

Board of Directors Meeting Agenda

DECEMBER 11, 2024 • 9:30 A.M. – 12:00 P.M., ET
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AUDIO ONLY: [850-629-7293](#), ID: [553 246 771#](#)

Chair's Welcome and Remarks

Stephanie Smith

Consent Agenda

1. September 2024 Board of Directors Meeting Minutes
2. October 2024 Executive Committee Meeting Minutes
3. Sunset of CareerSource Florida Strategic Policy – Incumbent Worker Training Program
4. Sunset of CareerSource Florida Strategic Policy – Certification of Local Workforce Development Areas and Local Workforce Development Boards
5. Sunset of CareerSource Florida Strategic Policy – Board Governance and Leadership Policy
6. 2024-2025 Updated Master Credentials List

President's Report

Adrienne Johnston

Finance Council Report

Kevin McDonald
Chair

Strategic Policy and Performance Council Report

Sophia Eccleston
Chair

Action Items

1. Workforce Policy 091 – Local Workforce Development Board Composition and Certification
2. Workforce Policy 110 – Local Workforce Development Area and Board Governance
3. Workforce Policy – CareerSource Florida Ethics and Transparency
4. WIOA Local Plans
5. Acceptance of CareerSource Florida 2023-2024 Annual Audit
6. CareerSource Florida Bylaws

Adam Briggs

Karmyn Hill
Bureau Chief, One-Stop and Program Support
FloridaCommerce

Jason McCandless

Brent McNeal

Sunshine Law

Brent McNeal

Advancing Florida's Workforce System

Garrick Wright

collaborate.
innovate.
lead.



FloridaCommerce Report

J. Alex Kelly
Secretary, FloridaCommerce

Local Partners Report

Marcus McBride, Ph.D.
President, Florida Workforce Development Association
CEO, CareerSource Escarosa

Open Discussion/Public Comment

Chair's Closing Remarks

Stephanie Smith

Information Items

UPCOMING MEETINGS

Information Meeting – January 15, 2025, Virtual
Board of Directors and Council Meetings – February 19-20, 2025, Tallahassee

Approved _____
Disapproved _____

Consent Item 1

September 11, 2024, BOARD OF DIRECTORS MEETING MINUTES

In accordance with Article VII, Section 7.3 of the approved bylaws, the corporation is required to keep correct and complete books and records of accounts and shall keep minutes on the proceedings of the board of directors.

FOR CONSIDERATION

- Approval of September 11, 2024, Board of Directors Meeting Minutes, to include any modifications or changes noted by the board.

**CareerSource Florida
Board of Directors Meeting Minutes
September 11, 2024**

I. Call to Order

Chair Stephanie Smith called the Board of Directors meeting to order at 8:30 a.m. on September 11, 2024.

II. Roll Call

CareerSource Florida Board Relations Director Madison Frazee conducted a roll call. The following members were present:

Stephanie Smith
John Adams
Jennifer O’Flannery Anderson
Erik Arroyo
Bayne Beecher
Robert Doyle
Sophia Eccleston
Ryan Goertzen
Eric Hall
Tim Hinson
Austin Hosford
Alex Kelly
Joe Marino
Bailey Mateer
Kevin McDonald
Kevin O’Farrell
Mel Ponder
D.C. Reeves
Laurie Sallarulo
Robert Salonen
Brian Sartain
Les Sims
Scott Singer
Meridith Stanfield
Dana Trabulsy

III. Chair’s Opening Remarks

Chair Smith highlighted the meeting agenda and went over housekeeping items before moving into the Consent Agenda.

IV. Consent Agenda

Chair Smith presented the consent agenda.

- 1. May 20, 2024, Executive Committee Meeting Minutes**
- 2. June 18, 2024, Board of Directors Meeting Minutes**
- 3. Individual Training Account Waiver Requests**
- 4. Direct Provider of Workforce Services**

5. **Local Workforce Development Board Composition and Certification**
6. **Subsequent Local Area Designation**
7. **New Local Area Designation**

Chair Smith called for a vote to approve the consent agenda.

Motion: Robert Doyle

Second: Erik Arroyo

The consent agenda passed unanimously. There were no public comments.

V. President's Report

CareerSource President and CEO Adrienne Johnston started off her report by providing an update on emergency response strategy activation due to Hurricane Debby, Florida's workforce system now being transformed via the Florida Workforce System Transformation Plan, as well as priority initiatives like Hope Florida, Paychecks for Patriots and Purple Star Workforce Board Designation.

Johnston also noted a new policy development process that enhances transparency and efficiency, and delegates from local boards attending policy development workgroup meetings, providing upfront perspective on impact of new or changed policies.

VI. Strategic Policy and Performance Council Report

Strategic Policy and Performance Council Chair Sophia Eccleston provided an update on the joint Strategic Policy and Performance and Finance Council meeting from the day before, highlighting its agenda items, approved action items for the full board's review and discussion points.

VII. Action Items

CareerSource Florida Senior Director of Workforce Program Development Adam Briggs presented five action items recommended for approval at the joint Strategic Policy and Performance and Finance Council meeting held the previous day.

1. Sanctions for Local Workforce Development Boards' Failure to Meet Federal and State Standards

Chair Smith called for a vote to approve the action item.

Motion: John Adams

Second: Sophia Eccleston

The action item passed unanimously. There were no public comments.

2. CareerSource Florida Board of Directors Conflict of Interest Disclosure Policy

Chair Smith called for a vote to approve the action item.

Motion: Bayne Beecher

Second: Meredith Stanfield

The action item passed unanimously. There were no public comments.

3. Local Workforce Development Board Conflict of Interest and Contracting Policy

Chair Smith called for a vote to approve the action item.

Motion: John Adams

Second: Erik Arroyo

The action item passed unanimously. There were no public comments.

4. Local Targeted Occupations List Requirements

Chair Smith called for a vote to approve the action item.

Motion: Kevin McDonald

Second: John Adams

The action item passed unanimously. There were no public comments.

5. Sector Strategies Strategic Policy

Chair Smith called for a vote to approve the action item.

Motion: Robert Doyle

Second: John Adams

The action item passed unanimously. There were no public comments.

VIII. 2024-2025 Communications Planning

CareerSource Florida External Affairs and Strategic Initiatives Vice President Keri Nucatola provided an overview on communications outreach for fiscal year 2024-2025. She noted priorities are focused on employment opportunities that build economic self-sufficiency for Floridians, the next phase of Florida's Workforce System Plan, as well as the Governor's set-aside initiatives.

Nucatola highlighted how we measure success, specific types of job seekers and businesses CareerSource Florida is hoping to reach as well as campaign overviews before concluding her presentation.

IX. Regional Planning Areas and System-wide Improvements

CareerSource Florida Program Director Garrick Wright provided an update on the work happening both locally and statewide under regional planning areas and system-wide improvements. Wright noted this new phase is now being titled 'Advancing Florida's Workforce System.'

Wright spoke to the new and aligned local workforce development boards, how the network strives for continuous workforce system improvement, and regional planning.

X. FloridaCommerce Report

FloridaCommerce Secretary Alex Kelly provided an update on exciting workforce projects happening throughout the state – one of which being the Job Growth Grant funds being awarded by the Governor – funding both infrastructure and workforce training.

Kelly wrapped up his presentation noting the Broadband Summit would be kicking off later that day, asking board members to join if their schedules allowed.

XI. Local Partners Report

Florida Workforce Development Association President and CareerSource Escarosa CEO Marcus McBride provided a report on the behalf of the local workforce development board partners.

McBride shared success stories from his region, noting the skills, training and credentials they are able to lead people to in order to be successful in the workforce.

McBride expressed his appreciation to the board, CareerSource Florida and FloridaCommerce for their support, collaboration and partnership.

XII. Special Guest First Lady Casey DeSantis

The CareerSource Florida Board of Directors was honored to have First Lady Casey DeSantis join them at the end of the meeting to speak to Hope Florida – what the initiative is, what it has done, what future plans are and how board members can best get involved.

XIII. Open Discussion/Public Comment

Chair Smith opened up the floor for public comment.

There were no public comments.

XIV. Chair’s Closing Remarks

Chair Smith thanked the board for their attention and contributions during the meeting. She reminded them of her Chair’s Challenge, encouraging board members to visit the local board in their area and visit those when they can as they travel throughout the state.

She noted upcoming meetings before adjourning the meeting.

The meeting was adjourned at 10:53 a.m.

Additional meeting dialogue is recorded and available online at [this link](#).

Approved _____
Disapproved _____

Consent Item 2

October 2024 EXECUTIVE COMMITTEE MEETING MINUTES

In accordance with Article VII, Section 7.3 of the approved bylaws, the corporation is required to keep correct and complete books and records of accounts and shall keep minutes on the proceedings of the board of directors.

FOR CONSIDERATION

- **Approval of October 22, 2024, Meeting Minutes, to include any modifications or changes noted by the board.**

**CareerSource Florida
Executive Committee Meeting Minutes
October 22, 2024**

I. CALL TO ORDER

Chair Stephanie Smith called the meeting to order at 8:00 a.m. ET.

II. ROLL CALL

The following members were present:

Stephanie Smith
Sophia Eccleston
Alex Kelly
Robert Salonen
Meredith Stanfield

III. CONSENT AGENDA

- 1. Individual Training Account Waiver Requests**
- 2. Approval of 2024-2025 Master Credentials List**

Chair Smith called for a vote to approve the Consent Agenda as presented.

Motion: Alex Kelly
Second: Sophia Eccleston

There were no members of the public wishing to comment.

The Consent Agenda passed unanimously.

IV. ACTION ITEM

- 1. Determination on Appeal of Credentials Review Committee Actions**

Chair Smith called for a vote to approve the Action Item.

Motion: Meredith Stanfield
Second: Sophia Eccleston

There were no members of the public wishing to comment on the Action Item.

The action item passed unanimously.

V. OPEN DISCUSSION/PUBLIC COMMENT

There were no additional comments from the Committee or the public.

VI. CHAIR’S CLOSING REMARKS

Chair Smith closed by thanking Committee members for their time and reminded them of upcoming CareerSource Florida meetings.

VII. BOARD SECRETARY CERTIFICATION

In accordance with Article VII, Section 7.3, I hereby certify these minutes reflect the proceedings by the Board of Directors of CareerSource Florida, have been reviewed by the Board, and approved or approved with modifications which have been incorporated herein.

Adrienne Johnston
Board Secretary

Date

Additional meeting dialogue is recorded and available online at [this link](#).

Approved _____
Disapproved _____

Consent Item 3

SUNSET CAREERSOURCE FLORIDA STRATEGIC POLICY INCUMBENT WORKER TRAINING PROGRAM

The CareerSource Florida Board of Directors serves as the principal workforce policy organization for the state as described in Chapter 445.004(2), Florida Statutes. The state board establishes and directs the vision for the state workforce system. The state workforce development board may “delegate the performance of any duties or the exercise of any powers to such officers and agents as the board may from time to time, designate by resolution.”

On June 9, 2021, the CareerSource Florida Board of Directors approved Strategic Policy 2021.06.09.A.1 – Statewide Workforce Development Board Policymaking Delegation and Authority. Through this policy, the state workforce development board delegated that the CareerSource Florida professional team and the Florida Department of Commerce shall consult to review strategic and administrative policies, and operational and workforce guidance. CareerSource Florida and FloridaCommerce shall determine policy effectiveness and efficiency and make recommendations to the CareerSource Florida Board of Directors for the revision or rescission of policies, as necessary.

The CareerSource Florida Workforce Program Development and Administration and Operations Teams identified CareerSource Florida Policy 2000.06.21.A.1 – Incumbent Worker Training Program as not strategic, outdated, obsolete and recommend removing this policy from the CareerSource Florida Strategic Policy Portfolio.

More robust information related to the Florida Incumbent Worker Training Program including program guidelines and an online application are available and easily accessible on the CareerSource Florida [website](#).

FOR CONSIDERATION

- **Sunset CareerSource Florida Strategic Policy 2000.06.21.A.1 – Incumbent Worker Training Program**

Approved _____
Disapproved _____

Consent Item 4

SUNSET CAREERSOURCE FLORIDA STRATEGIC POLICY CERTIFICATION OF LOCAL WORKFORCE DEVELOPMENT AREAS AND LOCAL WORKFORCE DEVELOPMENT BOARDS

The CareerSource Florida Board of Directors serves as the principal workforce policy organization for the state as described in Chapter 445.004(2), Florida Statutes. The state board establishes and directs the vision for the state workforce system. The state workforce development board may delegate the performance of any duties or the exercise of any powers to such officers and agents as the board may from time to time, designated by resolution.

On June 9, 2021, the CareerSource Florida Board of Directors approved Strategic Policy 2021.06.09.A.1 – Statewide Workforce Development Board Policymaking Delegation and Authority. Through this policy, the state workforce development board delegated that the CareerSource Florida professional team and the Florida Department of Commerce shall consult to review strategic and administrative policies, and operational and workforce guidance. CareerSource Florida and FloridaCommerce shall determine policy effectiveness and efficiency and make recommendations to the CareerSource Florida Board of Directors for the revision or rescission of policies, as necessary.

In 2000, the CareerSource Florida Board of Directors approved [CareerSource Florida Strategic Policy 2000.08.15.8D – Certification of Local Workforce Development Areas and Local Workforce Development Boards](#). The Policy Development Workgroup including CareerSource Florida and their Workforce Program Development staff, FloridaCommerce and their Bureau of One-Stop and Program Support, and executive directors from local workforce development boards convened to discuss policies and make recommendations for revisions. It is recommended that the Board of Directors eliminate the Strategic Policy on Certification of Local Workforce Development Areas and Local Workforce Development Boards and incorporate elements of the strategic and administrative policies into Workforce Policy 091 – Local Workforce Development Board Composition and Certification.

FOR CONSIDERATION

- **Sunset CareerSource Florida CareerSource Florida Strategic Policy 2000.08.15.8D – Certification of Local Workforce Development Areas and Local Workforce Development Boards.**

Approved _____
Disapproved _____

Consent Item 5

SUNSET CAREERSOURCE FLORIDA BOARD GOVERNANCE AND LEADERSHIP STRATEGIC POLICY

The CareerSource Florida Board of Directors serves as the principal workforce policy organization for the state as described in Chapter 445.004(2), Florida Statutes. The state board establishes and directs the vision for the state workforce system. The state workforce development board may delegate the performance of any duties or the exercise of any powers to such officers and agents as the board may from time to time, designate by resolution.

On June 9, 2021, the CareerSource Florida Board of Directors approved Strategic Policy 2021.06.09.A.1 – Statewide Workforce Development Board Policymaking Delegation and Authority. Through this policy, the state workforce development board delegated that the CareerSource Florida professional team and the Florida Department of Commerce shall consult to review strategic and administrative policies, and operational and workforce guidance. CareerSource Florida and FloridaCommerce shall determine policy effectiveness and efficiency and make recommendations to the CareerSource Florida Board of Directors for the revision or rescission of policies, as necessary.

In 2020, the CareerSource Florida Board of Directors approved [CareerSource Florida Strategic Policy 2020.02.20.A.1 – Board Governance and Leadership](#). The Policy Development Workgroup including CareerSource Florida and their Workforce Program Development Staff, FloridaCommerce and their Bureau of One-Stop and Program Support, and executive directors from local workforce development boards convened to discuss policies and make recommendations for revisions. It is recommended that the Board of Directors eliminate the Strategic Policy on Board Governance and Leadership and incorporate elements of the strategic policy into Workforce Policy 110 – Local Workforce Development Area and Board Governance.

FOR CONSIDERATION

- **Sunset CareerSource Florida CareerSource Florida Strategic Policy 2020.02.20.A.1 – Board Governance and Leadership.**

Approved _____
Disapproved _____

Consent Item 6

DELIVERY OF THE 2024-2025 MASTER CREDENTIALS LIST TO THE STATE BOARD OF EDUCATION

The Reimagining Education and Career Help (REACH) Act amended Chapter 445.004, Florida Statutes, and requires the Florida Credentials Review Committee to define Credentials of Value and make recommendations for these credentials to be added to a state-approved Master Credentials List. The Credentials Review Committee is also charged with establishing a process for quarterly review and approval of credential applications.

In December 2022, the Credentials Review Committee approved the definition for Credentials of Value and a Framework of Quality by which credentials are evaluated. This [Framework of Quality](#) is used to evaluate credentials for inclusion on the state-approved Master Credentials List. The Framework of Quality was amended to reflect statutory changes and to allow the Credentials Review Committee to consider more current labor market information identified by the Labor Market Statistics Center within the Florida Department of Commerce and the Labor Market Estimating Conference created in Section 216.136, Florida Statutes. The Credentials Review Committee may consider additional evidence to determine labor market demand for credentials of agricultural occupations.

The evaluation committee reviewed credential applications received by the October 7, 2024, deadline.

A total of 178 applications were received representing 81 unduplicated credentials, with 55 new credentials submitted for evaluation. Each credential was evaluated using the Framework of Quality to validate that the credential met the following criteria:

- Meets the definition of an industry certification.
- Direct linkage to a Standard Occupation Classification (SOC) code that meets the demand and wage criteria as required.

26 of the applications were for credentials already on the Master Credentials List seeking to cure demand and/or wage flags. Of these, 19 credentials had their flags resolved.

The evaluation of credential applications resulted in the inclusion of 20 additional credentials to the 2024-2025 Master Credentials List, including several submitted through the appropriate administrative office at the Florida Department of Education.

The quarterly review and application evaluation was conducted by an interagency team of subject matter experts from FloridaCommerce, the Florida Department of Education, and CareerSource Florida.

The 2024-2025 Master Credentials List includes:

- 293 degree credentials
- 841 non-degree credentials
- 559 industry certifications
- 582 registered apprenticeships
- 42 K-8 Cape digital tools

If approved, the updated 2024-2025 Master Credentials List is sent by the CareerSource Florida Board of Directors to the State Board of Education. Credentials identified for removal will remain on the list for at least two years after identification for removal. Valid submitters may reconcile eligibility issues and re-submit credentials.

After approval and prior to the State Board of Education meeting, there may arise the need for technical revisions to the list, such as revisions to certification names, availability of the certification, or code numbers that need to be revised.

FOR CONSIDERATION

- **Approve delivery to the Florida State Board of Education of the updated 2024-2025 Master Credentials List.**
- **Authorize the CareerSource Florida team in collaboration with the Florida Department of Education staff to make technical revisions to approved certifications. This does not include authority to amend or add certifications to the approved list.**

ATTACHMENTS

- [Framework of Quality](#)
- [2024-2025 Master Credentials List](#)

Action Item 1

Approved _____
Disapproved _____

Action Item 1

CAREERSOURCE FLORIDA WORKFORCE POLICY 091 LOCAL WORKFORCE DEVELOPMENT BOARD COMPOSITION AND CERTIFICATION

The Workforce Innovation and Opportunity Act (WIOA) is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. WIOA, Section 116, Performance Accountability System describes performance accountability measures that apply across the WIOA core programs in achieving positive outcomes for individuals served by those programs. CareerSource Florida, the Governor's designated organization, is responsible for developing workforce policy. CareerSource Florida collaborates with the Florida Department of Commerce to provide strategic and administrative guidance to local workforce development boards (LWDBs).

To comply with WIOA and Florida Law, CareerSource Florida and FloridaCommerce developed [Administrative Policy 091 – Local Workforce Development Board Composition and Certification](#) to provide LWDBs with requirements for LWDB membership composition under WIOA and Chapter 445, Florida Statutes, and the process for certification of LWDBs.

The Policy Development Workgroup including CareerSource Florida and their Workforce Program Development Staff, FloridaCommerce and their Bureau of One-Stop and Program Support, and executive directors from local workforce development boards convened to discuss policies and to make recommendations for revisions.

Workforce Policy 091 – Local Workforce Development Board Composition and Certification is updated to identify specific key program objectives that:

- Establish requirements for LWDB composition.
- Ensure local design and local control of workforce service delivery and targeted activities within a representative governing body for the local area.
- Ensure LWDBs represent the specific needs of counties, municipalities, educational institutions, and businesses in the LWDB and Local Workforce Development Regions' geographical area while being consistent with the statewide four-year plan.

- Provide flexibility for LWDB to adapt to economic indicators and local workforce needs.
- Ensure certification of all local workforce development boards every two years.

Compliance with this policy is evaluated consistent with WIOA Sections 106-107 and Chapter 445, Florida Statutes.

