



Finance Committee Meeting

CareerSource Tampa Bay

Jun 29, 2023 9:00 PM - 10:00 PM EDT

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A. Next Meeting: September 7, 2023

Pledge of Allegiance





Finance Committee Meeting Minutes

CareerSource Tampa Bay

Apr 27, 2023 at 9:00 AM EDT

Attendance

Present:

Members: Gary Hartfield (remote), Julie Renderos (remote), Audrey Ziegler (remote)

Board Liaison : Jonathan Wolf (remote)

Absent:

Members: Commissioner Hagan, Donald Noble

Attendance

Present:

Members: Sheila Doyle (remote), John Flanagan (remote), Anna Munro (remote), Tammy Stahlgren (remote)

I. Call to Order, Roll Call and Welcome (Presenters: Gary Hartfield)

Chair, Gary Hartfield called the meeting to order at 9:00 a.m. There was a quorum present.

II. Pledge of Allegiance

Julie Renderos led the Pledge of Allegiance.

III. Public Comments

There were none.

IV. Action/Discussion Items

A. Approval of Minutes - January 26, 2023 Finance Committee Meeting (Presenters: Gary Hartfield)

Motion:

To approve the minutes as presented.

Motion moved by Julie Renderos and motion seconded by Audrey Ziegler. The motion carried.

B. 2023 - 2024 Planning Budget (Presenters: Sheila Doyle)

Motion:

To approve the budget as presented.

Motion moved by Julie Renderos and motion seconded by Audrey Ziegler. The motion carried.

V. Other Administrative Matters

There were none

VI. Information Items

A. Expenditure Reports for the Period Ending March 31, 2023 (Presenters: Sheila Doyle)

The Expenditure Reports for the Period Ending March 31, 2023 were reviewed. There are currently no areas of concerns. Our spend rate is on target.

VII. Adjournment

The meeting was adjourned at 9:40 a.m.

Minutes prepared by Tammy Stahlgren, Administrative Services Coordinator.

DRAFT



Action Item

PY 2022-2023 Budget Modification No. 4

Information:

Total budgeted revenue has increased from \$27,354,941 to \$27,519,941 for an overall increase of \$165,000. This is due to the following:

Employment Services

Increase in Veterans programs of \$30,000. (See FN 1)

Increase in Supplemental Nutrition Assistance program of \$85,000. (See FN 1)

Direct Grants and Special Projects:

New award – Hillsborough County – Ex Offender/Returning Citizen for \$50,000.
(See FN 2)

Additionally, there was an increase in expenditures of \$164,763.

Recommendation

Approval of the adjustment to the revenue budget and resultant modification to the expenditure budget.

Footnotes:

- 1) Additional funds received from DEO to assist with program operations.
- 2) New award from Hillsborough County for creation of an Ex-Offender/Returning Citizen program. The full amount of the award is \$300,000 and spans from 4/1/2023 to 9/30/2024. The portion related to the current year budget is \$50,000. The program will introduce participants to the skills and traits necessary to improve their employability and raise their interest in and awareness of career opportunities within Hillsborough County, as well as engage employers in providing employment opportunities for ex-offenders/returning citizens.

**CareerSource Tampa Bay
PY 2022-2023 Revenue Budget
Modification #4**

Program/Award	Approved Budget	Modification No. 4	Modified Budget
WIOA Adult	4,452,562	-	4,452,562
WIOA Youth	3,655,333	-	3,655,333
WIOA Dislocated Worker	3,584,610	-	3,584,610
WIOA Rapid Response	153,871	-	153,871
WIOA Get There Faster - Military Program	2,442,852	-	2,442,852
Subtotal WIOA	14,289,228	-	14,289,228
Wagner Peyser	1,879,932	-	1,879,932
WP - Apprenticeship Navigator	62,500	-	62,500
Veterans Programs	240,000	30,000	270,000
SNAP	1,045,524	85,000	1,130,524
Trade Adjustment Act	352,166	-	352,166
Military Family	275,937	-	275,937
Subtotal Employment Services	3,856,059	115,000	3,971,059
Welfare Transition Program	5,464,393	-	5,464,393
Subtotal WTP	5,464,393	-	5,464,393
Reemployment & Eligibility Assessment (RESEA)	1,004,091	-	1,004,091
NDWG - COVID 19	329,636	-	329,636
Hillsborough County - ACE	995,841	-	995,841
Hillsborough County - Sector Strategies	530,859	-	530,859
Hillsborough County - Ex Offender/Returning Citizen	-	50,000	50,000
Tech Quest Apprenticeship (TQA)	95,000	-	95,000
Tech Boost	618,000	-	618,000
United Way Suncoast - TBSH	86,667	-	86,667
United Way Suncoast - Youth Research Project	75,000	-	75,000
Foundation of Caring	10,167	-	10,167
Subtotal Grants and Special Projects	3,745,261	50,000	3,795,261
Total Combined	27,354,941	165,000	27,519,941

CareerSource Tampa Bay
Planning Budget - Modification #4
Fiscal Year 2023 (July 2022-June 2023)

