of participants enrolled in an education or training program, six (24.0 percent) did not have a MSG recorded within the program year. Additionally, the MSG attainment type did not meet the definition for the recorded MSG attainment.
- Of the 12 WIOA Youth participant case files reviewed of participants enrolled in an education or training program, two (16.7 percent) did not have a MSG recorded within the program year.
- The one Adult Special Project case file reviewed of a participant enrolled in an education or training program did not have a MSG recorded within the program year.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to enter and accurately record MSG information in Employ Florida negatively impacts performance results.

Required Action: In addition to the general required CAP actions, the LWDB must also provide an assurance with the CAP that MSGs will be documented and recorded by the applicable program year, as well as a plan or process for accomplishing this in the future.

TRADE ADJUSTMENT ASSISTANCE (TAA)

The sample size consisted of three TAA participant case files.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

WAGNER-PEYSER (WP) PROGRAM

The sample size consisted of 75 participant case files (30 job seekers, 20 job orders, 15 job seeker placements and 10 RESEA).

The following issues were identified:

Finding Number WP 18.21.12

Job Seeker Permission for Registration, Referrals and Requirements for Participation

Applicable reference(s): 20 CFR 651.10, TEGL 19-16, and Administrative Policy 096 (rev. 5/24/2019, 2/20/2020, and 1/7/2021).

Staff registration of a new job seeker in Employ Florida and referral to job orders by staff have specific guidelines that must be followed such as obtaining the job seeker's permission prior to creating and entering a new registration in Employ Florida and referring a job seeker to a job order. Job seekers must also have a full application in Employ Florida prior to receiving a service that initiates or triggers participation.

The following issues were identified:

- Of the 18 job seekers reviewed with a staff entered registration between 5/24/2019 and 1/7/2021, 15 (83.3 percent) were missing documentation of permission to create the new accounts in Employ Florida. Additionally, one (5.6 percent) job seeker had permission documented three months after registration.
- Of the 31 job seekers reviewed, 11 (35.5 percent) did not have a full application documented in Employ Florida when a staff-assisted service initiated participation. Two (6.5 percent) also had errant or invalid address information in the registration.
- Of the 15 job seeker placements reviewed with staff-entered job seeker referrals after 5/24/2019, 10 (66.7 percent) were missing documentation of permission to refer the job seeker.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to document permission of staff registrations, staff referrals, or obtaining a full application before participation has an impact on performance reporting and can also lead to erroneous or fraudulent job seeker entry of invalid or false registrations.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation of the efforts made by staff to contact and verify the job seekers' permission to create an Employ Florida registration and referrals to job orders by staff. An assurance must also be provided that the LWDB will take necessary steps to document all future registrations and referrals in case notes on the job seeker's Employ Florida account. A plan or process to prevent a recurrence of these issues in the future must also be provided.

Finding Number WP 18.21.13

Job Order Placement and Wage Rate Verification

Applicable reference(s): Fair Labor Standards Act of 1938 as amended, 29 U.S.C. section 206; 20 CFR 680.170; section 448.01, F.S.; TEGL 19-16 and DEO Administrative Policy 099.

Of the six job orders reviewed with a wage rate listed in Employ Florida below the federal or state minimum wage, four (66.7 percent) did not have documentation that staff verified the employer would pay at least the state's minimum wage.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Allowing an employer to advertise or hire a job seeker at a wage rate that is less than the minimum wage could lead to minimum wage compensation violations.

Required Action: In addition to the general required CAP actions, the LWDB must attest that the two job orders have been reviewed and verification that the employers have or will pay at least the Florida minimum wage rate is documented in a case note, if the job orders are still open. Additionally, the LWDB must provide an assurance that case notes will be entered on all job orders documenting staff verification of the Florida minimum wage rate in the future. A plan or process to prevent a recurrence of this issue in the future must also be provided with the CAP.

Finding Number WP 18.21.14

Job Order Requirements

Applicable reference(s): 20 CFR 651.10, Administrative Policy 099, and Employ Florida's Terms and Conditions of Use, Section 7.

Of the seven job orders reviewed, one (14.3 percent) did not meet the requirements of the Employ Florida Terms of Use posting rules. The job order description did not contain the nature, duties, responsibilities and requirements of the job.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Posting job orders without minimum qualifications and duties as required will rule out otherwise qualified applicants and make the job matching process difficult. It could also lead to complaints, grievances and legal actions.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that staff have or will review all future open job orders in Employ Florida to ensure job orders entered in Employ Florida meet all required elements contained in the Employ Florida's Terms of Use posting rules. Documentation must also include the LWDB's efforts to contact the employer and verify and document the duties, responsibilities, and requirements for the job order identified during the review, if the job order is still open. A plan or process to prevent a recurrence of this issue in the future must also be provided with the CAP.