Revisions to policy reflect updates to federal guidance, state law and Workforce System Transformation recommended by the CareerSource Florida Board of Directors and approved by the Governor.

FOR CONSIDERATION

- **Approve revised Workforce Policy 091 – Local Workforce Development Board Composition and Certification.**



Workforce Policy

**POLICY
NUMBER
091**

Title:	Local Workforce Development Board Composition and Certification		
Program:	Workforce Innovation and Opportunity Act		
Effective:	06/08/2016	Revised:	TBD

I. PURPOSE AND SCOPE

The purpose of this policy is to provide local workforce development boards (LWDB) with the requirements for LWDB membership composition under the Workforce Innovation and Opportunity Act (WIOA) and Chapter 445, Florida Statutes (F.S.), and the process for certification of LWDBs.

This policy applies to all LWDBs, Florida Department of Commerce (FloridaCommerce), and CareerSource Florida.

II. KEY OBJECTIVES

- Establish requirements for LWDB composition.
- Ensure local design and local control of workforce service delivery and targeted activities within a representative governing body for the local area.
- Ensure LWDBs represent the specific needs of counties, municipalities, educational institutions, and businesses in the LWDB and Local Workforce Development Regions' geographical area while being consistent with the statewide four-year plan.
- Provide flexibility for each LWDB to adapt to economic indicators and local workforce needs.
- Ensure certification of all LWDBs every two years.

III. MEASURABLE OUTCOMES

- Evaluation of compliance consistent with WIOA Sections 106-107 and Chapter 445, F.S.

IV. BACKGROUND

Each local workforce development area (local area) in the state shall establish a LWDB to carry out the functions specified for the LWDB under WIOA sec. 107(d) for such local area. The state workforce development board (state board), in partnership with FloridaCommerce, will ensure LWDBs have a membership consistent with the requirements of federal and state law, state policy, and have developed a plan consistent with the state's four-year WIOA plan.

V. AUTHORITY

Public Law 113-128, Workforce Innovation and Opportunity Act Sections 106 and 107

[CareerSource Florida Strategic Policy 2023.09.19.A.2.](#)

[20 Code of Federal Regulations 679.320](#)

Sections [445.004](#) and [445.007](#), F.S.

VI. POLICIES AND PROCEDURES

The Governor is responsible for certifying LWDBs within the CareerSource Florida network every two years based on criteria established by WIOA and Florida Statutes.

Local workforce development areas comprised of multiple counties shall develop a process for all Chief Local Elected Officials (CLEO) to participate in the appointments process to ensure appropriate and equitable representation from all counties included in the area and reflect the representation in interlocal, consortium, and/or other agreements. CLEOs who are not active members of LWDBs are encouraged to participate in board meetings.

Outlined below are the policies and procedures for certifying LWDBs and ensuring the composition of and appointment of members to LWDBs are consistent with the provisions of federal and state requirements.

A. LWDB Membership and Composition

The Governor, in partnership with the state board, shall establish criteria for use by CLEOs to appoint members of the LWDBs in accordance with WIOA sec. 107(b)(2) and to ensure there is appropriate and equitable representation from all counties included in the local area. The composition of the LWDB must meet the following criteria:

1. Business

A majority of the LWDB members shall represent businesses in the local area as individuals who:

- a) Are owners of a business, chief executives or operating officers of businesses, or other business executives or employers with optimum policymaking or hiring authority.
- b) Represent businesses, including small businesses, or organizations representing businesses that provide employment opportunities that, at a minimum, include high-quality, work-relevant training and development from in-demand industry sectors or occupations in the local area (at least two representatives of small businesses must be included).
- c) Are appointed from individuals nominated by local business organizations and business trade associations.
- d) Are not current members of the local area's Education and Industry Consortium as defined by CareerSource Florida's Strategic Policy 2023.09.19.A.2.

Business representatives appointed to the local workforce development board shall include the industry sectors of focus identified in the local area WIOA plan.

2. Labor/Apprenticeships

Not less than 20 percent of the members shall be representatives of the workforce within the local area that:

- a) Include at least two representatives of labor organizations nominated by local labor federations. For a local area in which no employees are represented by such organizations, at least two other representatives of employees will be included.
- b) Include at least one representative of a labor organization or a training director from a joint labor-management apprenticeship program. If no union affiliated registered apprenticeship programs exist in the area, a representative of a nonunion affiliated registered apprenticeship program must be appointed, if one exists.
- c) May include representatives of community-based organizations that have demonstrated experience and expertise in addressing the employment needs of individuals with barriers to employment, including organizations that serve veterans or provide/support competitive integrated employment for individuals with disabilities.
- d) May include representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth, including representatives or organizations that serve out-of-school youth.

3. Education

Each LWDB shall include representatives of entities administering education and training activities in the local area who:

- a) Include a representative of eligible providers administering adult education and literacy activities under Title II of WIOA.
- b) Include a representative of institutions of higher education providing workforce investment activities (including community colleges).
- c) Include a representative of a private education provider if a public education or training provider is represented on the LWDB. LWDBs can search local private education providers on the Florida Department of Education website [Commission for Independent Education \(fldoe.org\)](http://fldoe.org). The state board may waive this requirement if requested by a LWDB if it is demonstrated that such representative does not exist in the local area.
- d) May include representatives of local educational agencies and community-based organizations with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to employment.
- e) Are not current members of the local area's Education and Industry Consortium as defined by CareerSource Florida Policy 2023.09.19.A.2.

When there is more than one institution in each of the types of educational entities listed above, nominations are solicited from representatives of each of these entities.

LWDBs requesting to waive the requirement for private education provider representation on the board must demonstrate that such a provider does not exist in the local area and/or is not willing to serve on the board. The LWDB will describe, in a locally defined process, how private education providers will be identified, and efforts taken to include those representatives on the LWDB. If through the locally defined process the LWDB finds that a private education provider representative of an entity administering education and training activities in the local area does not exist or is not willing to serve on the board, the LWDB must submit a Private Education Provider Waiver Request Form (Attachment A) to: LWDBGovernance@commerce.fl.gov. The request must include a copy of the locally defined process used to identify private education providers and the results of the LWDB's efforts to include those representatives on the LWDB in its request.

4. Governmental/Economic/Community Development

Each LWDB shall include representatives of economic and community development as well as governmental entities serving the local area who:

- a) Represent economic and community development entities serving the local area.

- b) Represent Vocational Rehabilitation serving the local area.
- c) May represent agencies or entities serving the local area relating to transportation, housing, and public assistance.
- d) May represent philanthropic organizations serving the local area.

5. Other Entity Representation

Each LWDB may include other individuals or representatives of entities determined to be appropriate by the CLEO in the local areas.

Unlike the state board, members of the LWDB may be appointed as representatives of more than one entity if the individual meets all the criteria for representation.

B. LWDB Chairperson

The LWDB chairperson is elected by the members of the LWDB and must be one of the business representatives on the LWDB. LWDB chairperson requirements can be found in [Administrative Policy 110 – Local Workforce Development Area and Board Governance](#).

C. Standing Committees

The LWDB may designate and direct the activities of standing committees to provide information and to assist the LWDB in carrying out its required activities, as further prescribed in WIOA sec. 107(b)(4).

D. Authority of Board Members

Members of the board who represent organizations, agencies, or other entities must be individuals with optimum policymaking authority within the organizations, agencies or entities.

E. Board Member Recruiting, Vetting and Nominating

The LWDB, in consultation with the CLEO, must develop and implement written processes and procedures for recruiting, vetting and nominating LWDB members. The qualifications of LWDB members must be documented, align with the requirements of WIOA, and be compliant with all federal and state laws, rules and regulations, and applicable state policies. Documentation supporting the recruitment, vetting, and nomination process, including names of nominating organizations and names of all candidates and their qualifications, must be retained for not less than five years.

In addition to criteria outlined in Section A. of this policy, the members of the LWDB must represent diverse geographic areas within the local area and must ensure appropriate and equitable representation from all counties included in the local area.

The importance of minority and gender representation must be considered when making appointments to the LWDB¹.

F. Appointment of Board Members

The CLEO in a local area is authorized to appoint the members of the LWDB who meet the criteria outlined in **Section IV.A.** of this policy. The CLEO may not delegate the responsibility of appointing members to the LWDB, to the executive director or to staff of the LWDB.

When a local area includes more than one unit of local government, the CLEOs of such units may execute an agreement that specifies the respective roles of the individual CLEOs regarding:

- a) The selection, appointment, removal, or reappointment of the members of the LWDB from individuals nominated or recommended to be such members; and
- b) Carrying out any other responsibilities assigned to such officials in accordance with WIOA.

If after a reasonable effort the CLEOs are unable to reach agreement, the Governor may appoint the members of the LWDB from individuals so nominated or recommended.

LWDBs must adopt and abide by a conflict-of-interest policy that ensures compliance with federal and state laws, rules and regulations and applicable state policies.

Upon appointment to the LWDB, members must be educated about and acknowledge state and local conflict-of-interest policies.

LWDB members who are not otherwise required to file a full and public disclosure of financial interests under Section 8, Art. II of the State Constitution or Section 112.3144, F.S. must be advised of their obligation to file a statement of financial interests under Section 112.3145, F.S.

G. Board Member Vacancies, Term Limits and Removal

LWDB members who no longer hold the position or status that made them eligible appointees must resign or be removed by the CLEO. Local workforce development board vacancies must be filled within a reasonable amount of time, but no more than 12 months from the vacancy occurrence. This process must be described in the local area's bylaws or in a local operating procedure.

LWDB members shall serve staggered terms and may not serve for more than eight (8) consecutive years unless the member is a representative of a government entity.

¹ Section 445.007(1), F.S.

Service in a term of office which commenced before July 1, 2021, does not count toward the 8-year limitation.

The Governor and CLEO may remove members of a LWDB, its executive director and/or the designated person responsible for operational and administrative functions of the board for cause.

H. Certification of Local Workforce Development Boards

1. Certification

Once every two years, one LWDB must be certified for each local area in the state, based on the criteria described in WIOA sec. 107(b) and this policy. For a second or subsequent certification, certification must also be based on the extent to which the local area ensures workforce investment activities carried out in the local area enabled the local area to meet the corresponding performance accountability measures and sustain fiscal integrity as defined in WIOA sec. 106(e)(2).

The state board, on behalf of the Governor, approves the certification of LWDBs every two years. FloridaCommerce, in consultation with CareerSource Florida, will issue instructions to the LWDBs for certification. At the appropriate time intervals, instructions will be issued to LWDBs about the certification process, to include documentation requirements.

At a minimum, LWDBs must provide the following certification documents to FloridaCommerce:

- a) LWDB membership, composition, and policymaking authority.
- b) LWDB chairperson (confirming the chairperson is one of the business representatives on the LWDB).
- c) Membership of standing committees including education and industry consortium(s).
- d) Documentation supporting the recruitment, vetting, and nomination process of all board candidates.
- e) Documentation describing the respective roles of CLEOs in local areas that include more than one unit of local government.
- f) Documentation supporting the appointment of board members.
- g) Documentation describing the board member vacancies, term limits, resignation, and removals.
- h) Certification documentation required under Chapter 445.007, Florida Statutes.

At the appropriate time, FloridaCommerce will issue instructions to local workforce development boards about the certification process, to include documentation requirements.

Upon satisfactory review of LWDB's certification documents, FloridaCommerce will provide a recommendation on certification to the CareerSource Florida Board of Directors.

2. Failure to Achieve Certification

Failure of an LWDB to achieve certification shall result in appointment and certification of a new LWDB for the local area pursuant to WIOA sec. 107(c)(1). [Administrative Policy 104 – Sanctions for Local Workforce Development Boards' Failure to Meet Federal and State Standards](#) details the actions the state board and FloridaCommerce may take if an LWDB fails to meet this standard.

3. Decertification of Local Workforce Development Boards

The Governor may decertify a LWDB in accordance with WIOA Sec. 107(c)(3), as further prescribed in Administrative Policy 104, Sanctions for Local Workforce Development Boards' Failure to Meet Federal and State Standards.

VII. IMPLEMENTATION AND OVERSIGHT

At the local level, the LWDB, in coordination with the CLEO, must conduct oversight of the LWDB's board composition and certification processes to ensure compliance with federal and state laws and regulations such as:

- Developing specific procedures, processes, and/or guidelines to ensure the expectations for the composition of and appointment of members are consistent with the provisions of federal and state guidance as outlined in this policy.
- Developing tools and other resources to track and/or monitor its compliance with this policy, along with ensuring geographic, minority and gender diversity of the board members.
- Assuring attainment of certification for the LWDB every two years.
- Monitoring the LWDB's compliance with this policy no less than annually.

FloridaCommerce will perform programmatic monitoring and will review the local area's board composition and requirements for certification during the annual monitoring review for compliance with federal and state laws and regulations. Findings and other noncompliance issues will be handled through the state's monitoring resolution process.

VIII. DEFINITIONS

- a) **Small Business** - defined by the [Small Business Administration](#).
- b) **Economic Agency** - includes a local planning or zoning commission or board, a community development agency, or another local agency or institution responsible for regulating, promoting, or assisting in local economic development.

- c) **For Cause** – includes, but is not limited to, engaging in fraud or other criminal acts, incapacity, unfitness, neglect of duty, official incompetence and irresponsibility, misfeasance, malfeasance, nonfeasance, gross mismanagement, waste, or lack of performance.
- d) **Person with Optimum Policy-Making Authority** - an individual who can reasonably be expected to speak affirmatively on behalf of the entity he or she represents and to commit that entity to a chosen course of action.
- e) **Demonstrated Experience and Expertise** - an individual who (1) is a workplace learning advisor as defined in WIOA sec. 3(70); (2) contributes to the field of workforce development, human resources, training and development, or a core program function; or (3) the LWDB recognizes for valuable contributions in education or workforce development related fields.

IX. REVISION HISTORY

Date	Description
TBD	Revised by Florida Commerce and CareerSource Florida to update Purpose and Scope to include board-led strategies; Added Key Objectives; Expanded Section H to list documentation requirements described in Section VI(e) and Section VI(h). Recommended Sunset of CareerSource Florida Strategic Policy 2000.08.15.8D – Revision to Certification of Local Workforce Development Areas and Local Workforce Development Boards originally approved 08/15/2000.
03/04/2024	Issued by the Florida Department of Commerce.
02/28/2024	Revised by the Florida Department of Commerce and approved by CareerSource Florida Board of Directors.
07/01/2021	Revised and issued by the Florida Department of Economic Opportunity to incorporate the requirements of the Reimagining Education and Career Help Act of 2021 (House Bill 1507).
01/07/2021	Issued by the Florida Department of Economic Opportunity.
12/03/2020	Revised and approved by CareerSource Florida Board of Directors.
02/20/2020	Revised and approved by CareerSource Florida Board of Directors.
06/08/2016	Issued by the Florida Department of Economic Opportunity. This administrative policy supersedes and replaces FG-OSPS-073, Regional Workforce Board Composition, Certification and Decertification issued June 29, 2013.

X. ATTACHMENTS

[Attachment A – Private Education Provider Waiver Request Form](#)

Approved _____
Disapproved _____

Action Item 2

WORKFORCE POLICY 110 LOCAL WORKFORCE DEVELOPMENT AREA AND BOARD GOVERNANCE

The Workforce Innovation and Opportunity Act (WIOA) is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. WIOA, Section 116, Performance Accountability System describes performance accountability measures that apply across the WIOA core programs in achieving positive outcomes for individuals served by those programs. CareerSource Florida, the Governor's designated organization, is responsible for developing workforce policy. CareerSource Florida collaborates with the Florida Department of Commerce to provide strategic and administrative guidance to local workforce development boards (LWDBs).

To clarify the roles of LWDB members including the Chief Local Elected Officials (CLEOs), Board Chairs and Executive Leadership, the State Workforce Development Board has a policy on Local Workforce Development Area and Board Governance. The Policy Development Workgroup including CareerSource Florida and their Workforce Program Development Staff, FloridaCommerce and their Bureau of One-Stop and Program Support and select executive directors from local workforce development boards convened to review and make recommendations for policy revisions.

Based on consensus among programmatic and legal reviewers, CareerSource Florida and FloridaCommerce revised Workforce Policy 110 – Local Workforce Development Board Governance. Potentially redundant content was shortened, referred to merely by reference, or removed altogether. A section on key objectives is added to the policy to:

- Clarify roles of local board members, Chief Local Elected Officials (CLEOs), Board Chairs and Executive Leadership, and to
- Ensure local policies and WIOA Local Plans are consistent with administrative policy.

Evaluation of compliance with this policy is consistent with WIOA Sections 106-107 and Chapter 445, Florida Statutes.

FOR CONSIDERATION

- **Approve revisions to CareerSource Florida Workforce Policy 110 – Local Workforce Development Board Area and Board Governance.**



**POLICY
NUMBER
110**

Workforce Policy

Title:	Local Workforce Development Area and Board Governance		
Program:	Workforce Innovation and Opportunity Act		
Effective:	03/04/2021	Revised:	03/04/2024

I. PURPOSE AND SCOPE

The purpose of this policy is to provide guidance to chief local elected officials (CLEO), fiscal agents, local workforce development boards (LWDB), LWDB chairpersons, LWDB staff, and workforce system partners on the requirements for local workforce development area (local area) and LWDB governance. This policy outlines key roles, responsibilities, and requirements of the entities/individuals that make up the workforce development system within a local area.

This policy also identifies and describes required agreements to ensure the local area serves as a jurisdiction for the administration of workforce development activities and expenditure of Workforce Innovation and Opportunity Act (WIOA) adult, dislocated worker, and youth funds allocated to LWDBs by the Florida Department of Commerce (FloridaCommerce).

II. KEY OBJECTIVES

- Clarify roles of local board members, CLEOs, Board Chairs, and Executive Leadership
- Ensure local policies and WIOA Local Plans are aligned with state objectives and consistent with administrative policy

III. MEASURABLE OUTCOMES

- Evaluation of compliance consistent with WIOA Chapter 106 and 107 and Chapter 445, F.S.

IV. BACKGROUND

WIOA envisions a workforce development system that focuses on the needs of job seekers and businesses and anticipates and responds to the needs of local and regional economies.

WIOA requires LWDBs and CLEOs to design and govern the system regionally, align workforce policies and services with regional economies, and support service delivery strategies tailored to those needs. The local area serves as a jurisdiction for the administration of workforce development activities which requires the CLEO to play an active role in both the strategic planning and ongoing operation of the local workforce development system. Agreements between the CLEO and the entities responsible for the local workforce development system will address how the local area functions and how administrative tasks will be carried out within the local area.

V. AUTHORITY

[Public Law 113-128, Workforce Innovation and Opportunity Act](#), Sections 106 and 107

[20 Code of Federal Regulations \(CFR\) 678.600](#); [20 CFR 679.310](#); [20 CFR 679.320](#); and [20 CFR 679.370 Chapter 119, F. S.](#)

[Chapter 286, F.S.](#)

[Sections 445.004 and 445.007, F.S.](#)

[CareerSource Florida Strategic Policy 2023.09.19.A.2 – Education and Industry Consortiums](#)

Workforce [Policy 2018.09.26.A.1 – Ethics and Transparency Policy](#)

VI. POLICIES AND PROCEDURES

A. Roles and Responsibilities

1. Chief Local Elected Official (CLEO)

As defined in WIOA sec. 3(9), the CLEO is the chief elected executive officer of a unit of general local government in a local area and, in a case where a local area includes more than one unit of general local government, the representative(s) under the agreement (interlocal, consortium, and other agreements as described in **Section VI.F.1.** of this policy) that specifies the respective roles.

The CLEO's responsibilities include:

- a) Requesting local area designation (as prescribed in [Administrative Policy 094 – Local Workforce Development Area Designation](#));
- b) Requesting LWDB certification (as prescribed in [Administrative Policy 091 –](#)

[Local Workforce Development Board Composition and Certification](#));

- c) Appointing members to the LWDB;
- d) Establishing bylaws in coordination with the LWDB;
- e) Designating a fiscal agent (if not serving as grant recipient) and monitoring their effectiveness;
- f) Approving the LWDB budget;
- g) Assuming liability for any misuse of WIOA grant funds by the local area;
- h) In coordination with the LWDB and/or staff to the board, negotiating and reaching agreement on LWDB local performance measures with FloridaCommerce;
- i) Negotiating with the LWDB and required partners to maintain the workforce delivery system through the Memorandum of Understanding (as prescribed in [Administrative Policy 106 - Memorandums of Understanding and Infrastructure Funding Agreements](#));
- j) Partnering with the LWDB and planning region, to develop and submit the WIOA local plan and regional plan; and
- k) Reviewing the annual performance review of the LWDB executive director.

