



**Finance/Performance Committee Meeting
Tuesday, January 23, 2024**

8:00 a.m.

Virtual Meeting Only

[Join Teams Meeting](#)

Call-in 1-786-600-3104

Phone Conference ID:

288 519 365 746 #

AGENDA

- | | |
|---|------------------------------------|
| 1. Welcome and Roll Call | Lisa Eding |
| 2. Approval of November 7, 2023 Finance & Performance Meeting Minutes | Lisa Eding |
| 3. Acceptance of Financial Audit Report for Program Year Ending June 30, 2023 | Ben Clark
James Moore & Co. |
| 4. Review of Budget to Expenditure Report as of 12-31-23 | Robin Dawson |
| 5. Summary of Non-Federal Funds Revenue & Expenditures as of 12-31-23 | Robin Dawson |
| 6. Review of Florida Commerce PY2022-23 Programmatic and Financial Compliance Monitoring Review | Robin Dawson &
Anthony Gagliano |
| 7. Performance Update | Anthony Gagliano |
| 8. Schedule Next Meeting Date and Time: | Lisa Eding |
| 9. Final Comments and Adjournment | Lisa Eding |



Finance/Performance Committee Meeting Minutes

Virtual TEAMS Meeting
Tuesday November 7, 2023
8:00 a.m.

I. Call to Order- Lisa Eding

Lisa Eding called the meeting to order at 8:00 a.m.

Attendees: Lisa Eding, Jim Bos, Peter Hayes, and CareerSource Suncoast (CSS) staff – Joshua Matlock, Robin Dawson, Anthony Gagliano, Kathy Bouchard and Christina Witt.

II. Approval of August 29, 2023 Finance and Performance Committee Meeting Minutes

Lisa Eding requested a motion to approve the August 29, 2023 Meeting Minutes.

Motion: Jim Bos Second: Peter Hayes

Motion passed unanimously

III. Budget to Expenditure Reports Review – Robin Dawson

Robin Dawson, VP/CFAO, reviewed the following reports.

1. Review of Budget to Expenditure Report as of September 30, 2023
 - a) Overall burn rate of 24%
 - b) YTD Federal and State requirements:
 - Admin: 9.07%; max allowed 10%
 - ITAs: 35.81%; minimum requirement 35%
 - Youth Paid Internships/Work Experience: PY22 is 10.3%; minimum requirement 20%,
 - Youth Out of School: PY22 is 96.27%; minimum requirement 50%
2. Budget to Expenditure Report by Fundsourc as of September 30, 2023
3. Summary of Non-Federal Funds Reveune & Expenditures as of September 30, 2023

IV. Approval of Budget Modification #2 for PY 2023/24

Robin Dawson reviewed the budget modification #2 for PY 2023/24

Summary of Modification #2:

- | | |
|---|-------------|
| ▪ Budget Modification #1 Funding Available: | \$8,012,531 |
| ▪ Increase in Funding: | \$1,011,426 |
| ▪ Adjusted Funding Available: | \$9,023,957 |

- Less Reserve for PY 24-25: \$689,391
- Modification #2 Funding Budgeted: \$8,334,566

Funding Budgeted for PY 2023/24 Mod #2. Line items requested for an increase for PY 2023/24 Budget total \$615,179:

- Add \$251,798 Salary and Fringe Benefits
- Add \$10,000 Staff Training & Education
- Add \$38,695 Facilities
- Add \$15,000 Office Furniture & Equipment
- Add \$8,000 Accounting & Audit
- Add \$7,000 Office Supplies & Expense
- Add \$13,375 Travel and Meetings
- Add \$430,400 Client Training and Support
- Add \$15,000 Employer & Client Services
- Add \$10,000 Outreach

Lisa Eding requested a motion to approve Budget Modification #2 for PY 2023/24.

Motion: Jim Bos Second: Peter Hayes

Motion passed unanimously

V. Performance Update- Anthony Gagliano

Anthony Gagliano reviewed the CSS WIOA Performance Indicators for program year ending 06/30/2023. A copy of the performance results was provided in the agenda packet.

CSS PY22/23 final letter grade for PY 2022/2023 was an “A-” with a score of 92.50%. A copy of the current letter grade was provided in the agenda packet. [CareerSource Florida Letter Grades](#) are updated on a quarterly basis, being available approximately 45 days from the end of the quarter.

Anthony Gagliano shared success stories from the CSS Veteran Services team.

VI. Next Meeting Date: January 30, 2024 at 8:00am

VII. Final Comments and Adjournment – Lisa Eding

No final comments. The meeting was adjourned at 8:42a.m.

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

FINANCIAL STATEMENTS

**JUNE 30, 2023 WITH SUMMARIZED
INFORMATION AS OF JUNE 30, 2022**

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 Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Suncoast Workforce Board, Inc., d/b/a CareerSource Suncoast (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements 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 January 31, 2035, 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
January 31, 2035

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023 WITH SUMMARIZED
INFORMATION AS OF JUNE 30, 2022**

	2023	2022
<u>ASSETS</u>		
Current assets		
Cash and cash equivalents	\$ 771,178	\$ 932,769
Certificate of deposit	475,000	174,503
Accounts receivable	4,159	1,264
Grants receivable	35,152	35,335
Prepaid expenses	38,803	1,491
Total current assets	1,324,292	1,145,362
Noncurrent assets		
Fixed assets		
Furniture and equipment	323,246	407,481
Accumulated depreciation	(323,246)	(404,891)
Net fixed assets	-	2,590
Total Assets	\$1,324,292	\$1,147,952
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities		
Accounts payable	\$ 61,624	\$ 135,719
Accrued expenses	111,880	62,039
Accrued leave	217,069	188,244
Refundable advances	271,674	217,392
Total current liabilities	662,247	603,394
Total Liabilities	662,247	603,394
Net assets		
Without donor restrictions:		
Undesignated	662,045	544,558
Total Net Assets	662,045	544,558
Total Liabilities and Net Assets	\$1,324,292	\$1,147,952

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, 2023 WITH SUMMARIZED
INFORMATION FOR THE YEAR ENDED JUNE 30, 2022**

	<u>2023</u>	<u>2022</u>
	<u>Without Donor</u>	<u>Without Donor</u>
	<u>Restrictions</u>	<u>Restrictions</u>
Support and Revenue		
Contract and grant revenue	\$ 6,667,714	\$ 6,897,972
Interest	6,349	1,635
Rental revenue	90,080	92,982
Other revenue	194,620	155,609
Total support and revenue	<u>6,958,763</u>	<u>7,148,198</u>
Expenses		
Program services	6,143,964	6,346,186
General and Administrative	697,312	683,748
Total expenses	<u>6,841,276</u>	<u>7,029,934</u>
Change in net assets without donor restrictions	<u>117,487</u>	<u>118,264</u>
Net assets without donor restrictions, beginning of year	544,558	426,294
Net assets without donor restrictions, end of year	<u>\$ 662,045</u>	<u>\$ 544,558</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, 2023 WITH SUMMARIZED
INFORMATION FOR THE YEAR ENDED JUNE 30, 2022**