	Workforce Innovation & Opportunity Act	Employment Services Programs	Welfare Transition Programs	Direct Grants & Special Projects	Adjusted Budget FY 2022-2023	Prior Approved Budget FY 2022-2023	Modification #4
Revenue:							
Fiscal Year 2023 New Allocations	6,248,285	3,059,329	4,367,220	2,191,313	15,866,147	15,701,147	165,000
Carryforward from Prior Year Allocations	8,040,943	911,730	1,097,173	1,603,948	11,653,794	11,653,794	-
Total Revenue	14,289,228	3,971,059	5,464,393	3,795,261	27,519,941	27,354,941	165,000
Expenditures:							
Program Services - Allocated Costs:							
Business Services	704,625	-	182,669	72,706	960,000	960,000	-
Case Management	2,037,408	819,631	1,662,720	41,000	4,560,759	4,599,552	(38,793)
Career Services	243,495	65,213	54,117	47,324	410,149	410,149	-
One Stop Operating/Facilities Costs	469,260	1,043,420	237,310	250,010	2,000,000	2,000,000	-
Technology	22,141	528,384	-	119,475	670,000	670,000	-
Community Outreach	54,786	474,460	-	90,754	620,000	620,000	-
Program Staff Training & Professional Development	16,906	16,154	10,558	6,382	50,000	50,000	-
Subtotal - Program Services Allocated	3,548,621	2,947,262	2,147,374	627,651	9,270,908	9,309,701	(38,793)
Program Services - Direct Costs:							
Participant & Work Based Learning	6,491,000	296,250	2,190,000	1,524,763	10,502,013	10,337,250	164,763
Direct Grants & Special Projects - Salaries & Benefits	-	-	-	669,883	669,883	631,090	38,793
Subrecipient Contracts	2,954,704	257,961	568,463	587,142	4,368,270	4,368,270	-
DEO Staff Travel	-	35,000	-	-	35,000	35,000	-
Subtotal - Program Services Direct	9,445,704	589,211	2,758,463	2,781,788	15,575,166	15,371,610	203,556
Total Program Service Costs:	12,994,325	3,536,473	4,905,837	3,409,439	24,846,074	24,681,311	164,763
Indirect Costs							
Indirect Costs	1,219,249	403,889	532,355	344,507	2,500,000	2,500,000	-
Total Indirect Costs	1,219,249	403,889	532,355	344,507	2,500,000	2,500,000	-
Total Expenditures	14,213,574	3,940,362	5,438,192	3,753,946	27,346,074	27,181,311	164,763
Unobligated Balance	75,654	30,697	26,201	41,315	173,867	173,630	237



Action Item

Audit and Tax Engagement Letter for Fiscal Year Ending June 30, 2023

Background:

CareerSource Tampa Bay's formal procurement of Audit and Tax Services resulted in the selection of James Moore & Co., P.L. (James Moore) as the CPA firm. James Moore initial one-year contract was for the year ending June 30, 2019. At the discretion and approval of the Finance Committee and contingent upon satisfactory performance evaluation, the contract term has an option to extend for four (4) additional one (1) year periods, as follows:

- Option 1: June 30, 2020
- Option 2: June 30, 2021
- Option 3: June 30, 2022
- Option 4: June 30, 2023

Results:

James Moore, CPAs has become a trusted resource for CareerSource Tampa Bay (CSTB). They have displayed extensive knowledge of workforce development boards and a firm understanding of the guidelines and requirements surrounding the system, programs and the funding received. In addition, the CPA firm has consistently upheld a high level of responsiveness and has met all required reporting deadlines.

The attached engagement letter describes the CPA's terms and conditions for the year ended June 30, 2023, and represents the final option of the four (4) year option to extend. The form and content are materially consistent with the prior year.

The fees totaling \$25,200 are comprised of audit and tax fees of \$23,625 and \$1,575, respectively.

Recommendation:

Staff recommends approval to engage James Moore & Co., P.L. to provide for the fiscal year ending June 30, 2023 audit and tax services for fees totaling \$25,200.

June 21, 2023

To the Board of Directors,
Tampa Bay Workforce Alliance, Inc. d/b/a CareerSource Tampa Bay:

You have requested that we audit the financial statements of Tampa Bay Workforce Alliance, Inc. d/b/a CareerSource Tampa Bay (the Organization), which comprise the statement(s) 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 addition, if applicable, we will audit the entity's compliance over major federal award programs and major state projects for the year(s) ended June 30, 2023. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objective of our expressing an opinion on the financial statements and an opinion on compliance regarding the entity's major federal award programs and major state projects.

The objectives of our audit of the financial statements is 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audit(s) are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Schedule of Expenditures of Federal Awards and/or State Financial Assistance (SEFA)

We will subject the schedule of expenditures of federal awards and/or state financial assistance to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards and state financial assistance is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

If applicable, prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility, if the Data Collection Form is applicable. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form, if applicable, is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; (if applicable) the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards (Uniform Guidance), (if applicable) Section 215.97, Florida Statutes, Florida Single Audit Act; and the provisions of Chapter 10.650, Rules of the State of Florida, Office of the Auditor General (if applicable).

As part of an audit of financial statements in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America, and the provisions of Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to the governing body of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report as required by Chapter 10.650, Rules of the State of Florida, Office of the Auditor General upon completion of our audit.

Audit(s) of Major Program and/or Major Project Compliance

If applicable, our audit(s) of the entity's major federal award program(s) and/or state project(s) compliance will be conducted in accordance with the requirements of the Florida Single Audit Act; the Uniform Guidance; and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General; and will include tests of accounting records, a determination of major programs and/or projects in accordance with the Uniform Guidance, Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion on major federal award program and/or major state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

If applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the 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 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 entity's compliance with the requirements of the federal programs as a whole.

If applicable, our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, if applicable, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, 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 have identified during the audit.

If applicable, Chapter 10.650, Rules of the State of Florida, Office of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major state projects, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the 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 Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, 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 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 entity's compliance with the requirements of the state projects as a whole.

If applicable, our procedures will consist of tests of transactions and other applicable procedures described in the State of Florida State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Organization's major state projects, and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major state projects in our report on compliance issued pursuant to Chapter 10.650, Rules of the State of Florida, Office of the Auditor General.

Also, if applicable, as required by Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material

noncompliance with compliance requirements applicable to each major state project. Our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. However, we will communicate to you, 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 have identified during the audit.

As part of a compliance audit in accordance with GAAS, and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs and/or major state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Reporting

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to the board of directors of the Organization. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Reporting on Key Audit Matters

Management has not requested that we communicate key audit matters in our auditors' report for this fiscal year.

Significant Risks Identified

Professional standards require that we, as auditors, consider significant risks that impact the audit based upon the nature of the organization and design our audit procedures to adequately address those risks. As part of the audit process, we will consider the following significant risks during planning:

- Override of internal controls by management
- Improper revenue recognition due to fraud
- Improper use of journal entries

Our final communication of significant risks identified will take place upon completion of our audit.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and state financial assistance expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards and/or state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance (if applicable) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General requirements (if applicable);
6. For the design, implementation, and maintenance of internal control over federal awards, state financial assistance, and compliance;
7. For establishing and maintaining effective internal control over federal awards and state financial assistance that provides reasonable assurance that the entity is managing federal awards and state projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal awards and state financial assistance;
8. For identifying and ensuring that the entity complies with federal laws and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and state financial assistance projects;
9. For disclosing accurately, currently, and completely the financial results of each federal award and major state project in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, and relevant to federal award programs and state financial assistance projects, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and

- e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report
- 17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- 18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- 19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- 20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- 21. For the accuracy and completeness of all information provided;
- 22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information;
- 23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
- 24. For identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.
- 25. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit, including your understanding of your responsibilities as defined in this letter to us in your management representation letter.