CLEOs who are not active members of LWDBs are encouraged to attend meetings of the local board. Additionally, CLEOs also have access to a variety of supports to fulfill their responsibilities and ensure constituents in their local area have access to a high-quality local workforce delivery system. Those supports include calls and technical assistance made available by CareerSource Florida and FloridaCommerce, training (including annual and new LWDB member training), and data [dashboards](#).

The CLEO may delegate the listed responsibilities except:

- a) Appointing members to the LWDB.
- b) Designating a fiscal agent (designation of a fiscal agent does not relieve the CLEO or Governor of liability for misuse of grant funds – [20 CFR 679.420](#)).
- c) Liability for any misuse of WIOA grant funds by the local area.

The CLEO may remove a member of the LWDB, the executive director of the LWDB, or the designated person responsible for the operational and administrative function of the LWDB for cause.¹

2. Fiscal Agent

The fiscal agent is the entity designated by the CLEO to perform accounting and funds management on behalf of the CLEO. The duties of the fiscal agent include but are not limited to:

¹ Section 445.007(2)(c)

- a) Receiving funds;
- b) Ensuring sustained fiscal integrity and accountability for expenditures of funds in accordance with the Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "Uniform Guidance") and applicable circulars, WIOA, corresponding federal regulations, state law, and state policies;
- c) Responding to audit financial findings;
- d) Maintaining proper accounting records and documentation;
- e) Preparing financial reports; and
- f) Providing technical assistance to subrecipients regarding fiscal issues.

Although the appropriate role of the fiscal agent should be limited to accounting and funds management functions rather than policy or service delivery, there may be circumstances in which the fiscal agent may be the LWDB, the procured one-stop operator, the workforce services provider, and/or youth service provider.

At the direction of the LWDB, the fiscal agent may have the following additional functions:

- a) Procuring contracts or obtain written agreements;
- b) Conducting financial monitoring of service providers; and
- c) Ensuring an independent audit is conducted of all employment and training programs.

The fiscal agent must provide financial reports to the LWDB and CLEO at least quarterly.

3. Local Workforce Development Board

The LWDB is appointed by the CLEO in each local area in accordance with state criteria established under WIOA sec. 107(b) and certified by the Governor every two years in accordance with WIOA sec. 107(c)(2). The state's criteria for LWDB certification are found in [Administrative Policy 091 – Local Workforce Development Board Composition and Certification](#).

The LWDB provides strategic and operational oversight, assists in achievement of the state's strategic and operational vision and goals, and maximizes and continues to improve quality of services, customer satisfaction, and effectiveness of services provided. LWDB responsibilities include, but are not limited to:

- a) Developing and submitting a four-year local plan and regional plan;
- b) Conducting workforce research and regional labor market analysis;
- c) Convening local workforce development system stakeholders to assist in the development of the local plan and in identifying expertise and resources to leverage support for workforce development activities;
- d) Leading efforts to engage employers, a wide range of representatives of industry, government, education, and workforce training in the local area;

- e) Leading efforts to develop and implement career pathways;
- f) Leading efforts to identify and promote proven and promising strategies and initiatives for meeting the needs of employers, workers, and jobseekers;
- g) Developing strategies for using technology to maximize the accessibility and effectiveness of the local workforce development system for employers, workers, and job seekers;
- h) In partnership with the CLEO, conducting oversight of the WIOA adult, dislocated worker, and youth programs and the entire local workforce delivery system, ensuring the appropriate use and management of WIOA funds, and ensuring the appropriate use, management and investment of funds to maximize performance outcomes;
- i) Negotiating and reaching agreement on local performance measures with the CLEO and FloridaCommerce;
- j) Negotiating with the CLEO and required partners on the methods for funding the infrastructure costs of one-stop centers in the local area in accordance with 20 CFR 678.715 and [Administrative Policy 106 – Memorandums of Understanding and Infrastructure Funding Agreements](#);
- k) Selecting providers of youth workforce investment activities through competitive grants or contracts in accordance with [Administrative Policy 120 – Youth Service Provider Selection](#); providers of training services consistent with state policy and WIOA sec. 122; providers of career services through the awards of contracts in accordance with [Administrative Policy 083 – Direct Provider of Workforce Services](#); and one-stop operators in accordance with 20 CFR 678.600 through 20 CFR 678.635 and [Administrative Policy 097 – One-Stop Operator Procurement](#);²
- l) Working with the state to ensure there are sufficient numbers and types of providers of career services and training services serving the local area and providing the services in a manner that maximizes consumer choice, as well as providing opportunities that lead to competitive integrated employment for individuals with disabilities;
- m) Coordinating activities with education and training providers in the local area;
- n) Developing a budget for the activities of the LWDB, with approval of the CLEO and consistent with the four-year local plan and the duties of the LWDB;
- o) Assessing, on an annual basis, the physical and programmatic accessibility of all career centers in the local area, in accordance with WIOA sec. 188, if applicable, and applicable provisions of the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.);
- p) Certifying the local area’s career centers in accordance with 20 CFR 678.800 and [Administrative Policy 093 – One-Stop Delivery System and One-Stop Center Certification Requirements](#);
- q) Concluding agreements necessary to designate the fiscal agent and administrative entity. A public or private entity, including an entity established

² In accordance with section 445.007(6), F.S., consistent with federal and state law, LWDBs must designate all local service providers and may not transfer this authority to a third party.

under section 163.01, F.S. which makes a majority of the appointments to a local board may serve as the local board's administrative entity if approved by FloridaCommerce based upon a showing that a fair and competitive process was used to select the administrative entity;³

- r) Providing ongoing oversight related to administrative costs, duplicated services, career counseling, economic development, equal access, compliance and accountability, and performance outcomes;⁴
- s) Overseeing the one-stop delivery system in its local area;⁵
- t) In partnership with the CLEO, establishing bylaws and codes of conduct for LWDB members, as well as the LWDB executive director and LWDB staff;
- u) Establishing additional monitoring and reporting requirements, if one entity fulfills multiple functions, to ensure the entity is compliant with WIOA, final rules and regulations, OMB Uniform Guidance and applicable circulars, and the state's conflict of interest policy; and
- v) Completing new LWDB member orientation and annual training requirements within the required timeframes, in accordance with **Section VI.I** of this policy.

A full list of LWDB functions can be found in WIOA sec. 107(d), 20 CFR 679.370 and section 445.007, F.S.

4. Local Workforce Development Board Chairperson

Each LWDB must elect a chairperson to direct the business of the local board. The chairperson is elected by the members of the LWDB and must be one of the business representatives on the local board. The chairperson may serve no more than two terms in this position; each term may not exceed two years. Additionally, the chairperson may not simultaneously act as the employed executive director, chief operating officer, or chief financial officer of any LWDB or career center while in position as the chairperson.

At a minimum, FloridaCommerce will review the chairperson's term requirements during the LWDB's certification process as described in [Administrative Policy 091 – Local Workforce Development Board Composition and Certification](#). In addition, FloridaCommerce will review each LWDB's composition during its annual programmatic monitoring, which may also include a review of the chairperson's term(s).

The chairperson's duties include but are not limited to:

- a) Leading the LWDB to develop a guiding vision that aligns with the state's priorities;

³ Section 445.007(4)(b).

⁴ Section 445.007(4)(c).

⁵ Section 445.007(4)(d).

- b) Acting as the lead strategic convener to promote and broker effective relationships between CLEOs and economic development, education, and workforce partners in the local area;
- c) Leading an executive committee to guide the work of the LWDB, and ensure that committees or task forces have necessary leadership and membership to perform the work of the LWDB;
- d) Leading the agenda setting process for the year and guiding meetings, ensuring both tactical and strategic work is completed in all meetings;
- e) Appointing members to the Education and Industry Consortium;
- f) Providing the annual performance review of the LWDB executive director to the CLEO(s) and at least once annually to the LWDB, and upon request of the LWDB; and
- g) Appearing before the state workforce development board (state board) to discuss the performance of the LWDB, upon the request of the state board.

5. Local Workforce Development Board Executives

The LWDB may hire a qualified executive director and staff to assist in ensuring the functions of the local board are achieved. The LWDB must ensure the individual or entity designated as the executive director has the requisite knowledge, skills, and abilities to meet identified benchmarks and to assist in effectively and ethically carrying out the functions of the LWDB which include, but are not limited to:

- a) Coordinating with the CLEO(s) regarding the identification and nomination of members to the LWDB and ensuring membership is compliant with WIOA and Florida Statutes;
- b) Ensuring the state workforce development board has accurate and up-to-date information on the local CLEO and LWDB members;
- c) Organizing LWDB meetings and ensuring meetings are held according to the LWDB's bylaws and Florida's sunshine laws;
- d) Developing and submitting the local and regional plan;
- e) Conducting oversight of the WIOA adult, dislocated worker, youth programs and the entire one-stop delivery system, including development of policies and monitoring the administration of the programs;
- f) Negotiating and reaching agreement on local performance measures with the CLEO and FloridaCommerce;
- g) Ensuring the outcomes of local performance measures are provided to the LWDB members and CLEO no less than semi-annually.
- h) Negotiating with CLEO and required partners for the Memorandum of Understanding (as prescribed in [Administrative Policy 106 - Memorandums of Understanding and Infrastructure Funding Agreements](#));
- i) In compliance with local board procurement policy, providing oversight of the competitive procurement process for procuring or awarding contracts for providers of youth program services, providers of workforce services (if applicable), and the one-stop operator as required in paragraph (i) of 20 CFR

- 679.370;
- j) Developing a budget for activities of the LWDBs;
 - k) Certifying the one-stop career centers. One-stop certification requirements may be found in [Administrative Policy 93 – One-Stop Career Center Certification Requirements](#); and
 - l) Providing copies of all monitoring and audit reports and related materials to the LWDB members, LWDB chairperson, and CLEO within five business days of receipt.

Executive directors, chief financial officers, and chief operating officers who represent a LWDB may not personally contract with or otherwise represent more than one LWDB. Under extraordinary circumstances, LWDBs may request approval for a temporary exception to this prohibition from the state board and FloridaCommerce by emailing the request to FloridaCommerce at LWDBGovernance@commerce.fl.gov.

Executive directors, chief operating officers, and chief financial officers may not simultaneously act as members of any LWDB.

6. One-Stop Operator

The one-stop operator is the entity or consortium of entities that coordinates service delivery of required one-stop partners and service providers. WIOA requires LWDBs to use a competitive procurement process to select its one-stop operator and to competitively reprocure these services every four years, in accordance with WIOA sec. 121(d) and 20 CFR 678.600 through 678.635. See [Administrative Policy 097 – One-Stop Operator Procurement](#) for the requirements LWDBs must follow to select one-stop operators.

7. Provider of Workforce Services

LWDBs are required to select the provider of basic and individualized career services (also referred to as “workforce services”) and have the option of being direct providers of workforce services or awarding grants or contracts for these services. WIOA allows LWDBs to be direct providers of workforce services with the agreement of the CLEO in the local area, LWDB, and the Governor. See [Administrative Policy 083 – Direct Provider of Workforce Services](#) for the requirements LWDBs must follow to serve as direct providers of workforce services.

8. Youth Service Provider

LWDBs are required to select providers of youth workforce services through competitive grants or contracts. LWDBs have the option of directly providing some or all youth workforce services rather than awarding grants or contracts for these

services. LWDBs that choose to award grants or contracts for youth workforce services must do so through a competitive procurement process in accordance with WIOA sec. 123 and 20 CFR 681.400. See [Administrative Policy 120 – Youth Service Provider Selection](#) for the requirements LWDBs must follow to select youth service providers.

B. One Entity Performing Multiple Functions

WIOA establishes clear roles and responsibilities for each entity or organization involved in the workforce delivery system. The LWDB must ensure that roles and duties of workforce delivery system entities are clearly delineated. This includes efforts to designate and/or procure the functions of the fiscal agent, staff to the LWDB, one stop operator, direct provider of workforce services, and provider of youth program services.

One entity may perform multiple functions if appropriate firewalls and internal controls are in place. Local entities or organizations often function simultaneously in a variety of roles, including fiscal agent, staff to the LWDB, one-stop operator, provider of workforce services, and provider of youth program services.

See **Section VI.D.** for requirements for LWDBs serving multiple functions.

C. Local Workforce Development Boards as Direct Providers of Workforce Services

Ideally, entities providing workforce services are procured through the LWDB, which is responsible for monitoring and overseeing the contracts, as well as services performed through the contract. The LWDB is designed to oversee the workforce delivery system and its services. Chapter 445.007(6), F.S. allows LWDBs to be designated as the one-stop operator and direct provider of services (except training services), with the agreement of the CLEO and the state board (as delegated by the Governor) based on the criteria established by the state board.

LWDBs seeking to provide workforce services, except training services, will follow the requirements established in [Administrative Policy 083 – Direct Provider of Workforce Services](#).

LWDBs seeking designation as the one-stop operator, must comply with the criteria prescribed in this administrative policy and [Administrative Policy 097 – One-Stop Operator Procurement](#).

D. Local Workforce Development Boards Serving Multiple Functions

Consistent with WIOA sec. 121(d)(4)(A) and (C), LWDBs selected to perform multiple functions in a local area must develop a written agreement with the CLEO to clarify how the LWDB will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations, the Uniform Guidance, and conflict of interest policies of both the State and LWDB. (See TEGL 15-16, Section 11. Avoiding

Conflicts of Interest.)

LWDBs serving multiple functions must be able to demonstrate that roles, responsibilities and duties of each function are clearly defined and delineated in locally established processes and procedures that clearly detail:

- a) How functions are sufficiently separated;
- b) Descriptions of the steps the local area has taken to mitigate risks that could lead to impropriety;
- c) Firewalls (physical, technological, policies, etc.) created to ensure such risks are mitigated; and
- d) Oversight and monitoring procedures.

These processes and procedures must be included in the LWDB's WIOA Local Plan.

E. Temporary Assumption of Duties for Procured and Contracted Services

In certain critical circumstances, (e.g., sudden termination of contract or failed procurement), the LWDB may be faced with the need to temporarily assume the role(s) of one-stop operator, direct provider of workforce services, and/or youth program service provider. When this happens for the one-stop operator or workforce services, LWDBs may request to temporarily assume the responsibilities that were being provided by a contracted vendor or services being sought when the procurement failed. Requests for LWDBs to act as a one-stop operator and/or provider of workforce services on a time-limited and temporary basis⁶ must be approved by the CLEO and submitted to FloridaCommerce. The request must include the duration (six months or less) for which the LWDB will act as a one-stop operator or provider of workforce services. Upon receipt of the request, FloridaCommerce will review for compliance with applicable governing authorities and make a recommendation for consideration by the state board. The LWDB must begin the competitive procurement process within 30 days of approval to serve in a temporary capacity. Should the LWDB desire to serve as the one-stop operator, the LWDB must participate in the competitive procurement process as prescribed in [Administrative Policy 091 – One-Stop Operator Procurement](#).

When this happens for youth workforce services, the LWDB is not required to submit a request to FloridaCommerce to assume these responsibilities. However, the LWDB must adhere to the requirements in **Section VI. D.** of this policy when the LWDB serves multiple functions.

1. Sudden Termination of Contract

In the event of a sudden termination of contract, the LWDB must submit a formal request to serve in the capacity of the role in which the contract was terminated.

⁶ In this context, temporary is defined as six months or less.

The LWDB will:

- a) Submit a request to serve in the role in which the contract was terminated;
- b) Provide documentation of the original contract and the termination notification, which should include the reason for termination;
- c) Provide an explanation and an organizational chart showing who will be responsible for assuming the role(s) temporarily. The explanation and organizational chart must clearly illustrate how the following will be enforced to minimize potential risks associated with the temporary designation.
 - 1) Separation of duties; (including but not limited to the temporary removal of duties from certain areas/individuals to allow assumption of the temporary role);
 - 2) Firewalls; (including but not limited to restriction from access to any information that may lead to impropriety); and
 - 3) Conflict of interest requirements.
- d) The length of time in which the LWDB seeks to temporarily serve in the role in which the contract was terminated, not to exceed six months from the date of request.

LWDBs will submit formal requests for temporary designation to FloridaCommerce via email to LWDBGovernance@commerce.fl.gov.

2. Failed Procurement

In the event of a failed procurement, the LWDB must submit a formal request to serve in the capacity of the role for which the procurement failed and provide the following:

- a) A copy of the competitive solicitation;
- b) Proof of the announcement medium used (e.g., newspaper, social media, website, email notification to potential bidders), including documentation showing how long the announcement was posted; and
- c) The length of time the LWDB seeks to temporarily serve in the role.
- d) An explanation and an organizational chart showing who will temporarily be responsible for assuming the role(s). The explanation and organizational chart will clearly illustrate how the following will be enforced to minimize potential risks associated with the temporary designation:
 - 1) Separation of duties; (including but not limited to the temporary removal of duties from certain areas/individuals to allow assumption of the temporary role);

- 2) Firewalls; (including but not limited to restriction from access to any information that may lead to impropriety); and
- 3) Conflict of interest requirements.

Additionally, the LWDB will:

- a) Review the previously issued competitive solicitation and identify any elements that led to the failed procurement (e.g., unrealistic compensation for requested services, duties outside the scope of the role for which services are being sought);
- b) Update and reissue the competitive solicitation (within 30 days of being granted temporary authority to serve in the role in which the procurement was not successful);
- c) Notify FloridaCommerce of the selection upon final approval by the LWDB once an entity is selected; and
- d) Onboard the selected entity of the new solicitation on or before the end of the temporary designation.

The individual or entity contracted to fulfill the role of the LWDB executive director must not be the one-stop operator or the provider of workforce and/or youth program services.

LWDBs will submit formal requests for temporary designation to FloridaCommerce via email to LWDBGovernance@commerce.fl.gov.

3. Local Workforce Development Area Multi-Function Agreement

For circumstances in which an entity or organization, other than the LWDB, has been selected or otherwise designated to perform more than one function, the required contract or written agreement must include a clause to clarify how the entity will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations, relevant OMB circulars, and the state's conflict of interest policy. The written clause in the contract or agreement must include, at a minimum, the following requirements:

- a) Definition of roles and responsibilities/duties per function (e.g., fiscal agent, one-stop operator, and/or procured provider of workforce or youth program services);
- b) Description of the separation of staff duties under each role, including deliverables for each separate function;
- c) Description of how budget authority is separated, including separate line-item budgets for each function;

- d) Description of how staff duties will be completed while demonstrating compliance with WIOA and corresponding regulations, OMB circulars, and the state's conflict of interest policy, including how conflict of interest will be minimized;
- e) Description of the roles and responsibilities within the organization, including an organizational chart, and sustainability if a function is removed; and
- f) Description of how fiscal monitoring will occur if the fiscal agent is performing multiple functions.

The written clauses in the agreement are intended to limit conflicts of interest or the appearance thereof, minimize fiscal risk, and develop appropriate firewalls within a single entity performing multiple functions.

F. Governance Agreements

Implementation of a local workforce development system pursuant to WIOA requires CLEOs to play an active role in both strategic planning and ongoing operation of the local workforce development system. When a local area includes more than one unit of general local government, the chief elected officials of such units may execute a written agreement that specifies the respective roles and liability of the individual CLEOs. CLEOs are liable in their official capacity but not personally liable for the misuse of WIOA funds.

1. Interlocal, Consortium, and Other Agreements

The purpose of having interlocal, consortium, or other governing agreements is to ensure the decisions that are delegated to CLEO(s), or a consortium, reflect the agreement of all the chief elected officials in all jurisdictions of a local area and consistent with requirements established in section 163.01, F.S. These agreements are between the chief elected officials of each jurisdiction within the local area and must contain signatures of the representative(s) authorized to enter into such agreements.

The interlocal or consortium agreement will clearly state the level of agreement to be reached amongst the governmental entities involved and identify the roles and responsibilities of the CLEOs within the local area. At a minimum, applicable agreements will address:

- a) **Identification of local workforce development area** - The agreement will clearly identify the units of local government which are covered by the agreement, and which make up the local area.
- b) **Designation and responsibilities of the CLEO** - The parties to the interlocal agreement should identify the county commissioners and/or mayors to serve as

the CLEO(s) of the local area for the purposes of approving local and, if appropriate, regional plans; establishing policy; authorizing WIOA expenditures; establishing contracts; paying for services outside of the local area; or paying costs associated with monitoring or audit findings or sanctions.

