

**AGENDA
CAREER SOURCE ESCAROSA
BOARD OF DIRECTORS
THURSDAY, OCTOBER 17, 2024
3:30 P.M.**

**LOCATION: 6913 N. 9TH Avenue | Pensacola, FL 32504
CALL IN: 1-872-242-8932| CONF ID: 690 689 680#**

- I. Call Meeting to Order** Chair, Board of Directors
- II. Call for Public Comment**
- III. Reading of Public Disclosures**Janay Sims
- IV. Approval of Agenda**
- V. Annual Performance Presentation** Florida Department of Commerce
- VI. Consent Agenda**
 - Minutes – July 18, 2024
 - Minutes – September 3, 2024 (Special Meeting)
- VII. Items for Consideration**
 - Financial Expenditure and Budget Variances Reports
 - Transfer of WIOA Dislocated Worker Funds to WIOA Adult
 - CEO Evaluation and Compensation

Information Items

 - 2024-2025 Internal Control Questionnaire and Assessment
 - Board Governance: Attendance and Vacancies
 - Chief Executive Officer’s Report
 - Items Pending with CLEO (Santa Rosa County)
- VIII. Other Business**
- IX. Adjournment**

NEXT BOARD MEETING – JANUARY 16, 2025 |LOCATION: TBD

CareerSource Escarosa

BOARD OF DIRECTORS JULY 18, 2024 MINUTES

Members Participating In-Person: Lloyd Reshard (Chair), Jerry Kersey (Vice Chair), Douglas Brown (Secretary/Treasurer), Jeffrey Hondorp (Member-at-Large), David Peaden, III (Member-at-Large), Michael Listau, and Bridgette Price

Members Participating via virtual/teleconference: David Bouvin, Jameson Cutchens, Anthony Eman, Charlin Knight, Michele Kelson,

Members Not Participating: Fred Genkins

Ex-Officio Member Participating: Lani Burritt (in-person)

Others Participating: Mariezel Halili (virtually), Bill Barron, Tarae Donaldson, Dr. Marcus McBride, and Janay Sims – CareerSource Escarosa

Lloyd Reshard, Chairperson, called the meeting to order at 3:32 p.m., at the Pensacola Career Center (6913 N. 9th Avenue, Pensacola, FL 32504). Mr. Reshard called the attendance roll to confirm a quorum.

CALL FOR PUBLIC COMMENT

There were no public comments.

READING OF PUBLIC DISCLOSURES

There were no public disclosures.

APPROVAL OF AGENDA

The agenda was reviewed by the Board.

Action Taken: Motion by David Peaden, III and seconded by Douglas Brown to approve the agenda as printed. Motion carried. (12-Years/0-Navs).

CONSENT AGENDA: MINUTES – APRIL 18, 2024

The CSE Board of Directors minutes for April 18, 2024, was made available to the board for review.

Action Taken: Motion by Douglas Brown and seconded by David Peaden, III to approve the April 18, 2024, Board of Directors minutes. Motion carried (12-Years/0-Navs)

ITEMS FOR CONSIDERATION

FINANCIAL EXPENDITURE AND BUDGET VARIANCES REPORTS

Reports of financial expenditures, budget and variances for the month ending May 31, 2024, was made available to the board.

The summary of expenditures indicates a 64.8% expenditure rate of allocations. Variances in the budget variance report is due to CSE staff positions being filled during mid-year or not at all. The termination of contract with Baptist Health Care to provide customized training in targeted industries under the “Get There Fast Grant” was also a contributing factor to the variances.

Action Taken: Motion by Douglas Brown and seconded by David Peaden, III to accept the Financial Expenditure and Budget Variances Reports for the month ending May 31, 2024. Motion carried. (12-Years/0-Nays)

CSE LOCAL TARGETED OCCUPATIONS LIST

The 2024-2025 Statewide and Regional Demand Occupations Lists, as well as CSE’s 2023-2024 Demand Occupation List were made available to the board.

Administrative Policy #82 requires Local Workforce Development Boards (LWDBs) to develop Local Targeted Occupations Lists (LTOLs) in consultation with local business and industry representatives. LTOLs help LWDBs determine the occupations for which eligible participants may receive training assistance under the Workforce Innovation and Opportunity Act (WIOA). This is an annual process.

LWDBs should use the Florida Commerce Bureau of Workforce Statistics and Economic Research generated, 2024-2025 Statewide and Regional Demand Occupations List, as a baseline for establishing the LTOL. The Statewide and Regional Demand Occupations Lists identifies the labor market needs of Florida’s business community and encourages job training based on local needs.

Staff request its Local Targeted Occupations List for 2024-2025 be inclusive of the 2024-2025 Statewide and Regional Demand Occupations Lists and CSE’s 2023-2024 Demand Occupations Lists.

Inquiry was made regarding the occupation area of Elementary School Teacher and the need to expand this area to include Early Education, if possible.

Action Taken: Motion by Douglas Brown and seconded by David Peaden, III to approve the CSE Local Targeted Occupations List for PY 2024-2025, as requested. Motion carried. (12-Years/0-Nays)

ELIGIBLE TRAINING PROVIDER LIST (ETPL)

CSE’s Eligible Training Provider List (ETPL) for PY 2024-2025 was made available to the board.