Finding Number WP 18.21.15

Employer-Entered Job Order Review and Verification

Applicable reference(s): 20 CFR 651.10 and DEO Administrative Policy 099.

Of the seven employer-entered job orders reviewed in Employ Florida, three (42.8 percent) were missing documentation of staff review and verification of the job order. Two (28.6 percent) other job orders had verifications that were not conducted or documented within two business days.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to verify employer-entered job orders can lead to companies entering job orders in Employ Florida with the intent to defraud job seekers or acquiring job seekers personal protected information.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that staff have or will review all future open job orders in Employ Florida to ensure the job orders are reviewed within two-business days. An assurance must also be provided that LWDB staff will take necessary steps to document all future employer entered job orders in case notes on the job order in Employ Florida. A plan or process for accomplishing this in the future must also be provided with the CAP.

Finding Number WP 18.21.16

Wagner-Peyser Job Seeker Services and Activities

Applicable reference(s): 20 CFR 651.10, Administrative Policy 96, and Employ Florida Service Code Guide.

Of the 30 job seekers reviewed with at least one service entered on the Employ Florida activity screen, four (13.3 percent) job seekers had a specific service code entered (116 – Received Service From Staff Not Classified) as a service provided; however, case notes in the files did not meet the requirements for the service recorded.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Errant or undocumented services provided to job seekers which prolong participation will result in inaccurate reporting of state and federal performance numbers.

Required Action: In addition to the general required CAP actions, the LWDB must document efforts to review and monitor entry of WP job seeker services in Employ Florida to ensure the services are properly recorded and documented. Documentation must also be provided of the LWDB’s efforts to case note the correct service for the job seekers identified in the review, if the applications are still active and open. Additionally, an assurance must also be provided that LWDB staff will review job seekers with open applications and the use of code 116 service(s) on their Employ Florida service plan, verifying and documenting whether the service(s) continue to trigger participation.

Finding Number WP 18.21.17

Wagner-Peyser Policies and Procedures

Applicable reference(s): 20 CFR 651.10, 20 CFR 658.501, TEGL 19-16, DEO Administrative Policy 096, 098, 099, 103, and Grantee/Sub-grantee Agreement.

Policies for delegation of specific job duties for veteran staff (review of all job orders for Local Veterans Employment Representative [LVER]) do not match DEO Veteran guidance. The LVER duties in the LWDB’s policy specifically designate review of all job orders to LVER staff. DEO guidance indicates responsibilities for the LVER staff must not be universal for all job orders and must be tied to the creation of some outreach to a business on a veteran’s behalf. Additionally, policies and procedures developed for job order verification and employer vetting were not in line with current DEO administrative policies.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to create or maintain local area policies and procedures will impact overall program operation and service compliance, as well as issues with federal funding requirements and audits.

Required Action: In addition to the general required CAP actions, the LWDB must provide an assurance of regular evaluation and review of policies to align with current federal law and DEO guidance. Documentation that LOPS have been or will be updated/revised to reflect changes or anticipated dates for publication and adoption of the new internal guidance must be provided with the CAP. Additionally, the LWDB must provide an assurance that all policies will be regularly reviewed for comparison to federal and state policy and guidance, and local operating

policies and procedures will be adjusted following the evaluation. Developing LOPs will help eliminate confusion and ensure that processes follow a planned and consistent approach to guide and manage the program.

Finding Number WP 18.21.18

Job Seeker Registration, Referrals and Placements Delayed Entry
Applicable reference(s): 20 CFR 651.10, 20 CFR 680.170, TEGL 19-16, and DEO Administrative Policy 096, 099 and 03-040.

All service codes must be entered into Employ Florida within 15 days of the provision of the service. All 11 agricultural mass recruitment job orders reviewed with placements had job seeker registrations, referrals, and placement services recorded in Employ Florida several months after the recruitment event.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to enter job seeker registration and services in, including Migrant and Seasonal Farmworkers (MSFW), will affect performance reporting, MSFW service level indicator elements, and other federal reporting.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that staff have or will review all future mass agricultural recruitment events in Employ Florida to ensure job seeker registrations, referrals, and placements are entered in Employ Florida prior to the 15-day deadline for entry of services. Documentation of an analysis of the impact of previous noncompliance MSFW service level indicators for the LWDBs significant offices must be included with the CAP.