Other DEO Audit Engagement Requirements

As a part of our audit, in accordance with the Florida Department of Economic Opportunity (DEO), we will also complete the following:

- We will test the Board's reconciliation of its financial records to the Subrecipient Enterprise Resource Application (SERA) maintained by DEO and include a note to the financial statements confirming whether or not such a reconciliation was performed by the Organization in a satisfactory manner.
- If applicable, we will test the Organization's compliance under federal audit guidelines with federal cash management requirements and to report any material problems. We will also test the Organization's compliance under the State of Florida DEO guidelines for cash management.
- We will provide a management letter for any findings not included in the audit report. If management letter is not present, it will be stated so in the Schedule of Findings and Questioned Costs.
- We will audit all funds overseen, managed, or administered by the Organization. This includes funds that are provided to any auxiliary entity over which the Organization or Organization's leadership exercises any controlling influence, such as a foundation or an association.
- We will state in the Report on Compliance and Internal Control over Compliance Applicable to Each Major Federal Awards Program that the audit was conducted in accordance with the special audit guidance provided by the DEO.

Nonattest Services

We will perform the following nonattest services: Preparation of IRS Form 990, and the Data Collection Form and FASB ASC 842 Lease Implementation Services. With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the Organization. However, we will provide advice and recommendations to assist management of the Organization in performing its responsibilities. the Organization's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Anna Munro, CPA and Sheila Doyle, CPA) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows. We will perform the services in accordance with applicable professional standards. This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm may advise the Organization with regard to different matters, but the Organization must make all decisions with regard to those matters.

Any nonattest services performed by us do not constitute an audit performed in accordance with *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

During the course of the engagement, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Corinne Turcotte is the service leader for the audit services specified in this letter. The service leader's responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the reports.

In accordance with the requirements of the Internal Revenue Service, we will prepare from your records and information you will provide, Internal Revenue Service Form-990—Return of Organizations Exempt from Tax and the required filings for the Organization. Should these require an extension, we will notify you as soon as possible. We will not audit or express assurance on these returns and filings.

Our fees for these services, including expenses, will be \$23,625 plus \$1,575 for the 990-tax return. Our fees for assistance with implementation of FASB 842, Leases are included in a separate engagement letter. Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the Organization's records, and, for example, the number of general ledger adjustments required as a result of our work. We will also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance will result in an increase of our fees.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

This engagement letter includes the attached James Moore & Co., P.L. Standard Terms and Conditions as Attachment A which is incorporated and made a part of this engagement letter by reference.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the Tampa Bay Workforce Alliance, Inc..

By_____

Title_____

Date_____

Attachment A
James Moore and Co., P.L.
Standard Terms and Conditions

The terms and conditions set forth below are incorporated into the engagement letter agreement pursuant to which James Moore & Co., P.L. ("JMCO", the "Firm") will provide services to Tampa Bay Workforce Alliance, Inc. d/b/a CareerSource Tampa Bay ("Client").

1. **Management's Responsibilities** – Management of Client is responsible for establishing and maintaining an effective internal control system. JMCO services may include advice and recommendations which management may or may not adopt. Client's management shall be fully and solely responsible for applying independent business judgment with respect to the services and work product provided by JMCO, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports, or other work product or deliveries to Client. Management is responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the engagement to JMCO. Client should retain all the documents, canceled checks, and other data that form the basis of income and deductions. If the engagement also includes tax services, these records may be necessary to prove the accuracy and completeness of tax returns to a taxing authority. Client has final responsibility for the tax return(s) and; therefore should review the return(s) carefully before signing and filing.
2. **Responsible Person** – Client designates the individual signing the engagement letter ("Representative") as the individual to whom JMCO should look to provide information, communicate, and answer questions. Client understands that JMCO will rely on the Representative designated above and that decisions by the Representative may be beneficial to some and detrimental to others. JMCO is directed to rely on the Representative for all Client decisions including but not limited to tax treatments, allocation of income and expense items, tax elections and accounting treatments. All communication with the Representative is deemed to be communication with Client.
3. **Advice in Writing** – JMCO only provides advice for Client to rely upon in writing. Casual discussions of tax, accounting or other issues and informal communication are not advice upon which Client can rely. Client agrees that the only advice from JMCO upon which Client may rely is written advice received from JMCO on our letterhead or via e-mail.
4. **Unencrypted E-Mail Use Authorized for Communication** – In connection with this engagement, JMCO may communicate with Client or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, JMCO cannot guarantee or warrant that e-mails from JMCO will be properly delivered and read only by the addressee. Therefore, JMCO specifically disclaims and waives any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted by JMCO in connection with the performance of this engagement. In that regard, Client agrees that JMCO shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. During the term of this engagement Client may elect by notification in writing to JMCO to suspend or terminate the use of e-mail.