	2023						2022	
	WIOA Programs	Welfare Transition	Wagner Peyser and Veterans	Other Employment Related Programs	Other Funds	General and Administrative	Total	Total
Salaries and wages	\$ 1,125,587	\$ 667,105	\$ 270,174	\$ 469,141	\$ 534	\$ 407,668	\$ 2,940,209	\$ 3,213,820
Payroll taxes and benefits	366,706	219,839	77,114	127,144	6,769	93,969	891,541	964,837
Client training	422,752	11,739	-	374,885	2,299	-	811,675	819,082
Other client-related services	79,193	235,381	32,814	402,387	12,632	-	762,407	586,719
Short-term lease	172,788	124,682	233,423	28,580	-	92,341	651,814	641,354
Repairs and maintenance	111,444	58,625	75,137	14,311	716	-	260,233	229,130
Telephone and communications	50,812	25,757	28,831	5,132	-	1,646	112,178	103,567
Professional services	10,616	19,299	-	5,085	-	72,517	107,517	120,300
Meetings and seminars	28,852	16,368	25,740	9,075	12,220	14,786	107,041	122,207
Outreach and recruitment	84,000	-	11,029	3,909	7,037	-	105,975	100,580
Insurance	23,654	13,978	12,090	2,184	-	7,407	59,313	56,067
Dues and subscriptions	2,515	1,365	4,211	463	4,524	1,921	14,999	16,449
Materials and supplies	985	753	3,461	825	3,257	532	9,813	51,730
Depreciation	-	-	-	-	-	2,590	2,590	2,590
Postage	922	481	530	103	-	72	2,108	1,245
Interest	-	-	-	-	-	1,863	1,863	257
Total Expenses	<u>\$ 2,480,826</u>	<u>\$ 1,395,372</u>	<u>\$ 774,554</u>	<u>\$ 1,443,224</u>	<u>\$ 49,988</u>	<u>\$ 697,312</u>	<u>\$ 6,841,276</u>	<u>\$ 7,029,934</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, 2023 WITH SUMMARIZED
INFORMATION FOR THE YEAR ENDED JUNE 30, 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Cash received from grantors, contractors and contributors	\$ 7,003,984	\$ 7,098,025
Cash paid to employees and vendors	(6,871,427)	(7,135,705)
Interest received	6,349	880
Net cash provided by (used in) operating activities	<u>138,906</u>	<u>(36,800)</u>
Cash flows from investing activities		
Purchases of certificates of deposit	(300,497)	(755)
Net cash provided by (used in) investing activities	<u>(300,497)</u>	<u>(755)</u>
Net increase (decrease) in cash and cash equivalents	<u>(161,591)</u>	<u>(37,555)</u>
Cash and cash equivalents, beginning of year	932,769	970,324
Cash and cash equivalents, end of year	<u>\$ 771,178</u>	<u>\$ 932,769</u>
Reconciliation of change in net assets to net cash provided by (used in) operating activities		
Change in net assets	<u>\$ 117,487</u>	<u>\$ 118,264</u>
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	2,590	2,590
Decrease in grants receivable	183	15,151
(Increase) decrease in accounts receivable	(2,895)	16,732
(Increase) decrease in prepaid expenses	(37,312)	265
Increase (decrease) in accounts payable	(74,095)	41,034
Increase (decrease) in accrued expenses	49,841	(133,957)
Increase (decrease) in deferred revenue	54,282	(81,176)
Increase (decrease) in accrued leave	28,825	(15,703)
Total adjustments	<u>21,419</u>	<u>(155,064)</u>
Net cash provided by (used in) operating activities	<u>\$ 138,906</u>	<u>\$ (36,800)</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, 2023

(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 to d/b/a 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 26-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 Commerce (DOC) 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, 2023

(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, 2023.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

(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 deferred revenue in the statement of financial position. At June 30, 2023, \$271,674 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) **Functional allocation of expenses**—The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(g) **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

(h) **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.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

(i) **Accrued 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 \$217,069, as of June 30, 2023.

(j) **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.

(k) **Certificate of deposit**—The Organization maintains three certificates of deposit with federally insured banks. They are valued at fair value on the last day of the fiscal year and mature in 2024.

(l) **Prepaid expenses**— Prepaid expenses consist of participant transportation cards used by the Organization’s clients. These expenses are recognized as they are incurred.

(m) **Recent accounting pronouncements**—The FASB and other entities issued new or modifications to, or interpretations of, existing accounting guidance during 2023 and 2022. 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.

(2) **2022 Presentation:**

The accompanying financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30, 2022, from which the summarized information was derived.

(3) **Subsequent Events:**

Management has performed an analysis of the activities and transactions subsequent to June 30, 2023, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended June 30, 2023. Management has performed their analysis through January 31, 2025, the date the financial statements were available to be issued.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

(4) **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 \$207,259 for the year ended June 30, 2023.

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

(a) **Cash and cash equivalents**—As of June 30, 2023, the Organization had demand and time deposits with multiple financial institutions of \$771,178. The bank balance of these demand and time deposits was \$827,891 as of June 30, 2023. 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, 2023, the Organization received approximately 96%, 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 Commerce. 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.

(6) **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, 2023, 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, 2023, total payments for providing training to participants were \$143,066 and total payments for dues and outreach payments were \$48,080. Accounts payable to related parties were \$3,485 at June 30, 2023.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

(7) Indirect Costs:

The Organization records costs that can be directly identified as benefiting a specific WIOA, TANF, or DOC 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 Commerce. 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

(8) Property Leased to Others:

During the year ended June 30, 2023, The Organization recognized rental income from properties leased to others in the amount of \$90,080. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2023. 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 Revenue
2024	\$ 10,544

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

(9) 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	\$ 771,178
Certificates of deposit	475,000
Accounts receivable	4,159
Grants receivable	35,152
Total	<u>\$ 1,285,489</u>

The Organization has \$1,285,489 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 Commerce allows the Organization to request cash draws approximate to amounts necessary for pending disbursements for two weeks of cash needs.

(10) Contingencies:

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.

SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

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 Commerce:				
Employment Service Cluster:				
Wagner Peysler	17.207	WPB23	\$ 62,461	\$ -
Wagner Peysler	17.207	WPA23	538,512	-
Disabled Veterans Outreach Program	17.207	WPA22	158,044	-
Disabled Veterans Outreach Program	17.801	DVP22	37,573	-
Local Veterans Employment Representative	17.801	DVP23	12,928	-
Local Veterans Employment Representative	17.801	LVR22	47,900	-
Total Employment Service Cluster			<u>899,480</u>	<u>-</u>
Trade Adjustment Assistance	17.245	TAC20	36	-
Trade Adjustment Assistance	17.245	TAC21	237	-
Total Trade Adjustment Assistance			<u>273</u>	<u>-</u>
Unemployment Insurance	17.225	UCR21	94,882	-
Unemployment Insurance	17.225	UCR22	48,069	-
Total Unemployment Insurance			<u>142,951</u>	<u>-</u>
COVID-19 National Emergency Grants	17.277	WNC20	255,482	-
National Emergency Grants	17.277	WNO20	225,283	-
National Emergency Grants	17.277	WNI23	371,417	-
Total National Emergency Grants			<u>852,182</u>	<u>-</u>
Workforce Innovation and Opportunity Act Cluster:				
WIOA Adult Program	17.258	WIA23	929,003	-
WIOA Adult Program	17.258	WIS22	63,854	5,058
WIOA Youth Activities	17.259	WIY23	354,189	-
WIOA Youth Activities	17.259	WIY22	604,445	2,007
WIOA Youth Activities	17.259	WIS22	63,854	-
WIOA Dislocated Worker Formulas Grants	17.278	WID23	728,326	-
WIOA Dislocated Worker Formulas Grants	17.278	WID22	111,717	3,551
WIOA Dislocated Worker Formulas Grants	17.278	WRS22	36,467	-
WIOA Dislocated Worker Formulas Grants	17.278	WIR23	73,717	-
WIOA Dislocated Worker Formulas Grants	17.278	WIR22	12,461	-
WIOA Dislocated Worker Formulas Grants	17.278	WIS22	71,836	-
Total Workforce Innovation and Opportunity Act Cluster			<u>3,049,869</u>	<u>10,616</u>
Total United States Department of Labor			<u>4,944,755</u>	<u>10,616</u>
U.S. Department of Agriculture				
Passed through the State of Florida, Department of Commerce:				
Supplemental Nutrition Assistance Program Cluster:				
Supplemental Nutrition Assistance Program	10.561	FSH23	84,811	-
Supplemental Nutrition Assistance Program	10.561	FSH22	22,054	5,084
Total Supplemental Nutrition Assistance Program Cluster			<u>106,865</u>	<u>5,084</u>
U.S. Department of Health and Human Services:				
Passed through the State of Florida, Department of Commerce:				
Temporary Assistance for Needy Families	93.558	WTS22	633,865	19,299
Temporary Assistance for Needy Families	93.558	WTS23	897,299	-
Total Temporary Assistance for Needy Families			<u>1,531,164</u>	<u>19,299</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,582,784</u>	<u>\$ 34,999</u>

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

SUNCOAST WORKFORCE BOARD, INC.
D/B/A: CAREERSOURCE SUNCOAST
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

(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.

**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 Suncoast Workforce Board, Inc., (the Organization) which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated ___/___/___.

Report on 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. 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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

James Moore & Co., P.L.

Tallahassee, Florida
January 31, 2035

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

Opinion on Each Major Federal Program

We have audited Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast (“the Organization”)’s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization’s major federal programs for the year ended June 30, 2023. The Organization’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

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, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

James Moore & Co., P.L.

Tallahassee, Florida
January 31, 2035

DRAFT

**SUNCOAST WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE SUNCOAST
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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 auditors' 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:

<u>Assistance Listing Number(s)</u>	<u>Program Name/Cluster</u>
17.207, 17.801	Employment Service Cluster
93.558	Temporary Assistance for Needy Families
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 Commerce (DOC) Reporting Requirements: The Organization performed timely reconciliations between the general ledger accounting system and the Subrecipient Enterprise Resource Application maintained by DOC. Also, based on the DOC reporting requirements, there were no additional findings required to be reported in FY2023.