ONI Number WP 18.21.04

Job Seeker Referrals Pending Review
Applicable reference(s): DEO Administrative Policy 099.

Two job seekers had pending referrals for suppressed job orders that were not reviewed by LWDB staff within the required 72-hour period.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to review and approve job seeker referrals in a timely manner may cause the job seeker to potentially miss an employment opportunity if he/she is qualified and not referred to the position prior to the position’s closing date.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that staff have or will regularly review the “Referrals Pending Review” to ensure all future referrals to suppressed job orders in Employ Florida are reviewed within 72 hours. An assurance must also be provided that LWDB staff will take necessary steps to track, document, and increase the frequency of monitoring of pending referrals in Employ Florida. A plan or process for accomplishing this in the future must also be provided with CAP.

ONI Number WP 18.21.05

Job Order and Placement Verification
Applicable reference(s): 20 CFR 651.10, 20 CFR 680.170, TEGL 19-16, and DEO Administrative Policy 099.

Of the 15 job seeker placements reviewed, 10 (66.7 percent) had conflicting start dates listed on verification documentation. Case notes on the job seekers’ placements verification gave a variable start date while the case notes on the job order indicated a date certain start date.

Recurring Issue from Previous Year: No.

Risk Impact: Noncompliance with placement guidelines has an impact on performance reporting (Monthly Management Report and other staff reports), as well as erroneous information being recorded in the system if placements are not valid.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that staff have or will review all future placement verification documentation in Employ Florida to ensure start dates recorded in case notes on job orders match those entered on the job seeker account. Documentation must also include the LWDB's efforts to contact and verify the job seekers identified in the review to ensure the correct start date is recorded in both the job order and activity screen placement verification case note, if the job seekers have open applications and the job order is still open. A plan or process for accomplishing this in the future must also be provided with CAP.

ONI WP 18.21.06

Veteran Priority of Service Documentation

Applicable reference(s): 20 CFR Part 1010; Administrative Policy 096; Wagner-Peyser Employ Florida Jobseeker Service Codes Guide.

Of the three staff-assisted veteran cases reviewed where a manually entered code 189 was recorded, one (33.3 percent) did not have documentation of the provision of priority of service recorded in a case note in Employ Florida.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to notify eligible veterans of their right to receive POS prevents them from requesting and/or receiving first consideration to federally funded programs and services they may be qualified to receive. This can also result in grievances being filed.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that staff have reviewed and verified all active veterans have been provided priority of service and the appropriate service code and case notes have been recorded in Employ Florida for each of the veterans' applications initiated subsequent to the review. Documentation must also be provided of the LWDB's efforts to notify, provide, and record in Employ Florida the missing documentation for the one veteran, if the case is still active.

REEMPLOYMENT SERVICES AND ELIGIBILITY ASSESSMENT (RESEA) PROGRAM

The RESEA program review focused on the LWDB's compliance with the requirements of the grant to assist reemployment assistance (RA) claimants in returning to work faster by connecting claimants/participants with in-person assessments, and reemployment services and opportunities to further their reemployment goals and successful employment outcomes.

The sample size consisted of 10 participant case files. The following issues were identified:

Finding Number WP 18.21.19

Assessments and Employability Development Plans (EDPs)

Applicable reference(s): 20 CFR 651.10; 20 CFR Part 1010; 443.091 and 443.1317(1)(b), F.S.; UI Handbook-NO. 401-ETA 9048; DEO Administrative Policy 068; DEO Employ Florida Service Code Guide, issued 7/20/2018; and State Veterans Program Plan of Service.

The following common issues were observed:

- Of the 31 assessments reviewed (21 WP and 10 RESEA), five (16.1 percent) did not have documentation to support the services recorded. An additional three (9.7 percent) assessments were missing one or more of the following required items: employment goals, barriers to employment, and services required to overcome the barriers listed to obtain the goals.
- Of the 10 RESEA EDPs reviewed, three (30.0 percent) were missing either specific occupational goals or action steps for the participants to reach the goals.

Recurring Issue from Previous Year: Yes (Prior year CAP verified but noncompliance continues to occur).

Risk Impact: Absence of an assessment and specific goals and action steps on the EDP reduces staff's ability to work effectively and efficiently with participants in delivering services, tracking employability goals, and determining what the participant is required to do to attain the long-term occupational goals.

