



Finance Committee Meeting

CareerSource Tampa Bay

Oct 28, 2021 9:00 AM - 10:00 AM EDT

Table of Contents

- I. Call to Order, Roll Call and Welcome**
- II. Pledge of Allegiance.....2**
- III. Action/Discussion Items**
 - A. Approval of Minutes - August 26, 2021.....3**
- IV. Other Administrative Matters**
- V. Information Items**
 - A. DEO Monitoring Report.....5**
 - B. Expenditure Reports for the Period Ending September 30, 2021.....6**
- VI. Public Comments**
- VII. Adjournment**
 - A. Next Meeting: January 27, 2022**

Pledge of Allegiance





Finance Committee Meeting Minutes

CareerSource Tampa Bay
Aug 26, 2021 at 9:00 AM EDT

Attendance

Members Present (Remote):

Constance Daniels, Karen Koundourakis, Ian Lieberman, Donald Noble

Members Absent:

Elizabeth Gutierrez, Pat Kemp, Lindsey Kimball, Randall King, Richard Padilla

Attendance

Members Present (Remote):

Sheila Doyle, John Flanagan, Anna Munro, Tammy Stahlgren, Michelle Zieziula

Board Liaison Present (Remote):

Ken Jones

I. Call to Order, Roll Call and Welcome (Presenters: Donald Noble)

Chair Noble called the meeting to order at 9:03 a.m. There was a quorum present.

II. Pledge of Allegiance (Presenters: Donald Noble)

Don Noble led the Pledge of Allegiance.

III. Action/Discussion Items

A. Approval of Minutes - May 27, 2021 Finance Committee Meeting (Presenters: Donald Noble)

Motion:

To approve the Minutes of the May 27, 2021 Finance Committee Meeting.

Motion moved by Karen Koundourakis and motion seconded by Constance Daniels. Motion carried.

B. 2021 - 2022 Budget Modification No. 1 (Presenters: Sheila Doyle)

Motion:

To approve the 2021-2022 Budget Modification No.1

Motion moved by Constance Daniels and motion seconded by Karen Koundourakis. Motion carried.

IV. Other Administrative Matters

There were none.

V. Information Items

There was no discussion.

- A. December 31, 2020 401k Plan Audit and 5500 Filing (Presenters: Anna Munro)
- B. Expenditure Reports for the Period Ending June 30, 2021 (Presenters: Sheila Doyle)

VI. Public Comments

There were none.

VII. Adjournment

The meeting was adjourned at 9:07 a.m.

Minutes submitted by Tammy Stahlgren, Administrative Services Coordinator.

DRAFT



Information Item

DEO Quality Assurance Report: Program Year 2020-21 Programmatic and Financial Compliance Monitoring Review

Background

The Department of Economic Opportunity (DEO) must perform annual monitoring of its subrecipient workforce entities as required by federal and state laws, rules, regulations and applicable DEO guidance. A joint programmatic and financial monitoring review of CareerSource Tampa Bay's (the "LWDB") workforce programs was conducted by DEO's Bureau of One-Stop and Program Support (OSPS) and Bureau of Financial Monitoring and Accountability (FMA) staff. The monitoring activities included assessing the LWDB's program operations, management practices, system protocols, internal controls, financial record keeping and reporting to determine if the LWDB operated in compliance with each of the programs' laws, regulations, state and local plans, policies and guidance, and any contracts or agreement terms. **For the review period of January 1, 2020 – March 31, 2021**, the monitoring was conducted via a desk review to test participant case file records and financial activities and transactions.

Results

Local operating procedures (LOP), program services and activities, local plans and reports, as well as financial management practices, record keeping, safeguards and reporting were reviewed to determine if appropriate processes, procedures and controls were in place and properly implemented. The review revealed that the LWDB has the systems in place to perform the broad management, operational, and financial functions required to operate workforce programs.