5. **Cooperation** – Client agrees to cooperate with JMCO in the performance of JMCO services for the Client, including providing JMCO with reasonable facilities and timely access to Client’s data, information and personnel. Client shall be responsible for the performance of Client’s employees and agents and for the accuracy and completeness of all data and information provided to JMCO for purposes of this engagement. In the event that JMCO is unable to obtain required information on a timely basis JMCO may revise its estimate of fees, alter the services required and/or terminate the engagement.
6. **Independent Contractor** – Client and JMCO are both independent contractors and neither Client nor JMCO are, or shall be considered to be, an agent, distributor or representative of the other. Neither Client nor JMCO shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
7. **Payment of Invoices** – JMCO will bill Client for professional services, expenses, and out-of-pocket costs on a monthly basis. Payment is due within 30 days of the date on the billing statement. JMCO reserves the right to suspend work or terminate the engagement in the event that payment is not received within 30 days of the date on the billing statement. JMCO may also suspend work or terminate the engagement if information furnished is not satisfactory for JMCO to perform work on a timely basis. JMCO will notify Client if work is suspended or terminated. If JMCO elects to terminate the engagement for nonpayment or for any other reason provided for in this letter, the engagement will be deemed to have been completed for purposes of payment being due from Client. Upon written notification of termination, even if JMCO has not released work product, Client will be obligated to compensate JMCO for all time expended and to reimburse JMCO for all out-of-pocket costs through the date of termination. Suspension of work or termination of the engagement may result in missed deadlines, penalties/interest along with other consequences and Client agrees that suspended work or termination of the engagement shall not entitle Client to recover damages from JMCO. All fees, charges and other amounts payable to JMCO hereunder do not include any sales, use, value added or other applicable taxes, tariffs or duties, payment of which shall be the sole responsibility of Client, excluding any applicable taxes based on JMCO’s net income or taxes arising from the employment or independent contractor relationship between JMCO and JMCO’s personnel. A late payment charge of 1½% per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 90 days from the date of billing. This is an Annual Percentage Rate of 18%.
8. **Confidential & Proprietary Information** – Client and JMCO both acknowledge and agree that all information communicated by one party (the “Disclosing Party”) to the other (the “Receiving Party”) in connection with this engagement shall be received in confidence, shall be used only for purposes of this engagement, and no such confidential information shall be disclosed by the Receiving Party or its agents or personnel without the prior written consent of the other party. Except to the extent otherwise required by applicable law or professional standards, the obligations under this section do not apply to information that: (a) is or becomes generally available to the public other than as a result of disclosure by the Receiving Party, (b) was known to the Receiving Party or had been previously possessed by the Receiving Party without restriction against disclosure at the time of receipt thereof by the Receiving Party, (c) was independently developed by the Receiving Party without violation of this agreement or (d) Client and JMCO agree from time to time to disclose. Each party shall be deemed to have met its nondisclosure obligations under this paragraph as long as it exercises the same level of care to protect the other’s information, except to the extent that applicable law, regulations or professional standards impose a higher requirement. JMCO may retain, subject to the terms of this Paragraph, one copy of Client’s confidential information required for compliance with applicable professional standards or internal policies. If either Client or JMCO receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the other party’s confidential information, such party shall (if permitted to do so) provide written notice to the other of such demand in order to permit it to seek a protective order. So long as the notifying party gives notice as provided herein, the notifying party shall be entitled to comply with such demands to the extent permitted by law, subject to any protective order or the like that may have been entered into in the matter. In the event that Client wishes to assert

a privilege or Client fails to respond and JMCO asserts the privilege on Client's behalf, Client agrees to pay for all expenses incurred by JMCO in defending the privilege, including, by way of illustration only, JMCO's attorney's fees, court costs, outside adviser's costs, penalties and fines imposed as a result of Client asserting the privilege or Client's direction to JMCO to assert the privilege. JMCO's techniques, judgments, methodology, and practices relating to its engagement practices are agreed by Client and JMCO to constitute proprietary confidential business information in the nature of trade secrets, security measures, systems and procedures which are in the nature of competitive interests which would impair the competitive business of JMCO should the information be released. Notwithstanding the foregoing, the terms of this paragraph shall not apply to contravene any statute or regulation.

9. **Disclosures** – Certain communications involving advice are privileged and not subject to disclosure. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, Client, Client's employees or Client's agents may be waiving this privilege. To protect this right to privileged communication, please consult with JMCO or an attorney prior to disclosing any information about JMCO advice. Should Client determine that it is appropriate for JMCO to disclose any potentially privileged communication; Client agrees to provide JMCO with written, advance authority to make that disclosure.
10. **Force Majeure** – Neither Client nor JMCO shall be liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any government agency or authority.
11. **Indemnification** – Client, its officers and directors hereby agrees to indemnify; agrees to pay for the defense (with counsel of JMCO's choosing) of JMCO, (including JMCO's principals, employees and authorized agents) and agrees to hold JMCO harmless from any and all suits, claims, actions, proceedings, liabilities, judgments, losses and costs whatsoever (including but not limited to attorneys' fees and litigation costs) arising in connection with any services performed or products provided by JMCO pursuant to, or under the cover of this engagement letter (Indemnity) as described in this paragraph. This Indemnity relates only to circumstances (1) in which there is a knowing misrepresentation by Client and/or its management relating to this engagement (2) arising out of or relating to claims by Client's employees or former employees/contractors for our critiques of employee performance and (3) third party use of JMCO work product. The foregoing indemnity is intended to apply to the extent not contrary to applicable law and/or regulations governing the provision of professional services. This provision shall survive the termination of this engagement for a period of five years. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity, Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.
12. **Errors, Fraud, Theft, Embezzlement, Illegal Acts** – Unless a Statement of Work specifically obligates JMCO to search for fraud, theft, embezzlement and/or illegal acts, JMCO services cannot be relied upon to disclose errors, fraud, theft, embezzlement or other illegal acts that may exist, nor will we be responsible for the impact on our services of incomplete, missing, or withheld information, or mistaken or fraudulent data provided from any source or sources. However, we will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention.
13. **Document Retention and Ownership** – The parties agree that JMCO will endeavor to retain documents and records in accordance with the Firm's Record Retention and Destruction Policy. Client agrees that after the specified period of retention expires (typically seven (7) years), documents and records may not be available. However, the related engagement records will not be destroyed regardless of the retention period, if JMCO has knowledge of potential or pending legal action and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said legal action and/or investigation. If it is determined that the records in

question are relevant to the legal action and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending legal action or an investigation may not be public knowledge, we request that you inform us of any such legal action or investigation in a timely manner. Likewise, we request that you inform us when all legal action or investigation has been concluded so that the Firm can release the litigation hold and the records related to our engagement can be destroyed in accordance with our Record Retention and Destruction Policy. JMCO does not retain original client records or documents. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by JMCO (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, letters, memos and electronic mail, etc.) will remain part of the engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any government or regulatory agencies. JMCO owns and retains the rights to JMCO's internal working papers; any information created by JMCO is not the property of Client. In the event that documents are requested by the Representative or any other individual considered by law or regulation to be our client we will furnish the documents readily available in the Client file (which shall not include any obligation on JMCO's part to undertake a search of JMCO's electronic document and email files) to the requesting party.