Required Action: In addition to the general required CAP actions, documentation must be provided of the LWDB's attempts to retrieve and/or develop the missing assessments; documentation showing the employment goals, barriers to employment, and services required to overcome the barriers listed have been obtained and included on the assessments; as well as specific action steps for participants to reach their goals including signatures and dates from the appropriate parties, if the cases are still active in Employ Florida. Additionally, the LWDB must include documentation and/or a plan that staff have or will review all future assessment and EDP codes recorded in Employ Florida to ensure case notes have been recorded identifying all required elements of the service(s) provided.

ONI Number WP 18.21.07

RESEA Work Search Activity and Labor Market Information (LMI)

Applicable reference(s): UIPL 8-20 and DEO Administrative Policy 068.

The federal grant requires every RESEA participant be referred to at least one additional work search activity (WSA). Work search activities must be unique to the participant's needs and recorded and resulted in the Employ Florida event calendar module. Participants must also be provided specific LMI for the chosen occupational field.

Of the 10 RESEA case files reviewed, two (20.0 percent) participant's work search activity did not result in the Employ Florida event calendar module. Additionally, another two (20.0 percent) case files did not have documentation of the provision of specific LMI based on the participant's education/employment experience, skills, and desired occupation.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Not accurately recording work search activities in the system or not providing specific LMI reduces staff's ability to effectively determine what the claimant is required to do to assist in their reemployment service needs which may adversely affect the claimant's benefits.

Required Action: In addition to the general required CAP actions, the LWDB must document efforts to ensure all RESEA work search activities are recorded through the Employ Florida event calendar scheduler and appointments and corresponding services and attendance are documented. Documentation of attempts to contact the participants and provide the missing LMI information based on the participant's education/employment experience, and skills and desired occupation must also be provided with the CAP, if the case files are still active. Additionally, a plan to prevent a recurrence of these issues in the future must also be provided.

ONI Number WP 18.21.08

RESEA Red Flag Report

Applicable reference(s): DEO Administrative Policy 068.

The Red Flag report contains all RESEA participants who have not received all required services or those who have not had their attendance status changed. Required services for RESEA participants must be provided and recorded in Employ Florida within 90 days of the scheduled appointment date. If not managed and recorded, the participant will appear on a Red Flag Report

There were three participants that had not been worked by staff on the date the Red Flag report was reviewed.

Recurring Issue from Previous Year: No.

Risk Impact: Having outstanding red flag issues impact RESEA reporting and may adversely affect a claimant's RA benefits.

Required Action: In addition to the general required CAP actions, the LWDB must include documentation that staff will ensure the individuals identified on the "Red Flag Report" will be properly resulted in Employ Florida, if the job seekers' applications are still open. An assurance must also be provided that LWDB staff will take necessary steps to ensure that the LWDB have or will review the Red Flag report regularly to ensure participants have been or will be managed within 90 days of being on the Red Flag Report. A plan or process for accomplishing this must also be provided with the CAP.

ONI Number WP 18.21.09

RESEA Responsibility Statement

Applicable reference(s): UIPL 8-20 and DEO Administrative Policy 068.

Of the 10 RESEA participant files reviewed, one (10.0 percent) did not have a signed RESEA Responsibility Statement on file.

Recurring Issue from Previous Year: No.

Risk Impact: Absence of a RESEA Responsibility Statement without specifying the details and requirements of what a participant is required to do to overcome barriers leading to employment could result in discontinuance of Reemployment Assistance benefits and self-sufficiency.

Required Action: In addition to the general required CAP actions, the LWDB must include documentation of staff's attempt to contact the RESEA participant and create and obtain a signed responsibility statement, if the participant's application is still active. Additionally, an assurance must be provided that a RESEA Responsibility Statement will be completed, dated, and signed by both staff and the participant, and provided to the RESEA participant. A plan or process for accomplishing this in the future must be provided with the CAP.

CAREER CENTER CREDENTIALING

The career center credentialing review focused on ensuring administrative requirements and records were posted and maintained, that front-line staff had completed all required Tier I certification and continuing education courses, and that an Employment Service Complaint System was in place to process any complaints received.

The following issue was identified:

Finding Number WP 18.21.20

Employment Service Complaint System

Applicable reference(s): 20 CFR 658.410 and Employment Service (ES) Complaint Resolution System Handbook.

All career centers must maintain an Employment Service Complaint System to include a system to account for Migrant and Seasonal Farmworker (MSFW) Apparent Violations for non-significant MSFW career centers. The two non-significant career centers (Sarasota and North Port) did not maintain a log of apparent violations during the review period.

Recurring Issue from Previous Year: Yes (Prior year CAP verified but noncompliance continues to occur).

Risk Impact: Non-adherence to the Employment Service Complaint System requirements can lead to legal issues or further action on the part of the individual to file a complaint against the LWDB and the State.