Financial Monitoring

FMA financial monitoring procedures included tests of transaction details, file inspections, and inquiries to (1) determine the status of recommendations from the prior year monitoring visit, and (2) to adequately support current year Findings, Issues of Noncompliance, Observations and Technical Assistance. There were no recommendations from the prior year monitoring visit. The results are as follows:

- No Findings or Issues of Noncompliance identified
- No technical assistance issued identified
- One observation pertaining to board composition and structure.

Programmatic Monitoring

The participant case file review sample consisted of randomly selected files from each of the workforce programs reviewed based on OSPS's sampling methodology. The files were reviewed to determine adequate documentation existed to support participant eligibility and services rendered. In addition, files were also reviewed and validated by checking the accuracy of management information system (MIS) records and comparing keyed entries made by LWDB staff against original source documents. The outcome of the programmatic monitoring is detailed in the report.



Information Item

Expenditure Reports for Period Ending September 30, 2021

CareerSource Tampa Bay
Grant Award to Actual Expenditures
FY 2021-2022
For Period Ending 9/30/2021

Program Description	Award Begin Date	Award End Date	Award Amount	FY 21-22 Budget	FY 21-22 Expenditures YTD	FY 21-22 Remaining Budget	FY 21-22 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
Workforce Innovation Opportunity Act									
WIOA - Adult PY2020	7/1/20	6/30/22	2,841,496	2,841,496	879,467	1,962,029	31%	63%	31%
WIOA - Adult PY2021	7/1/21	6/30/23	2,518,175	2,514,540	-	2,514,540	0%	12%	0%
WIOA - Dislocated Worker PY2020	7/1/20	6/30/22	2,950,724	2,950,724	581,557	2,369,167	20%	63%	20%
WIOA - Dislocated Worker PY2021	7/1/21	6/30/23	2,541,733	1,573,386	-	1,573,386	0%	12%	0%
WIOA - Youth PY2020	4/1/20	6/30/22	3,097,249	3,097,249	1,302,205	1,795,044	42%	67%	42%
WIOA - Youth PY2021	4/1/21	6/30/23	2,704,652	2,569,420	-	2,569,420	0%	22%	0%
WIOA - Supplemental PY22	7/1/21	6/30/22	200,000	200,000	-	200,000	0%	25%	0%
WIOA - Rapid Response	7/1/21	6/30/22	263,236	263,236	-	263,236	0%	25%	0%
WIOA - Performance Incentives	7/1/20	9/30/21	122,152	50,696	50,696	(0)	100%	100%	100%
WIOA - Performance Incentives	7/1/20	2/28/22	394,932	394,932	103,976	290,956	26%	75%	26%
Total Workforce Innovation Opportunity Act				16,455,679	2,917,901	13,537,778	18%		
Employment Services									
Wagner Peyser PY2020	7/1/20	9/30/21	1,471,831	575,197	575,197	-	100%	100%	100%
Wagner Peyser PY2021	7/1/21	9/30/22	1,503,740	1,503,740	103	1,503,637	0%	20%	0%
DVOP PY2020	10/1/20	12/31/21	96,658	91,763	19,396	72,367	21%	80%	25%
DVOP PY2021	10/1/21	9/30/22	126,000	94,500	-	94,500	0%	0%	0%
LVER PY 2020	10/1/20	12/31/21	46,448	39,328	11,040	28,288	28%	80%	39%
LVER PY 2021	10/1/21	9/30/22	54,000	40,500	-	40,500	0%	0%	0%
Supplemental Nutrition Assistance Program PY2020	10/1/20	9/30/21	466,086	164,581	164,581	(0)	100%	100%	100%
Supplemental Nutrition Assistance Program PY2021	10/1/21	9/30/22	575,000	431,250	-	431,250	0%	0%	0%
TAA Training PY2020	10/1/20	9/30/21	73,948	30,029	29,920	109	100%	100%	100%
TAA Training PY2021	10/1/21	9/30/22	150,000	150,000	-	150,000	0%	0%	0%
TAA Case Management/Admin PY2020	10/1/20	9/30/21	33,736	29,668	10,292	19,376	35%	100%	43%
TAA Case Management/Admin PY2021	10/1/21	9/30/22	63,500	63,500	-	63,500	0%	0%	0%
Military Family	7/1/21	6/30/22	98,434	98,434	28,219	70,215	29%	25%	29%
Total Employment Services				3,312,489	838,748	2,473,741	25%		
Welfare Transition									
Welfare Transition Program PY2021 Oct-June	10/1/20	8/15/21	3,162,737	624,841	624,841	(0)	100%	100%	100%
Welfare Transition Program PY2022 July-Sept	7/1/21	11/30/21	1,095,123	1,095,123	560,265	534,858	51%	60%	51%
Welfare Transition Program PY2022 Oct-June	10/1/21	6/30/22	3,223,537	3,223,537	-	3,223,537	0%	0%	0%
Total Welfare Transition				4,943,500	1,185,106	3,758,394	24%		
Direct Grants & Special Projects									
RESEA Transition PY2020	1/1/20	12/31/21	613,932	142,100	88,797	53,303	62%	87%	91%
RESEA Transition PY2021	1/1/21	9/30/22	481,773	385,419	-	385,419	0%	43%	0%
NEG - COVID 19	4/13/20	3/31/22	843,937	683,022	27,674	655,348	4%	75%	22%
Hillsborough County - ACE	4/1/21	3/31/22	609,000	609,000	33,513	575,487	6%	50%	6%
Tech Quest Apprenticeship	7/1/21	6/30/22	387,000	387,000	5,494	381,506	1%	25%	1%
Tech Boost	7/1/21	6/30/22	79,000	79,000	-	79,000	0%	25%	0%
United Way Suncoast	7/1/21	6/30/22	82,500	82,500	-	82,500	0%	25%	0%
Total Direct Grants & Special Projects				2,368,040	155,478	2,212,562	7%		
Totals				\$ 27,079,709	5,097,233	21,982,476	19%		