Areas where a consortium is serving in the capacity to perform the duties and functions of the CLEO will describe the duties/responsibilities of the consortium, members that make up the consortium, and the authority of its members in an agreement signed by the applicable elected officials or their authorized designee.

- c) **Establishment, appointment, and operation of the LWDB** - The agreement should include an agreed upon process for establishing and appointing the LWDB members, including:
- 1) Membership of the LWDB that is consistent with WIOA and state policy;
 - 2) How the needs of all geographical areas in all jurisdictions will be represented within the local area; and
 - 3) Development of a process for all CLEOs to participate in the LWDB membership appointment process to ensure appropriate and equitable representation from all counties included in the local area and reflect the representation in interlocal, consortium, and/or other agreements.

The following questions may be used to guide such discussions:

- 1) How many members should represent each county in the local area?
 - 2) Should county population be considered when determining LWDB member representation?
 - 3) What is the appropriate level of financial responsibility for each county, and should the financial responsibility be factored into the LWDB member representation?
- d) **Designation and responsibilities of the fiscal agent** - The agreement will identify the entity performing these duties and its responsibilities.
- e) **Process for CLEOs to provide input** - The agreement will include a process for all CLEOs to provide input for the purpose of reaching a consensus on critical decisions that may impact the local workforce development system.
- f) **Liability** - Under WIOA, CLEOs are liable for misspent funds, disallowed costs, funds spent fraudulently, and potential sanctions for nonperformance. Therefore, CLEOs within a local area must agree on how liability will be addressed. The following questions can be used to guide such discussions:

- 1) How will sanctions related to performance be shared among the jurisdictions within the local area?
 - 2) How will the issue of disallowed costs or misspent funds that cannot be covered by federal grant funds be addressed?
 - 3) What is each county's share of the financial responsibility as a percentage of the total amount to be repaid?
- g) **Performance Accountability** – Generally, performance accountability is addressed in the WIOA local plan. However, CLEOs will agree on an approach to performance accountability. The following questions may be used to guide such discussions:
- 1) Who will be responsible for negotiating local performance measures with the state (the executive Director/staff to the board, local board)?
 - 2) Will the local area have any performance criteria in addition to federal and state criteria? How will performance be administratively tracked locally?
 - 3) Will performance-related incentives be shared among the jurisdictions within the local area?
- h) **Dispute Resolution Process** - The governing agreement should include provisions for resolving disputes. Below are possible issues to address in the agreement relative to dispute resolution:
- 1) What types of disputes arise to the level of needing a dispute resolution process?
 - 2) What type of dispute resolution process should be used (mediation, arbitration, consultation with state, etc.)?
- i) **Other Agreement Provisions (Miscellaneous)**
- 1) Duration of the agreement; and
 - 2) Process for modification or termination of the agreement.

2. Bylaws

Bylaws are the provisions by which the local area is governed and the LWDB and its operations are managed. They provide consistency and clarification on the roles and responsibilities of the various representatives governing the local workforce development system. In partnership with the CLEO, the LWDB must ensure that its bylaws are up-to-date and in alignment with requirements of WIOA and state policy. At a minimum, the following should be reflected in the local area's bylaws.

- a) **Purpose and Responsibilities (Functions)** – Describe the purpose of the LWDB (e.g., to set policy and establish oversight of the workforce

development system). Describe the functions or the responsibilities of the LWDB (e.g., the local board has the responsibility to provide strategic and operational oversight, assists in achievement of the State's strategic and operational vision and goals, and maximizes and continues to improve quality of services, customer satisfaction, and effectiveness of services provided). A list of the LWDB's responsibilities can be found in **Section VI.A.3.** of this policy and 20 CFR 679.370.

b) Membership – Include the processes and procedures for the following:

- 1) Recruiting, nominating, vetting, and appointing LWDB members;
- 2) Filling LWDB member vacancies; and
- 3) Resignation, reasons for disqualification, removal, and reappointment of LWDB members.

LWDB membership and composition requirements can be found in [Administrative Policy 091 - Local Workforce Development Board Composition and Certification](#).

c) Authority of LWDB – Include the power and authorities of the LWDB, including authority to recommend, select, and hire an executive director to perform operational and administrative functions of the local board.

d) Duties and Terms of the Members – Describe the duties and term limits of the LWDB members. LWDB member term limit requirements are prescribed in [Administrative Policy 091 - Local Workforce Development Board Composition and Certification](#).

e) Officers – Describe the authority of its officers, including terms of office, and LWDB officer duties.

f) Committees – Describe the types of committees (e.g. executive committee, finance committee, nominating committee, etc.) as well as their authorities, responsibilities, terms of committee members and chairpersons, who has the authority to appoint committee members, and who may sit on the committees. LWDBs must adopt a committee structure consistent with applicable federal law and state policies.⁷ The LWDB will prohibit any LWDB staff from serving as members of a LWDB committee or subcommittee.

g) Meetings and Minutes - Describe frequency of meetings and describe how regular board and committee meetings are planned and conducted. The LWDB will also describe the process and requirements for calling special and

⁷ Section 445.007(7), F.S.

emergency meetings, what constitutes a special or emergency meeting, and who is authorized to call such meetings. This includes but is not limited to the requirement to timely provide the meeting schedule to the LWDB members and the public.

- 1) **Record Keeping** – The LWDB will describe how meeting minutes will be scribed/recorded, retain records of local board members who are present/absent, and record official acts of the board including the number of votes of members (yeas, nays, and abstentions). Meeting minutes must be made available publicly on the LWDB’s website within 15 days of approval by the LWDB.

- 2) **Voting, Board Actions, and Conflict of Interest** – Include voting and quorum requirements, record official acts of the LWDB including the number of votes of members (yeas, nays, and abstentions). Abstentions due to conflict of interest or related party contracts must be recorded, include the name of the abstaining member, and the reason for abstention.

LWDBs must include in their board policies the requirement to conduct regular performance reviews, at a minimum annually, for the executive director. Performance reviews must, at a minimum, include local area performance in the federal and state programs administered by the LWDB, and state-issued letter grades. Additionally, performance reviews must evaluate the executive director’s effectiveness in:

- a) Ensuring workforce investment activities carried out in the local area enable the local area to meet the corresponding performance accountability measures and achieve fiscal integrity as defined in WIOA sec. 106(e)(2).
- b) Meeting the functions outlined in **Section VI.A.5.** of this policy.

The annual performance review must be provided to and reviewed by the CLEO(s).

LWDBs must adhere to requirements in the Grantee-Subgrantee Agreement for board member conflicts of interest disclosures and applicable requirements. This includes but is not limited to the requirement to adopt and abide by a conflict of interest policy that ensures compliance with state and federal law, regulations and policies.

While it is preferable that the elements outlined in **Section VI.F.** of this policy be contained in comprehensive documents as described, it is acceptable that the items identified in this section be contained in separate agreements (memoranda of understanding, governing policies, and procedures, etc.), as long as the requirements of this section are clearly met.

G. Education and Industry Consortiums

Each LWDB must create an education and industry consortium composed of representatives of educational entities and businesses in the designated service delivery area. Education and industry consortiums in each local area must provide quarterly reports to the applicable LWDB which provide community-based information related to educational programs and industry needs to assist the LWDB in making decisions on programs, services, and partnerships in the service delivery area. The LWDB will consider the information obtained from the consortium to determine the most effective ways to grow, retain, and attract talent to the service delivery area. The chairperson of the LWDB will appoint the consortium members. Consortium members will be appointed for two-year terms beginning on January 1 of the year of appointment, and any vacancy on the consortium must be filled for the remainder of the unexpired term in the same manner as the original appointment. Note: A member of a LWDB may not serve as a member of the consortium.

Education and industry consortiums are subject to state law and CareerSource Florida strategic and administrative policies.

H. WIOA Sunshine Provision, Public Disclosures, and Transparency

The WIOA “sunshine provision” requires LWDBs to conduct business in an open manner and make available, on a regular basis through electronic means and open meetings, information about the activities of the LWDB.

In addition to the sunshine provision under WIOA⁸, LWDBs must comply with and adhere to the transparency and public disclosure requirements in section 445.007, F.S. as well as requirements detailed in the Grantee-Subgrantee Agreement. Accordingly, the following items must be posted to each LWDB’s website:

- a) **Local Plans** – Information about the local plan, or modification of the local plan, before submission.
- b) **LWDB members** – A list of current LWDB members and their affiliation (company or entity that the local board member is employed by or owns), and their terms of service.
- c) **Selection of One-Stop Operators** – Information about the activities of the LWDB to select a one-stop operator including Request for Proposals, Question and Answers, and executed contracts.
- d) **Notice of all LWDB meetings** – Notification of all LWDB meetings, including committee meetings, at least seven days before the meeting is to occur. Notice of

⁸ 20 CFR 679.390

special or emergency meetings must be posted at least 72 hours before the meeting is to occur.

- e) **Minutes of formal meetings of the LWDB** – Meeting minutes must be made available publicly on the LWDB’s website within 15 days of approval by the LWDB. The two most recent years of LWDB meeting minutes must be posted.
- f) **LWDB Bylaws** – The most current version of the LWDB’s bylaws must always be publicly available on the LWDB’s website. Changes to the bylaws must be posted within 15 days of approval.
- g) **Interlocal agreement, as applicable** – The most current version of the local area’s interlocal agreement must always be publicly available on the LWDB’s website. Changes to the interlocal agreement must be posted within 15 days of a new or amended agreement being executed by all parties.
- h) **Budget** - Each LWDB must publish the local board’s budget on its website within 10 days after approval by FloridaCommerce. The budget must remain published on the website for the duration of the fiscal year for which it accounts for the expenditure of funds.
- i) **Compensation disclosures** – The Total Compensation for Executive Leadership and Other Specific Employees (Exhibit E of the Grantee-Subgrantee Agreement) form must be posted on the local board’s website upon it being submitted to FloridaCommerce within 30 days after the end of each LWDB’s fiscal year⁹ and remain posted for three years after it is first published. The disclosures must be accompanied by a written declaration provided by the chief financial officer or their designee that they have read the compensation disclosure documents and the facts stated in it are true.
- j) **Employee position and salary information** - Current employee positions and salary information for each position (including performance bonuses).
- k) **LWDB’s IRS Form 990** – Annually, each LWDB must publish its most recent IRS form 990 within 60 calendar days after it is filed with the IRS and remain posted for three years after it is filed. Tax returns for the three most recent years must be posted.
- l) **Statements of Financial Interest** – The LWDB’s website must inform the public that disclosures or statements of financial interest (consistent with requirements in section 112.3144, F.S.¹⁰ or section 112.3145, F.S.¹¹, whichever is appropriate) for each LWDB member and executive director or designated person responsible for the operational and administrative functions of the LWDB, have been filed with the Commission on Ethics and provide information on how each disclosure or statement may be reviewed. The notice to the public must remain on the website throughout the term of office or employment of the filer and until one year after the term on the LWDB or employment ends.

⁹ The disclosure must be posted by July 30th for LWDBs with a June 30th year end and by October 30th for LWDBs with a September 30th year end.

¹⁰ Form 6 – Full and Public Disclosure of Financial Interests

¹¹ Form 1 – Statement of Financial Interests

- m) **Single Audit** – Must be posted for the two most recent years.
- n) Awards of grants or contracts to eligible training providers of workforce investment activities including providers of youth workforce investment activities.
- o) **Related Party Contracts** – All contracts between a local board and one of its own members, an organization represented by one of its own members, a board member’s relatives, an employee of the local board or the employee’s relative, or any entity in which board members, their relatives, or board employees or their relatives has any relationship with the contracting vendor approved on or after July 1, 2021, must be published on the LWDB’s website within 10 days after approval by the local board or FloridaCommerce, whichever is later and must remain published on the board’s website for at least one year after termination of the contract. Such contracts will be identified as related party contracts.
- p) Contracts in excess of \$35,000 – An executed copy of the plain language version of any contract that is estimated to exceed \$35,000 with a private entity, municipality, city, town, or vendor of services, supplies, or programs, including marketing, or for the purchase or lease or use of lands, facilities, or properties for the five most recent years.
- q) All active agreements with another board that delegate partial or complete responsibility for any duties the LWDB is expected, required, or mandated to perform under the Grantee-Subgrantee Agreement or WIOA, even if the cost is not expected to exceed \$35,000.

LWDB members and staff must maintain integrity, accountability and transparency in decisions and actions that earn and protect the public trust in compliance with Workforce Policy 2018.09.26.A.1 Ethics and Transparency. This includes taking all necessary steps to avoid the appearance of conflicts of interest.

The LWDB is subject to open government and confidentiality requirements in Chapters 119 and 286, F.S.¹² The LWDB must appoint a public records coordinator for the purpose of ensuring that all public records matters are handled appropriately.

I. New Board Member Orientation and Annual Training

Members appointed to the LWDB are required to participate in orientation and annual training to ensure they understand the purpose of their participation on the LWDB. The purpose of orientation and training is to provide LWDB members with information that empowers them to effectively serve as a board member. The LWDB is expected to take all reasonable steps necessary to encourage attendance by the CLEO at board member orientation and training.

¹² The LWDB is subject to Chapters 119 and 286, F.S. The LWDB is responsible for responding to public records requests and subpoenas. The LWDB is responsible for ensuring that its staff and agents have a working knowledge of Chapter 119, F.S.

1. New LWDB Member Orientation

All new LWDB members, within six months of appointment, will complete a new board member orientation. The LWDB must develop LWDB member orientation for board members, which will cover at a minimum:

- a) Overview of WIOA;
- b) Overview of the workforce development system and structure;
- c) The state's workforce development system goals and strategies;
- d) The purpose of the LWDB;
- e) LWDB composition, including required members and areas of representation;
- f) Roles and responsibilities of the CLEO, fiscal agent, LWDB, LWDB chairperson, and LWDB executive director and staff;
- g) Required partners and programs;
- h) How the workforce system is funded;
- i) Performance requirements;
- j) Sunshine law requirements; and
- k) Conflict of interest policy and disclosure of potential conflicts of interest.

2. Annual Training Requirements

LWDB members will complete an annual training to remind them of the purpose of their appointment as a member of the LWDB. The annual training will include at a minimum:

- a) The state's workforce development goals and strategies;
- b) The purpose of the LWDB;
- c) Roles and responsibilities of the CLEO, fiscal agent, LWDB, LWDB chairperson, and LWDB executive director and staff;
- d) How the workforce system is funded;
- e) Performance requirements;
- f) Sunshine law requirements; and
- g) Conflict of interest policy.

In addition to the minimum topics required for new member orientation and annual training, LWDBs may add additional topics that meet local needs for creating a knowledgeable, high-performing board. New member orientation and annual training may be offered in-person and/or virtually at the local area's discretion. The LWDB must retain and provide to FloridaCommerce upon request, attendance records of participants and the dates of completion. New board members completing the board member orientation are not required to complete the annual refresher training in the same year they become a new member.

J. State and Local Monitoring

At the local level, the LWDB must conduct oversight of the procurement process and resulting contracts and agreements to ensure all aspects of written agreements and contracts are compliant with federal and state laws and regulations. Additionally, the LWDB must also ensure that governing agreements are upheld. In instances where the LWDB is also the one-stop operator, the LWDB must follow the monitoring requirements outlined in Administrative Policy 097 – One-Stop Operator Procurement. The LWDB must also monitor compliance with this policy.

FloridaCommerce will perform programmatic and fiscal monitoring and will review the local area's agreements and contracts during the annual monitoring review for compliance with federal and state laws and regulations. Findings and other noncompliance issues will be handled through the state's monitoring resolution process.

VII. DEFINITIONS

- a) **Chairperson** is a business representative among the LWDB members who is elected by the LWDB.
- b) **Chief Local Elected Official (CLEO)** (CEO in WIOA sec. 3(9)) means:
 - 1) A chief elected executive officer of a unit of general local government in a local area; and
 - 2) In a case in which a local area includes more than one unit of general local government, the individuals designated under the agreement described in Section 107(c)(1)(B).
- c) **Executive Director** is an individual hired or designated by the LWDB to perform the operational and administrative functions of the local board. The term also includes the roles of chief executive officer and president of the LWDB.
- d) **Fiscal Agent** is the entity designated to perform accounting and funds management on behalf of the CLEO.
- e) **For Cause** includes but is not limited to, engaging in fraud or other criminal acts, incapacity, unfitness, neglect of duty, official incompetence or irresponsibility, misfeasance, malfeasance, nonfeasance, gross mismanagement, waste, or lack of performance.
- f) **Governance Agreements (i.e., Interlocal, Consortium, and other governing agreements)** are written agreements designed to ensure that decisions of CLEO(s) or

a consortium, including how the local board is governed, roles and responsibilities of members, liabilities, etc., are accurately documented and reflect the agreement of the chief elected officials in all jurisdictions of a local area.

- g) **Local Workforce Development Area (LWDA)** is a geographical area that serves as the jurisdiction for the administration of workforce development activities and has been granted such designation by meeting criteria as prescribed in [Administrative Policy 94 – Local Workforce Development Area Designation](#).
- h) **Local Workforce Development Board (LWDB)** is a board established under WIOA sec. 107, to set policy for the local workforce development system.
- i) **Education and Industry Consortium** is a consortium established under section 445.007(15), F. S., which is composed of representatives of educational entities and businesses in the designated local area and meets the criteria established in CareerSource Strategic Policy 2023.09.19.A.2.

VIII. REVISION HISTORY

Date	Description
TBD	
03/04/2024	Issued by Florida Department of Commerce.
02/28/2024	Revised by Florida Department of Commerce and approved by the CareerSource Florida Board of Directors.
07/01/2021	Revised and issued by the Florida Department of Economic Opportunity to incorporate the requirements of the Reimagining Education and Career Help Act of 2021 (House Bill 1507).
03/04/2021	Issued by the Florida Department of Economic Opportunity.
02/18/2021	Approved by CareerSource Florida Board of Directors.

IX. RESOURCES

[WIOA Fact Sheet: Governance and Leadership](#)

Approved _____
Disapproved _____

Action Item 3

REVISIONS TO CAREERSOURCE FLORIDA WORKFORCE POLICY ON ETHICS AND TRANSPARENCY

Public Law 113-128, the Workforce Innovation and Opportunity Act (WIOA) is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. WIOA Section 107(e) and 20 CFR 679 require local workforce development boards to make certain information available to the public, on a regular basis through electronic means, open meetings and upon request.

Providing responsible stewardship for and oversight of publicly funded workforce programs must be accomplished in a way that demonstrates strong integrity, accountability and transparency to preserve the public trust. The responsibility for this stewardship and oversight is shared in the public workforce development system by federal, state and local entities.

This board-directed policy states the expectations of the CareerSource Florida Board of Directors for ethics and transparency in Florida's workforce system. The policy emphasizes alignment and compliance with Chapters 445.003 – 445.007, Florida Statutes; Chapter 112, F.S.; Chapter 119, F.S.; and Chapter 286, F.S. The policy describes network requirements for ethics in public meetings, financial disclosures, contract disclosures, and access to public records.

CareerSource Florida and their Workforce Program Development team and FloridaCommerce and their Bureau of One-Stop and Program Support worked with executive directors and staff of local workforce development boards to revise CareerSource Florida Workforce Policy – Ethics and Transparency to emphasize requirements of local workforce development boards and to align with WIOA, and Florida Law including the Reimaging Education and Career Help (REACH) Act. Based on consensus among programmatic and legal reviewers, redundant content is shortened or removed.

FOR CONSIDERATION

- **Approve revisions to CareerSource Florida Workforce Policy – Ethics and Transparency.**



2018.09.26.A.1

Workforce Policy

Title:	Ethics and Transparency Policy
Adopted:	09/26/2018
Effective:	12/09/2021

I. PURPOSE AND SCOPE

Providing responsible stewardship for and oversight of publicly funded workforce programs demonstrates strong integrity, accountability, and transparency. The responsibility for this stewardship and oversight is shared in the Florida workforce development system by state and local entities. At every level of the workforce development system, there must be a unified commitment to conduct work in a manner that is business-driven, results-oriented, focused on continuous improvement, and assures accountability to public and private stakeholders including businesses, workers, job seekers, and taxpayers.

This CareerSource Florida Board of Directors policy communicates expectations about ethics and transparency in Florida's workforce system to maintain integrity, accountability and transparency in decisions and actions that earn and protect the public trust.