Local Workforce Development Boards (LWDB) are required to review, annually, its Eligible Training Provider List (ETPL).

CSE’s ETPL for PY 2024-2025 has been updated to include new and/or additional program titles.

Action Taken: No Action Required.

WIOA TRAINING PROVIDER AGREEMENTS (JULY 1, 2024 – JUNE 30, 2026)

CareerSource Escarosa’s Training Provider Agreements with the below training institutions expired on June 30, 2024. Policy OSPS FG 90 states that all eligible training providers must submit an application for “Continued Eligibility” every two (2) years to maintain their eligibility, along with verification that the provider is licensed, certified, or authorized under Florida law (if applicable) to provide training services programs.

CSE request approval to enter into a Training Provider Agreement, effective July 1, 2024 – June 30, 2026, with the below training institutions, contingent upon completion of the application process and verification of documents, as required.

- Applied Technology Academy
- Coastal Alabama Community College
- George Stone Technical College
- Innovak of Florida, Inc. dba My IT Future Institute
- Pensacola State College
- Security Services Training Institute
- Truck Drive Institute
- University of West Florida
- CDL of AL, LLC
- Fortis Institute
- Locklin Technical College
- Reid State Technical College
- Sky Warrior

Action Taken: Motion by Douglas Brown, and seconded by Bridgette Price to approve entering into an Individual Training Account Agreement, effective July 1, 2024 – June 30, 2026, with the above training institution, contingent upon completion of the application process and verification of documents, as required. Motion carried. (9-Yeas/0-Nays/3-Abstentions).

POLICY CHANGE – INDIVIDUAL TRAINING ACCOUNTS

Administrative Policy #074 Policies and Procedures, revised July 1, 2024, was made available to the board.

The policy states:

“WIOA funds may only be used to provide training services to eligible participants when there is no grant or other assistance available to pay for training, or the eligible participant requires WIOA assistance in addition to other sources of grant assistance, include Federal Pell Grants established under Title IV of the Higher Education Act of 1965. ITAs must be coordinated with other sources of grant assistance as prescribed in Administrative Policy #122 – Adult and Dislocated Worker Eligibility Program Eligibility.”

CSE’s current policy does not require its ITAs to be coordinated with other sources of grant assistance for WIOA eligible participants. WIOA payments are “First Pay” verses “Last Pay.”

CSE staff requests the board:

- Adopt Administrative Policy #074, revised July 1, 2024; and
- Approve, going forward, a “First Pay vs. Last Pay” option for all special project funding (excluding formula funds) that supports all training programs.

Action Taken: Motion by Douglas Brown, and seconded by David Peaden, III to approve CSE’s request as outlined above. Motion carried. (12-Yeas/0-Nays).

There was discussion regarding the “First Pay vs. Last Pay” option. Correction was made to the recommendation as follows: “Going forward, a “First Pay” vs. “Last Pay” option for all formula funds (excluding special projects) that supports all training programs.

Action Taken: Motion by Douglas Brown, and seconded by David Peaden, III to revised the language in the recommendation as indicated above. Motion carried. (12-Years/0-Nays).

PY 2024-2025 WIOA YOUTH SERVICES CONTRACT RENEWALS

WIOA year-round youth services were procured in April 2022. The procurement cycle allowed for three (3) years of contracted services, PY 2022-2023, with additional two-year renewals for PY 2023-2024 and PY 2024-2025, provided the service provider is in good standing with CSE and are meeting performance measures. CSE contracted with Children’s Home Society, Santa Rosa County School District, and Escambia County School District to provide youth services.

As CSE enters its final fiscal year (PY 2024-2025) of the three-year cycle for contracted services, and based upon performance measures being met by all youth services providers, CSE staff request contract renewals for PY 2024-2025, with the below providers at the funding levels as outlined. Funding levels are based on funding allocations.

- Children’s Home Society - \$350,000.00
- Santa Rosa County School District – \$300,000.00
- Escambia County School District - \$250,000.00

CSE’s Administrative Plan does not allow for the CEO to sign contracts and contract modifications for CSE that exceeds \$25,000.00. All contract and contract modification signatures by the CEO that exceeds \$25,000.00 must be authorized by the Board.

Action Taken: Motion by Jeffrey Hondorp, and seconded by Bridgette Price to approve the above WIOA youth services contract renewals for PY 2024-2025, as outlined above, with authorization of the CEO’s signature on the contract renewals and/or modifications. Motion carried. (9-Years/0-Nay/3-Abstentions).

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) REGIONAL PLAN

CareerSource Florida, in accordance with Florida’s REACH Act requires Local Workforce Development Areas (LWDA) to form regional planning areas to be approved by the CareerSource Florida Board and the Governor. The Northwest Florida Workforce Collective was formed and includes LWDA 1-4.

The regional plan will identify efforts to develop, align and integrate strategies and resources to support regional economic growth. This will be a first year submission, and it must be submitted prior to submission of the state’s WIOA Unified or Combined Plan. The plan is due to the state on October 2, 2024.

Discussion and action was deferred until after the process for public comment is complete.

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) 4-YEAR PLAN

The Local Workforce Development Areas are required to submit its local 4-Year Plan every four years. The 4-year local plan must be modified at the end of the first two-year period of the four years. The 4-year submission is due on October 2, 2024.