Required Action: In addition to the general required CAP actions, documentation must be provided that the LWDB has evaluated the complaint system in place and resubmit the incomplete monthly complaint logs and forms identified during the review. An assurance that the log of apparent violations will be completed for each career center and submitted to the Senior Monitor Advocate (SMA) by the fifth of each month must also be submitted by the LWDB with the CAP. A plan of action to prevent a recurrence of this issue must also be provided with the CAP.

MIGRANT AND SEASONAL FARMWORKERS

Description of Review Methodology

The Migrant and Seasonal Farmworker (MSFW) review focused on compliance with the MSFW required services and outreach under the Wagner-Peyser Act, as amended, and federal guidelines that mandate the service delivery to MSFWs through the public labor exchange system.

Management Review and Operational Practices of the Significant Career Centers

The LWDB’s MSFW significant multilingual career center is located in Bradenton, Florida. Because of COVID-19 considerations, the significant career center review was conducted remotely. The State Monitor Advocate (SMA) conducted a desk review of the significant career center to ensure the following credentialing requirements had been met (posters, signage, facility accessibility and accommodations, MSFW applications, job orders, MSFW Service Level Indicators Report, MSFW Outreach Services Reports, Complaint System and other requirements).

Overall, the MSFW outreach program in the Bradenton significant career center appeared to be managed in accordance with prescribed standards and the required provision of services to MSFWs. The outreach worker position is filled with a bilingual employee who is familiar with the farmworker community, knowledgeable of farmworker services and activities, and performs job duties properly. However, the following issues were noted during the management and operational review:

ONI Number MSFW 18.21.10

MSFW Service Level Indicators Report

Applicable references: 20 CFR 653, DEO FG 03-040, Migrant Service Level Indicators Report, and Local Workforce Services Plan.

Federal and state guidance require specific services be provided to MSFW customers on an equal level as all other customers and that significant career centers meet all five MSFW equity ratio indicators and at least two of the three minimum service level indicators.

The Bradenton significant career center did not meet two of the five equity ratio indicators on the MSFW Service Level Indicators Report during the review period (staff assisted basic career services and staff assisted career guidance services). Additionally, none of the three minimum service level indicators were met during the review period (MSFWs placed in a job, median earnings of individuals placed in unsubsidized employment, and MSFWs placed long-term in non-agricultural jobs).

Recurring Issue from Previous Year: Yes (Prior year CAP verified but noncompliance continues to occur).

Risk Impact: This data is used for reporting purposes and unmet indicators impact federal performance reporting for the state.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation to support efforts made by staff to refer and place MSFWs in jobs including monitoring the MSFW Service Level Indicators Report regularly to identify service gaps to ensure compliance. The MSFW Service Level Indicators Report is located in Employ Florida. A plan or process to prevent a recurrence of this issue must also be provided with the CAP.

Participant Case File Review

The sample size consisted of 18 participant case files (10 MSFW job seekers and eight agricultural job orders).

The following issues were identified:

ONI Number MSFW 18.21.11

Services to MSFWs (Outreach Services Report)

Applicable references: 20 CFR 653 and DEO FG 03-040.

All career centers have an obligation to locate and contact MSFWs who are not being reached by normal intake activities conducted at the significant career centers. Five MSFW quality contacts per day must be conducted by outreach workers to be in compliance with DEO FG 03-040. The contacts must be recorded on the Outreach Services Report and submitted to the State Monitor Advocate by the fifth working day following the report month.

A review of the Outreach Services Reports revealed that the LWDB did not meet the five quality contacts per day and outreach contact requirements during the review period.

Recurring Issue from Previous Year: Yes (Prior year CAP verified but noncompliance continues to occur).

Risk Impact: These issues impact MSFW service delivery and performance reporting. They also limit job and training opportunities and lead to possible farmworker civil rights violations.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation of the efforts made by staff to refer and place MSFWs in jobs including monitoring the MSFW Service Level Indicators Report regularly to identify service gaps to meet the required five quality contacts and outreach contacts requirements, including a plan for locating and contacting MSFWs outside of the significant career centers who are not being reached by normal intake activities conducted at the centers.

Finding Number MSFW 18.21.21

MSFW Applications

Applicable references: 20 CFR 653 and DEO FG 03-040.

Career center staff must determine whether applicants are MSFWs. Full applications must be taken for MSFWs and must contain certain information as required by federal law unless it is specifically stated that the MSFW declines a full application.

Of 10 MSFW applications reviewed, one (10.0 percent) MSFW application did not document the referral to supportive services (codes 169-178 in Employ Florida).