14. **Hosting of Client Data** – JMCO does not Host, is not the custodian of, and accepts no responsibility for Client financial and non-financial data. Client acknowledges that it has sole responsibility for the storage and preservation of its financial and non-financial data.
15. **Professional Standards** – JMCO will perform this engagement in accordance with the professional standards applicable to the engagement including those standards promulgated by the American Institute of Certified Public Accountants. In the event that issues arise that present a conflict of interest and/or a potential for breach of professional standards it may become necessary to terminate or suspend services of this engagement. We will notify you if this issue arises.
16. **Use of Third Party Providers** – In the normal course of business, JMCO uses the services of third-parties and individual contractors, which are not employees of JMCO. Those services are performed at various levels and in various aspects of JMCO's engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement JMCO may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require JMCO to handle confidential information and JMCO expects third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, JMCO requires those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Client acceptance of this arrangement acknowledges and accepts our handling of confidential Client information including access by third-party and individual service providers.
17. **Limitation of Liability and Actions** – Neither party may assert against the other party any claim in connection with this engagement unless the asserting party has given the other party written notice of the claim within one (1) year after the asserting party first knew or should have known of the facts giving rise to such claim. Notwithstanding anything to the contrary, JMCO's maximum aggregate liability in this engagement (regardless of the nature of the any claim asserted, including contract, statute, any form of negligence, tort, strict liability or otherwise and whether asserted by Client, JMCO or others) shall be limited to twice the sum of the fees paid to JMCO during the term of this engagement. In no event shall JMCO be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.) even if JMCO had been advised of their possible existence. This provision shall survive the termination of this agreement. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity,

Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.

- 18. Mediation** – Prior to resorting to arbitration or litigation that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement the parties agree to attempt resolution of any dispute in mediation administered by and conducted under the rules of the American Arbitration Association (AAA) in mediation session(s) in Alachua County, Florida. Unless the parties agree in writing to the contrary, the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. Each party may disclose any facts to the other party or to the mediator that it in good faith considers reasonably necessary to resolve the dispute. However, all such disclosures shall be deemed in furtherance of settlement efforts and shall not be admissible in any subsequent proceeding against the disclosing party. Except as agreed to in writing by both parties, the mediator shall keep confidential all information disclosed during mediation. The mediator shall not act as a witness for either party in any subsequent proceeding between the parties. The costs of any mediation proceeding shall be shared equally by the participating parties.
- 19. Binding Arbitration** – All disputes not resolved by mediation (as described above) arising out of and/or related to the services and/or relationship with JMCO and Client will be resolved through binding arbitration. The parties agree that they are irrevocably voluntarily waiving the right to a trial by jury by entering into this voluntary binding arbitration agreement. The arbitration proceeding shall take place in Alachua County, Florida. The arbitration shall be governed by the provisions of the laws of Florida (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the substantive law of Florida shall be applied without reference to conflicts of law rules. In any arbitration instituted hereunder, the proceedings shall proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the American Arbitration Association (AAA), except that discovery shall be limited to identification of witnesses, exchange of expert reports, deposition of experts only, exchange of documents in the Client file and interrogatories and shall not include any exchange of e-mail or any requirement to produce or search for e-mail. Any Dispute regarding discovery, or the relevance or scope thereof, shall be determined by the Arbitration Panel (as defined below). For amounts in dispute less than One Million Dollars, the arbitration shall be conducted before a single arbitrator appointed as a neutral by the AAA. The single arbitrator shall be both a licensed attorney and a licensed certified public accountant at the time of appointment as the arbitrator. If the amount in dispute is One Million Dollars or more, the arbitration shall be conducted before a panel of three persons, all panel members must be members of the AAA's panel of neutrals with one arbitrator selected by each party (party selection shall be completed within twenty days of receipt of the panel nominees from the AAA or, failing party selection the panel members shall be appointed by the AAA), and the third member of the panel will be selected by the AAA will be licensed as a certified public accountant at the time of appointment to the panel (the "Arbitration Panel"). The party-selected arbitrators shall be treated as neutrals. The Arbitration Panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a state or federal court. The parties also waive the right to punitive damages and the arbitrators shall have no authority to award such damages or any other damages that are not strictly compensatory in nature. In rendering their award the Arbitration Panel shall issue a reasoned award. The Arbitration Panel is directed to award attorneys' fees and costs along with the costs of the arbitration proceeding to the prevailing party as determined by the Arbitration Panel. The confidentiality provisions applicable to mediation shall also apply to arbitration. The award issued by the Arbitration Panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. In no event shall a demand for arbitration be made after the date on which the initiation of the legal or equitable proceeding on the same dispute would be barred by the applicable statute of limitations or statute of repose or this agreement. For the purposes of applying the statute of limitations or repose or this agreement, receipt of a written demand for arbitration by the AAA shall be deemed the initiation of the legal or equitable proceeding based on such dispute.

20. **Employees** – Both Client and JMCO agree that they will not employ any employee of the other within one year of the employee's last day of employment with the other, unless mutually agreed upon in writing. Employment of a former employee within one year of the employee leaving the other party may cause significant economic losses and/or breach of professional standards for JMCO and potential economic loss and/or potential conflicts of interest for Client. If this provision is breached, client will pay 3 months' salary of the employee to JMCO.
21. **Posting and Distribution of Information** – JMCO's permission is required prior to distribution or posting of JMCO work product. If Client plans to distribute or post online any of JMCO's work product, a copy of the document, reproduction master or proof will be submitted to JMCO not less than seven days prior to distribution or posting to provide JMCO sufficient time for our reading and approval prior to distribution or posting. If, in our professional judgment, the circumstances require, we may withhold our written consent. Client agrees that prior to posting an electronic copy of any of JMCO's work product, including but not limited to financial statements and our report(s) thereon, that Client will ensure that there are no differences in content between the electronic version posted and the original signed version provided to management by JMCO. Except as prohibited by law and/or regulation, client agrees to indemnify JMCO, defend using counsel of JMCO's choosing and hold JMCO harmless from any and all claims that may arise from any differences between electronic and original signed versions of JMCO's work product.
22. **Assignment** – Neither party may assign any of its rights or obligations under the terms of this engagement without the prior written consent to the other.
23. **Additional Work** – From time to time Client may request that JMCO undertake to complete additional work. In the event that such work is undertaken without a separate written engagement understanding then the terms of this engagement letter shall govern the additional work.
24. **Entire Agreement** – This engagement letter constitutes the entire understanding between the parties regarding the JMCO services and supersedes all prior understandings relating to JMCO services. No amendment, modification, waiver or discharge of the terms of this engagement letter shall be valid unless in writing and signed by authorized representatives of both parties. This understanding has been entered into solely between Client and JMCO, and no third-party beneficiaries are created hereby. In the event any provision(s) of the terms of this document shall be invalidated or otherwise deemed unenforceable, such finding shall not cause the remainder of this document to become unenforceable. The proper venue for all actions involving the relationship between JMCO and Client are the tribunals of principal jurisdiction in Alachua County, Florida. This engagement and the relationship between the parties shall be construed and enforced in accordance with, and governed by Florida law without giving effect to Florida's choice of law principles. This document may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this document must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties and all other persons or entities required by law. An electronically transmitted signature or acknowledgment will be deemed an acceptable original for purposes of binding the party providing such electronic signature.