Discussion and action was deferred until after the process for public comment is complete.

CEO COMPENSATION & ANNUAL REVIEW

The CEO’s annual review was not completed due to timing of the previous Board Chair’s term expiration and exit from the board. Therefore, the current Board Chair will complete the review and present it to the Executive Committee for review and approval. Action taken by the Executive Committee will be ratified at the next board meeting.

INFORMATION ITEMS

BOARD GOVERNANCE: ATTENDANCE AND VACANCIES

A report of both attendance and vacancies was made available to the board.

New members to the CSE board was acknowledged – David Peaden, III and Bridgette Price.

Thanks was expressed to the members for their service, and a request was made for assistance with recruitment.

CHIEF EXECUTIVE OFFICER’S REPORT

Dr. Marcus McBride, CEO, gave highlights on the following:

- CSE’s receipt of the Purple Heart Award from the state.
- Santa Rosa Economic Development sponsored Hiring Heroes Health Fair.
- TSA Job Fair at CSE.
- CSE’s receipt of an additional \$200,000.00 of program funds for PY 2024-2025.
- An update on CSE’s 2021 Financial Monitoring Report by Florida Commerce.
- Broadband initiatives.

ITEMS PENDING WITH CLEO (ESCAMBIA COUNTY)

An update was given on CSE items pending with the designated CLEO – Escambia County.

There being no further business, the meeting adjourned at 4:27 p.m.

Douglas Brown, Secretary/Treasurer
CareerSource Escarosa

CareerSource Escarosa

BOARD OF DIRECTORS SPECIAL CALLED MEETING SEPTEMBER 3, 2024 MINUTES

Members Participating: Lloyd Reshard (Chair), Jerry Kersey (Vice Chair), Douglas Brown (Secretary/Treasurer), Jeffrey Hondorp (Member-at-Large), David Peaden, III (Member-at-Large), David Bouvin, Jameson Cutchens, Anthony Eman, Steven Harrell, Michele Kelson, Michael Listau, and Bridgette Price

Members Not Participating: Fred Genkins

Ex-Officio Member Participating: Lani Burritt and Clara Long

Others Participating: Bill Barron, Tarae Donaldson, Carolyn Fries, Dr. Marcus McBride, and Janay Sims – CareerSource Escarosa

The meeting was held virtually.

Lloyd Reshard, Chairperson, called the meeting to order at 3:02 p.m., via Microsoft Teams.

CALL FOR PUBLIC COMMENT

There were no public comments.

APPROVAL OF AGENDA

Mr. Reshard noted the Executive Committee voted to have an additional item added/moved to the Board of Directors agenda: Agreement Between CareerSource Escarosa and the Florida Department of Commerce.

Action Taken: Motion by Douglas Brown and seconded by David Peaden that the agenda be amended to include the item: Agreement Between CareerSource Escarosa and the Florida Department of Commerce. Motion carried. (12-Years/0-Nays).

ITEMS FOR CONSIDERATION

AGREEMENT BETWEEN CAREERSOURCE ESCAROSA AND THE FLORIDA DEPARTMENT OF COMMERCE

The Florida Department of Commerce (Florida Commerce) Grantee-Subgrantee Agreement serves as a contract between the Local Workforce Development Boards (LWDBs) and Florida Commerce and outlines each partner's roles and responsibilities. It's required in order to operate the LWDBs.

The agreement has been updated with a term effective date of September 1, 2024 through August 30, 2027. Updates are also inclusive of some requirements regarding board governance, performance, and compliance.

An invitation for questions and discussions was extended by the Chair.

The Chief Local Elected Officials (CLEOs) have designated CSE as the subrecipient of funds; therefore, signatures by the CLEO and the CSE Board are required on the agreement.

Action Taken: Motion by David Peaden and seconded by Douglas Brown to accept and execute the Grantee-Subgrantee Agreement between CareerSource Escarosa and the Florida Department of Commerce. Motion carried. (12-Years/0-Nays)

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) 4-YEAR /REGIONAL PLAN

The WIOA 4-Year/Regional Plan is a plan of operations for services. Input from staff is included in the Plan.

This will be the first year for a Regional Plan due to realignment and reduction in the number of local workforce development boards, which is designed to have relationships with neighboring workforce boards. It was noted the plan is absent of additional funding.

The 4-Year/Regional Plan was completed after the public comment process, as required, was initiated and resulted with no responses. The Plan was described as extensive with “how to,” as well as much thought put into a very intentional plan. It is modified every 2-years. An abbreviated version of the Plan was presented by staff. The Plan’s effective date is 2025-2028 (January 1, 2025 – December 30, 2028), and it has a due date of October 2, 2024, to Florida Department of Commerce.

Bridgette Price expressed the plan being comprehensive in terms of the economic development section.

It was noted the State has a 2-Year Plan.

Action Taken: Motion by Jeffrey Hondorp and seconded by David Peaden to approve CSE’s WIOA 4-Year/Regional Plan. Motion carried. (12-Years/0-Nays)

OTHER BUSINESS

All were informed that Florida Department of Commerce (Florida Commerce) will present the Annual Performance and Monitoring Review Report for CSE at the October CSE Board of Directors meeting.