V. Federal Award Summary Schedule of Prior Year Findings: There were no audit findings for the year ended June 30, 2022.

CareerSource Suncoast
 Expenditure To Budget Report - Summary
 Program Year July 1, 2023 thru June 30, 2024
 As Of 12/31/2023 (with accruals)

MOD 2

	PY TOTAL BUDGET	RESTRICTED EXPENSES YTD	BUDGET BALANCE	% OF BUDGET EXPENDED	NOTES
PERSONNEL COSTS					
SALARIESFRINGE BENEFITS	\$4,282,731	\$1,980,907	\$2,301,824	46%	
STAFF TRAINING & EDU	\$45,000	\$36,984	\$8,016	82%	Obligations \$3,175
TOTAL PERSONNEL COSTS	\$4,327,731	\$2,017,892	\$2,309,839	47%	
FACILITY COSTS	\$556,669	\$265,886	\$290,783	48%	
OFFICE FURNITURE & EQUIP	\$26,502	\$3,149	\$23,353	12%	Obligations \$9,703
OPERATING COSTS:					
ACCOUNTING/AUDIT	\$73,657	\$37,221	\$36,436	51%	Obligations Audit/990 \$3,900
CONSULTANTS/LEGAL	\$60,000	\$24,159	\$35,841	40%	Obligations \$22,030 (OSO & Legal)
GENERAL INSURANCE	\$61,550	\$46,158	\$15,392	75%	Policies begin July 1 - decrease in coverage from downsizing
OFFICE EXP & SUPP	\$45,759	\$13,603	\$32,156	30%	
TRAVEL & MEETINGS	\$83,557	\$29,395	\$54,162	35%	
TOTAL OPERATING COSTS	\$324,523	\$150,535	\$173,988	46%	
PROGRAM SERVICES:					
CLIENT TRAINING/SUPPORT	\$2,875,944	\$940,746	\$1,935,198	33%	Obligations \$1,001,452. Exp & Obs @ 67.5%
CLIENT & EMPLOYER SERVICES	\$95,329	\$64,326	\$31,003	67%	
OUTREACH	\$127,868	\$35,158	\$92,710	27%	Obligations for EDCs & LCANs \$55,000
TOTAL PROGRAM SERVICES	\$3,099,141	\$1,040,230	\$2,058,911	34%	
TOTALS	\$8,334,566	\$3,477,692	\$4,856,874	42%	Rates below as of 12/2023: Admin 9.33% Max 10% ITA 44.45%. Min Req 35% Paid Internships Exp: PY22 14.24%, Min Req 20% Yth Out of Sch Exp: PY22 97.30%, Min Req 50%.

Expected burn rate as of 12/31/23 50%

CareerSource Suncoast
Summary of Non-Federal Funds Revenue & Expenditures
as of 12/31/2023 (with accruals)

	Unrestricted Business Support - 707	Unrestricted Tobacco Free - 719	Restricted Consolidated Workforce Educ - 720	Unrestricted Ticket to Work - 724	Restricted Misc Client Supp - 730	Totals
Wells Fargo Operating Account #10001						
Fund Balance as of 7/1/2023	\$48,324	\$380	\$85,038	\$331,344	\$344	\$465,429.25
Revenue						
Current Year	\$0	\$975	\$34,750	\$97,251	\$3,000	
Bank Interest Income	\$0	\$0	\$0	\$1,273		
Inter Transfer	\$0	\$0	\$43,347	\$0	\$0	
Revenue Total	\$0	\$975	\$78,097	\$98,524	\$3,000	\$180,595
Expenditures - Current Year	\$0	\$0	\$46,807	\$26,834		\$73,641
Increase/(Decrease) in Cash - Current Year	\$0	\$975	\$31,290	\$71,689	\$3,000	\$63,607
Transfer Excess Cash to CD				(\$200,000)		
Wells Fargo Cash Balance as of 12/31/2023	\$48,324	\$1,355	\$116,327	\$203,033	\$3,344	\$372,383 <small>cash bal per wk sheet</small>

	Unrestricted SWB Misc - 901
Truist Bank - Unrestricted #10002 MM & #10006 CD	
Money Market Fund Balance	\$63,934
Certificate of Deposit - matures 01/16/2024	\$100,000
Truist Balance as of 12/31/2023	\$163,934

	Unrestricted SWB Misc - 901
Edward Jones - Unrestricted #10003 Savings & #10006 CD	
Certificates of Deposits (CD) -	
CD - Baroda Bank matures 03/28/2024	\$175,000
CD - Comerica Bank (Ticket 2 Work) matures 05/03/2024	\$200,000
10006 - CD Account Balance	\$375,000
Savings:	
10003 - BMO Harris Bank (savings account) balance	\$1,387
Edward Jones Balance as of 12/31/2023	\$376,387

Summary Non-Federal Funds Restricted and Unrestricted by Account Type	Total CDs & Bank Accts	Total CDs CDs	Total Bank Accts	1 Mth Oper Exp Req Reserve 23-24	Available Unrest 23-24
Total Non-Federal Funds Restricted	\$119,671	\$0	\$119,671		
Total Non-Feder Funds Unrestricted	\$793,033	\$475,000	\$318,033	\$377,000	\$416,033
Total Non-Federal Funds	\$912,704	\$475,000	\$437,704		

\$912,704 ck fig

Quality Assurance Report

Program Year 2022-2023

November 29, 2023

*Programmatic and Financial
Compliance Monitoring Review*

FOR

Local Workforce Development Board - 18



**Prepared by the
Florida Department of Commerce
Division of Workforce Services and Division of Finance and Administration**



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Executive Summary

During the period of March 6–10, 2023, the Florida Department of Commerce (FloridaCommerce) conducted a joint programmatic and financial monitoring review of CareerSource Suncoast’s (CSS) workforce programs. CSS’s service area includes Manatee and Sarasota counties.

Programmatic monitoring was conducted by FloridaCommerce’s Bureau of One-Stop and Program Support (OSPS) and financial monitoring was conducted by FloridaCommerce’s Bureau of Financial Monitoring and Accountability (FMA) staff through a remote desktop review analysis. This allowed for collaboration in the evaluation of both programmatic and financial data by a comprehensive monitoring review team.

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

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

The review revealed that CSS 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 management practices in several program review areas were identified. The programmatic monitoring review resulted in 10 findings, nine ONIs, and several observations. The financial monitoring review did not result in any findings, ONIs, observations, or technical assistance. While no material issues or weaknesses came to the reviewers’ attention other than those contained in the report, there is no assurance that other issues do not exist.

As a subrecipient of authorized funds administered by FloridaCommerce, CSS is accountable for failing to correct performance, programmatic, and financial deficiencies found during compliance monitoring reviews. To reduce programmatic or financial deficiencies observed and to increase program integrity at the local level, corrective action by CSS is required to be taken.

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

ACRONYM TABLE

ABAWD – Abled Bodied Adult without Dependents
AP – Administrative Policy
CAP – Corrective Action Plan
CFR – Code of Federal Regulations
CSS – CareerSource Suncoast
DCF – Department of Children and Families
DVOP – Disabled Veterans Outreach Program
DWG – Disaster Recovery Dislocated Worker Grant
DW – Dislocated Worker
EDP – Employability Development Plan
EEO – Equal Employment Opportunity
ES – Employment Service
ETA – Employment and Training Administration
F.A.C.–Florida Administrative Code
FCOP – Farmworker Career Development Program
FG – Final Guidance
FLC – Foreign Labor Certification
FloridaCommerce – Florida Department of Commerce
FLSA – Fair Labor Standards Act
FMA – Bureau of Financial Monitoring and Accountability
F.S. – Florida Statutes
FY – Fiscal Year
IEP – Individual Employment Plan
IRP – Individual Responsibility Plan
IT – Information Technology
ITA – Individual Training Account
IWT – Incumbent Worker Training
JPR – Job Participation Rate
JVA – Jobs for Veterans Act
JVSG – Jobs for Veterans State Grant
LLC – Limited Liability Corporation
LMI – Labor Market Information
LVER – Local Veterans Employment Representative
LWDB – Local Workforce Development Board
MIS – Management Information System
MOU/IFA – Memorandum of Understanding & Infrastructure Funding Agreement
MSFW – Migrant and Seasonal Farmworker
MSG – Measurable Skills Gains
ONI – Other Noncompliance Issue
OSPS – Bureau of One-Stop and Program Support
OSST – One-Stop Service Tracking
OST – Occupational Skills Training
POS – Priority of Service
PY – Program Year
RESEA – Reemployment Services and Eligibility Assessment Program
SBE – Significant Barrier to Employment
SMA – State Monitor Advocate

S.M.A.R.T – Specific, Measurable, Attainable, Realistic, and Time-Bound
SNAP E&T – Supplemental Nutrition Assistance Program Employment and Training
SYEP – Summer Youth Employment Program
TAA – Trade Adjustment Assistance
TANF – Temporary Assistance for Needy Families
TCA – Temporary Cash Assistance
TEGL – Training and Employment Guidance Letter
U.S.C. – United States Code
WE – Work Experience
WFS – Workforce Services
WIOA – Workforce Innovation and Opportunity Act
WP – Wagner-Peyser
WSA – Work Search Activity
WT – Welfare Transition