II. KEY OBJECTIVES

Local workforce development boards (LWDB) must conduct business in an open manner, comply with federal and state laws, and ensure the public has electronic or simplified access to information, including but not limited to:

- Information about state and local plans.
- Professional employment of workforce development board members.
- Selection of one-stop operators.

- Awards of grants or contracts to eligible training providers of workforce investment activities.
- Minutes of formal meetings of workforce development boards; and,
- Workforce development board bylaws.

State and local workforce development boards are required to create and enforce policies reinforcing the importance of ethics in operations and transparency in public meetings. Boards must ensure these policies align with federal and state laws and communicate clear expectations to board members, their designees, employees, and other stakeholders.

III. MEASURABLE PERFORMANCE OUTCOMES

- Compliance with applicable laws governing public meetings, public records, and ethics for public officers.
- Timely submission and review of all documents described in Section V.

IV. BACKGROUND

The Workforce Innovation and Opportunity Act (WIOA) is designed to help job seekers access employment, education, training and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. Chapter 445, Florida Statutes, creates the Florida workforce development system and implements WIOA.

WIOA Section 107(e) and 20 CFR § 679.390 require LWDBs to make certain information available to the public on a regular basis through electronic means, open meetings and upon request. Additional measures may be taken by state and local policymakers to ensure such information is readily accessible to the public.

The Code of Ethics for Public Officers and Employees, adopted by the Florida Legislature as Chapter 112, Part III, Florida Statutes, contains standards of ethical conduct and disclosures applicable to public officers, employees, candidates, lobbyists, and others in state and local government. Workforce development board members and their designees are subject to the Code of Ethics for Public Officers and Employees.

The state and local workforce development boards are subject to the provisions of Article I, Section 24 of the Florida Constitution and Chapters 119 and 286, Florida Statutes, regarding access to public records and meetings.

Each year, Florida's Attorney General publishes the Government-In-The-Sunshine Manual ("Sunshine Manual"), a reference for compliance with Florida's public records and open meeting laws. The Sunshine Manual provides comprehensive information and guidance about the scope of these open government laws and incorporates relevant judicial decisions and Attorney General opinions. Additional information about Florida's Sunshine Laws, including answers to frequently asked questions, is available through myfloridalegal.com.

V. POLICY AND PROCEDURES

Florida's workforce development system consists of CareerSource Florida, which provides policy oversight; the Florida Department of Commerce (FloridaCommerce), the administrative entity for state workforce programs; and 21 LWDBs, to include the chief local elected officials (CLEO) and boards of directors, as well as the career centers they manage. The State Workforce Development Board requires that the laws, rules, and regulations, referenced and described below be included in local policies and guide organizational decisions and professional actions.

(a) Financial Disclosures – Each member of an LWDB who is not otherwise required to file a full and public disclosure of financial interests under Section 8, Article II of the state Constitution or Section 112.3144, Florida Statutes, shall file a statement of financial interests under Section 112.3145, Florida Statutes. § 445.004(4)(g), Fla. Stat. The executive director or designated person responsible for the operational and administrative functions of the LWDB who is not otherwise required to file a full and public disclosure of financial interests under Section 8, Article II of the State Constitution or Section 112.3144, Florida Statutes, shall file a statement of financial interests under Section 112.3145, Florida Statutes.

As set forth in Section 445.007, Florida Statutes, each LWDB's website must inform the public that each disclosure or statement has been filed with the Commission on Ethics and provide information about how each disclosure or statement may be reviewed. The notice to the public must remain on the website throughout the term of office or employment of the filer and until one year after the term on the LWDB or employment ends.

(b) Contract Disclosures – All contracts between a LWDB and a member of the LWDB; a relative, as defined in Section 112.3143(1)(c), Florida Statutes, of a board member; an organization or individual represented on the LWDB or their relative or an employee or their relative; an organization where a board member or their relatives or an employee or their relative holds a board position; or an employee of the LWDB must be published on the LWDB's website within 10 days after approval by the LWDB or FloridaCommerce, whichever is later. Such contracts must remain published on the board's website for at least one year after termination of the contract.

(c) Budget Disclosures – Each LWDB shall develop a budget for the purpose of carrying out the duties of the LWDB, subject to the approval of the CLEO. Each LWDB shall submit its annual budget for review and approval by FloridaCommerce no later than two weeks after the board chair approves the budget. The LWDB shall publish the budget on its website within 10 days after approval by FloridaCommerce. The budget shall remain published on the website for the duration of the fiscal year for which it accounts for the expenditure of funds.

(d) Employee Compensation Disclosures – Each LWDB shall annually, within 30 days after the end of the fiscal year, disclose to FloridaCommerce, in a manner determined by the department, the amount and nature of compensation paid to all executives, officers, directors, trustees, key employees, and the highest compensated employees, as defined for purposes of the Internal Revenue Service Form 990, Return of Organization Exempt from Income Tax, including salary, bonuses, present value of vested benefits including but not limited to retirement, accrued leave and paid time off, cashed-in leave, cash equivalents, severance pay, pension plan accruals and contributions, deferred compensation, real property gifts, and any other liability owed to such persons.

The disclosure must be accompanied by a written declaration, as provided for under Section 92.525(2), Florida Statutes, from the chief financial officer, or his or her designee, that he or she has read the foregoing document, and the facts stated in it are true. Such information must also be published on the LWDB's website for a period of three years after it is first published.

(e) Internal Revenue Service Form 990 Disclosure – Each LWDB shall annually publish its most recent Internal Revenue Service Form 990, Return of Organization Exempt from Income Tax, on its website. The form must be posted on the LWDB's website within 60 calendar days after it is filed with the Internal Revenue Service and shall remain posted for three years after it is filed.

CareerSource Florida and FloridaCommerce will collaborate with LWDBs to support best practices in organizational ethics and implementation of federal and state transparency requirements.

VI. IMPLEMENTATION AND OVERSIGHT

At the local level, the LWDB must conduct oversight of the LWDB's processes for compliance with applicable laws governing public meetings, public records and ethics for public officers such as:

- Developing specific procedures, processes, and/or guidelines to ensure the LWDB conducts its business in an open, transparent manner as outlined in this policy.
- Developing tools and other resources to track and/or monitor its compliance with this policy.
- Monitoring the LWDB's compliance with this policy no less than annually.

FloridaCommerce will perform programmatic and financial monitoring and will review the local area's business processes and procedures during the annual monitoring review for compliance with federal and state laws and regulations. Findings and other noncompliance issues will be handled through the state's monitoring resolution process.

VII. AUTHORITIES

[Public Law 113-128, the Workforce Innovation and Opportunity Act of 2014 \(WIOA\), Sections 106-110](#)

[20 CFR Part 679—Statewide and Local Governance of the Workforce Development System Under Title I of the Workforce Innovation and Opportunity Act](#)

[Sections 445.003-445.007, Florida Statutes](#)

[Chapter 112, Florida Statutes](#)

[Chapter 119, Florida Statutes](#)

[Chapter 286, Florida Statutes](#)

[FloridaCommerce – Local Workforce Development Board Grantee-Subgrantee Agreement](#)

VIII. HISTORY

Date	Description
TBD	Updated to reflect roles of CareerSource Florida, FloridaCommerce, and LWDBs. Added Key Objectives and Measurable Outcomes.
12/09/2021	Updated to reflect changes to Florida Statutes and requirements of the 2021 Reimagining Education and Career Help (REACH) Act
09/26/2018	Approved by CareerSource Florida Board of Directors

IX. RESOURCES

[Government in the Sunshine Manual](#)

Approved _____
Disapproved _____

Action Item 4

WORKFORCE INNOVATION AND OPPORTUNITY ACT LOCAL WORKFORCE DEVELOPMENT BOARD LOCAL AND REGIONAL PLAN APPROVAL

The Workforce Innovation and Opportunity Act (WIOA) requires each local workforce development board to develop and deliver to the state a four-year plan. WIOA also encourages the development of planning regions to align workforce development areas and available resources to provide coordinated and efficient services to both job seekers and employers. In partnership with the chief local elected official, local areas must submit a regional plan that addresses the requirements at WIOA secs. 106(c)(1)(A)-(H) and incorporate the local planning requirements identified for local plans at WIOA secs. 108(b)(1)-(22).

The Florida Department of Commerce issued local and regional plan instructions to the local workforce development boards on April 29, 2024. Plans were due to FloridaCommerce on October 2, 2024. The local plans have been reviewed by CareerSource Florida and FloridaCommerce.

CareerSource Florida and FloridaCommerce recommends approval of the local and regional plans for all 21 local workforce development boards, contingent on any additional information or approval signatures required.

FOR CONSIDERATION

1. Approve the WIOA local and regional plans for the following local workforce development boards:
 - CareerSource Escarosa
 - CareerSource Okaloosa Walton
 - CareerSource Chipola
 - CareerSource Gulf Coast
 - CareerSource North Florida
 - CareerSource Northeast Florida

- CareerSource Citrus Levy Marion
- CareerSource Suncoast
- CareerSource Broward
- CareerSource South Florida
- CareerSource Southwest Florida
- CareerSource Brevard Flagler Volusia
- CareerSource Hillsborough Pinellas

2. Conditionally approve the WIOA local and regional plans for the following local workforce development boards, contingent on receipt of any additional information or approval signatures required, through February 28, 2025:

- CareerSource Capital Region
- CareerSource Central Florida
- CareerSource Pasco Hernando
- CareerSource Polk
- CareerSource Heartland
- CareerSource Research Coast
- CareerSource Palm Beach County
- CareerSource North Central Florida

Approved _____
Disapproved _____

Action Item 5

ACCEPTANCE OF CAREERSOURCE FLORIDA 2023-2024 ANNUAL AUDIT

CareerSource Florida's independent audit firm, Carr, Riggs & Ingram, LLC., has completed the annual financial audit of the accounting records and systems of CareerSource Florida for the fiscal year ending June 30, 2024. Enclosed in the agenda packet is a copy of the audit report.

In accordance with Policy Number 121 issued by the Florida Department of Commerce on Resolution of Recipient and Subrecipient Monitoring and Audit Findings, auditors will appear before the Board, or an appropriate committee of the Board, to explain the opinions expressed by the auditor and to discuss the significance of any audit findings, including any findings contained in the Management Letter.

Copies of the audit, management letter, and any corrective action plan must be submitted to the Florida Department of Commerce Inspector General, the State Auditor General's Office, the Department of Financial Services, and the Federal Audit Clearinghouse, as well as to the Governor, House, and Senate as part of the CareerSource Florida annual report required to be submitted by December 1 of each year.

FOR CONSIDERATION

- **Acceptance of the annual financial audit for the fiscal year ending June 30, 2024, conducted and prepared by Carr, Riggs & Ingram, LLC.**

**FLORIDA SINGLE AUDIT ACT – NONPROFIT AND FOR-PROFIT ENTITIES
FINANCIAL REPORTING PACKAGE SUBMITTAL CHECKLIST**

Entity Name: CareerSource Florida, Inc.

Entity Type (Nonprofit, For-Profit): Nonprofit

Entity Address: 2308 Killearn Center Blvd. Suite 101 Tallahassee, FL 32309

Entity Contact Person:

Name: Josh Booth

Title: Director of Accounting

Phone Number: 850-759-4346

E-mail Address: jbooth@careersourceflorida.com

CPA Firm Contact Person:

Name: Michael Carter, Carr Riggs & Ingram CPA's and Advisors

Title: Partner

Phone Number: 850-878-8777

E-mail Address: mcarter@cripa.com

Fiscal Year Audited: 07-01-2023 to 06-30-2024

Date the auditor delivered the audit report to the entity: 10-24-2024

Does the financial reporting package include the following items required by Section 10.656(3), Rules of the Auditor General:

Required for State single audits as defined by Section 215.97(2)(x), Florida Statutes, and project-specific audits as defined by Section 215.97(2)(w), Florida Statutes:

 X A schedule of expenditures of State financial assistance as described in Section 10.656(3)(d)1., Rules of the Auditor General? **NOTE:** The schedule of expenditures of State financial assistance, when applicable, is required to be combined with the schedule of expenditures of Federal awards.

 X The auditor's report on the schedule of State financial assistance as described in Section 10.656(3)(d)2., Rules of the Auditor General?

 X The auditor's report on compliance with requirements that could have a direct and material effect on each major State project and on internal control over compliance as described in Section 10.656(3)(d)3., Rules of the Auditor General?

 X A schedule of findings and questioned costs as described in Section 10.656(3)(d)4., Rules of the Auditor General?

 X A summary schedule of prior audit findings as described in Section 10.656(3)(d)5., Rules of the Auditor General? **NOTE:** If a schedule of prior audit findings is not presented because there are no prior audit findings to be reported, this should be stated in the schedule of findings and questioned costs.

- X A corrective action plan as described in Section 10.656(3)(d)6., Rules of the Auditor General?
- X The management letter defined in Section 10.654(1)(e), Rules of the Auditor General, and, if applicable, a written statement of explanation or rebuttal, including corrective action to be taken, concerning the deficiencies cited in the management letter (see Section 10.656(3)(e), Rules of the Auditor General)? **NOTE:** If a management letter is not presented because there are no items related to State financial assistance required to be reported in the management letter, this should be stated in the schedule of findings and questioned costs.
- X Are all of the elements of the financial reporting package included in a **single document** as required by Section 10.656(3), Rules of the Auditor General?
- X Are **one** paper copy and **one** electronic copy of the financial reporting package being submitted as required by Section 10.657(1), Rules of the Auditor General?
- X Is the financial reporting package being submitted within 45 days after receipt of the financial reporting package from the auditor, but no later than 9 months after the end of the fiscal year as required by Section 10.657(2), Rules of the Auditor General? **NOTE:** There is no provision in law authorizing an extension for filing the financial reporting package.
- X Is the electronic copy named using all lower-case letters as follows? [fiscal year] [name of entity].pdf. For example, the converted document for the 2022-23 fiscal year for "Example Nonprofit" entity should be named 2023 example nonprofit.pdf.

Required only for State single audits as defined by Section 215.97(2)(x), Florida Statutes:

- X The financial statements described in Section 10.655 (2) or (3), Rules of the Auditor General, as applicable, together with related notes to the financial statements (see Section 10.656(3)(f), Rules of the Auditor General)?
- X Required supplementary information (RSI) such as the management's discussion and analysis, or the budgetary comparison schedule required as RSI if not presented as part of the financial statements (see Sections 10.655(3) and Section 10.656(3)(f), Rules of the Auditor General)? **NOTE:** This applies only to nonprofit organizations that are determined to be governmental entities.
- X The auditor's report on the financial statements (see Section 10.656(3)(b), Rules of the Auditor General)?
- X The auditor's report on compliance and internal control based on an audit of the financial statements (see Section 10.656(3)(b), Rules of the Auditor General)?
- X If applicable, any other auditor's reports, related financial information, and auditee-prepared documents required pursuant to Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or other applicable Federal law (see Section 10.656(3)(c), Rules of the Auditor General)?

This checklist should accompany the financial reporting package. It is suggested that you retain a copy of the checklist for your files. Do not hesitate to contact us if assistance or clarification is needed regarding reporting requirements. Our contact information is as follows:

Auditor General
Local Government Audits/251
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450

Telephone: (850) 412-2892

E-mail Address: flaudgen_localgovt@aud.state.fl.us

Web site Address: FLAuditor.gov



CareerSource Florida, Inc.

**Financial Statements
and Other Financial Information**

Years ended June 30, 2024 and 2023



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REPORT





INDEPENDENT AUDITOR'S REPORT

The Board of Directors
CareerSource Florida, Inc.
Tallahassee, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of CareerSource Florida, Inc., as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise CareerSource Florida, Inc.'s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of CareerSource Florida, Inc., as of June 30, 2024 and 2023, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CareerSource Florida, Inc.'s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-10 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise CareerSource Florida, Inc.'s basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2024 on our consideration of CareerSource Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CareerSource Florida, Inc.'s

Board of Directors
CareerSource Florida, Inc.
Page 4

internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CareerSource Florida, Inc.'s internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Tallahassee, FL
October 21, 2024



**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

CareerSource Florida, Inc. Management's Discussion and Analysis

This discussion and analysis of CareerSource Florida, Inc.'s financial performance provides an overview of its financial activities for the fiscal year ended June 30, 2024. This analysis should be read in conjunction with the independent auditor's report (pages 1-4) and the basic financial statements, which begin on page 11.

Financial Highlights

Assets of CareerSource Florida, Inc. exceeded its liabilities at the close of the most recent fiscal year by \$880,006 (net position of \$880,006 is unrestricted). Assets exceeded liabilities at the close of the prior fiscal year by \$900,919 (net position of \$900,919 is unrestricted).

Government assistance, including pass-through grants, accounted for \$20,438,514 and \$16,453,370 in revenue for the years ended June 30, 2024 and 2023, respectively.

For the years ended June 30, 2024 and 2023, CareerSource Florida, Inc. spent \$1,399,637 and \$985,047, respectively, for Incumbent Worker Training programs, \$5,112,245 and \$5,066,916, respectively, for Quick Response Training, and \$14,015,063 and \$10,515,963, respectively, in other program costs, which include general, administrative, and contractual expenses. For the year ended June 30, 2024, CareerSource Florida, Inc. incurred \$20,526,945 in total expenses for a total increase of \$3,959,019 or 23.90% from the prior year. For the year ended June 30, 2023, CareerSource Florida, Inc. incurred \$16,567,926 in total expenses for a total increase of \$2,924,493 or 21.44% from the prior year.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to CareerSource Florida, Inc.'s basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of CareerSource Florida, Inc.'s finances, in a manner similar to a private-sector business. CareerSource Florida, Inc.'s government-wide financial statements include the statement of net position and the statement of activities.

The Statement of Net Position presents financial and capital resources of CareerSource Florida, Inc. Assets are reported when CareerSource Florida, Inc. acquires ownership over assets and liabilities are reported when they are incurred, regardless of the timing of the related cash flows. The difference between CareerSource Florida, Inc.'s total assets and total liabilities is net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

CareerSource Florida, Inc. Management's Discussion and Analysis

The Statement of Activities presents revenue and expenses and shows how CareerSource Florida, Inc.'s net position changed during the most recent fiscal year. All changes in net position are reported in a manner similar to the approach used by a private-sector business in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the period.

Fund Financial Statements

Fund financial statements consist of a balance sheet and a statement of revenues, expenditures, and changes in fund balances. These statements are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for the cash and other assets that can easily be converted to cash. For example, amounts reported on the balance sheet include items such as cash and receivables collectible within a short period of time, but do not include capital assets such as land and buildings. Fund liabilities include amounts that are to be paid within a short period after the end of the fiscal year. The difference between a fund's total assets and total liabilities is labeled as fund balance, and generally indicates the amount that can be used to finance the next fiscal year's activities.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They can be found on pages 17-29 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents a Schedule of Expenditures of Federal Awards and State Financial Assistance, which can be found on page 35. This schedule lists all Federal and State grants awarded to CareerSource Florida, Inc. and the related expenditures for the fiscal year ended June 30, 2024.

Government-wide Financial Analysis

One of the most important questions asked about CareerSource Florida, Inc.'s finances is, "Is CareerSource Florida, Inc., as a whole, better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about CareerSource Florida, Inc.'s activities in a way that will help answer this question. These two statements report the net position of CareerSource Florida, Inc. and changes in them during the last reporting period. You may think of CareerSource Florida, Inc.'s net position – the difference between assets and liabilities - as one way to measure financial health or financial position. Over time, increases or decreases in CareerSource Florida, Inc.'s net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other non-financial factors such as changes in interest rates, economic conditions, regulations, and new or changed governmental legislation.

The following schedule is a summary of the fiscal year 2024 Statement of Net Position, which can be found on page 11 of this report with comparative information for the fiscal years 2023 and 2022.