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

April 23, 2021

To the Members
James Moore & Co., P.L.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Haddox Reid Eubank Betts PLLC

ADDENDUM - ASSURANCES AND CERTIFICATIONS

Tampa Bay Workforce Alliance, Inc. dba CareerSource Tampa Bay

The “Assurances and Certifications” ensure the inclusion and acknowledgment of the required Federal and State contracting requirements that must be included in all contract made by Tampa Bay Workforce Alliance, Inc. dba CareerSource Tampa Bay (CSTB) that are funded by Federal or State awards.

This Addendum is part of the Agreement by and between James Moore (Contractor) and CSTB, each a party and collectively parties to the Agreement attached hereto.

In consider of the mutual covenant and stipulations set forth in the Agreement and Addendum herein, the parties agree as follows:

1. Termination for Cause and Convenience [\[2 CFR 200\]](#)

- a. Either party may request termination upon 60 days prior written notice to the other party. Written notification of termination be by registered mail, return receipt requested.
- b. CSTB may unilaterally terminate or modify the Agreement, if for any reason the U.S. Department of Labor or the State of Florida reduces funding through the grants under which the Agreement is funded.
- c. CSTB may unilaterally terminate the Agreement at any time that it is determined that:
 - i. Contractor fails to provide any of the service it has contracted to provide; or
 - ii. Contractor fails to comply with the provisions of this modified agreement; or
 - iii. Such termination is in the best interest of the Board.

In the event the Agreement is terminated for cause, Contractor shall be deemed to be in default and liable for damages sustained for any breach of this agreement by the Contractor, including court costs and attorney fees, when cause is attributable to the Contractor.

2. Public Entity Crimes

The Contractor hereby represents and warrants that it has not been convicted of a public entity crime and that it is not on the State of Florida’s convicted vendor list. The Contractor also represents that it is not prohibited from entering into this Agreement by Section 287.133, Florida Statutes. Discovery or proof of the contrary will result in immediate contract termination by CSTB.

3. Discriminatory Vendor List

The Contractor/Subcontractor hereby represents and warrants that it has not been listed on the discriminatory vendor list as described in section 287.134, Florida Statutes. Discovery or proof of the contrary will result in immediate contract termination by CSTB.

4. Equal Employment Opportunity [\[2 CFR 200\]](#)

Equal Employment Opportunity Act: The contractor shall comply with Executive Order 11246, Equal Employment Opportunity Act, as amended by Executive Order 11375 and others, and as supplemented in Department of Labor regulation 41 CFR, Part 60 and 45 CFR, Part 92, if applicable.

5. Access to Records

The Contractor will comply with public records law (Chapter 119 Florida Statutes) and agrees to:

- i. Keep and maintain public records required by CSTB to perform the services.
- ii. Upon request from CSTB, provide CSTB with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 Florida Statutes or as otherwise provided by law.

ADDENDUM - ASSURANCES AND CERTIFICATIONS
Tampa Bay Workforce Alliance, Inc. dba CareerSource Tampa Bay

- iii. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if Contractor does not transfer the records to CSTB.

If Contractor keeps and maintains public records upon completion of the Agreement, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to CSTB, upon request from CSTB, in a format that is compatible with the information technology systems of CSTB.

At any time during normal business hours and as often as CSTB, the State of Florida, Department of Economic Opportunity, Comptroller General of the United States, or their designated representative may deem necessary, the Provider shall make available all such books, documents, papers, records (including computer records) which are directly pertinent to payments made by CSTB to the Provider under this agreement for examination, audit, or for the making of excerpts or copies of such records. This provision shall also include timely and reasonable access to the Provider's personnel for the purpose of interviews and discussions related to such documents.

6. Severability

If any provision of this Addendum, whether in whole or in part, is held to be void or unenforceable by a Court of competent jurisdiction, that provision will be enforced only to the extent that it is not in violation of law or is not otherwise unenforceable, and all other provisions will remain in full force and effect.

7. Modification

No modification of this Addendum will be effective unless it is in writing, signed and dated by both the Contractor and CSTB.

The terms of this Addendum may be renegotiated and changed whenever extenuating circumstances affect the ability of either party to honor commitments made in this modified agreement. Extenuating circumstances must be for situations beyond the control or expectations of either party. Both parties must mutually agree upon renegotiation.

By signing below, Contractor hereby certifies and assures that it will fully comply with the provisions listed above.

Corinne LaRoche

Authorized Signer (Signature)

Corinne LaRoche, Partner

Printed Name & Title

James Moore & Company

Organization Name

6/22/23

Date



Action Item

Procurement of Audit and Tax Services

Background:

CSTB must limit audit services with a CPA firm to no more than five years and must follow Florida Statutes and its own policies to competitively re-procure these services. The previous audit firm may be awarded the new contract for audit services through competitive procurement if the lead partner of the audit firm has not been engaged as the lead partner with CSTB for any of the previous five years.

James Moore & Co, PL is completing its 5th year as CSTB's auditor with the June 30, 2023 audit.

Results:

Proposed timeline for competitive procurement of audit and tax services:

Activity	Date
Finance committee approval of solicitation	June 29, 2023 committee meeting
Board of Director approval of solicitation	August 17, 2023 board meeting
RFP publication	August 21, 2023
Proposal due date	September 18, 2023 (28 day response period)
Finance committee approval of selected CPA firm	November 2, 2023 committee meeting
Board of Director approval of selected CPA firm	November 16, 2023

To evaluate proposals and recommend proposed CPA firm, a committee of staff will be comprised of:

- John Flanagan, President and CEO
- Sheila Doyle, SVP and CFO
- Anna Munro, VP, Fiscal and Administrative Compliance

The term will be a one-year period, July 1, 2023 to June 30, 2024, and include an option to extend for four additional one-year periods with the caveat that the four year option is subject to change given the consolidation with CareerSource Pinellas.