Expressions of welcome was expressed to Steven Harrell on his return appointment to the CSE Board of Directors.

Dr. McBride informed that the Workforce Professional Summit will be held next week in Orlando, Florida; his Chairmanship on the FWDA will end June 2025; and his attendance to the Broadband Conference following the Workforce Professional Summit.

There being no further business, the meeting adjourned at 3:45 p.m.

Douglas Brown, Secretary/Treasurer
CareerSource Escarosa

CareerSource Escarosa
Summary of Expenditures
As of August 31, 2024

Program/ Project	NFA ID	NFA Start Date	NFA Status	Total Funds Available	LTD Expenditures	Available Funds Remaining	Expected Burn Rate	Percent Expended	Variance	Award End Date	Notes
Apprenticeship Navigator	044161	7/1/2024	In Progress	\$80,000.00	\$0.00	\$80,000.00	17.50%	0.0%	17.50%	6/30/2025	No FTE. Position is currently posted
Florida Healthcare Training	043147	7/1/2023	In Progress	\$458,336.00	\$160,469.71	\$297,866.29	58.75%	35.0%	23.74%	6/30/2025	Obligated funds are not reflected in LTD expenditures
Hope Florida – A Pathway to Promise	043019	7/1/2023	In Progress	\$73,281.50	\$19,116.63	\$54,164.87	58.75%	26.1%	32.66%	6/30/2025	FTE started 07/01/2024
Hope Florida – A Pathway to Promise	043043	7/1/2023	In Progress	\$104,687.30	\$0.00	\$104,687.30	58.75%	0.0%	58.75%	6/30/2025	No DCF enrollees yet
Hope Florida Navigator	044139	7/1/2024	In Progress	\$71,428.57	\$0.00	\$71,428.57	17.50%	0.0%	17.50%	6/30/2025	New NFA for WP Hope to supplement the Hope Navig
Rapid Response	042815	7/1/2023	In Progress	\$105,000.00	\$94,136.00	\$10,864.00	77.90%	89.7%	-11.75%	12/31/2024	New overlapping NFA
Rapid Response	043916	7/1/2024	In Progress	\$54,968.00	\$7,303.73	\$47,664.27	17.50%	13.3%	4.21%	6/30/2025	
RESEA	043068	1/1/2023	In Progress	\$87,729.00	\$86,683.22	\$1,045.78	60.61%	98.8%	-38.20%	9/30/2025	New overlapping NFA
RESEA	044461	1/1/2024	In Progress	\$86,140.00	\$0.00	\$86,140.00	38.10%	0.0%	38.10%	9/30/2025	
SFY24-25 Supplemental WIOA	044101	7/1/2024	In Progress	\$132,436.00	\$0.00	\$132,436.00	8.75%	0.0%	8.75%	6/30/2026	
Supplemental Nutrition Assistance Program	043149	10/1/2023	In Progress	\$108,117.00	\$105,884.15	\$2,232.85	92.50%	97.9%	-5.43%	9/30/2024	FLCOM to release new NFA
Veterans Program-Disabled Veterans	043313	10/1/2023	In Progress	\$88,300.00	\$83,587.06	\$4,712.94	40.96%	na	na	12/31/2025	awarded monthly
Veterans Program-Local Veterans	043259	10/1/2023	In Progress	\$92,606.87	\$89,459.92	\$3,146.95	40.96%	na	na	12/31/2025	awarded monthly
Wagner Peyser	042867	7/1/2023	In Progress	\$246,190.00	\$246,190.00	\$0.00	93.38%	100.0%	-6.62%	9/30/2024	New overlapping NFA
Wagner Peyser	044013	7/1/2024	In Progress	\$246,190.00	\$28,726.07	\$217,463.93	14.00%	11.7%	2.33%	9/30/2025	
Welfare Transition Program - July - September	043856	7/1/2024	In Progress	\$290,716.00	\$75,262.35	\$215,453.65	42.00%	25.9%	16.11%	11/30/2024	New WTP NFA
Welfare Transition Program - Oct - June	043227	10/1/2023	ClosedOut	\$908,292.00	\$908,292.00	\$0.00	100.00%	100.0%	0.00%	8/31/2024	Fully expended
WIOA - Adult	042786	7/1/2023	In Progress	\$796,339.00	\$769,349.40	\$26,989.60	58.75%	96.6%	-37.86%	6/30/2025	Requesting transfer from WIOA DW to Adult
WIOA - Adult	044065	7/1/2024	In Progress	\$661,938.00	\$0.00	\$661,938.00	8.75%	0.0%	8.75%	6/30/2026	
WIOA - Dislocated Worker	042839	7/1/2023	In Progress	\$579,370.00	\$108,123.71	\$471,246.29	58.75%	18.7%	40.09%	6/30/2025	81.34% transfer to WIOA DW to WIOA Adult
WIOA - Dislocated Worker	043938	7/1/2024	In Progress	\$562,949.00	\$0.00	\$562,949.00	8.75%	0.0%	8.75%	6/30/2026	
WIOA - Youth	042499	4/1/2023	In Progress	\$943,321.00	\$491,303.02	\$452,017.98	63.33%	52.1%	11.25%	6/30/2025	There is usually a 1 month delay in subrecipient invoice
WIOA - Youth	043769	4/1/2024	In Progress	\$772,666.00	\$0.00	\$772,666.00	18.52%	0.0%	18.52%	6/30/2026	
WP7B SFY24-25 Military Family Employment Advocacy Program	044034	7/1/2024	In Progress	\$81,417.00	\$15,672.39	\$65,744.61	17.50%	19.2%	-1.75%	6/30/2025	