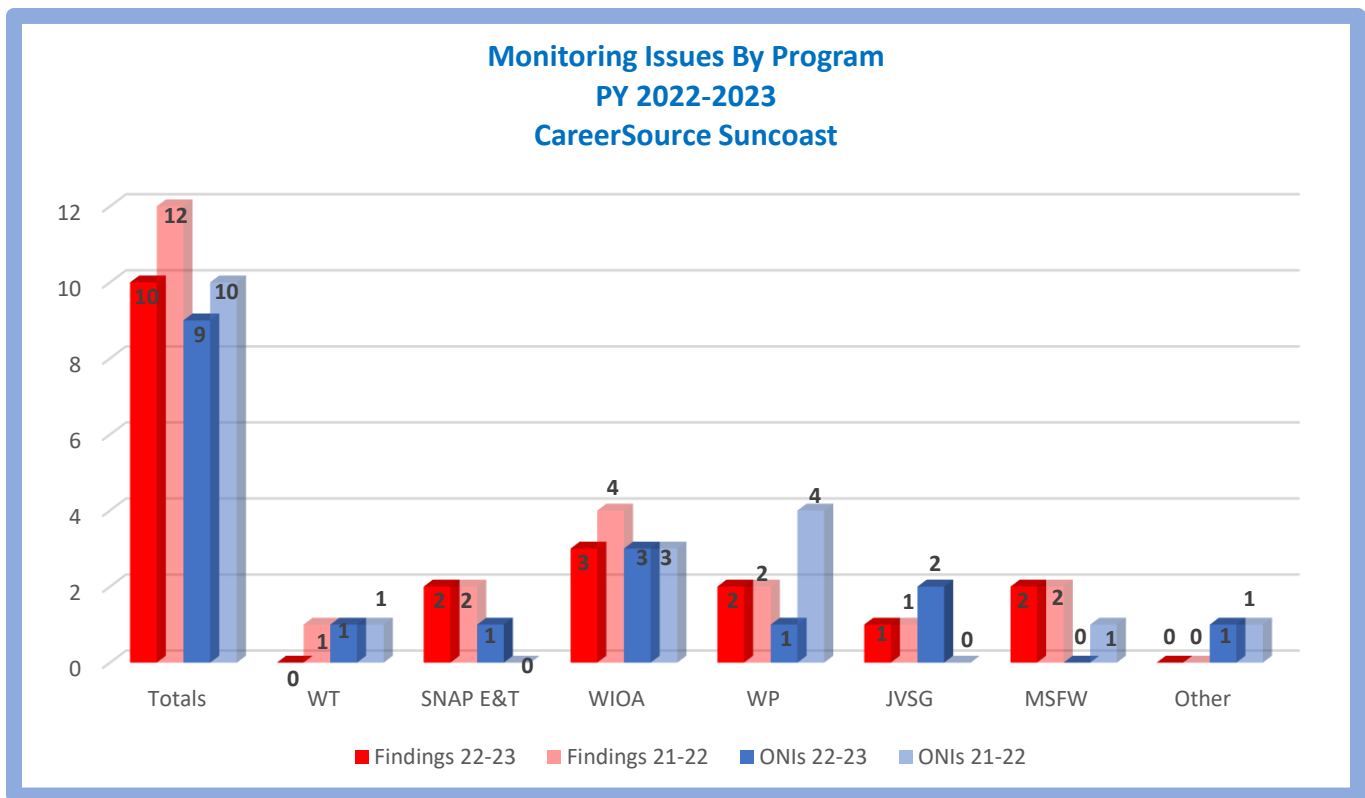
***This acronym table reflects all acronyms that have been used in the PY 2022-2023 monitoring cycle. All acronyms may not be used in this report.**

SUMMARY TABLE OF PROGRAMMATIC MONITORING RESULTS

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

PY 2022-23 Programmatic Monitoring Results					
Workforce Program	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue
WT	One participant's IRP did not include one of the three required elements (provision of services).			N	Y
WT TOTALS		0	0	0	1
SNAP E&T	One participant case file was missing documentation to support all JPR hours entered in OSST.	N	Y		
	CSS assigned one participant to an activity and later initiated a sanction for noncompliance; however, the participant had been exempted from SNAP E&T participation by DCF.	N	Y		
	Three participants did not have their 590 - initial appointment status code ended within two business days.			Y	Y
SNAP E&T Totals		0	2	1	1
WIOA Adult/DW	Documentation to support the veteran status recorded in Employ Florida was missing in one participant's case file.			N	Y
	One participant case file was missing documentation to support the expenditure of funds for a classroom training activity, and another participant's training activity was not recorded in Employ Florida.	N	Y		
	One participant case file was missing documentation to support the credential attainment recorded in Employ Florida. Additionally, one credential attainment did not meet the definition of a nationally recognized credential.	Y	Y		
	There was no documentation to support the offering or provision of follow-up services in one participant case file.	Y	Y		
	Employment information recorded in Employ Florida at exit and during quarterly follow-ups did not match documentation maintained in four participant case files.			Y	Y
WIOA Youth	The ISS in one participant case file was not updated as activities and goals were completed.			N	Y
WIOA Totals		2	3	1	3
WP	Ten job seeker assessments were missing documentation to support that the assessments were conducted or the assessments were missing.	Y	Y		
	Documentation of compliance reviews for 10 employer-entered job orders were missing the steps required to verify compliance.	N	Y		
	A job order with multiple job seeker placements did not have case notes recorded on the job order identifying the job seekers and the wage rate at which each job seeker was hired.			N	Y
WP Totals		1	2	1	1
JVSG	One veteran did not have a corresponding priority of service code (089 automated or 189 manual) recorded in Employ Florida when participation began.	N	Y		
	A participant did not have a 159 Veterans intake code recorded in Employ Florida.			N	Y
	One participant was referred to a DVOP for Individualized Career Services; however, there was no record of a DVOP ever contacting the veteran.			N	Y
JVSG Totals		0	1	0	2

Workforce Program	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue
MSFW	The Bradenton significant office did not meet all required Equity Ratio Indicators and Minimum Service Level Indicators during the review period.		Y	Y	
	A complaint log did not contain all required elements.	Y	Y		
MSFW Totals		1	2	1	0
Board Governance	Local Board members did not complete their annual refresher training.			N	Y
Other Totals		0	0	0	1
Results – All Programs		4	10	4	9



Note: The above chart reflects a two-year comparison of the number of monitoring issues (PY 2021-22 and PY 2022-23).

DEFINITIONS APPLICABLE TO PROGRAMMATIC MONITORING

1. **Finding** – A high risk issue that 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, has the appearance of fraud or abuse, possibility of non-conforming services provided to participants, potential questioned costs, etc.). Findings are expected to be responded to in the CAP.
2. **Other Noncompliance Issue** – A medium risk finding 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 that is intended to offer constructive comments and an opportunity to improve current local practices, processes and procedures that result in positive program outcomes. Observations are not expected to be responded to in the CAP except when requested.

SUMMARY TABLE OF FINANCIAL MONITORING RESULTS

FY 2022-2023 Financial Monitoring Results						
Category	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue	Observation	Technical Assistance Provided
Results- All Categories	0	0	0	0	0	0

Note: For prior year findings and other noncompliance issues, please see the section on Prior Year Corrective Action Follow-Up.

DEFINITIONS APPLICABLE TO FINANCIAL MONITORING

1. Finding – A high risk issue that directly impacts the integrity or effectiveness of financial operations or could potentially result in major financial deficiencies (e.g., lack of accounting records or no system of accounting, no documentation to support expenditures, lack of internal controls, lack of fully executed contracts, issues indicative of systemic problems in financial operations, has the appearance of fraud or abuse, potential questioned costs, etc.). Findings are expected to be responded to in the CAP.
2. Other Noncompliance Issue – A medium risk finding 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 financial operations (e.g., missing financial elements, 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 financial operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.
3. Observation – A low risk issue that is intended to offer constructive comments and an opportunity to improve current local practices, processes, and procedures that result in positive financial outcomes. Observations are not expected to be responded to in the CAP except when requested.
4. Technical Assistance – Any assistance provided by the financial monitoring team to LWDB staff.