Recommendation:

Staff recommends approval to solicit for procurement of audit and tax services.



Information Item

Expenditure Reports for Period Ending May 31, 2023.

CareerSource Tampa Bay
Grant Award to Actual Expenditures
FY 2022-2023
For Period Ending 5/31/2023

Program Description	Award Begin Date	Award End Date	Award Amount	Award	FY 22-23 Budget	FY 22-23 Expenditures YTD	FY 22-23 Remaining Budget	FY 22-23 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
Workforce Innovation Opportunity Act										
WIOA - Adult PY2021	7/1/21	6/30/23	2,518,175	2,518,175	2,514,303	2,514,303	(0)	100%	96%	100%
WIOA - Adult PY2022	7/1/22	6/30/24	2,422,824	2,422,824	1,938,259	905,708	1,032,551	47%	46%	37%
WIOA - Dislocated Worker PY2021	7/1/21	6/30/23	2,341,733	2,341,733	1,490,693	1,490,693	0	100%	96%	100%
WIOA - Dislocated Worker PY2022	7/1/22	6/30/24	2,617,396	2,617,396	2,093,917	1,559,796	534,121	74%	46%	60%
WIOA - Youth PY2021	4/1/21	6/30/23	2,704,652	2,704,652	1,439,223	1,439,223	0	100%	96%	100%
WIOA - Youth PY2022	4/1/22	6/30/24	2,607,188	2,607,188	2,216,109	1,237,657	978,452	56%	52%	47%
WIOA - Rapid Response	7/1/21	6/30/23	263,236	263,236	153,871	126,841	27,030	82%	96%	90%
WIOA - Get There Faster (Veterans & Military Spouses)	10/1/21	6/30/24	3,089,416	3,089,416	2,442,852	851,414	1,591,438	35%	61%	32%
Total Workforce Innovation Opportunity Act			18,564,620		14,289,228	10,125,635	4,163,593	71%		
Employment Services										
Wagner Peyser PY2021	7/1/21	9/30/22	1,689,490	1,689,490	284,101	284,101	(0)	100%	100%	100%
Wagner Peyser PY2022	7/1/22	9/30/23	1,595,831	1,595,831	1,595,831	1,169,596	426,235	73%	73%	73%
WP - Apprenticeship Navigator	7/1/22	6/30/23	62,500	62,500	62,500	55,466	7,034	89%	92%	89%
DVOP PY2021	10/1/21	12/31/23	190,000	190,000	190,000	169,502	20,498	89%	74%	89%
LVER PY 2021	10/1/21	12/31/23	80,000	80,000	80,000	54,466	25,534	68%	74%	68%
Supplemental Nutrition Assistance Program PY2021	10/1/21	9/30/22	372,958	372,958	215,463	215,463	0	100%	100%	100%
Supplemental Nutrition Assistance Program PY2022	10/1/22	9/30/23	1,191,748	1,191,748	915,061	792,621	122,440	87%	66%	67%
TAA Training PY2021	10/1/21	9/30/22	52,396	52,396	3,920	3,920	0	100%	100%	100%
TAA Training PY2022	10/1/22	9/30/23	257,604	257,604	257,604	-	257,604	0%	66%	0%
TAA Case Management/Admin PY2021	10/1/21	9/30/22	51,640	51,640	22,906	12,394	10,512	54%	100%	80%
TAA Case Management/Admin PY2022	10/1/22	9/30/23	67,736	67,736	67,736	11,957	55,779	18%	66%	18%
Military Family	7/1/22	6/30/23	275,937	275,937	275,937	249,920	26,017	91%	92%	91%
Total Employment Services			5,887,840		3,971,059	3,019,406	951,653	76%		
Welfare Transition										
Welfare Transition Program PY2022 Oct-June	10/1/21	8/31/22	3,254,428	3,254,428	1,097,173	1,097,173	0	100%	100%	100%
Welfare Transition Program PY2023 July-Sept	7/1/22	11/30/22	461,163	461,163	461,163	461,163	-	100%	100%	100%
Welfare Transition Program PY2023 Oct-June	10/1/22	8/31/23	3,906,057	3,906,057	3,906,057	1,291,462	2,614,595	33%	72%	33%
Total Welfare Transition			7,621,648		5,464,393	2,849,798	2,614,595	52%		
Direct Grants & Special Projects										
RESEA Transition PY2021	1/1/21	3/31/23	845,501	845,051	303,695	303,695	0	100%	100%	100%
RESEA Transition PY2022	1/1/22	9/30/23	947,195	947,195	700,396	393,536	306,860	56%	81%	42%
NEG - COVID 19	4/13/20	3/31/23	843,937	843,937	329,636	329,636	0	100%	100%	100%
Hills County - ACE 2.0	4/1/22	9/30/22	545,000	545,000	429,591	160,817	268,774	37%	100%	51%
Hills County - ACE 3.0	10/1/22	9/30/23	755,000	755,000	566,249	303,529	262,720	54%	66%	40%
Hills County - Targeted Industry Sector Workforce Prog	10/1/21	9/30/23	1,000,000	1,000,000	530,859	328,966	201,893	62%	83%	55%
Hills County - Ex-Offender/Returning Citizen	4/1/23	9/30/24	300,000	300,000	50,000	687	49,313	1%	11%	0%
Tech Quest Apprenticeship	7/1/22	6/30/23	95,000	95,000	95,000	65,623	29,377	69%	92%	69%
Tech Boost	7/1/21	6/30/23	618,000	618,000	618,000	479,749	138,251	78%	96%	78%
Foundation for Caring	7/1/21	11/30/22	18,320	18,320	10,167	10,167	0	100%	100%	100%
United Way Suncoast - TBSH	7/1/22	6/30/23	86,667	86,667	86,667	43,379	43,288	50%	92%	50%
United Way Suncoast - Youth Research Project	7/1/22	12/31/23	75,000	75,000	75,000	51,602	23,398	69%	61%	69%
Total Direct Grants & Special Projects			6,129,170		3,795,261	2,471,386	1,323,875	65%		
Totals					\$ 27,519,941	18,466,225	9,053,716	67%		