CareerSource Escarosa
BUDGET VARIANCE REPORT

August 31, 2024

		TOTALS				
FY 2024-2025 Budget			7,346,084			
EXPENDITURES	ACTUAL EXPENDITURES	APPROVED BUDGET	BUDGET VARIANCE Under/(Over)	Expended FAVORABLE 16.67%		OVER-/UNDER
Board Admin Operating Costs (Indirect)	45,415	442,036	396,621	10.27%		-6.39%
Payroll & Benefits	32,387	313,823	281,436	10.32%	1	-6.35%
Facilities	3,742	29,255	25,513	12.79%	2	-3.88%
Equipment	0	2,093	2,093	0.00%	3	-16.67%
Operational Support	9,287	96,865	87,578	9.59%	4	-7.08%
Board Program Operating Costs Indirect	31,481	128,333	96,852	24.53%		7.86%
Payroll & Benefits	22,450	91,110	68,660	24.64%	5	7.97%
Facilities	2,594	8,493	5,899	30.54%	6	13.87%
Equipment	0	608	608	0.00%	7	-16.67%
Operational Support	6,437	28,122	21,685	22.89%	8	6.22%
One Stop Centers, Program Management, WIOA Direct	660,964	4,556,718	3,895,754	14.51%	0	-2.16%
Payroll & Benefits	321,512	2,583,476	2,261,964	12.44%	9	-4.22%
Facilities	125,911	798,357	672,446	15.77%	10	-0.90%
Equipment	0	30,964	30,964	0.00%	11	-16.67%
Operational Support	97,824	335,337	237,513	29.17%	12	12.51%
DEO State Control	115,717	808,584	692,867	14.31%	13	-2.36%
Tuition, Training and Supportive Services Costs	93,885	819,000	725,115	11.46%		-5.20%
Tuition/Books/Supplies	81,201	727,000	645,799	11.17%	14	-5.50%
Supportive Services	10,785	71,400	60,615	15.11%	15	-1.56%
Supportive Services/ Transportation	1,900	20,600	18,700	9.22%	16	-7.44%
Contracted Service Costs	14,652	1,400,000	1,385,348	1.05%		-15.62%
Specialized Training (EWT, OJT, CET)	0	150,000	150,000	0.00%	17	-16.67%
Youth Customer Services	5,715	540,000	534,285	1.06%	19	-15.61%
Work Experience/Internship Youth	8,936	360,000	351,064	2.48%	20	-14.18%
Summer Youth Employment Program	0	350,000	350,000	0.00%	21	-16.67%
Total Expenditures	846,398	7,346,087	6,499,689	11.52%		-5.14%
Balance Available	6,499,686					0.00%
% of Funds Expended				FAVORABLE 100.00%		0.00%



**BUDGET VARIANCE REPORT COMMENTS
AUGUST 31, 2024**

Line Item#	Comments
1, 5, & 9	<ul style="list-style-type: none"> Includes salaries and benefits, employee cost, retirement underspent by - \$-121,719.40/-4.07% of the favorable 16.67%.
2, 6, & 10	<ul style="list-style-type: none"> Includes building rent, maintenance, cleaning, and utilities, underspent by -\$7,104.35/0.85% of the favorable 16.67%.
3, 7, & 11	<ul style="list-style-type: none"> Includes equipment and software, underspent by -\$5,610.83/-16.67% of the favorable 16.67%.
4, 8, & 12	<ul style="list-style-type: none"> Includes items such as advertising, audit, bank, communication, consulting, copier, legal, cloud services, security guard, insurance, meetings, memberships, finance charge, postage, publication & subscriptions, equipment rental, office supplies, staff training, travel, outreach, job fairs, work verification, PEO fees, overspent \$36,827.18/8% of the favorable 16.67%.
13	<ul style="list-style-type: none"> FLCOM merit staff salaries and benefits paid and controlled by the State Wagner Peyser DVOP and LVER, underspent -\$19,046.85/-2.36% of the favorable 16.67%.
14	<ul style="list-style-type: none"> Expenditures are based on the number of customers determined eligible for ITA's underspent \$-39,966.16/-5.50% of the favorable 16.67%. We are currently at 37.65 % of the Adult and Dislocated Workers program expenditures ITA rate.
15	<ul style="list-style-type: none"> Expenditures are based on the number of customers determined eligible for supportive services underspent \$-1,115.02/-1.56% of the favorable 16.67%.
16	<ul style="list-style-type: none"> Transportation expenditures are underspent \$-1,533.33/-7.45% of the favorable 16.67%.
17	<ul style="list-style-type: none"> The OJT providers/agreements underspent \$-25,000/-16.67% of the favorable 16.67%.
18	<ul style="list-style-type: none"> Youth Services Sub-Awards expenditures are underspent. \$-84,284.63/-15.61% of the favorable 16.67%.
19	<ul style="list-style-type: none"> Youth Work Experience Sub-Awards expenditures are underspent - \$51,063.58/-14.19% of the favorable 16.67%.
20	<ul style="list-style-type: none"> Summer Youth Program expenditures are under spent \$-58,333.33/-16.67% of the favorable 16.67%.