**QUALITY ASSURANCE REPORT
CAREERSOURCE SUNCOAST
LOCAL WORKFORCE DEVELOPMENT BOARD - 18**

I. DESCRIPTION OF MONITORING APPROACH

Review Purpose and Scope

The monitoring review consisted of a joint programmatic and financial review of CSS's workforce programs. The purpose of the monitoring review was to assess CSS's compliance with applicable federal and state program statutes, regulations, and programmatic and fiscal administrative requirements. The scope primarily involved a review of participant case file data entered in the State's MIS, a review of participant case file documentation provided by CSS from the selected file samples, and a review of local plans, procedures, reports, records, and other abstract information. In some instances, interviews were conducted with CSS staff, employers, and participants to gather information about program processes and service delivery strategies.

The review scope also included an examination of CSS's accounting records, internal controls, and supporting documentation including, but not limited to, a review of cash management, general ledger, cost allocations, payroll, personnel activity report testing, disbursement testing, and reporting of program data in the MIS to determine if appropriate processes, procedures, and controls were in place and properly implemented.

Type of Review

A remote desktop review was performed for both programmatic and financial monitoring, with the selected sampled items provided through upload to Florida Commerce's SharePoint monitoring system or access to CSS's local document storage system.

Compliance Review Abstract Information

- Programmatic and Financial Monitoring Review Dates: March 6, 2023 to March 10, 2023
- Programmatic Monitoring Sample Review Period Dates: January 1, 2022 to December 31, 2022
- Financial Monitoring Sample Review Period Dates: January 1, 2022 to June 30, 2022

Note: Entrance conference and exit conference attendees are listed in Section IX of this report.

Programs Reviewed:

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

Monitoring Review Tools

Florida Commerce’s PY 2022-2023 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.

II. FINANCIAL MONITORING REVIEW

FMA performed financial monitoring based on the elements described in the FY 2022-2023 Financial Monitoring Tool. The results of the financial monitoring testing are described below:

Financial Monitoring Results

Prior Year Corrective Action Follow-Up

There were no findings or ONIs identified in the prior year.

FY 2022-2023 Financial Monitoring Results

Findings

There were no findings identified during the financial monitoring review period of January 1, 2022 – June 30, 2022.

Other Noncompliance Issues

There were no ONIs identified during the financial monitoring review period of January 1, 2022 – June 30, 2022.

Observations/Technical Assistance

There were no observations identified or technical assistance provided during the financial monitoring review period of January 1, 2022 – June 30, 2022.

III. PROGRAMMATIC MONITORING REVIEW

The outcome of the programmatic monitoring review 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 CAP requirements must be submitted for each finding, ONI, and any additional program specific issues identified in the report.

General Program CAP Requirements

- A copy of updated local operating procedures/policies that address the requirement, if applicable.
- 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.

Programmatic Monitoring Results

WELFARE TRANSITION

The sample size consisted of 18 participant case files. The following issues were identified:

ONI Number WT 18.23.01

Individual Responsibility Plans

Applicable Reference(s): 45 CFR 261.11-12, and 14; TANF State Plan; FloridaCommerce Memorandum entitled "Individual Responsibility Plan, Alternative Responsibility Plan, and Initial Assessment in OSST" Dated October 22, 2014.

Of the seven case files reviewed that were required to have an IRP completed including all required elements, one (14.3 percent) participant's IRP did not describe the services CSS will provide to the individual to enable them to obtain and keep private sector employment.

Recurring Issue from Previous Year: No.

Risk Impact: Absence of an IRP or not identifying all required elements, signatures, and dates on the IRP 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 program CAP requirements, CSS must provide documentation showing the required element has been included on the IRP if the case is still open. CSS must also provide an assurance with the CAP that all required elements will be incorporated into the IRPs in the future and include an employment goal and/or plan for moving the participant into employment, a description of the responsibilities of the participant, and a description of the services CSS will provide to the participant.

OBSERVATION

During the case file review, the penalty process was initiated for a refugee who was referred to the WT program for assistance but was not work eligible to participate. Instead of referring the refugee to DCF for an exemption or deferring the refugee from participation because the case was received in error, CSS assigned an activity and because of noncompliance, staff requested a sanction which was later lifted when determined the participant was referred in error. Although a case note was later entered in OSST stating the participant was referred in error and the sanction was removed, CSS should make staff aware that when a participant is exempted and/or referred in error, CSS should refer the case back to DCF in a timely manner.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES SUMMER YOUTH EMPLOYMENT PROGRAM

The sample size consisted of five participant case files. The review did not reveal any findings or ONIs; however, the following observation was noted:

OBSERVATION

The SYEP review revealed that five SYEP participant files had a TANF Benchmark 8 recorded in OSST which is not identified in the guide as a benchmark approved for recording activities. Upon review and discussion with CSS staff, it was determined that CSS was using TANF Benchmark 8 as a placeholder for recording TANF funded incentive/support service payments made to eligible individuals. CSS staff stated that Benchmark 8 is identified in their local TANF SYEP operating procedures as a way to individually track support service payments. Although the guide does not preclude establishing a benchmark for activities not covered under benchmarks 1 through 4, CSS should consider placing incentive or bonus payments under benchmark 3 or 4 which were added to the guidance to capture and record activities that were not already listed as activities in OSST.

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM – EMPLOYMENT AND TRAINING

The sample size consisted of 17 participant case files. The following issues were identified:

Finding Number SNAP 18.23.01

Documentation of Activity Hours

Applicable reference(s): 7 CFR 273.7 (d)(4)(ii), (1), (m)(3)(v)(A); and the SNAP E&T State Plan.

Of the four participants engaged in activities with participation hours entered on the JPR screen, one (25.0 percent) did not have sufficient documentation in the file to support all hours recorded in OSST.

Recurring Issue from Previous Year: No.

Risk Impact: Lack of documentation to support JPR hours could result in overpayment of food assistance benefits and negatively impact performance.

Required Action: In addition to the general program CAP requirements, CSS must provide documentation with the CAP that the case file has been updated with the correct number of assigned hours or timesheets have been provided to support all hours if the case is still active.

Finding Number SNAP 18.23.02

Sanction

Applicable reference(s): 7 CFR 273.7(f); and SNAP E&T State Plan.

Of the 11 case files reviewed where a sanction was initiated or imposed, one (9.1 percent) participant was exempted from SNAP E&T participation by DCF for good cause after the first failure; however, CSS assigned an activity and later initiated a sanction for not meeting participation requirements. It appears that CSS staff inadvertently missed or overlooked the exemption recorded in the system from DCF when initiating the sanction request.

Recurring Issue from Previous Year: No.

Risk Impact: Entering a sanction when a participant is exempted from participation for good cause may prohibit a participant from receiving benefits for a sanction that should not have occurred. It could also result in a participant filing a complaint and/or grievance.

Required Action: In addition to the general program CAP requirements, CSS must provide an assurance that staff will be reminded that when a participant meets good cause requirements for non-participation, that an activity is

not assigned until conciliation has been cleared through DCF. Documentation of written notification to staff informing them of the requirements must also be provided with the CAP.

ONI Number SNAP 18.23.02

Initial Engagement Process

Applicable reference(s): FloridaCommerce Memorandum entitled “Supplemental Nutrition Assistance Program Employment and Training Able-Bodied Adults Without Dependents Initial Engagement Process Changes” Dated January 5, 2017.

Of the 11 case files reviewed where a 590 appointment setting code was entered in OSST, three (27.3 percent) did not have their initial appointment status selected within two business days of completion of the appointment or have “No show” indicated as required.

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

Risk Impact: 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 program CAP requirements, CSS must provide an assurance that all future initial appointment status codes will be entered in OSST timely. CSS must also take necessary steps to ensure staff select the initial appointment status within two business days of completion of the appointment or have “No Show” indicated as required. Because this is a repeat issue, CSS must reevaluate the cause and provide a plan of action or process with the CAP for preventing a recurrence of this issue in the future including documentation of staff training and written notification to staff informing them of the requirements.

WORKFORCE INNOVATION AND OPPORTUNITY ACT

WIOA ADULT AND DISLOCATED WORKER PROGRAM

The sample size consisted of 22 Adult and Dislocated Worker participant case files (12 Adults and 10 Dislocated Workers). The following issues were identified:

ONI Number WIOA 18.23.03

Veteran/Eligible Spouse Eligibility

Applicable reference(s): WIOA Section 3(63)(A) and (B); JVA 38 U.S.C., Section 4215 and 101; and 20 CFR 1010.110.

The registration for the one WIOA Adult veteran participant case file reviewed identified the participant as both a veteran and an eligible spouse of a veteran. Documentation in the case file only supported the individual’s status as a spouse of an eligible veteran and not a veteran.

Recurring Issue from Previous Year: No.

Risk Impact: Incorrectly completing the veteran sections on the WIOA application and/or failure to accurately record and document veteran status negatively impacts the priority of service guaranteed to eligible veterans as well as veteran service delivery. Performance accountability and reporting are also impacted.