Recurring Issue from Previous Year: Yes (Prior year CAP verified but noncompliance continues to occur).

Risk Impact: These issues impact MSFW service delivery and performance reporting. They may also limit job training opportunities and lead to possible farmworker civil rights violations.

Required Action: In addition to the general required CAP actions, documentation that the LWDB has reviewed and verified MSFWs with applications opened subsequent to the review to ensure MSFWs have been referred to appropriate services, as well as other MSFW requirements. A plan or process to prevent a recurrence of this issue in the future must also be provided.

IV. FINANCIAL DISCLOSURE REVIEW

Description of Review Methodology

The Financial Disclosure review focused on determining the LWDB's compliance with financial disclosure requirements as referenced in Sections 112.3145 and 445.07, Florida Statutes, and DEO's Final Guidance FG-075.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

V. COLLECTION OF DEMOGRAPHIC INFORMATION

The purpose of this section of the review is to determine compliance with the nondiscrimination and equal opportunity provisions of 29 CFR Part 37, and DEO's Guidelines for Compliance with Section 188 of the Workforce Innovation and Opportunity Act regarding Collection of Demographic Data.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

VI. MANAGEMENT REVIEW PROCESS

The purpose of this review is to determine whether the LWDB is implementing requirements associated with local merit staffing responsibilities for DEO staff assigned to work under the functional supervision of the LWDB, local sector strategy implementation, and local board governance activities.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

VII. MANAGEMENT INFORMATION SYSTEMS (MIS)

The MIS security check focused on the effectiveness of the LWDB's information security controls and whether a business process and policy are in place that protects DEO data and information technology resources and complies with DEO's Information Technology (IT) guidelines and the DEO/LWDB Grantee/Subgrantee agreement requirements.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

VIII. TRAINING AND TECHNICAL ASSISTANCE

For questions and/or technical assistance in any of the program review areas, the LWDB should contact OSPS at the following email addresses:

- WT - WTProgram@deo.myflorida.com
- SNAP - SNAPETProgram@deo.myflorida.com
- WIOA - WIOA@deo.myflorida.com
- TAA - TAA@deo.myflorida.com
- WP - Wagner.Peyser@deo.myflorida.com
- RESEA - RESEA@deo.myflorida.com
- FLC - H-2A.JobOrder@deo.myflorida.com and H-2B.JobOrder@deo.myflorida.com
- MSFW – [State Monitor Advocate \(via direct email\)](#)

Additional training can be requested by sending a [Training Request Form](#) to WFSTraining@deo.myflorida.com

CORRECTIVE ACTION PLAN REQUIREMENTS

A CAP is required to address how the LWDB will correct any programmatic and financial management findings and other noncompliance issues identified in the report. For the noted deficiencies, recommendations and suggestions have been provided to help respond to the issues identified, help develop and implement processes that result in positive program practices and performance outcomes, and also help to improve the quality and integrity of the data collected.

BEST PRACTICE

The LWDB has developed and utilizes a "Crosswalk" system to cross-refer clients to agencies/services. Crosswalk is an agency-to-agency client referral system that continues to get attention locally and around the state. Currently, there are 40 agencies connected through this shared technology platform. Over 595 referrals from 21 agencies have been received and 105 referrals have been sent to 20 agencies. Not only does the system allow for an easy method of referral, the system also encourages awareness and interagency communication by linking to other agency websites and providing a platform to share profiles, services, and contact information. Partners are asked to use the system when referring to the LWDB. This expectation is identified in the partners' Memorandum of Understanding.

Crosswalk has been offered to 23 other LWDBs around the state and currently six other LWDBs are in various stages of adopting the system and creating their own network of partners representing 20 counties.

IX. APPENDIX

A. COMPLIANCE REVIEW BACKGROUND INFORMATION/MONITORING ACTIVITIES

LWDB Name: CareerSource Suncoast (LWDB - 18)

Programmatic Monitoring Review Dates: March 1 - 5, 2021

Financial Monitoring Review Dates: March 1 - 5, 2021

Programmatic Monitoring Sample Review Period: January 1, 2020 – December 31, 2020

Financial Monitoring Sample Review Period: January 1, 2020 – December 31, 2020

Programs Reviewed:

- Welfare Transition
- Supplemental Nutrition Assistance Program - Employment and Training
- Workforce Innovation and Opportunity Act
- Trade Adjustment Assistance
- Wagner-Peyser
- Migrant and Seasonal Farmworker
- Any identified special projects operational during the review period
- Financial management practices, record keeping, safeguards and reporting