- All funding expenditures combined are under \$-377,950.30/ -5.15% of the favorable 16.67% of the budget.

**CAREERSOURCE ESCAROSA
ACTION ITEM
TRANSFER OF PROGRAM FUNDS
WIOA DISLOCATED WORKER TO WIOA ADULT**

Date: October 17, 2024

ITEM FOR CONSIDERATION

CareerSource Florida Administrative Policy Number 118 provides authority to transfer funds between Adult and Dislocated Worker programs. CSE anticipates a depletion of current funding in the WIOA Adult program prior to the end of Program Year 2024-2025, and has experienced underspending in the WIOA Dislocated Worker program. Current remaining funds in the WIOA Dislocated Worker program is \$579,370.00. Staff is requesting to transfer 81.34 % (\$471,246.29) of Dislocated Worker funds to the WIOA Adult program.

RECOMMENDATION:

Approve to transfer 81.34% (\$471,246.29) of WIOA Dislocated Worker funds to the WIOA Adult program.



Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs
From 07/01/2023 through 06/30/2025

LWDB Number and Name (Requestor): CAREERSOURCE ESCAROSA LWDB1

Name / Title of Requestor Representative: MARIEZEL HALIL/ CHIEF FINANCIAL OFFICER

Adult and Dislocated Worker Transfer Request						
Program Year	Program	Total Award Amount	Amount of Adult Requested to be Spent on DW	Percentage of Adult Requested to be Spent on DW	Amount of DW Requested to be Spent on Adult	Percentage of DW Requested to be Spent on Adult
2023	WIOA-Dislocated Worker NFA 42839	579,370.00	0.00	0%	471,246.29	81.34%
COMPLETE THE BELOW SECTIONS FOR REQUESTS THAT EXCEED 25% OF THE PROGRAM'S ANNUAL ALLOCATION						
Reason for requesting the use of one program's funding for the other (e.g. anticipated depletion of current funds, changes in labor market conditions, etc.):						
Anticipated depletion of current Adult Funds.						
A description of outreach/marketing activities conducted to ensure underserved populations were aware of available services:						
Labor market conditions contributing to the need for the transfer:						
The number of participants originally planned to be served by the base allocation compared to the estimated number of participants expected to be served after funds are transferred.						

COMPLETE THE BELOW CERTIFICATION FOR REQUESTS THAT EXCEED 25% OF THE PROGRAM'S ANNUAL ALLOCATION

I certify the following:

1. When transferring from Adult to Dislocated Worker - The LWDB has sufficient funds to serve the WIOA Adult priority populations.
2. When transferring from Dislocated Worker to Adult - The LWDB has sufficient Dislocated Worker funds to serve dislocated workers in the local area; there are no pending layoffs that may impact the need for dislocated workers in the local area.
3. The full board voted to approve this request to transfer funds and a copy of the LWDB's meeting minutes are included with this request.

I certify the above information is true and correct.


Signature of Board Chair

Lloyd Resharb
Print Name

Date

2024-2025 Internal Control Questionnaire and Assessment

Bureau of Financial Monitoring and Accountability
Florida Department of Commerce

September 4, 2024

FLORIDACOMMERCE

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

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OVERVIEW

Introduction and Purpose

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

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

Definition and Objectives of Internal Control

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

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

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

Need for Internal Control

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

The non-federal entity must:

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

What Internal Control Cannot Do

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

Five Components of Internal Control

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

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

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

Makeup of the ICQ

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

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

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

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

Completing the Questionnaire

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

Certification of Self-Assessment of Internal Controls

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

CONTROL ENVIRONMENT

	Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
	Weak		Strong			
	1	2	3	4	5	
Principle 1. The organization demonstrates a commitment to integrity and ethical values.						
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
The LWDB's management and board of directors' commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.						
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	August 2021. Onboarding of new Staff. In-person and virtual communications to all Staff.
The LWDB has a code of conduct and/or ethics policy that is periodically updated and has been communicated to all staff, board members, and contracted service providers. Provide the date of the last code of conduct/ethics policy update. How was this update communicated to all staff?						
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Incorporated into an rigorous one-month onboarding process for all new Staff.
When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethical standards and sound internal control. How is ethics training provided to new staff?						
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Performance is evaluated and documented at: 90 days, Semi-annually, and Annually.
The LWDB management has processes in place to evaluate the performance of staff and contracted service providers against the expected standards of conduct.						
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.						
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management's activities and present alternate views, and act when faced with obvious or suspected wrongdoing.						
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
The board of directors oversees the LWDB's design, implementation, and operation of the organizational structure so the board of directors can fulfill its responsibilities.						
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
The board of directors and/or audit committee maintains a direct line of communication with the LDWB's external auditors and internal monitors.						
8.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.						