**CareerSource Tampa Bay
Expenditure Report
For Period Ending September 30,2021**

Funding Sources

	Total WIOA	Total Emp Services	Total WTP	Total Direct Grants and Special Proj	Total All
--	------------	--------------------	-----------	--------------------------------------	-----------

Current Year Budgeted Revenues:

Carryforward Funds from FY 2021	9,335,097	930,565	563,008	1,434,122	12,262,792
FY 2022 Award	8,227,796	2,570,674	4,380,492	1,030,273	16,209,235
Total Funds available	17,562,893	3,501,239	4,943,500	2,464,395	28,472,027
Interfund transfer	-	-	-	-	-
Less: Planned Carryforward for FY 2023	(1,107,214)	(188,750)	-	(96,355)	(1,392,319)
Total Available Funds Budgeted	16,455,679	3,312,489	4,943,500	2,368,040	27,079,708

Expenditures to Date:

Pooled Costs:

Case Management	453,905	94,013	377,267	16,302	941,487
Business Services	162,715	9,387	43,212	-	215,314
Career Services	3,272	-	6,291	344	9,907
Indirect Costs	320,007	119,472	95,823	10,229	545,531
One Stop Operating	6,958	360,593	11,002	-	378,553
Technology	-	109,948	-	5,268	115,216
Community Outreach	-	22,499	-	1,078	23,577
Staff Training & Development	-	-	-	-	-
Total Pooled Costs:	946,858	715,911	533,595	33,222	2,229,585

Direct Costs:

Service Provider Contracts	530,511	13,348	244,241	80,654	868,755
Participant & Worked Based Learning Costs	1,295,002	105,757	407,270	7,420	1,815,449
Program Staff Direct	-	-	-	-	-
DEO (Jointly managed staff) travel	-	870	-	-	870
Other Operating Costs	145,530	2,861	-	34,182	182,573
Total Direct Costs:	1,971,043	122,836	651,511	122,256	2,867,647

Total Expenditures to Date

Unexpended Balance

% of Budget Expended

Total Expenditures to Date	2,917,901	838,748	1,185,106	155,478	5,097,232
Unexpended Balance	13,537,778	2,473,741	3,758,394	2,212,562	21,982,476
% of Budget Expended	18%	25%	24%	7%	19%