Entrance and Exit Conference Attendees:

The entrance conference with LWDB staff was conducted on March 1, 2021. The exit conference was conducted on March 5, 2021. The entrance/exit conference attendees are listed below:

NAME	Agency	Entrance Conference	Exit Conference
Terry Wester-Johnson	DEO (Review Lead)	x	x
Frieda Houston	DEO	x	x
Sanchez Emanuel	DEO	x	x
Barbara Walker	DEO	x	x
Andy Windsor	DEO	x	x
Minerva Figueroa	DEO	x	x
Josh Matlock	LWDB	x	
Robin Dawson	LWDB	x	x
Anthony Gagliano	LWDB	x	x
Kathy Bouchard	LWDB	x	x
James Disbro	LWDB	x	x
Karima Hability	LWDB	x	x
Shona Taylor	LWDB	x	x
Michelle Snyder	LWDB	x	x
Hanna Miller	LWDB	x	x
Deborah Lee	LWDB	x	x

The financial monitoring entrance conference with LWDB staff was conducted on March 1, 2021. The exit conference was conducted on March 5, 2021. The entrance/exit conference attendees are listed below:

Chadwick Myrick	DEO	x	x
Robin Dawson	LWDB	x	x

B. COMPLIANCE REVIEW SCOPE AND METHODOLOGY

Review Scope

The monitoring scope consisted of a joint programmatic and financial monitoring review of the LWDB's workforce programs. Local operating procedures (LOP), program services and activities, local plans and reports, as well as financial management practices, record keeping, safeguards and reporting were reviewed to determine if appropriate processes, procedures and financial controls were in place and properly implemented. The monitoring review also included sample testing of participant case file records. To maximize resources and accomplish the review objectives, collaboration with program experts in the evaluation of both programmatic and financial data by a joint monitoring review team was conducted.

Programmatic Monitoring Review Methodology

The participant case file review sample consisted of randomly selected files from each of the LWDB's workforce programs reviewed based on OSPS's sampling methodology. The files were reviewed to determine whether adequate documentation was maintained to support participant eligibility and services rendered. The files were also reviewed and validated by checking the accuracy of management information system (MIS) records and comparing keyed entries made by the LWDB against case file source documents.

Financial Monitoring Review Methodology

The financial monitoring review focused on all financial management systems to determine if the LWDB properly accounted for and correctly recorded and reported expenditures. During the financial review, an examination of the LWDB's accounting records, internal controls, and supporting documentation which included, but was not limited to, a review of cash management, general ledger and cost allocations, payroll and personnel activity report (PAR) testing, disbursement testing, and reporting of program data in the MIS was completed. A sample of participant records identified from the programmatic sample was also reviewed and tested for financial monitoring reporting and compliance by the financial monitoring team. The monitoring procedures used during the review are described in detail in the financial monitoring tool and risk assessment plan.

The sample size and selections for each monitoring objective was based on, but not limited to, a risk assessment performed by FMA staff and reviews of the monthly general ledger and cost allocation statistics. The risk assessment includes factors such as the funding allocation to each LWDB, results of prior monitoring and audit reports, personnel and staffing changes, and organizational structure.

Programmatic and Financial Monitoring Review Tools

DEO's programmatic and financial monitoring review tools were used to conduct the review. The tools were developed to provide a framework for monitoring activities performed by OSPS and FMA staff as well as the criteria used to monitor. The tools are designed to provide a comprehensive assessment of the processes and procedures used by the LWDB to capture, manage, safeguard, and account for and report data. Use of the monitoring tools also ensured that the review process followed a planned and consistent course of action that provided adequate verification of specific program data elements.

CareerSource Suncoast
 Summary of Funds Available - All Programs **Mod #1**
 Program Year 2021-2022
 July 1, 2021 - June 30, 2022