Principle 3. Management establishes, with LDWB oversight, organizational structure, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.						
9.	Management periodically reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities. Please provide the date of last review.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	July 1, 2024.
10.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations and a proper segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
11.	The LWDB management maintains documentation of controls, including changes to controls, to meet operational needs and retain organizational knowledge.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.						
12.	The LWDB's recruitment processes are centered on competencies necessary for success in the proposed role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
13.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel. Training includes a focus on managing awards in compliance with federal and state statutes, regulations, and the terms and conditions of the award.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
14.	The LWDB has succession plans for senior management positions and contingency plans for assignments of responsibilities important for internal control. Describe the succession and/or contingency planning for senior management positions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See attached.
Principle 5. The organization evaluates performance and holds individuals accountable for their internal control responsibilities in the pursuit of objectives.						
15.	Job descriptions include appropriate knowledge and skill requirements for all employees. Components of performance expectations are consistent with federal and state requirements applicable to each position. For all employees, the LWDB regularly evaluates performance and shares the results with the employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

16.	The LWDB has mechanisms in place to ensure that all required information is timely published to the LWDB's website in a manner easily accessed by the public in compliance with laws, regulations, and provisions of grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17.	The LWDB's management structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18.	The LWDB has policies, processes, and controls in place to evaluate performance and promote accountability of contracted service providers (and other business partners) and their internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

RISK ASSESSMENT

	Self-Assessment of Policies, Procedures, and Processes	Strong					Comments/Explanations
		Weak					
		1	2	3	4	5	
Principle 6. The organization defines objectives clearly to enable the identification of risks and define risks tolerances.							
19.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
20.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
21.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Financial reporting controls are consistent with the requirements of federal awards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Principle 7. The organization identifies risks to the achievement of its objectives across the organization and analyzes risks as a basis for determining how the risks should be managed.							
22.	Management ensures that risk identification and analysis consider internal and external factors and their potential impact on the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

RISK ASSESSMENT

	Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
	Strong					
	Weak	1	2	3	4	
23. The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks. What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The organization has developed financial trackers that serve as a check on programmatic trackers for all funding. One-Stop Operator Annual Report, Quarterly Monitoring, and Single Audit.
24. The LWDB's risk identification/assessment is broad and includes both internal and external business partners and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.						
25. The LWDB periodically performs an assessment of each of its operating locations' exposure to fraudulent activity and how the operations could be impacted. When was the last assessment performed on each operating location to identify any fraudulent activity? What is the assessment frequency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	September 24, 2024. Monthly.
26. The LWDB's assessment of fraud risks considers opportunities for: <ul style="list-style-type: none"> • unauthorized acquisition, use and disposal of assets; • altering accounting and reporting records; • corruption such as bribery or other illegal acts; and • other forms of misconduct, such as waste and abuse. Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, Visa cards) against unauthorized use/distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CSE Program Staff verify eligibility of client and registration in OSST along with ensuring that addresses match eligibility documentation. The Program Manager approves and Accounting transfer funds to gas cards. This ensures division of duties and internal checks. We do not maintain pre-paid cards. <i>We do not maintain pre-paid cards.</i>

Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.		Monitoring Tools, Policies, and Procedures.				
27.	The LWDB has mechanisms in place to identify and react to significant changes presented by internal conditions including the LWDB's programs or activities, oversight structure, organizational structure, personnel, and technology that could affect the achievement of objectives. Describe the mechanisms in place to identify and react to significant changes presented by internal conditions, such as what type of event or condition activates the review mechanism.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
28.	The LWDB has mechanisms in place to identify and react to significant changes presented by external conditions including governmental, economic, technological, legal, regulatory, and physical environments that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
29.	Considering significant changes affecting the LWDB, existing controls have been identified and revised to mitigate risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

CONTROL ACTIVITIES

	Self-Assessment of Policies, Procedures, and Processes	Strong					Comments/Explanations
		Weak					
		1	2	3	4	5	
Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.							
30.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources, and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
31.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls, and ensure allowable use of funds. What type of training is provided to program and administration staff to ensure the allowable use of grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Based on what is provided from funding sources and the law, CSE's Accounting Department determines what is allowable. CSE's CFO reviews the information with program managers. A list of allowable support services during on-boarding and training is also provided, and updated training occurs as needed.

Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.						
32.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate. How frequently (quarterly, semiannually, etc.) are system privileges reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
33.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the organization's assets from external threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
34.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
35.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
36.	The LWDB has established organizational processes and procedures to address cybersecurity risks to its critical information infrastructure. (Reference: National Institute of Standards and Technology (NIST) Cybersecurity Framework) What measures are being taken to address the risk of cybersecurity in the organization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		CSE online services are routed through a SonicWall firewall and all CSE devices have an Anti-virus agent installed on them. CSE Cybersecurity Policy. Cybersecurity Training.				

Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.								
37.	The LWDB has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
38.	The LWDB has written procedures that minimize the time elapsing between the receipt of advanced funds and disbursement of funds as required by 2 CFR 200.305(b)(1).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
39.	The LWDB has processes to ensure the timely submission of required reporting (i.e., financial reports, performance reports, audit reports, internal monitoring reviews, or timely resolution of audit findings).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
40.	The LWDB has a records retention policy and has implemented internal controls to ensure all records are retained, safeguarded, and accessible, demonstrating compliance with laws, regulations, and provisions of contracts and grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
41.	The LWDB periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness. Changes may occur in personnel, operational processes, information technology, or governmental regulations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

INFORMATION AND COMMUNICATION

	Self-Assessment of Policies, Procedures, and Processes					Comments / Explanations
	Strong					
	1	2	3	4	5	
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.						
42.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Annually or as needed.
43.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
44.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Principle 14. The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.						
45.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
46.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Staff virtual.
47.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	WIOA Plan.

Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.							
48.	The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements. Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The policy and processes can be found in the Administrative Plan, Section VII. Grievance Procedures and in the Employee Handbook, Section 5. Governing Principles of Employment. Grievance is received by the executive secretary and then reviewed by the CEO. The CEO then has 30 days to investigate and report findings to the grievant.
49.	The LWDB has processes in place to communicate relevant and timely information to external parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
50.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, FloridaCommerce Bureau of Financial Monitoring and Accountability, FloridaCommerce Bureau of One-Stop and Program Support, FloridaCommerce Office of Inspector General, Florida Auditor General, and federal awarding agencies (U.S. Department of Labor, U.S. Department of Health and Human Services, and U.S. Department of Agriculture to the Board of Directors).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

MONITORING ACTIVITIES

	Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations	
	Strong						
	1	2	3	4	5		
Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.							
51.	The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities. Describe the process of how funding decisions are determined. What are the criteria, who initiates/approves, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Funding decisions are based on allocability, allowability, reasonableness, cost allocation plan, finance rules and regulations, and program benefits. The CFO approves funding decisions. Based on allowable expenditures and funding availability, with CFO approval.

MONITORING ACTIVITIES

	Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
	Strong					
	Weak	1	2	3	4	
52. The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries, and inspection of source documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
53. LWDB management periodically visits all career center locations in its local area (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended. When was the most recent visit performed, by whom, and who were the results communicated to?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10.2023. Monthly visits are performed by CSE's COO, Jobs & Benefits Administrator, and IT Manager. Results are communicated to CSE's CEO. September 2024. Management monthly Leadership Meetings
Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.						
54. The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
55. The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the board of directors. Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	None outsourced. No.

ATTACHMENT A

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

Local Workforce Development Board Number: 1

To be completed by the Executive Director:

A self-assessment of internal control has been conducted for the 2024-2025 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Florida Department of Commerce has been completed and is available for review.

Signature: _____

Printed Name: Dr. Marcus L. McBride

Title: Chief Executive Officer

Date: _____

To be completed by the Board Chairperson or their designee:

I have reviewed the self-assessment of internal control that was conducted for the 2024-2025 fiscal monitoring period.

Signature: 

Printed Name: Mr. Lloyd Reshard

Title: Board Chair

Date: 10-3-24

Please scan and upload to SharePoint an executed copy of this certification on or before **October 4, 2024**.

PY 2024-2045
CareerSource Escarosa Board of Directors
Meeting Attendance

Member's Name	PY 2024-2025					
	07/18/2024	09/03/2024 Called Mtg.	11//2024	01//2025	04//2025	
David Bouvin	P	P				
Doug Brown	P	P				
Jameson Cutchens	P	P				
Anthony Eman	P	P				
Fred Genkins	A	A				
Steven Harrell		P				
Jeffrey Hondorp	P	P				
Michele Kelson	P	P				
Jerry Kersey, Jr.	P	P				
Charlin Knight	P					
Michael Listau	P	P				
David Peaden	P	P				
Bridgette Price	P	P				
Lloyd Reshard	P	P				
Ex-Officio Member(s)						
Clara Long	A	P				
Lani Burritt	P	P				

CareerSource Escarosa Board of Directors Membership Update

TOTAL VACANCIES: 9

Business Sector: 7 (Santa Rosa County – 3 | Escambia County – 4)

Labor Organization: 2

Business Sector Members (The majority of the local board membership) – 14 seats

Santa Rosa County: 3 - Vacancies

Escambia County: 4 - Vacancies

Filled Seats: 4 – Santa Rosa County

Filled Seats: 3 – Escambia County

Jerry Kersey, Jr.

Lloyd Reshard

Jameson Cutchens

Jeffrey Hondorp

David Bouvin

Anthony Eman

David Peaden

Workforce Sector Members (Not less than 20% of the board membership) – 3 seats

2 – Vacancies in Labor Organization

Filled Seats: 1 – Non-Labor Affiliated registered apprenticeship program (**Michele Kelson**)

Other Sector Members

Filled Seats:

1 – Adult Education/Literacy (**Steven Harrell**)

1 – Institution of Higher Education (**Michael Listau**)

1 – Economic and Community Development Entity (**Bridgette Price**)

1 – Vocational Rehabilitation (**Vacant – VR to supply a representative**)

1 – Community Services Block Grant (**Douglas Brown**)

Membership Terms Due to Expire – 2024

Member	Term Expiration	Area of Representation
Lloyd Reshard	December 5, 2024	Business

Revised: 10.04.2024

ITEMS PENDING WITH THE CHIEF LOCAL ELECTED OFFICIAL
SANTA ROSA COUNTY
CSE'S DESIGNATED SIGNING AUTHORITY
FOR PY 2023-2024 (JULY 1, 2023 – JUNE 30, 2024)

No Items Pending