CareerSource Florida, Inc.
Management's Discussion and Analysis

CONDENSED FINANCIAL STATEMENTS
CAREERSOURCE FLORIDA, INC.'S STATEMENT OF NET POSITION

<i>June 30,</i>	2024	2023	2022
Assets			
Current and other assets	\$ 6,565,930	\$ 8,187,932	\$ 10,161,585
Capital and lease assets	663,636	862,214	1,112,620
Total assets	7,229,566	9,050,146	11,274,205
Liabilities			
Current liabilities	5,377,783	6,961,767	8,907,854
Long-term liabilities	971,777	1,187,460	1,352,398
Total liabilities	6,349,560	8,149,227	10,260,252
Net position			
Unrestricted	880,006	900,919	1,013,953
Total net position	\$ 880,006	\$ 900,919	\$ 1,013,953

As noted earlier, changes in net position may serve over time as a useful indicator of an organization's financial position. For the year ended June 30, 2024, CareerSource Florida, Inc.'s net position is \$880,006, which is a decrease of \$20,913 in net position for the year. This decrease in net position represented a decrease of approximately 2.32% from the \$900,919 net position in 2023, and is the result of a decrease in capital assets due to depreciation and amortization in 2024, net of the decrease in unrestricted funds. For the year ended June 30, 2023, CareerSource Florida, Inc.'s net position was \$900,919, which is a decline of \$113,034 in net position for the year. This decrease in net position represented a decrease of approximately 11.15% from the \$1,013,953 net position in 2022, and was the result of a decrease in capital assets due to depreciation and amortization in 2023, net of the decrease in unrestricted funds. The majority of CareerSource Florida, Inc.'s net position is unrestricted and can be used for operations and program related expenses.

The following chart is a summary of the information presented in the 2024 Statement of Activities found on page 12 of this report, with comparative information in 2023 and 2022.

CareerSource Florida, Inc.
Management's Discussion and Analysis

CAREERSOURCE FLORIDA, INC.'S STATEMENT OF ACTIVITIES

<i>For the year ended June 30,</i>	2024	2023	2022
Revenues			
Operating grants and contributions	\$ 20,438,514	\$ 16,453,370	\$ 13,512,371
Other income	67,518	1,522	25,023
Total revenues	20,506,032	16,454,892	13,537,394
Expenses			
Program services:			
Incumbent worker training	1,399,637	985,047	2,320,595
Quick response training	5,112,245	5,066,916	3,951,480
Other program costs	14,015,063	10,515,963	7,371,358
Total expenses	20,526,945	16,567,926	13,643,433
Change in net position	(20,913)	(113,034)	(106,039)
Net position at beginning of year	900,919	1,013,953	1,119,992
Net position at end of year	\$ 880,006	\$ 900,919	\$ 1,013,953

Governmental activities decreased CareerSource Florida, Inc.'s net position by \$20,913, or by 2.32%, for the year ended June 30, 2024, and decreased CareerSource Florida, Inc.'s net position by \$113,034, or by 11.15%, for the year ended June 30, 2023. The following information related key points regarding the financial activities that significantly impacted the change in net assets:

- Operating grants and contributions revenue increased by \$3,985,144, or 24.22%, in 2024. This resulted from an increase in the amount of requested reimbursements in the Incumbent Worker Training grant program in the year and additional contract expenses related to the REACH Act. Operating grants and contributions revenue increased by \$2,940,999, or 21.77%, in 2023. This resulted from an increase in the amount of requested reimbursements in the Quick Response Training grant program in the year.
- Incumbent Worker Training (IWT) grant reimbursements increased by \$414,590, or 42.09%, in 2024, and decreased by \$1,335,548, or 57.55%, in 2023. IWT expenses are incurred on a reimbursement-request basis and are subject to timing variances; thus, these changes are a result of timing variances pertaining to award issuance and subsequent reimbursement requested. For the year ended June 30, 2024, CareerSource Florida, Inc. received and processed more requested reimbursements than the previous year, and for the year ended June 30, 2023, CareerSource Florida, Inc. received and processed fewer requested reimbursements than the previous year.
- Quick Response Training (QRT) grant assistance increased by \$45,329, or 0.89%, in 2024, and increased by \$1,115,436, or 28.23%, in 2023. QRT expenses are incurred on a reimbursement-request basis and are subject to timing variances; thus, these changes are a result of timing variances pertaining to award issuance and subsequent reimbursement

CareerSource Florida, Inc. Management's Discussion and Analysis

requested. For the years ended June 30, 2024 and 2023, CareerSource Florida, Inc. received and processed more requested reimbursements than each of the previous years.

- Other Program Costs increased by \$3,499,100, or 33.27%, in 2024. This increase is mostly in program costs due to additional contract expenses related to the REACH Act. Other Program Costs increased by \$3,144,605, or 42.66%, in 2023. This increase is mostly in program costs due to additional contract expenses related to the REACH Act.

Fund Financial Analysis

As noted earlier, CareerSource Florida, Inc. also presents fund financial statements to provide information on near-term inflows, outflows, and balances of spendable resources. CareerSource Florida, Inc. has one governmental fund (the General Fund). The financial operations of the General Fund are included in the Statement of Revenues, Expenditures, and Changes in Fund Balance on page 15 of this report.

The following are significant highlights of the general fund financial statements:

- At June 30, 2024, total assets were \$6,565,930, of which cash accounted for 45.68% of the total balance. At June 30, 2023, total assets were \$8,187,932, of which cash accounted for 61.36% of the total balance.
- Cash decreased a total of \$2,025,378 in 2024 for a balance of \$2,999,089 at June 30, 2024. This was the result QRT program funds disbursed during the year exceeding receipts, and an advance of QRT program funds requested in June 2024 not being received until after year-end. Cash decreased a total of \$1,299,076 in 2023 for a balance of \$5,024,467 at June 30, 2023. This was the result of a remittance of unspent state level general revenue QRT funds back to the State of Florida during the year, net of QRT program funds received during the year exceeding disbursements.
- Total general fund liabilities at June 30, 2024 were \$5,377,783, of which unearned revenues accounted for approximately 58.56% of the total. The decrease in the unearned revenue balance resulted from QRT program funds disbursed during the year exceeding receipts, and an advance of QRT program funds requested in June 2024 not being received until after year-end. Total general fund liabilities at June 30, 2023 were \$6,961,767, of which unearned revenues accounted for approximately 76.15% of the total. The decrease in the unearned revenue balance resulted from a remittance of unspent state level general revenue QRT funds back to the State of Florida during the year, net of QRT program funds received during the year exceeding disbursements.
- Total General Fund revenues were \$20,506,032 for the year ended June 30, 2024, an increase of \$4,051,140 or 24.62%. This increase was driven by more dollars being requested for reimbursement by IWT grantees and reimbursements for additional contract expenses related to the REACH Act. Total General Fund revenues were \$16,454,892 for the year ended June 30, 2023, an increase of \$2,917,498 or 21.55%. This increase was driven by more dollars being requested for reimbursement by QRT grantees and reimbursements for additional contract expenses related to the REACH Act.
- Total expenditures increased by \$4,061,592 in 2024, or 24.64%. This was primarily the result of increased spending of the IWT program and additional contract expenses related to the REACH Act. Total expenditures increased by \$2,947,853 in 2023, or 21.78%. This was

CareerSource Florida, Inc. Management's Discussion and Analysis

primarily the result of increased spending of the QRT program and additional contract expenses related to the REACH Act.

Capital Asset Administration

CareerSource Florida, Inc.'s investment in capital assets amounts to \$-0- for both the years ended June 30, 2024 and 2023 (net of accumulated depreciation and amortization), which includes the lease right-to-use assets and related lease liability. Additional information on CareerSource Florida, Inc.'s capital and lease right-to-use assets can be found in Notes 3 and 4 on pages 25-27 of this report.

Economic Factors

In accordance with the Workforce Innovation and Opportunity Act of 2014, CareerSource Florida, Inc. operates throughout the state as the primary workforce policy organization on behalf of the State of Florida. CareerSource Florida, Inc. accomplishes this by linking workforce and economic development strategies through business-driven initiatives and programs to ensure that Florida's Workforce has the skills that will meet current and future business needs. Florida businesses continue to cite workforce issues as their most important concern, according to surveys undertaken by various business associations. This concern is consistent with national studies highlighting the difficulties of finding and keeping qualified workers. Additionally, the growing prominence of the technology and biotechnology sectors increases the need to produce skilled workers.

Since Florida's economy is linked to both national and global economic markets which are impacted and driven by major changes and advancements in technology, the challenges facing CareerSource Florida, Inc. will never be completely accomplished and must be continuously adapted to meet these challenges from year to year. CareerSource Florida, Inc. also promotes an environment where Floridians have the opportunity to upgrade their education and skills to obtain jobs that lead to economic self-sufficiency.

Funding for CareerSource Florida, Inc., its initiatives and operations, is derived from legislative appropriations from revenues collected by the State of Florida and Federal workforce training funds. In addition to funds for general operational costs of the Board and direct staff, CareerSource Florida, Inc. receives funding for two customized training programs the Quick Response Training and Incumbent Worker Training programs.

Request for Information

This financial report is designed to provide a general overview of CareerSource Florida, Inc.'s finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to CareerSource Florida, Inc., PO Box 13179, Tallahassee, FL 32317.



BASIC FINANCIAL STATEMENTS

CareerSource Florida, Inc.
Statements of Net Position

<i>June 30,</i>	2024	2023
Assets		
Current assets		
Cash and cash equivalents	\$ 2,999,089	\$ 5,024,467
Grants and contracts receivable	3,469,638	3,070,767
Prepaid expenses	96,703	92,198
Total current assets	6,565,430	8,187,432
Noncurrent assets		
Capital assets, net	19,720	59,029
Lease right-to-use asset, net	643,916	803,185
Other assets	500	500
Total noncurrent assets	664,136	862,714
Total assets	\$ 7,229,566	\$ 9,050,146
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	\$ 2,228,553	\$ 1,660,067
Unearned revenue	3,149,230	5,301,700
Total current liabilities	5,377,783	6,961,767
Long-term liabilities		
Due within one year		
Lease liability	212,969	194,547
Due in more than one year		
Compensated absences	172,742	216,557
Lease liability	586,066	776,356
Total long-term liabilities	971,777	1,187,460
Total liabilities	6,349,560	8,149,227
Net Position		
Unrestricted	880,006	900,919
Total net position	880,006	900,919
Total liabilities and net position	\$ 7,229,566	\$ 9,050,146

The accompanying notes are an integral part of these financial statements.

CareerSource Florida, Inc.
Statements of Activities

<i>For the year ended June 30,</i>						2024
						Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Program Revenues			Governmental Activities	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental Activities						
Economic environment						
Incumbent worker training	\$ 1,399,637	\$ -	\$ 1,399,637	\$ -	\$ -	
Quick response training	5,112,245	-	5,112,245	-	-	
Other program costs	14,015,063	-	13,926,632	-	(88,431)	
Total governmental activities	20,526,945	-	20,438,514	-	(88,431)	
General Revenues						
Miscellaneous					67,518	
Total general revenues					67,518	
Change in net position						
						(20,913)
Net position at beginning of year						900,919
Net position at end of year						\$ 880,006

<i>For the year ended June 30,</i>						2023
						Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Program Revenues			Governmental Activities	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental Activities						
Economic environment						
Incumbent worker training	\$ 985,047	\$ -	\$ 985,047	\$ -	\$ -	
Quick response training	5,066,916	-	5,066,916	-	-	
Other program costs	10,515,963	-	10,401,407	-	(114,556)	
Total governmental activities	16,567,926	-	16,453,370	-	(114,556)	
General Revenues						
Miscellaneous					1,522	
Total general revenues					1,522	
Change in net position						
						(113,034)
Net position at beginning of year						1,013,953
Net position at end of year						\$ 900,919

The accompanying notes are an integral part of these financial statements.

CareerSource Florida, Inc.
Balance Sheets
Governmental Fund Type – General Fund

<i>June 30,</i>	2024	2023
Assets		
Current assets		
Cash and cash equivalents	\$ 2,999,089	\$ 5,024,467
Grants and contracts receivable	3,469,638	3,070,767
Prepaid expenses	97,203	92,698
Total current assets	6,565,930	8,187,932
<hr/>		
Total assets	\$ 6,565,930	\$ 8,187,932
<hr/>		
Liabilities and Fund Balance		
Current liabilities		
Accounts payable and accrued liabilities	\$ 2,228,553	\$ 1,660,067
Unearned revenue	3,149,230	5,301,700
<hr/>		
Total current liabilities	5,377,783	6,961,767
<hr/>		
Fund balance		
Nonspendable - prepaid expenses	97,203	92,698
Unassigned	1,090,944	1,133,467
<hr/>		
Fund balance	1,188,147	1,226,165
<hr/>		
Total liabilities and fund balance	\$ 6,565,930	\$ 8,187,932
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The accompanying notes are an integral part of these financial statements.

CareerSource Florida, Inc.
**Reconciliation of the Balance Sheets of the Governmental Fund
to the Statements of Net Position**

<i>June 30,</i>	2024	2023
Total fund balance of governmental fund	\$ 1,188,147	\$ 1,226,165
Amounts reported for governmental activities in the statements of net position are different because:		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities consist of:		
Compensated absences	(172,742)	(216,557)
Lease liability	(799,035)	(970,903)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund.	19,720	59,029
Lease right-to-use assets used in governmental activities are not financial resources and, therefore, are not reported in the fund.	643,916	803,185
Net position of governmental activities	\$ 880,006	\$ 900,919

The accompanying notes are an integral part of these financial statements.

CareerSource Florida, Inc.
Statements of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund Type – General Fund

<i>For the years ended June 30,</i>	2024	2023
Revenues		
Intergovernmental revenue	\$ 20,438,514	\$ 16,453,370
Miscellaneous	67,518	1,522
Total revenues	20,506,032	16,454,892
Expenditures		
Other program costs	9,975,617	6,249,700
Grants and aids	6,511,882	6,051,963
Salaries and benefits	2,961,123	3,210,666
Administration contracts	399,423	372,490
Occupancy	232,066	226,432
Board meetings and travel	164,240	61,499
Dues and subscriptions	85,899	102,921
Office expenses	67,868	59,027
Travel	66,727	62,770
Professional fees and consultants	50,274	55,422
Insurance	15,436	13,310
Telephone and communications	13,495	16,139
Training and registrations	-	119
Total expenditures	20,544,050	16,482,458
Net change in fund balance	(38,018)	(27,566)
Fund balance at beginning of year	1,226,165	1,253,731
Fund balance at end of year	\$ 1,188,147	\$ 1,226,165

The accompanying notes are an integral part of these financial statements.

CareerSource Florida, Inc.
Reconciliation of the Statements of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to
the Statements of Activities

<i>June 30,</i>	2024	2023
Net change in fund balance - total governmental fund	\$ (38,018)	\$ (27,566)
<p>Amounts reported for governmental activities in the statements of activities are different because:</p> <p>Some expenses reported in the statements of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:</p>		
Unused compensated absences	43,815	(16,022)
Lease liability	195,507	180,960
<p>Governmental funds report capital outlays as expenditures. However, in the statements of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense:</p>		
Depreciation and amortization expense on capital assets	(39,309)	(68,668)
Amortization expense on lease right-to-use assets	(182,908)	(181,738)
Change in net position of governmental activities	\$ (20,913)	\$ (113,034)

The accompanying notes are an integral part of these financial statements.

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

CareerSource Florida, Inc. (“CareerSource Florida” or “the Organization”) is a not-for-profit corporation created by Chapter 445 of the Florida Statutes. Chapter 2000-165, Laws of Florida, known as the *Workforce Innovation Act of 2000*, superseded by the *Workforce Innovation and Opportunity Act of 2014* (WIOA), created the corporation, which became effective July 1, 2000. This corporation is required to be registered, incorporated, organized, and operated in compliance with Chapter 617, Florida Statutes, as a nonentity of State government.

CareerSource Florida is the principal workforce policy organization for the State of Florida and the local workforce boards. The Florida Workforce System connects employers with qualified, skilled talent and Floridians with employment and career development opportunities to achieve economic prosperity. The Organization is administratively housed within the Department of Commerce (FloridaCommerce), and contracts with FloridaCommerce to implement its strategic policies and administer the workforce system.

CareerSource Florida is governed by a Board of Directors (the Board), whose membership and appointment is determined by the Governor of the State of Florida and must be consistent with Public Law No. 113-128, Title I, Section 101(b) since it serves as the State’s Workforce Investment Board pursuant to law.

Though the State of Florida appoints the Board, it has no further accountability. Therefore, for financial reporting purposes, CareerSource Florida is a related organization of the State. There are no component units included in the accompanying financial statements.

The accounting policies of the Organization conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the Organization are described below. The Organization’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statements of net position and the statements of activities) report information on all of the nonfiduciary activities of CareerSource Florida. The focus of the government-wide statements is on the sustainability of CareerSource Florida as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The statements of activities demonstrate the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include operating grants and contributions used to recover expense of a given function or program. Other items not properly included among program revenues are reported instead as *general revenues*.

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental fund.

Fund Financial Statements

The fund financial statements provide information about CareerSource Florida's governmental fund. Separate statements for the governmental fund are presented. CareerSource Florida reports one governmental fund, the *General Fund*, which is used to account for all financial resources of the Organization. The general fund is reported as a major fund.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility and timing requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and lease payables are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Organization.

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

GASB requires budgetary comparisons to be presented for the general fund that has a legally adopted budget. Management has determined that CareerSource Florida is not legally required to adopt an operating budget by the FloridaCommerce, Florida Statutes, or any federal regulation. Therefore, no budgetary comparison schedules have been presented.

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

CareerSource Florida's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Grants and Contracts Receivable

Grants and contracts receivable consist primarily of amounts due from FloridaCommerce. Management determines the allowance for doubtful accounts based on specific identification and a general reserve based on management's experience with prior collections and the current economic environment. Management's estimate of potential uncollectible amounts associated with grants and contracts receivable is immaterial; accordingly, no allowance for doubtful accounts has been recorded.

Capital Assets

Capital assets, which include property and equipment, are reported in the government-wide financial statements. Capital assets are defined by CareerSource Florida as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. As the Organization acquires additional capital assets each period they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (continued)

Property and equipment are depreciated using the straight-line method over the following estimated useful lives:

Leasehold improvements	5 Years
Office furniture	7 Years
Office equipment and computers	5 Years

Capital assets acquired by CareerSource Florida are considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year.

Leases

Lease contracts that provide the Organization with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Compensated Absences

Permanent full-time employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the Organization. CareerSource Florida employees' annual leave balances in excess of 360 hours will be transferred to sick leave on an hour-for-hour basis. Sick leave is accrued but generally only paid out at 25% of the accrued balance after ten years of service up to a stated maximum. However, the employment contract with the President stipulates that sick leave is paid in accordance with the employment contract.

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Revenues are recognized when earned. CareerSource Florida received advanced funds from the State of Florida to administer the Quick Response Training (QRT) program. Under this program, the Organization awards funds to businesses that provide training to the businesses' employees via local community colleges and/or state universities. CareerSource Florida defers the revenue relating to these programs until the earnings process is substantially complete, which the Organization has determined occurs when the training has taken place and the college or business has submitted requests for reimbursement.

Transferred Investment Income

As a condition of its grants and in compliance with 2 CFR 200.305 of the Uniform Guidance as adopted by CareerSource Florida, all interest above \$500 earned on funds advanced from the State of Florida is due and payable to the State of Florida. At June 30, 2024 and 2023, the applicable liability due to the State of Florida is included in accrued liabilities in the statements of net position.

Categories and Classification of Net Position and Fund Balance

Net position flow assumption – Sometimes CareerSource Florida will fund outlays for a particular purpose from both restricted (e.g., restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is CareerSource Florida's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions – Sometimes CareerSource Florida will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is CareerSource Florida's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Organization itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classification of Net Position and Fund Balance (continued)

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

- *Nonspendable fund balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- *Restricted fund balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. As of June 30, 2024 and 2023 there are no amounts that are classified as restricted fund balance.
- *Committed fund balance* – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Organization’s highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the Organization that can, by adoption of a board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the board resolution remains in place until a similar action is taken (the adoption of another board resolution) to remove or revise the limitation. As of June 30, 2024 and 2023 there are no amounts that are classified as committed fund balance.
- *Assigned fund balance* – The assigned fund balance consists of amounts that are constrained by a less-than-formal action of the Organization’s governing authority, or by an individual or body to whom the governing authority has delegated this responsibility. In addition, residual balances in capital projects and debt service funds are considered assigned for the general purpose of the respective fund. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. As of June 30, 2024 and 2023 there are no amounts that are classified as assigned fund balance.
- *Unassigned fund balance* – Unassigned fund balance is the residual classification for the General Fund.

Income Taxes

CareerSource Florida is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is exempt from state income taxes on related income pursuant to Chapter 220.13 of the Florida Statutes. As a charitable organization, only unrelated business income, as defined by Section 509(a)(1) of the Internal Revenue Code, is subject to federal income tax. CareerSource Florida currently has no unrelated business income. Therefore, no provision for income taxes has been made in the accompanying financial statements.

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes (continued)

CareerSource Florida has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.