Discussion:

- New award - Hillsborough County Ex-Offender/Returning Citizen. Total award \$300k, \$50k for the current fiscal year
- Additional DVOP funding received - \$10k
- Additional LVER funding received - \$20k
- Additional SNAP funding received - \$85k
- WIOA - Get There Faster (Veterans & Military Spouses) award extended to 6/30/2024

CareerSource Tampa Bay Expenditure Report For Period Ending May 31,2023

Funding Sources

Total WIOA	Total Emp Services	Total WTP	Total Direct Grants and Special Proj	Total All
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Current Year Budgeted Revenues:

Carryforward Funds from FY 2022	8,540,942	911,730	1,097,173	1,848,948	12,398,793
FY 2023 Award	7,647,408	3,336,016	4,367,220	2,876,862	18,227,506
Total Funds available	16,188,350	4,247,746	5,464,393	4,725,810	30,626,299
Less: Planned Carryforward for FY 2024	(1,899,122)	(276,687)	-	(930,549)	(3,106,358)
Total Available Funds Budgeted	14,289,228	3,971,059	5,464,393	3,795,261	27,519,941

Expenditures to Date:

Pooled Costs:

Case Management	1,918,084	748,984	1,028,079	103,334	3,798,481
Business Services	542,723	53,974	146,375	-	743,073
Career Services	73,946	27,822	24,669	14,526	140,963
Indirect Costs	999,266	376,698	303,491	283,091	1,962,547
One Stop Operating	217,111	865,926	209,370	119,628	1,412,036
Technology	35,300	268,932	45,803	26,850	376,885
Community Outreach	152,844	159,728	36,542	39,005	388,118
Staff Training & Development	2,275	3,771	989	505	7,539
Total Pooled Costs:	3,941,549	2,505,835	1,795,319	586,938	8,829,642

Direct Costs:

Service Provider Contracts	2,752,748	204,682	262,600	487,816	3,707,846
Participant & Worked Based Learning Costs	3,327,333	3,920	679,290	931,582	4,942,125
Program Staff Direct	-	-	-	354,390	354,390
DEO (Jointly managed staff) travel	-	14,287	-	-	14,287
Other Operating Costs	104,005	290,682	112,589	110,659	617,935
Total Direct Costs:	6,184,085	513,571	1,054,479	1,884,448	9,636,583
Total Expenditures to Date	10,125,635	3,019,406	2,849,798	2,471,386	18,466,225
Unexpended Balance	4,163,593	951,653	2,614,595	1,323,875	9,053,716
% of Budget Expended	71%	76%	52%	65%	67%

CareerSource Tampa Bay
Pooled Cost Expenditure Detail
For Period Ending May 31, 2023

	Case Management	Business Services	Career Services	Indirect Costs	One Stop Operating	Technology	Community Outreach	Staff Training & Dev	Total
Total Pooled Cost Budgets	4,560,759	960,000	410,149	2,500,000	2,000,000	670,000	620,000	50,000	11,770,908

Expenditures:

Salaries & Benefits	3,496,748	619,173	131,817	1,495,572	127,829	-	262,099	7,539	6,140,776
Accounting/Audit Fees	-	-	-	29,628	-	-	-	-	29,628
Legal Fees	-	-	-	5,982	-	-	-	-	5,982
Bank Fees	205	-	-	6,358	-	-	-	-	6,563
Payroll Processing Fees	547	62	21	36,235	-	-	27	-	36,891
Professional Fees	169,360	17,558	-	24,880	-	-	-	-	211,798
Contract Labor	-	-	-	-	-	-	-	-	-
Contract IT Svcs	-	-	-	28,186	-	249,594	-	-	277,781
Office Rent / Lease	37,750	35,786	-	78,135	953,728	-	13,811	-	1,119,211
Utilities	-	-	-	-	12,602	-	-	-	12,602
Repairs & Maintenance	4,181	5,549	-	11,603	10,426	-	800	-	32,559
Security	-	-	-	-	79,342	-	-	-	79,342
Janitorial Services	370	656	-	647	12,820	-	-	-	14,494
Pest Control	-	-	-	-	660	-	-	-	660
Equipment Rental	1,646	1,623	-	4,657	34,947	-	159	-	43,031
Copy machine usage / maintenance	687	793	-	1,453	16,851	-	46	-	19,830
Office Supplies	807	834	-	1,910	11,254	-	1,450	-	16,255
Operating Supplies	1,069	769	-	3,647	13,700	3,654	4,636	-	27,474
Computer Software License / Maint	14,750	19,108	4,895	48,254	675	103,942	9,055	-	200,680
Equipment <5000	13,396	9,056	-	103,998	6,794	19,197	1,739	-	154,179
Equipment >5000	-	-	-	-	-	-	-	-	-
Postage / Shipping	280	215	-	574	4,250	78	73	-	5,470
Document Shredding	404	516	-	795	4,412	-	81	-	6,208
Insurance Com Property	399	278	-	838	11,177	-	208	-	12,900
Insurance General Liability	664	462	-	2,090	34,437	-	346	-	37,999
Insurance D&O	-	-	-	3,186	-	-	-	-	3,186
Telecommunication	7,822	9,392	754	13,127	76,125	-	1,062	-	108,282
Outreach / Marketing	2,930	-	-	-	-	-	89,076	-	92,006
Travel - Mileage	1,299	2,195	-	147	-	-	-	-	3,641
Travel - Out of town	26,733	5,854	2,076	27,158	-	-	1,501	-	63,321
Meetings & Conferences	14,954	4,805	1,400	19,077	-	-	900	-	41,136
License/Dues/Other Fees	1,482	8,390	-	14,409	8	421	1,048	-	25,757

Total Expenditures to Date	3,798,481	743,073	140,963	1,962,547	1,412,036	376,885	388,118	7,539	8,829,642
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Unexpended Balance	762,278	216,927	269,186	537,453	587,964	293,115	231,882	42,461	2,941,266
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% of Budget Expended	83%	77%	34%	79%	71%	56%	63%	15%	75%
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Salaries & Benefits as a % of total	92%	83%	94%	76%	9%	0%	68%	0%	
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Operating costs as a % of total	8%	17%	6%	24%	91%	100%	32%	0%	
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