Funding Streams	Original Funding Avail PY 21-22	Increase or Decrease in Funding	Adjusted Funding Avail PY 21-22	Less Reserve for PY 22-23	Mod #1 Funding Budgeted For PY 21-22	Notes
Temporary Assistance for Needy Families (TANF) expires 6/30/22	\$1,336,764	\$138,427	\$1,475,191	\$0	\$1,475,191	Additional funds received
WIOA-Adult & Dislocated Worker expires 6/30/2023	\$1,797,722	\$133,582	\$1,931,304	\$408,182	\$1,523,122	True up with NFA issued &, addtl DW True up with est carry-over funds, addtl performance incentive & rapid response funds received
WIOA-Adult & Dislocated Worker Carry Fwd expires 6/30/2022	\$905,075	\$216,837	\$1,121,912	\$0	\$1,121,912	
Total WIOA Adult & Dislocated Worker	\$2,702,797	\$350,419	\$3,053,216	\$408,182	\$2,645,034	
WIOA-Youth expires 6/30/2023	\$840,533	\$5,221	\$845,754	\$226,000	\$619,754	True up with NFA issued
WIOA-Youth Carry Fwd expires 6/30/2022	\$539,991	\$56,149	\$596,140	\$0	\$596,140	True up with est carry-over funds
Total WIOA Youth	\$1,380,524	\$61,370	\$1,441,894	\$226,000	\$1,215,894	
Apprenticeship Navigator expires 12/31/21	\$41,181	\$267	\$41,448	\$0	\$41,448	True up with est carry-over funds
National Emergency Dislocated Worker Opioid-Orig-expires 3/31/2022	\$186,127	(\$23,978)	\$162,149	\$0	\$162,149	True up with est carry-over funds & \$20k deob
National Emergency Dislocated Worker COVID-19-expires 3/31/2022	\$480,349	(\$22,053)	\$458,296	\$0	\$458,296	True up with est carry-over funds
National Emergency Dislocated Worker Opioid-3 Fostering Recovery-expires 8/31/2024	\$660,826	\$864	\$661,690	\$414,120	\$247,570	True up with est carry-over funds
Wagner Peyser (WP) expires 9/30/2022	\$744,870	(\$176,845)	\$568,025	\$0	\$568,025	True up with NFA issued
Wagner Peyser (WP) Carry Fwd expires 9/30/2021	\$231,645	(\$30,721)	\$200,924	\$0	\$200,924	True up with est carry-over funds
Total Wagner Peyser	\$976,515	(\$207,566)	\$768,949	\$0	\$768,949	
Veteran's Programs (DVOP & LVER) estimate-expires 6/30/2022	\$111,672	\$0	\$111,672	\$0	\$111,672	
Reemployment Svcs & Eligibility Assess (RESEA) estimate-expires 6/30/2022	\$250,656	\$0	\$250,656	\$0	\$250,656	
Supplemental Nutrition Assist Prog Employment & Training (SNAP) estimate-expires 6/30/2022	\$122,748	\$0	\$122,748	\$0	\$122,748	
Trade Adjustment Assistance (TAA) Carry Fwd estimate-expires 6/30/2022	\$38,500	\$0	\$38,500	\$0	\$38,500	
Totals	\$8,288,659	\$297,750	\$8,586,409	\$1,048,302	\$7,538,107	Orig Funding Budgeted \$7,386,718

Funding Increase Allocated Budget Mod #1 \$151,389
 Funding Increase Allocated Reserves for PY 22-23 \$146,361
\$297,750

Reserve prior to this increase was \$901,941

**CareerSource Suncoast
Budget Mod #1
Program Year 2021-2022**

	Original Funding Budgeted PY 21-22	Increase or (Decrease)	Mod #1 Funding Budgeted PY 21-22	Notes
Funding Available Less Reserves	\$7,386,718	\$151,389	\$7,538,107	Increase in funding see Summary of Funds Available for details
Personnel Costs:				
Salaries & Fringe Benefits	\$4,403,041	\$65,000	\$4,468,041	Addtl FTE for Rapid Response Coordinator
Staff Training & Education	60,000	\$2,000	\$62,000	Addtl staff development
Total Personnel Costs	\$4,463,041	\$67,000	\$4,530,041	
Facility Costs	\$980,358	\$16,000	\$996,358	Facility costs running higher than anticipated
Office Furniture & Equipment	\$40,000	\$11,389	\$51,389	Addtl staffing needs
Operating Costs-Career Ctrs & Adm:				
Accounting	\$27,500		\$27,500	
Audit & Monitoring	58,960		\$58,960	
Consultants & Legal	45,000		\$45,000	
General Insurance	50,470	6,000	\$56,470	Increase in cost when issued in July
Office Supplies & Expense	50,000	5,000	\$55,000	Addtl costs for new program
Travel & Meetings	50,000		\$50,000	
Total Operating Costs	\$281,930	\$11,000	\$292,930	
Program Services:				
Client Training & Support	\$1,340,389		\$1,340,389	Small bus rapid response outreach & study in region \$33k & virtual reality career exploration yth \$13k
Employer & Client Services	171,000	46,000	\$217,000	
Outreach	110,000		\$110,000	
Total Program Services	\$1,621,389	\$46,000	\$1,667,389	
Totals	\$7,386,718	\$151,389	\$7,538,107	