Functional Allocation of Expenses

Expenses are charged directly to programs that benefit from the expense where possible, or to the indirect cost pool. Indirect expenses are allocated to programs based on the percentage of total funds from each program utilized across the entire Organization from the prior quarter.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 21, 2024, and determined there are no events that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recent Accounting Guidance

GASB Statement No. 101

In June 2022, the GASB issued GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The Organization is currently evaluating the impact of this guidance on its financial statements.

GASB Statement No. 102

In December 2023, the GASB issued GASB Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines

Note 1: SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Guidance (continued)

that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The Organization is currently evaluating the impact of this guidance on its financial statements.

GASB Statement No. 103

In April 2024, the GASB issued GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. Areas affected include management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Organization is currently evaluating the impact of this guidance on its financial statements.

Note 2: CASH AND CASH EQUIVALENTS

Florida Statutes provide for risk sharing collateral pools by banks and savings and loan associations. These pools collateralize local government deposits and certificates of deposit with participating depositories. CareerSource Florida's demand deposits are placed in such authorized depositories.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Organization's deposits may not be returned or the Organization will not be able to recover collateral securities in the possession of an outside party. At June 30, 2024 and 2023, the carrying amount of CareerSource Florida, Inc.'s deposits was \$2,999,089 and \$5,024,467, respectively, and the bank balance of CareerSource Florida, Inc.'s deposits was \$3,350,912 and \$5,526,444, respectively. The bank balance is insured up to Federal Deposit Insurance Corporation (FDIC) limits or by collateral held by CareerSource Florida's custodial bank which is pledged to a state trust fund that provides security for amounts held in excess of FDIC coverage in accordance with the *Florida Security for Deposits Act*, Chapter 280, Florida Statutes.

CareerSource Florida, Inc.
Notes to Financial Statements

Note 2: CASH AND CASH EQUIVALENTS (Continued)

The *Florida Security for Public Deposits Act* established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral.

Note 3: CAPITAL ASSETS, NET

The following is a summary of changes in capital assets during the years ended June 30, 2024 and 2023:

	July 1, 2023	Increases	Decreases	June 30, 2024
Capital assets				
Leasehold improvements	\$ 17,505	\$ -	\$ -	\$ 17,505
Office furniture	219,652	-	-	219,652
Office equipment and computers	309,118	-	-	309,118
Total capital assets	546,275	-	-	546,275
Less accumulated depreciation and amortization				
Leasehold improvements	(17,505)	-	-	(17,505)
Office furniture	(177,485)	(31,378)	-	(208,863)
Office equipment and computers	(292,256)	(7,931)	-	(300,187)
Total accumulated depreciation and amortization	(487,246)	(39,309)	-	(526,555)
Capital asset, net	\$ 59,029	\$ (39,309)	\$ -	\$ 19,720
	July 1, 2022	Increases	Decreases	June 30, 2023
Capital assets				
Leasehold improvements	\$ 17,505	\$ -	\$ -	\$ 17,505
Office furniture	219,652	-	-	219,652
Office equipment and computers	309,118	-	-	309,118
Total capital assets	546,275	-	-	546,275
Less accumulated depreciation and amortization				
Leasehold improvements	(17,167)	(338)	-	(17,505)
Office furniture	(146,106)	(31,379)	-	(177,485)
Office equipment and computers	(255,305)	(36,951)	-	(292,256)
Total accumulated depreciation and amortization	(418,578)	(68,668)	-	(487,246)
Capital asset, net	\$ 127,697	\$ (68,668)	\$ -	\$ 59,029

Depreciation and amortization expense related to capital assets was \$39,309 and \$68,668 for the years ended June 30, 2024 and 2023, respectively, which was charged to other program costs in the statements of activities.

CareerSource Florida, Inc.
Notes to Financial Statements

Note 4: LEASES

The Organization leases office facilities under an agreement that expires in November 2027. The discount rate used as the interest rate was 4.25%, which is the Organization's incremental borrowing rate as of the commencement date of the lease.

The Organization also leases office equipment under an agreement that expires in March 2029. The discount rate used as the interest rate was 8.50%, which is the Organization's incremental borrowing rate as of the commencement date of the lease.

The following is a summary of changes in the lease right-to-use asset during the years ended June 30, 2024 and 2023:

	July 1, 2023	Increases	Decreases	June 30, 2024
Lease right-to-use assets				
Facilities	\$ 1,862,823	\$ -	\$ -	\$ 1,862,823
Office equipment	-	23,639	-	23,639
Total lease right-to-use assets	1,862,823	23,639	-	1,886,462
Less accumulated amortization				
Facilities	(1,059,638)	(181,739)	-	(1,241,377)
Office equipment	-	(1,169)	-	(1,169)
Total accumulated amortization	(1,059,638)	(182,908)	-	(1,242,546)
Lease right-to-use assets, net	\$ 803,185	\$ (159,269)	\$ -	\$ 643,916
	July 1, 2022	Increases	Decreases	June 30, 2023
Lease right-to-use asset				
Facilities	\$ 1,862,823	\$ -	\$ -	\$ 1,862,823
Total lease right-to-use asset	1,862,823	-	-	1,862,823
Less accumulated amortization				
Facilities	(877,900)	(181,738)	-	(1,059,638)
Total accumulated amortization	(877,900)	(181,738)	-	(1,059,638)
Lease right-to-use asset, net	\$ 984,923	\$ (181,738)	\$ -	\$ 803,185

Amortization expense related to the lease right-to-use assets was \$182,908 and \$181,738 for the years ended June 30, 2024 and 2023, respectively, which was charged to other program costs in the statements of activities.

CareerSource Florida, Inc.
Notes to Financial Statements

Note 4: LEASES (Continued)

The following is a summary of changes in the lease liability during the years ended June 30, 2024 and 2023:

	July 1, 2023	Increases	Decreases	June 30, 2024	Due within one year
Lease liability	\$ 970,903	\$ 23,639	\$ (195,507)	\$ 799,035	\$ 212,969

	July 1, 2022	Increases	Decreases	June 30, 2023	Due within one year
Lease liability	\$ 1,151,863	\$ -	\$ (180,960)	\$ 970,903	\$ 194,547

Future debt service requirements on the lease payable at June 30, 2024 are as follows:

<i>For the years ending June 30,</i>	Principal	Interest	Total
2025	\$ 212,969	\$ 30,747	\$ 243,716
2026	228,452	21,218	249,670
2027	244,732	10,999	255,731
2028	108,668	1,704	110,372
2029	4,214	151	4,365
Total	\$ 799,035	\$ 64,819	\$ 863,854

Interest expense related to the lease liability was \$38,015 and \$45,473 for the years ended June 30, 2024 and 2023, respectively, which was charged to other program costs in the statements of activities.

Note 5: COMPENSATED ABSENCES

The following is a summary of changes in compensated absences during the years ended June 30, 2024 and 2023:

	July 1, 2023	Increases	Decreases	June 30, 2024
Compensated absences	\$ 216,557	\$ 268,376	\$ (312,191)	\$ 172,742

	July 1, 2022	Increases	Decreases	June 30, 2023
Compensated absences	\$ 200,535	\$ 339,416	\$ (323,394)	\$ 216,557

Note 6: RETIREMENT PLAN

CareerSource Florida participates in a Safe Harbor 401k Plan (the Plan). The Plan covers all eligible employees of CareerSource Florida. Employer contributions are determined at the discretion of a fiduciary committee of CareerSource Florida and in accordance with the Internal Revenue Code. The Organization contributed a total of \$284,141 and \$309,799 to the Plan during the years ended June 30, 2024 and 2023, respectively. Employees are permitted to make contributions up to applicable Internal Revenue Code limits. Employees contributed \$152,816 and \$147,215 to the Plan during the years ended June 30, 2024 and 2023, respectively. Employees are immediately vested in their own contributions and earnings on those contributions. Employees become 100% vested in employer defined contributions after completing three years of service. For each of the years ended June 30, 2024 and 2023, plan forfeitures included in contribution expense totaled \$20,003 and \$26,261, respectively. Employer and employee contributions owed to the Plan as of June 30, 2024 and 2023 totaled \$-0- and \$17,089, respectively. There were no expenses for the Plan paid for by CareerSource Florida during the years ended June 30, 2024 and 2023.

Note 7: COMMITMENTS, CONCENTRATIONS, AND CONTINGENCIES

See Note 4 for information on lease commitments.

Significant Funding Source

CareerSource Florida receives a substantial amount of its funding from the United States Department of Labor, the United States Department of Health and Human Services, and the United States Department of Education passed through the State of Florida, Department of Commerce, and funding from the State of Florida Department of Commerce directly. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on CareerSource Florida, Inc.'s programs and activities.

Risk Management

CareerSource Florida is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. CareerSource Florida, Inc. has obtained insurance from commercial underwriters for the aforementioned risks, including workers' compensation for the years ended June 30, 2024 and 2023.

CareerSource Florida has not paid any settlements in excess of insurance coverage for each of the past three years. Furthermore, CareerSource Florida had no significant reduction in insurance coverage from the prior year.

Note 7: COMMITMENTS, CONCENTRATIONS, AND CONTINGENCIES (Continued)

Grants

The grant revenue amounts received are subject to audit and adjustment by grantor agencies. If any expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of CareerSource Florida. In the opinion of management, all grant expenses are in compliance with terms of the grant agreements and applicable Federal and State laws and regulations.

Note 8: RELATED PARTY TRANSACTIONS

Receivables of \$3,466,641 and \$3,069,267 were due from the State of Florida, Department of Commerce and Department of Corrections, at June 30, 2024 and 2023, respectively, and are included in grants and contracts receivable in the statements of net position and in the balance sheets of the governmental fund type – general fund. Federal and State program revenue received through the State of Florida, Department of Commerce and Department of Corrections, for the years ended June 30, 2024 and 2023 was \$20,438,514 and \$16,453,370, respectively.



OTHER REPORTS



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
CareerSource Florida, Inc.
Tallahassee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of CareerSource Florida, Inc., as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise CareerSource Florida, Inc.'s basic financial statements, and have issued our report thereon dated October 21, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CareerSource Florida, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CareerSource Florida, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CareerSource Florida, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Carr, Riggs & Ingram, L.L.C.

Tallahassee, Florida

October 21, 2024

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND THE MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL**

Board of Directors
CareerSource Florida, Inc.
Tallahassee, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and Major State Project

We have audited CareerSource Florida, Inc.’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and in the Florida Department of Financial Services’ *State Projects Compliance Supplement* that could have a direct and material effect on each of CareerSource Florida, Inc.’s major federal programs and the major state project for the year ended June 30, 2024. CareerSource Florida, Inc.’s major federal programs and the major state project are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, CareerSource Florida, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and the major state project for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the audit requirements of Chapter 10.650, *Rules of the Auditor General* (Rules of the Auditor General); and the special audit guidance provided by the Florida Department of Commerce (special FloridaCommerce guidance). Our responsibilities under those standards, the Uniform Guidance, the Rules of the Auditor General, and the special FloridaCommerce guidance, are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, the Rules of the Auditor General, and the special FloridaCommerce guidance, we:

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

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

Report on Internal Control over Compliance

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

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

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

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

Carr, Riggs & Ingram, L.L.C.

Tallahassee, Florida
October 21, 2024



SUPPLEMENTARY INFORMATION

CareerSource Florida, Inc.
Schedule of Expenditures of Federal Awards
and State Financial Assistance
Year ended June 30, 2024

Grantor/Pass Through Grantor/ Title	Assistance Listing/CSFA Number	Contract/ Grant Number	Expenditures	Funds Provided to Subrecipients
FEDERAL				
<u>U.S. Department of Labor</u>				
Passed through Florida Department of Commerce:				
Employment Services Cluster				
Wagner-Peyser Funded Activities	17.207	BCS03, BCS04	\$ 2,066,835	\$ -
Workforce Investment and Opportunity Act (WIOA) Cluster				
WIA/WIOA Adult Program	17.258	BCS03, BCS04	2,346,232	-
WIA/WIOA Youth Activities	17.259	BCS03, BCS04	2,276,942	-
WIA/WIOA Dislocated Worker Formula Grants	17.278	BCS03, BCS04	2,770,430	-
Total Workforce Investment and Opportunity Act (WIOA) Cluster			7,393,604	-
Total U.S. Department of Labor			9,460,439	-
<u>U.S. Department of Health and Human Services</u>				
Passed through Florida Department of Commerce:				
Temporary Assistance for Needy Families	93.558	BCS03, BCS04	623,256	-
Total U.S. Department of Health and Human Services			623,256	-
<u>U.S. Department of Education</u>				
Passed through Florida Department of Commerce:				
Adult Education - Basic Grants to States (WIOA Title II)	84.002A	BCS03, BCS04	749,902	-
Career and Technical Education - Basic Grants to States (Perkins V)	84.048A	BCS03, BCS04	749,903	-
Total U.S. Department of Education			1,499,805	-
<u>U.S. Department of Commerce</u>				
Passed through Florida Department of Commerce:				
State Digital Equity Planning and Capacity Grant Program	11.032	BCS03, BCS04	96,862	-
Broadband Equity, Access, and Deployment Program	11.035	BCS03, BCS04	171,086	-
Total U.S. Department of Commerce			267,948	-
Total expenditures of federal awards			\$ 11,851,448	\$ -
STATE				
<u>Florida Department of Commerce</u>				
Quick Response Training	40.026	BCS03, BCS04	\$ 5,112,245	\$ -
State Funds for CareerSource Florida, Inc. Operations				
Operations	40.036	BCS03, BCS04	56,053	-
TANF Transitional Benefits Feasibility Study	40.036	BCS03, BCS04	945,000	-
Total State Funds for CareerSource Florida, Inc. Operations			1,001,053	-
Total Florida Department of Commerce			6,113,298	-
Total expenditures of state financial assistance			\$ 6,113,298	-
Total expenditures of federal awards and state financial assistance			\$ 17,964,746	\$ -

*See Independent Auditor's Report and Notes to the Schedule of Expenditures
of Federal Awards and State Financial Assistance.*

CareerSource Florida, Inc.
**Notes to Schedule of Expenditures of Federal Awards
and State Financial Assistance**

Note 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the federal and state award activity of CareerSource Florida, Inc. ("CareerSource Florida" or "the Organization"). The information in this Schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations*, Chapter 10.650, *Rules of the Auditor General*, and the special audit guidance provided by the Florida Department of Commerce. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

For purposes of the Schedule, federal awards and state financial assistance include all grants, contracts, and similar agreements entered into directly with the federal or state government and other pass-through entities. The Organization has obtained Assistance Listing Numbers (ALN) and Catalog of State Financial Assistance (CSFA) numbers to ensure that all programs have been identified in the Schedule. Clusters are separately identified within this Schedule.

Note 2: BASIS OF ACCOUNTING

The Schedule was prepared on the modified accrual basis of accounting.

Note 3: CONTINGENCIES

Grant monies received and disbursed by the Organization are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the Organization does not believe that such disallowance, if any, would have a material effect on the financial position of the Organization. As of June 30, 2024, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

Note 4: NONCASH ASSISTANCE

The Organization did not receive any federal or state noncash assistance for the year ended June 30, 2024.

Note 5: INDIRECT COST

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

CareerSource Florida, Inc.
Notes to Schedule of Expenditures of Federal Awards
and State Financial Assistance

Note 6: FEDERALLY FUNDED INSURANCE

The Organization did not receive federally funded insurance during the fiscal year ended June 30, 2024.

Note 7: FEDERALLY FUNDED LOANS

The Organization has no federally funded loans as of June 30, 2024. No funds were expended in the form of loan or loan guarantees during the fiscal year ended June 30, 2024.

CareerSource Florida, Inc.
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditor’s report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards:

- | | | | | | |
|--|------------------------|------------------------|------------------------|--------------|--|
| 1. Type of auditor’s report issued | Unmodified | | | | |
| 2. Internal control over major projects: | | | | | |
| a. Material weaknesses identified? | No | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted | | | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? | No | | | | |
| 4. Identification of major programs: | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; width: 50%;"><u>ALN</u></td> <td style="text-align: center; width: 50%;"><u>Federal Program</u></td> </tr> <tr> <td style="text-align: center;">17.258, 17.259, 17.278</td> <td style="text-align: center;">WIOA Cluster</td> </tr> </table> | <u>ALN</u> | <u>Federal Program</u> | 17.258, 17.259, 17.278 | WIOA Cluster | |
| <u>ALN</u> | <u>Federal Program</u> | | | | |
| 17.258, 17.259, 17.278 | WIOA Cluster | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | |
| 6. Auditee qualified as low-risk auditee under 2 CFR 200.520? | Yes | | | | |

State Financial Assistance:

- | | |
|---|------------|
| 1. Type of auditor’s report issued on compliance for major projects | Unmodified |
|---|------------|

CareerSource Florida, Inc.
Schedule of Findings and Questioned Costs
Year ended June 30, 2024
(Continued)

SECTION I – SUMMARY OF AUDITOR’S RESULTS (Continued)

2. Internal control over major projects:
 - a. Material weaknesses identified? No
 - b. Significant deficiencies identified not considered to be material weaknesses? None noted

3. Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, *Rules of the Auditor General* or the special audit guidance provided by the Florida Department of Commerce? No

4. Identification of major projects:

CSFA Number	State Project
40.026	Quick Response Training
40.036	State Funds for CareerSource Florida, Inc. Operations

5. Dollar threshold used to distinguish between type A and type B projects: \$750,000

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted

SECTION III – FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS

None noted

SECTION IV – SUMMARY OF PRIOR YEAR FINDINGS

None noted

SECTION V – OTHER MATTERS

- (a) No management letter is required because there were no findings required to be reported in the management letter (see AG Rule Section 10.656(3)(e)).
- (b) CareerSource Florida, Inc. performed a reconciliation of its financial records to the Subrecipient Enterprise Resource Application (SERA) maintained by the Florida Department of Commerce in a satisfactory matter for the year ended June 30, 2024.
- (c) The Florida Department of Commerce’s 2021-22 Financial Compliance Monitoring Report issued on December 28, 2022 covering the period from April 1, 2021 to March 31, 2022 resulted in no findings, issues of non-compliance, observations, or items of technical assistance provided. The 2022-23 monitoring is currently in progress and the report has not yet been issued.



CareerSource Florida, Inc.

**Required Recommendations and
Internal Control Recommendations**

June 30, 2024



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REQUIRED COMMUNICATIONS

Required Communications

As discussed with the Board and management during our planning process, our audit plan represented an approach responsive to the assessment of risk for CareerSource Florida, Inc. (“CareerSource Florida” or “the Organization”). Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Board, in accordance with auditing standards generally accepted in the United States of America, in order to express an opinion on CareerSource Florida’s financial statements for the year ended June 30, 2024.
- Communicate directly with the Board and management regarding the results of our procedures;
- Address with the Board and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Board and management; and
- Perform other audit-related projects as they arise and upon request.