**CareerSource Tampa Bay
Pooled Cost Expenditure Detail
For Period Ending September 30, 2021**

	Case Management	Business Services	Career Services	Indirect Costs	One Stop Operating	Technology	Community Outreach	Staff Training & Dev	Total
Total Pooled Cost Budgets	4,279,967	1,472,594	349,377	3,003,579	2,060,000	750,000	400,000	50,000	12,365,517

Expenditures:

Salaries & Benefits	926,727	173,772	9,824	461,302	31,787	-	96	-	1,603,509
Accounting/Audit Fees	-	-	-	10,337	-	-	-	-	10,337
Legal Fees	-	-	-	-	-	-	-	-	-
Bank Fees	-	-	-	1,583	-	-	-	-	1,583
Payroll Processing Fees	15	-	-	12,571	-	-	-	-	12,586
Professional Fees	5,944	233	-	76	-	-	-	-	6,253
Contract Labor	-	-	-	-	-	-	-	-	-
Contract IT Svcs	-	-	-	14,385	-	88,393	-	-	102,778
Office Rent / Lease	6,215	24,291	-	24,147	264,189	-	-	-	318,842
Utilities	-	-	-	-	2,019	-	-	-	2,019
Repairs & Maintenance	-	-	-	-	5,576	-	-	-	5,576
Security	55	209	-	208	18,295	-	-	-	18,766
Janitorial Services	156	608	-	604	2,184	-	-	-	3,553
Pest Control	-	-	-	-	-	-	-	-	-
Equipment Rental	341	1,294	-	1,287	11,851	-	-	-	14,773
Copy machine usage / maintenance	189	724	-	720	6,639	-	-	-	8,272
Office Supplies	101	401	-	372	2,354	-	130	-	3,357
Operating Supplies	11	-	11	484	1,358	-	910	-	2,775
Computer Software License / Maint	-	-	-	116	-	6,430	-	-	6,546
Equipment <5000	132	576	-	919	10,418	20,393	-	-	32,438
Equipment >5000	-	-	-	-	-	-	-	-	-
Postage / Shipping	36	132	-	131	-	-	-	-	299
Document Shredding	24	92	-	91	550	-	-	-	758
Insurance Com Property	-	-	-	-	-	-	-	-	-
Insurance General Liability	-	-	-	-	-	-	-	-	-
Insurance D&O	-	-	-	-	-	-	-	-	-
Telecommunication	811	3,417	63	4,673	21,333	-	-	-	30,297
Outreach / Marketing	-	-	-	-	-	-	22,441	-	22,441
Travel - Mileage	-	67	-	-	-	-	-	-	67
Travel - Out of town	-	-	-	843	-	-	-	-	843
Meetings & Conferences	575	3,075	-	1,520	-	-	-	-	5,170
License/Dues/Other Fees	157	6,421	8	9,162	-	-	-	-	15,747
Service Provider Contract	-	-	-	-	-	-	-	-	-

Total Expenditures to Date	941,487	215,314	9,907	545,531	378,553	115,216	23,577	-	2,229,584
-----------------------------------	---------	---------	-------	---------	---------	---------	--------	---	-----------

Unexpended Balance	3,338,480	1,257,280	339,470	2,458,048	1,681,447	634,784	376,423	50,000	10,135,933
---------------------------	-----------	-----------	---------	-----------	-----------	---------	---------	--------	------------

% of Budget Expended	22%	15%	3%	18%	18%	15%	6%	0%	18%
-----------------------------	-----	-----	----	-----	-----	-----	----	----	-----

Salaries & Benefits as a % of total	98%	81%	99%	85%	8%	0%	0%	0%	
--	-----	-----	-----	-----	----	----	----	----	--

Operating costs as a % of total	2%	19%	1%	15%	92%	100%	100%	0%	
--	----	-----	----	-----	-----	------	------	----	--