Required Action: In addition to the general program CAP requirements, CSS must provide an assurance with the CAP that a participant’s veteran status will be correctly recorded in Employ Florida and documentation will be

maintained in all eligible veteran participant case files to support veteran status in the future. If an applicant is registering as a spouse of an eligible veteran, there is no need to check “yes” to the question “are you currently in the U.S. Military or a Veteran”. Having multiple selections identifying veteran status can lead to confusion. CSS must provide documentation of staff training on how to correctly complete the veteran information page in Employ Florida.

Finding Number WIOA 18.23.03

Individual Training Accounts/Contracts for Classroom Training
Applicable reference(s): 20 CFR 680.410-420; WIOA Sections 122 (b)(1)(D), (b)(4)(A), & (a)(3); and CareerSource Florida AP 90.

The one WIOA Adult case file reviewed of a participant enrolled in a Registered Apprenticeship Program training activity did not have documentation to support the issuance of an ITA or a contract detailing the method of payment for classroom training services provided to the participant. Additionally, documentation to support the training activity of another participant was not recorded in Employ Florida.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to have an executed agreement or issuance of an ITA between CSS and the training institution could result in improper payments and questioned costs.

Required Action: In addition to the general program CAP requirements, CSS must review the accounts of all participants enrolled in a Registered Apprenticeship Program classroom training activity with the particular training provider/institution and submit documentation with the CAP to support whether the training was provided via a contract or an ITA. If no ITA or contract was in place, then documentation must be provided to support the arrangement/authority under which the training was authorized.

CSS must also strengthen its processes by developing a policy or procedure that aligns with WIOA and AP 90 guidance in instances when an ITA is not used. The policy/procedure must describe the process regarding the use of a contract instead of an ITA when there is an insufficient number of eligible providers in the local area. The policy/procedure must also instruct career managers to identify the training provider, training course, and source of funding used to pay for training not covered under an ITA. This information can be entered as a case note in Employ Florida or on a form developed for such purpose.

Finding Number WIOA 18.23.04

Recording of Nationally Recognized Credentials
Applicable reference(s): Federal Data Validation Requirements; TEGL 10-16, Change 2; and WIOA Section 3(52) and 129(c)(1)(C)(i).

Of the 12 WIOA Adult/Dislocated Worker participants who attained a recognized credential, two (16.7 percent) participant case files were missing documentation to support the credential attainment entered in Employ Florida. Additionally, one (8.3 percent) participant case file did not have documentation to support the credential was a recognized occupational credential for WIOA purposes.

Note: The CareerStep website stated the following: “CareerStep has intentionally moved down the certification process route instead of accreditation”.

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

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

Required Action: In addition to the general program CAP requirements, CSS must provide documentation to support the credential attainments entered in Employ Florida if the case files are still active. CSS must also ensure that credentials recorded in Employ Florida meet the definition of a nationally recognized credential. Additionally, documentation to support the credential attainment must be retained in the participant's case file or made available upon request. CSS must also provide documentation with the CAP showing that staff have or will review and monitor all files that opened subsequent to the review period to ensure credential attainments meet the requirement of a recognized credential and are recorded correctly in Employ Florida. Because this is a repeat issue, CSS must reevaluate the cause and provide a plan or process with the CAP for preventing a recurrence of this issue in the future including more in-depth monitoring, documentation of staff training, and written notification to staff informing them of the requirements.

Finding Number WIOA 18.23.05

Follow-Up Services

Applicable reference(s): WIOA Section 134(c)(2)(A)(xiii); 20 CFR 680.150; TEGL 19-16; and CSS's Local Follow-up Policy.

Of the eight WIOA Adult/Dislocated Worker participants who exited with employment, one (12.5 percent) did not have case file documentation to support that follow-up services were offered and/or provided.

Recurring Issue from Previous Year: Yes (Prior year CAP was verified; however, 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 program CAP requirements, CSS must provide documentation that follow-up services have been offered to the individuals identified if the cases are still active. It is imperative to ensure that staff understand the requirements and intent of follow-up services and that an appropriate system is in place for offering and/or providing these services. Because this is a repeat issue, CSS must reevaluate the cause and provide a plan or process with the CAP for preventing a recurrence of this issue in the future including more in-depth monitoring, documentation of staff training, and written notification to staff informing them of the requirements.

ONI Number WIOA 18.23.04

Employment Verification

Applicable reference(s): WIOA Section 116; 20 CFR 677.175; and Federal Data Validation Requirements.

Of the eight WIOA Adult/Dislocated Worker participants who exited the program with unsubsidized employment, two (25.0 percent) participant case files did not contain documentation that matched the employment information recorded in Employ Florida at exit. Additionally, two (25.0 percent) other case files did not contain documentation that matched the employment recorded during quarterly follow-ups.

Recurring Issue from Previous Year: Yes (Prior year CAP action was verified; however, noncompliance continues to occur).

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

Required Action: In addition to the general program CAP requirements, CSS must provide documentation showing that CSS staff have reviewed and verified the participants' employment and wage information at exit and during quarterly follow-ups if the cases are still active. Additionally, CSS 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. Because this is a repeat issue, CSS must reevaluate the cause and provide a plan or process with the CAP for preventing a recurrence of this issue in the future including more in-depth monitoring, documentation of staff training, and written notification to staff informing them of the requirements.

WIOA YOUTH PROGRAM

The sample size consisted of 13 WIOA Out-of-School Youth participant case Files. The following issues were identified:

ONI Number WIOA 18.23.05

Individual Service Strategy

Applicable reference(s): WIOA Section 129(c)(1)(B); and 20 CFR 681.420(a)(2).

Of the 13 youth case files reviewed, the ISS for one (7.7 percent) participant case file was not updated as activities were completed, benchmarks reached, goals achieved, and/or needs changed.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to update the ISS as activities and/or the youth's needs change may reduce 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 his/her short-term and long-term occupational goals.

Required Action: In addition to the general program CAP requirements, CSS must provide documentation showing that the one ISS file has been updated with appropriate changes as activities and goals were achieved if the case file is still open and active. Additionally, CSS must provide an assurance with the CAP that staff will review and monitor all future case files to ensure benchmarks are updated as activities are completed, benchmarks reached, goals achieved, and/or needs change.

OBSERVATION

The WIOA youth review also revealed that the source of verification used to determine a participant's barrier to employment was not recorded in Employ Florida; however, the document was maintained in the participant's case file. Although the participant was determined eligible, it is strongly recommended that case managers pay close attention to the verification items selected in Employ Florida to ensure that the selected verification source matches the documentation maintained in participant case files for data validation and reporting purposes.

COMMON OBSERVATIONS

The following common observations were identified in the WIOA Adult/Dislocated Worker and Youth programs.

Recording of Measurable Skill Gains

Applicable reference(s): WIOA Section 116; 20 CFR Part 677.155(a)(v); and TEGL 10-16, Change 2.

- Of the 22 WIOA Adult/DW case files reviewed of participants enrolled in an education or training program, six (27.3 percent) did not have documentation to support the MSG recorded within the applicable program year in Employ Florida. Additionally, documentation to support the MSG recorded in Employ Florida was not retained in three (13.6 percent) participant case files.
- Of the 13 WIOA Youth case files reviewed of participants enrolled in an education or training program, two (15.4 percent) did not have documentation to support the MSG recorded within the applicable program year in Employ Florida.

For future reference, it is recommended that CSS provides training to staff to ensure they understand the requirements and intent of MSGs including how to review, document, and timely record results. If technical assistance or training is needed, CSS should contact the Workforce Training & Coordination unit at WFSTraining@commerce.fl.gov

WIOA SPECIAL PROJECTS

The sample size consisted of 20 participant case files (seven Adults, 12 Dislocated Workers, and one out-of-school Youth) for the following special projects:

- *WIOA-Incumbent Worker – 20% Non-Waiver Local Only*
- *Fostering Opioid Recovery DWG*
- *Opioid Health Emergency DWG*
- *COVID-19 Public Health Emergency*
- *PY21 IWT 15% Governor's Reserve*
- *Commercial Driver's License 2022 – Statewide Adult*
- *Hurricane Ian DWG*

The review did not reveal any Findings, ONIs, or Observations.

TRADE ADJUSTMENT ASSISTANCE

The sample size consisted of three participant case files.

The review did not reveal any Findings, ONIs, or Observations.

WAGNER-PEYSER PROGRAM

The sample size consisted of 45 participant case files (20 job seekers, 15 job orders, and 10 job seeker placements).

The following issues were identified:

Finding Number WP 18.23.06

Assessments

Applicable reference(s): 20 CFR 651.10; and Employ Florida Service Code Guide.

Of the 15 job seeker assessments recorded in Employ Florida, one (6.7 percent) did not have documentation of the assessment in the file to support the service recorded in Employ Florida. Additionally, nine (60.0 percent) assessments were missing some of the required components.

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

Risk Impact: Absence of an assessment or lack of a complete assessment 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 occupational goals.

Required Action: In addition to the general program CAP requirements, CSS must provide documentation of attempts to develop or update the missing assessment if the case is still active in Employ Florida. Additionally, CSS must provide an assurance with the CAP that staff will review all future assessment codes recorded in Employ Florida to ensure case notes are recorded timely, elements are individualized to the participant, and documentation has been retained to identify all required elements of the service(s) provided. Because this is a repeat issue and appears to be systemic, a plan or process outlining CSS's efforts to prevent a recurrence of this issue in the future must also be provided with the CAP including documentation of staff training and written notification to staff informing them of the requirements.

Finding Number WP 18.23.07

Employer-Entered Job Order Compliance Review

Applicable reference(s): 20 CFR 651.10; and CareerSource Florida AP 099.

Of the 15 employer-entered job orders reviewed in Employ Florida, 10 (66.7 percent) did not have documentation of staff review of the job order's compliance with applicable state and federal laws, rules, and guidance. CSS staff placed non-compliant, employer-entered job orders on hold; however, the job orders were subsequently closed without documentation of any staff efforts to contact the employer to bring the job order into compliance.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to conduct compliance reviews for employer-entered job orders can lead to companies entering job orders in Employ Florida that can violate the rights of job seekers and perhaps lead companies to defraud job seekers or acquire a job seeker's personal protected information.

Required Action: In addition to the general program CAP requirements, CSS must provide an assurance with the CAP that staff have or will conduct and document compliance reviews on all future open job orders in Employ Florida. CSS must also provide an assurance that the need for additional compliance measures will be communicated to the employers prior to job order closure, ample time will be allowed for any changes, and that all steps taken will be documented in case notes on the job order for all future job orders. CSS must also reach out to the employers to conduct and document that a compliance review of the identified job orders has taken place if the job orders are still open and available.

ONI Number WP 18.23.06

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; 448.01, F.S.; and CareerSource Florida AP 099.

Of the nine job orders reviewed with multiple job seeker hires, one (11.1 percent) did not have documentation of each job seeker's placement wage rate recorded on the job order.

Recurring Issue from Previous Year: No.

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 program CAP requirements, CSS must provide documentation of CSS's efforts to verify and record the wages paid for each job seeker placement on the job order reviewed if the job order is still open. Documentation must also be provided that CSS staff have or will review all job orders with multiple placements recorded subsequent to the review and ensure case notes on the job orders contain a wage rate for each individual to prevent a recurrence of this issue.

REEMPLOYMENT SERVICES AND ELIGIBILITY ASSESSMENT PROGRAM

The RESEA program review focused on CSS's compliance with the requirements of the grant to assist Reemployment Assistance 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 five participant case files.

The review did not reveal any Findings, ONIs, or Observations.

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 Florida Certified Workforce Professional Tier I certification and continuing education courses.

The review did not reveal any Findings, ONIs, or Observations.

JOBS FOR VETERANS STATE GRANT PROGRAM

The sample size consisted of 15 participant case files. The following issues were identified:

Finding Number JVSG 18.23.08

Veteran Priority of Service (POS)

Applicable reference(s): 20 CFR 1010; CareerSource Florida AP 096, 102, and 111.

Of the 15 veteran case files reviewed, one (6.7 percent) did not have a POS code (089 automated or 189 manual) recorded in Employ Florida when participation began.

Recurring Issue from Previous Year: No.

Risk Impact: Noncompliance has an impact on veteran service delivery and may result in a negative federal review of the Veterans Program.

Required Action: In addition to the general program CAP requirements, CSS must provide documentation that staff have made or initiated contact to verify veteran status and ensure POS was provided if the case is still active. CSS must also ensure that the 189 service code along with a proper case note is recorded on the Wagner-Peyser application if no automated 089 service code is present. Additionally, CSS must ensure that front-line staff are trained to always record the POS service code during the screening process and prior to DVOP referral (if applicable). An assurance must also be provided with the CAP that all requirements for determining POS for veterans will be met in the future.

ONI Number JVSG 18.23.07

Veterans Initial Intake Screening

Applicable reference: CareerSource Florida [AP 102 and 117](#); and [Employ Florida Service Code Guide](#).

Of the 15 veteran cases reviewed, one (6.7 percent) did not have the 159 veteran's intake service code recorded in Employ Florida.

Note: All veterans must be provided with the Veterans Intake form to determine eligibility to work with the DVOP specialist. The information on the form must be recorded in Employ Florida in a case note and recorded in Employ Florida using the 159 veteran's intake service code.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to screen, identify, and accurately document and record veteran program intake could affect veteran service delivery and limit veterans from receiving qualifying services.

Required Action: In addition to the general program CAP requirements, CSS must provide documentation that staff initiated efforts to record the veteran intake information in Employ Florida using the 159 intake service code if the case is still active. CSS must also provide an assurance that all veterans will be provided with the Veterans Intake form and that the results will be recorded in Employ Florida using the 159 veteran's intake service code in the future, regardless of the outcome at intake. CSS must also ensure JVSG staff provide proper training to other CSS staff on intake and eligibility and how to record the veteran information in Employ Florida.

ONI Number JVSG 11.23.08

Veteran Referral to DVOP

Applicable reference(s): CareerSource [AP 102 and 117](#); and [Employ Florida Service Code Guide](#).

Of the 15 veteran case files reviewed, one (6.7 percent) veteran was not contacted within two business days after the DVOP referral (168 service code - Referral for DVOP Follow-Up).

Recurring Issue from Previous Year: No.

Risk Impact: Failure by the DVOP to contact the veteran within the required two-business days could negatively affect veterans service delivery and limit veterans from receiving qualifying services.

Required Action: In addition to the general program CAP requirements, CSS must provide an assurance that veterans will be contacted by DVOP staff within two business days after referral by documenting contact or

contact attempts via a case note in Employ Florida. Documentation of written notification to staff informing them of the requirements must be provided with the CAP.

MIGRANT AND SEASONAL FARMWORKERS

Description of Review Methodology

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

Management Review and Operational Practices of the Significant Career Centers

CSS’s MSFW significant multilingual career center is located in Bradenton, Florida. The SMA conducted a remote desktop 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, the Complaint System, as well as other program 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; however, the following issue was identified during the management and operational review:

Finding Number MSFW 18.23.09

MSFW Service Level Indicators Report

Applicable references: 20 CFR 653; FloridaCommerce FG 03-040; Migrant Service Level Indicators Report; and CSS’s Local 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 MSFW Equity Ratio Indicators and Minimum Service Level Indicators.

The Bradenton significant career center did not meet three of the required Equity Ratio Indicators on the MSFW Service Level Indicators Report during the review period (staff-assisted career guidance services, received staff-assisted job search activities, and received unemployment claim assistance). Additionally, two of the three Minimum Service Level Indicators were not met during the review period (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; however, 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 program CAP requirements, CSS must provide an assurance that staff will refer and place MSFWs in jobs in the future and will monitor the MSFW Service Level Indicators Report located in Employ Florida regularly to identify service gaps and program compliance. Because this is a repeat issue, CSS must reevaluate the cause and provide a plan or process with the CAP including documentation of staff training and written staff notification of the requirements, as well as the internal controls that will be put in place to prevent a recurrence of these issues in the future.

Finding Number MSFW 18.23.10

Employment Service Complaint System

Applicable references: 20 CFR 658.400.

An employment service complaint log was missing the complaint number, name of the respondent, type of complaint, WP related required information, and complaint status.

Note: All career centers must maintain an ES Complaint System. All employment service and employment-related law complaints filed through the career center must be handled by a trained complaint specialist and any actions taken must be fully documented on the complaint logs.

Recurring Issue from Previous Year: Yes. (Prior year CAP action verified; however, noncompliance continues to occur).

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

Required Action: In addition to the general program CAP requirements, CSS must provide documentation of staff's efforts to correct and include the required information on the complaint form if the complaint is still open. Because this is a repeat issue, CSS must reevaluate the cause and provide a plan or process with the CAP including documentation of staff training and written communication to staff informing them of the Complaint System requirements along with a signed statement acknowledging they have been made aware.

GENERAL COMMENT

The SMA provided technical assistance to outreach staff and the CSS management team on MSFW outreach services, outreach reports, complaint system requirements, MSFW applications, and job orders.

IV. FINANCIAL DISCLOSURE REVIEW

The Financial Disclosure review focused on determining CSS's compliance with financial disclosure requirements as referenced in Chapters 112.3145 and 445.07, F.S.; and CareerSource FG-075.

The review did not reveal any Findings, ONIs, or Observations.

V. COLLECTION OF DEMOGRAPHIC DATA

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 FloridaCommerce's Guidelines for Compliance with Section 188 of WIOA regarding Collection of Demographic Data.

The review did not reveal any Findings, ONIs, or Observations.

VI. MANAGEMENT REVIEW PROCESS

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

The following issue was identified:

ONI Number 18.23.09

Board Governance

Applicable Reference(s): CareerSource Florida AP 110.

There was no documentation provided to support that all local board members had completed their annual refresher training.

Recurring Issue from Previous Year: No.

Risk Impact: Annual refresher training is required for board members to ensure they are aware of policies, procedures, and requirements of the board and board members. Additionally, absence of board membership training and other member requirements may affect board member decision-making which could lead to violations.

Required Action: In addition to the general program CAP requirements, CSS must provide an assurance that all CSS board members will complete annual training by the specified deadlines in the future. Documentation that board member training has been or will be provided for the outstanding board members must be provided with the CAP. Additionally, CSS must develop specific procedures, processes and/or guidelines to make sure that all board members complete training including a system to track and annually update the requirements of board members, and for staff responsible for functioning in a facilitator role or in a process owner monitoring capacity.

VII. MANAGEMENT INFORMATION SYSTEMS

The MIS security check focused on the effectiveness of CSS's information security controls and whether business processes and policies are in place that protect FloridaCommerce data and information technology resources and complies with FloridaCommerce's IT guidelines and the FloridaCommerce/CSS Grantee - Subgrantee Agreement requirements.

The review did not reveal any Findings, ONIs, or Observations.

VIII. TRAINING AND TECHNICAL ASSISTANCE

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

- WT – WTProgram@commerce.fl.gov
- SNAP – SNAPETProgram@commerce.fl.gov
- WIOA – WIOA@commerce.fl.gov
- TAA – TAA@commerce.fl.gov
- WP – Wagner.Peyser@commerce.fl.gov
- RESEA – RESEA@commerce.fl.gov
- FLC – H-2A.JobOrder@commerce.fl.gov and H-2BJobOrder@commerce.fl.gov
- MSFW – [State Monitor Advocate \(via direct email\)](#)
- JVSG – VETS@commerce.fl.gov

Additional training can be requested by sending a [Training Request Form](#) to WFSTraining@commerce.gov.fl.

CORRECTIVE ACTION PLAN REQUIREMENTS

A CAP is required to address how CSS will correct any programmatic and financial management findings and ONIs identified in the report. For the noted deficiencies, required actions and recommendations 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.

IX. ENTRANCE AND EXIT CONFERENCE ATTENDEES:

A joint programmatic and financial monitoring entrance conference with CSS staff was conducted on March 6, 2023. The programmatic exit conference was conducted on March 10, 2023; however, the financial monitoring exit conference was conducted on September 8, 2023. The entrance/exit conference attendees are listed below.

NAME	Agency	Entrance Conference	Exit Conference
Sharon Saulter	FloridaCommerce (Review Lead)	x	x
Yolanda Garcia	FloridaCommerce	x	x
Terry Wester Johnson	FloridaCommerce	x	x
Sanchez Emanuel	FloridaCommerce	x	x
Sharmarie Gray	FloridaCommerce	x	x
Paul Adams	FloridaCommerce	x	x
Minerva Figueroa	FloridaCommerce	x	x
Carol Booth	FloridaCommerce	x	x
Katina Williams	FloridaCommerce	x	x
Awilda Carozza	FloridaCommerce	x	x
Vincent Lynn	FloridaCommerce	x	x
Tameka Austin	FloridaCommerce	x	x
Barbara Walker	FloridaCommerce	x	x
Matthew Yager	FloridaCommerce	x	x
Joshua Matlock,	CSS	x	x
Robin Dawson,	CSS	x	x
Anthony Gagliano	CSS	x	x
James Disbro	CSS	x	x
Deborah Lee	CSS	x	x
Angel Windley	CSS	x	x
Sean Zubyk	CSS	x	x
Kathy Bouchard	CSS	x	x
Michelle Snyder	CSS	x	x
Linda Benedict	CSS	x	x
Alicia Cruz-Otero	CSS	x	x

A joint programmatic and financial entrance conference with CSS staff was conducted on March 6, 2023; however, the financial monitoring exit conference with CSS staff was conducted on September 8, 2023. The entrance/exit conference attendees are listed below:

Sarah Rudnik	FloridaCommerce	x	x
Chadwick Myrick	FloridaCommerce	x	x
Robin Dawson	CSS	x	x



Performance
Update
Anthony Gagliano

LWDB 18

Measures	PY2021-2022 4th Quarter Performance	PY2021-2022 % of Performance Goal Met For Q4	PY2021-2022 Performance Goals	PY2022-2023 1st Quarter Performance	PY2022-2023 % of Performance Goal Met For Q1	PY2022-2023 2nd Quarter Performance	PY2022-2023 % of Performance Goal Met For Q2	PY2022-2023 3rd Quarter Performance	PY2022-2023 % of Performance Goal Met For Q3	PY2022-2023 4th Quarter Performance	PY2022-2023 % of Performance Goal Met For Q4	PY2022-2023 Performance Goals	PY2023-2024 1st Quarter Performance	PY2023-2024 % of Performance Goal Met For Q1	PY2023-2024 Performance Goals
Adults:															
Employed 2nd Qtr After Exit	90.00	94.74	95.00	88.00	97.13	84.30	93.05	85.90	94.81	85.30	94.15	90.60	87.30	96.36	90.60
Median Wage 2nd Quarter After Exit	\$12,636	127.64	\$9,900	\$11,996.00	128.29	\$11,066	118.34	\$11,768	125.85	\$9,926	106.15	\$9,351	\$10,452	111.77	\$9,351
Employed 4th Qtr After Exit	90.30	95.05	95.00	91.70	105.40	88.30	101.49	88.00	101.15	86.50	99.43	87.00	87.00	100.00	87.00
Credential Attainment Rate	71.40	85.00	84.00	84.50	108.33	67.30	86.28	66.40	85.13	60.20	77.18	78.00	61.30	78.59	78.00
Measurable Skill Gains	71.10	129.27	55.00	76.00	103.54	78.30	106.68	75.00	102.18	86.00	117.17	73.40	72.70	99.05	73.40
Dislocated Workers:															
Employed 2nd Qtr After Exit	71.60	75.37	95.00	71.70	92.40	71.30	91.88	73.70	94.97	77.10	99.36	77.60	75.00	96.65	77.60
Median Wage 2nd Quarter After Exit	\$9,615	114.46	\$8,400	\$9,692.00	96.17	\$10,025	99.47	\$10,400	103.20	\$10,613	105.31	\$10,078	\$12,811	127.12	\$10,078
Employed 4th Qtr After Exit	85.70	95.22	90.00	100.00	149.25	68.70	102.54	70.70	105.52	71.30	106.42	67.00	72.70	88.66	82.00
Credential Attainment Rate	18.80	26.86	70.00	25.00	42.81	25.90	44.35	36.10	61.82	38.80	66.44	58.40	39.60	67.81	58.40
Measurable Skill Gains	80.60	164.49	49.00	76.90	108.16	56.50	79.47	86.70	121.94	83.30	117.16	71.10	50.00	70.32	71.10
Youth:															
Employed 2nd Qtr After Exit	62.50	69.44	90.00	57.50	69.28	54.10	65.18	62.50	75.30	77.30	93.13	83.00	80.00	94.01	85.10
Median Wage 2nd Quarter After Exit	\$7,625	125.00	\$6,100	\$7,065.00	159.48	\$7,001	158.04	\$6,936	156.57	\$5,727	129.28	\$4,430	\$3,813	86.07	\$4,430
Employed 4th Qtr After Exit	75.00	78.95	95.00	75.00	108.70	70.00	101.45	75.00	108.70	75.70	109.71	69.00	77.50	90.12	86.00
Credential Attainment Rate	77.80	101.70	76.50	87.50	108.43	87.00	107.81	81.80	101.36	80.00	99.13	80.70	78.90	97.77	80.70
Measurable Skill Gains	66.70	121.27	55.00	61.90	91.03	66.70	98.09	72.20	106.18	88.90	130.74	68.00	75.00	110.29	68.00
Wagner Peyser:															
Employed 2nd Qtr After Exit	62.50	83.33	75.00	64.50	99.23	63.60	97.85	69.00	106.15	71.10	109.38	65.00	71.30	109.69	65.00
Median Wage 2nd Quarter After Exit	\$6,930	126.00	\$5,500	\$7,079.00	118.97	\$6,768.00	113.75	\$7,773	130.63	\$7,693	129.29	\$5,950	\$7,952	133.65	\$5,950
Employed 4th Qtr After Exit	62.60	86.94	72.00	64.50	101.57	61.00	96.06	67.30	105.98	67.90	106.93	63.50	68.40	107.72	63.50

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