Required Communications

We have audited the financial statements of CareerSource Florida for the year ended June 30, 2024, and have issued our report thereon dated October 21, 2024. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Auditors' responsibility under Generally Accepted Auditing Standards, Government Auditing Standards, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations (Uniform Guidance), Chapter 10.650, Rules of the Auditor General (Rules of the Auditor General), and the special audit guidance provided by the Florida Department of Economic Opportunity (special DEO guidance).</p>	<p>As stated in our engagement letter dated July 2, 2024, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of CareerSource Florida. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p> <p>Our audit also consisted of issuing reports regarding the Organization's internal control, in accordance with Government Auditing Standards, and compliance with certain compliance requirements as it relates to the Organization's major federal programs and major state projects in accordance with Uniform Guidance and Rules of the Auditor General.</p>
<p>Client's responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p> <p>Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them</p>
<p>Planned scope and timing of the audit</p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
<p>Management judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditors' conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled "Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality."</p>

Required Communications

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Potential effect on the financial statements of any significant risks and exposures <i>Major risks and exposures facing the Organization and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditors' judgment about the quality of accounting principles</p> <ul style="list-style-type: none"> • <i>The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</i> • <i>The auditor should also discuss the auditors' judgment about the quality, not just the acceptability, of the Organization's accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures. Critical accounting policies and practices applied by the Organization in its financial statements and our assessment of management's disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations;</i> • <i>Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor; furthermore, if the accounting policy selected by management is not the policy preferred by us, discuss the reasons why management selected that policy, the policy preferred by us, and the reason we preferred the other policy.</i> 	<p>The significant accounting policies used by the Organization are described in Note 1 to the financial statements.</p> <p>No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2024. We noted no transactions entered into by the Organization during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Further, the financial statement disclosures are neutral, consistent, and clear.</p>

Required Communications

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant difficulties in dealing with management in performing and completing our audit.</p>
<p>Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial statements or auditors' report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>We are pleased to report that no such disagreements arose during the course of our audit.</p>
<p>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None noted.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by the Organization, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform the Board about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	<p>See "Summary of Audit Adjustments" section.</p>
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>

Required Communications

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>To our knowledge, there were no such consultations with other accountants.</p>
<p>Written representations <i>A description of the written representations the auditor requested (or a copy of the representation letter).</i></p>	<p>See "Management Representation Letter" section.</p>
<p>Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditors' attention during the audit.</i></p>	<p>See "Internal Controls" section.</p>
<p>Fraud and illegal acts <i>Fraud involving senior management or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditors' attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.</p>
<p>Other information in documents containing audited financial statements <i>The external auditors' responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<p>Required Supplementary Information <i>The auditors' responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i></p>	<p>We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

Required Communications

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Significant unusual accounting transactions <i>Auditor communication with governance to include auditors' views on policies and practices management used, as well as the auditors' understanding of the business purpose.</i></p>	<p>No significant unusual accounting transactions were noted during the year.</p>
<p>Supplementary Information in relation to the financial statements as a whole <i>The auditors' responsibility for supplementary information accompany the financial statements, as well as any procedures performed and the results.</i></p>	<p>We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.</p>

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality

We are required to communicate our judgments about the quality, not just the acceptability, of the Organization's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. The Board may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATES	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Capital Assets	Capital assets are depreciated or amortized over their estimated useful lives.	Yes	Useful lives are estimated based on experience with similar assets and guidance provided by the AICPA Auditing & Accounting Guide.	Policy appears to be in accordance with all applicable accounting guidelines.
Leases	Lease assets and liabilities are recorded at discounted cash flows based on the payments per the underlying lease agreement and the Organization's incremental borrowing rate. Lease assets are amortized over the shorter of their estimated useful lives or the lease terms.	Yes	The Organization used the J.P. Morgan Prime Rate as of the commencement date of the lease as the incremental borrowing rate. Useful lives are estimated based on experience with similar assets and guidance provided by the AICPA Auditing & Accounting Guide.	Policy appears to be in accordance with all applicable accounting guidelines.
Allowance for Doubtful Accounts	The Organization maintains an allowance for doubtful accounts.	Yes	The Organization determines the allowance for doubtful accounts based on specific identification and a general reserve based on management's experience with prior collections and the current economic environment.	Policy appears to be in accordance with all applicable accounting guidelines.

**Accounting Policies, Judgments and Sensitive Estimates &
CRI Comments on Quality**

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATES	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Expenses	The Organization allocates indirect expenses based on its cost allocation plan.	Yes	Expenses are charged directly to programs that benefit from the expense where possible, or to the indirect cost pool. Indirect expenses are allocated to programs based on the percentage of total funds from each program utilized across the entire CareerSource Florida from the prior quarter.	Policy appears to be in accordance with all applicable accounting guidelines.

Summary of Audit Adjustments

During the course of our audit, we accumulate differences between amounts recorded by the Organization and amounts that we believe are required to be recorded under GAAP. Those adjustments are either recorded (corrected) by the Organization or passed (uncorrected).

See attached schedule with a passed adjustment. No other adjustments were proposed during the audit.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the Organization's operating environment that has been identified as playing a significant role in the Organization's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.

Summary of Audit Adjustments

PASSED JOURNAL ENTRY

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Passed Journal Entries JE # 2			
To remove accruals for expense and offsetting revenue for IWT program costs that received final approval after year-end and should not have been accrued.			
21060	Accruals	21,300	
42000	Revenue	21,300	
10813	Grants Receivable		21,300
50200	Program Cost		21,300
Total		<u>42,600</u>	<u>42,600</u>

Management Representation Letter



Stephanie Smith
Chair

Adrienne Johnston
President & CEO

October 21, 2024

Carr, Riggs & Ingram, LLC
2633 Centennial Blvd, Suite 200
Tallahassee, FL 32308

This representation letter is provided in connection with your audit(s) of the financial statements of CareerSource Florida, Inc. (the Organization), which comprise the respective financial position of the governmental activities and the major fund as of June 30, 2023 and 2024, and the respective changes in financial position for the years then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 2, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

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careersourceflorida.com



Management Representation Letter

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial to the financial statements as a whole for each opinion unit. The uncorrected misstatement is included in the required communications section of the financial statements.
- 9) There is no known actual or possible litigation, claims, and assessments to be accounted for and disclosed in accordance with U.S. GAAP.
- 10) There are no guarantees, whether written or oral, under which the Organization is contingently liable, required to be properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards and state financial assistance.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the names of the Organization's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.



Management Representation Letter

- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The Organization has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related disclosures, schedule of expenditures of federal awards and state financial assistance, federal data collection form, and tax returns, and assisted in preparing journal entries (other than proposed entries) related to recording capital assets, lease assets and payables, and accrued compensation absences in the government-wide financial statements. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience (Walter Copeland, CFO); evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, schedule of expenditures of federal awards and state financial assistance, federal data collection form, tax returns, and journal entries prepared.
- 27) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The Organization has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), or provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) The financial statements include all fiduciary activities required by [GASB Statement No. 84](#), as amended.
- 31) The financial statements properly classify all funds and activities in accordance with GAAP.
- 32) All funds that meet the quantitative criteria in [GASB Statement Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.



Management Representation Letter

- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 39) We have appropriately disclosed the Organization's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 40) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 42) With respect to federal award programs and state financial assistance projects:
 - a) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Department of Financial Services' State Projects Compliance Supplement, Chapter 10.650, Rules of the Auditor General (Rules of the Auditor General), and the special audit guidance provided by the Florida Department of Commerce (special FloridaCommerce guidance), including requirements relating to preparation of the schedule of expenditures of federal awards and state financial assistance (SEFASFA).
 - b) We acknowledge our responsibility for preparing and presenting the SEFASFA and related disclosures in accordance with the requirements of the Uniform Guidance, Rules of the Auditor General, and special FloridaCommerce guidance, and we believe the SEFASFA, including its form and content, is fairly presented in accordance with the Uniform Guidance, Rules of the Auditor General, and special FloridaCommerce Guidance. The methods of measurement or presentation of the SEFASFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFASFA.
 - a) If the SEFASFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFASFA no later than the date we issue the SEFASFA and the auditor's report thereon.
 - b) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance, Rules of the Auditor General, special FloridaCommerce guidance compliance audit, and have included in the SEFASFA, expenditures made during the audit period for all awards provided by federal and state agencies in the form of federal awards and state financial assistance, federal and state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - c) We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal awards and state financial assistance related to each of our federal programs and state projects and have identified and disclosed to you the requirements of federal and state statutes, regulations,



Management Representation Letter

and the terms and conditions of federal awards and state financial assistance that are considered to have a direct and material effect on each major federal program and major state project.

- d) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs and state projects that provides reasonable assurance that we are managing our federal awards and state financial assistance in compliance with federal and state statutes, regulations, and the terms and conditions of federal awards and state financial assistance that could have a material effect on our federal programs and state projects. We believe the internal control system is adequate and is functioning as intended.
- e) We have made available to you all federal awards and state financial assistance (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal programs and state projects and related activities.
- f) We have received no requests from a federal or state agency to audit one or more specific programs as a major program or state projects as a major project.
- g) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards, and Department of Financial Services' State Projects Compliance Supplement relating to state financial assistance, and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards and state financial assistance.
- h) We have disclosed any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- i) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- j) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E), Rules of the Auditor General, and special FloridaCommerce guidance.
- k) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- l) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program and state project financial reports and claims for advances and reimbursements.
- m) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- n) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- o) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- p) Federal program and state project financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.



Management Representation Letter

- q) The copies of federal program and state project financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- r) We have charged costs to federal awards and state financial assistance in accordance with applicable cost principles.
- s) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- t) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- u) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: 

Title: CFO





**INTERNAL CONTROL
RECOMMENDATIONS**

The Board of Directors and Management of
CareerSource Florida, Inc.

In planning and performing our audit of the governmental activities and the major fund of CareerSource Florida, Inc. (the Organization), as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

We included in the accompanying table control deficiencies for management and the Board of Director's consideration.

This communication is intended solely for the information and use of management, Board of Directors, others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Tallahassee, Florida
October 21, 2024

Internal Control Findings

The following legend should be used in conjunction with reviewing the “Rating” of each of the identified internal control items:

IP = Improvement Point	D = Control Deficiency	SD = Significant Deficiency	MW = Material Weakness
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ITEM	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
2024-001	D	Expenses, Revenue	<p>The Organization’s policy for grants payable is that only IWT and QRT expenditure reports that complete the entire review process by 6/30 each year will be accrued in the financial statements at year-end.</p> <p>Four IWT program disbursements for one grantee totaling \$21,300 received final approval by the Organization’s staff in July and August 2024 and were accrued in fiscal year 2024; however, based on the Organization’s policy these should have been recorded in fiscal year 2025. Related grant revenue was also accrued for these so there is no effect on net position.</p>	<p>We recommend that all grant expenditures be recorded consistently and in accordance with the Organization’s policy, or that the policy be amended if needed.</p>	<p>Management will consider implementing the control procedure.</p>

Approved _____
Disapproved _____

Action Item 6

AMENDED BYLAWS OF CAREERSOURCE FLORIDA, INC.

CareerSource Florida, Inc. is a not-for-profit corporation registered, organized and operated in compliance with Florida law and operates at the direction of Florida's state workforce development board.

CareerSource Florida provides administrative support for the state workforce development board and is the principal workforce policy organization for the state. Chapter 445.004, Florida Statutes describes the creation of CareerSource Florida and the state board, its membership, duties and powers.

Chapter 445.003, Florida Statutes describes the implementation of Public Law 113-128, the Workforce Innovation and Opportunity Act (WIOA) and the federal requirements, exceptions and required modifications under which the state workforce development board and its professional team operate.

CareerSource Florida is administratively housed within the Florida Department of Commerce and operates under agreement with the department.

The Bylaws of CareerSource Florida were updated and approved by the CareerSource Florida Board of Directors on June 9, 2021. Proposed revisions to the bylaws are to:

- Provide updates to statutory/regulatory citations and corrections to outdated references;
- Add clarifying language from regulations regarding board membership requirements;
- Correct the amount of time that a board member appointed due to a vacancy may serve, consistent with Florida law; and
- Add the ability for the Chair to name a Vice Chair to preside in their absence.

A summary of the revisions made in this version are included below:

- **Article IV, Section 4.2, Structure of the Board** modified to specify the required majority membership of the CareerSource Florida Board of Directors and to include the Secretary of Commerce or his or her designee.

- **Article IV, Section 4.15, Chair of the Board** revised to allow the Chair of the CareerSource Florida Board of Directors to select a Vice Chair from among the members of the Board of Directors who will assist the Chair as needed and may preside over meetings of directors in the Chair's absence.

FOR CONSIDERATION

- **Approve Amended Bylaws of CareerSource Florida, Inc.**

**BYLAWS OF
CAREERSOURCE FLORIDA, INC.
AS AMENDED DECEMBER 11, 2024**

**ARTICLE I
NAME, INCORPORATION,
TAX EXEMPT STATUS,
PURPOSES AND POWERS**

Section 1.1. Name. The name of this Corporation shall be CareerSource Florida, Inc., and shall from time to time be referred to as “**CAREERSOURCE FLORIDA.**”

Section 1.2. Incorporation. The Corporation is a not-for-profit corporation organized and existing under the laws of the State of Florida.

Section 1.3. Tax Exempt Status. The Corporation is an organization which is exempt from federal income taxation under Code Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and the regulations thereunder as the same now exist or as they may hereafter be amended from time to time.

Section 1.4. Mission and Purposes. The primary mission and purposes for which this Corporation is formed are:

- A. To act as the principal workforce policy organization for the State of Florida.
- B. To design and implement strategies that help Floridians enter, remain in and advance in the workplace, becoming more highly skilled and successful, benefiting these Floridians, Florida businesses and the entire state, and to foster the development of the state’s business climate.
- C. To assess, on an ongoing basis, Florida’s workforce competitiveness as measured against other locations, to identify and regularly reevaluate Florida’s workforce development strengths and weaknesses, and to incorporate such information into the strategic planning process of this Corporation.
- D. To incorporate the needs of small and minority businesses into the workforce development responsibilities assigned to the organization.
- E. To establish comprehensive policy related to the education and training of target populations to ensure the effective use of federal, state, local, and private resources in reducing the need for public assistance.
- F. To identify barriers to coordination and alignment among workforce related

programs and activities and develop solutions to remove such barriers.

G. To guide workforce education and training programs by informing the public of the credentials that have value in the current or future job market.

H. Notwithstanding anything to the contrary, this Corporation shall exercise only such powers as are in furtherance of the exempt purposes of organizations set forth in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and the regulations thereunder as the same now exist or as they may be hereafter amended from time to time.

Section 1.5. Powers. The Corporation shall have and exercise all rights and powers that may be stated in its Articles of Incorporation, Bylaws, and as permitted by the laws of the State of Florida for not-for-profit corporations, including, but not limited to, the power to do all acts necessary or proper for the administration of its affairs and the attainment of its purposes, provided, however, that when dealing directly with the State of Florida, the exercise of these rights and powers by the Corporation shall not be inconsistent with the provisions of Public Law 113-128, the Workforce Innovation and Opportunity Act of 2014 (WIOA), Section 445.004(5), Florida Statutes and amendments thereto.

ARTICLE II OFFICES

Section 2.1. Principal Office. The principal office of this Corporation in the State of Florida shall be located in Leon County.

Section 2.2. Other Offices. The Corporation may establish additional offices as the Board of Directors may from time to time determine.

ARTICLE III LIMITATIONS OF METHODS

Section 3.1. Limitation of Methods. The Corporation shall be non-partisan, non-sectional and non-sectarian and shall take no part or lend its influence or facilities to the nomination, election, or appointment of any candidate for public office.

ARTICLE IV DIRECTORS

Section 4.1.

Function. The Board of Directors shall serve as the state workforce development board as identified in WIOA section 101. The Board of Directors is vested with the management of the business and affairs of the Corporation, and all corporate powers shall be exercised by or under the authority of the Board subject to law, the Articles of Incorporation and these Bylaws established by the Governor, and, when dealing directly with the State of Florida, the provisions of Section 445.004, Florida Statutes.

Section 4.2.

Structure of the Board. The structure and composition of the Board of Directors must be consistent with WIOA Section 101 and Section 445.004(3), Florida Statutes.

The Board of Directors shall consist of appointed members and statutorily designated members. The number of members of the Board of Directors shall be determined by the Governor, who shall consider the importance of minority, gender, and geographic representation in making appointments to the state board. Membership must represent diverse geographic areas of the state, including urban, rural, and suburban areas.

A majority of the membership of the Board must be representatives of businesses or organizations in the state who:

- (A) Are the owner or chief executive officer for the business or organization, or an executive with the business or organization with optimum policymaking or hiring authority;
- (B) Represent businesses, or organizations that represent businesses that, at a minimum, provide employment and training opportunities that include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the state;
- (C) Are appointed from a list of potential members nominated by state business organizations and business trade associations;
- (D) At a minimum, include one member representing small business as defined by the U.S. Small Business Administration;

Not less than 20 percent who are representatives of the workforce within the State, which:

- (A) Must include two or more representatives of labor organizations nominated by state labor federations;
- (B) Must include one representative who must be a member of a labor organization or training director from a joint labor-management registered apprenticeship program, or, if no such joint program exists in the state, a member of a labor organization or training director who is a representative of a registered apprenticeship program;
- (C) May include one or more representatives of community-based organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of individuals with barriers to employment, including organizations that serve veterans or provide or support competitive, integrated employment for individuals with disabilities; and
- (D) May include one or more representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth, including representatives of organizations that serve out-of-school youth.

The balance of the members:

- (A) Must include representatives of the government including:
 - a. The lead state officials with primary responsibility for the following core programs and partner agencies —
 - i. The adult, dislocated worker, and youth programs authorized under title I of WIOA and the Wagner-Peyser Act;
 - ii. The Adult Education and Family Literacy Act (AEFLA) program authorized under Title II of WIOA;
 - iii. The State Vocational Rehabilitation (VR) program authorized under the Rehabilitation Act of 1973, as amended by Title IV of WIOA;
 - iv. The State Department of Education Division of Blind

Services;

- v. The State Department of Children and Families; and
- vi. Other entities representing programs identified in WIOA as determined necessary.

- b. Two or more chief elected officials (collectively representing both cities and counties, where appropriate).

(B) Must include the Secretary of Commerce or his or her designee.

(C) May include other appropriate representatives and officials designated by the Governor, such as, but not limited to, state agency officials responsible for one-stop partner programs, economic development or juvenile justice programs in the state, individuals who represent an Indian tribe or tribal organization as defined in WIOA Sec. 166(b), and state agency officials responsible for education programs in the state, including chief executive officers of community colleges and other institutions of higher education.

No fewer than one-half of the appointments to the Board must be representatives of small businesses and at least five members must have economic development experience.

Section 4.3. Term of Office-Appointed Directors. Directors, or members of the board, appointed by the Governor may serve no more than two terms and must be appointed for three-year terms. When a board member is appointed to fill a vacancy due to the departure of a board member before the end of a three-year term, the appointee shall be appointed to serve only the remainder of that term, after which the replacement may be appointed for one more three-year term. All members of the Board of Directors shall serve at the pleasure of the Governor.

Section 4.4. Appointment and Term. The commencement and termination of the terms of the appointed directors shall coincide with the fiscal year of the Corporation.

Section 4.5. Vacancies. When a member of the Board of Directors resigns or otherwise ceases to be a member of the board, CareerSource Florida will notify the Governor's appointments office in writing of the name of the member who has left the board, the area of representation filled by the individual on the board,

such as small business, labor organization, chief elected official, etc., and the dates of the term for which the individual was appointed to serve. CareerSource Florida also will notify the Governor's appointments office when a board member's current term expires for consideration of reappointment or replacement.

Board members shall be appointed from nominations received by the Governor including, but not limited to, those appointed by the President of the Senate and Speaker of the House of Representatives. A vacancy on the Board of Directors shall be filled for the remainder of the unexpired term pursuant to Section 4.3.

Section 4.6.

Removals. Appointed members of the Board of Directors may be removed for cause by the Governor. An appointed director's absence from three (3) consecutive regular Board of Directors meetings may result in removal of the appointed director from the Board at the discretion of the Chair. If a statutorily designated director misses three (3) consecutive regular Board of Directors meetings, such Board member shall receive a letter from the Chair advising of the provision.

Section 4.7.

Meetings. The Board of Directors shall meet at a place provided for by administration of the Corporation, or by resolution of the Board. The Board of Directors shall hold the following types of meetings:

- A. Regular Meetings. Regular meetings of the Board shall be held on a quarterly basis each year.
- B. Special Meetings. Special meetings of the Board may be called by the Chair of the Board.
- C. Both regular and special meetings as well as committees, subcommittees and other subdivisions may be held in person or use any method of telecommunications to conduct meetings, including establishing a quorum through telecommunications, provided that the public is given proper notice of the telecommunications meeting and is given reasonable access to observe and, when appropriate, participate.

Section 4.8.

Quorum and Voting. A majority of the total current membership of the Board of Directors shall constitute a quorum for a meeting of the Board of Directors. A majority of those voting is required to organize and conduct the business of

the Board, except that a majority of the entire Board of Directors is required to adopt or amend the Bylaws.

Section 4.9. Notice of Meetings. Written notice shall be provided stating the place, the day and hour of the meeting, and the purpose or purposes of the meeting shall be stated in the notice. The notice shall comply with any and all notice and procedural requirements of Florida's Government-in-the-Sunshine Law and shall be delivered personally by electronic mail to each member entitled to vote at such meeting, not less than seven (7) nor more than 45 days prior to the date of such meeting, by or at the request of the Chair of the Board of Directors or the President if the Board of Directors is calling the meeting. In case of special meetings, or when required by these Bylaws or by law, the purpose or purposes for which the meeting is called shall be stated in the notice.

Section 4.10. Compensation. Members of the Board of Directors shall serve without compensation, but members, the President, and staff may be reimbursed for all reasonable, necessary, and actual expenses, as provided by section 112.061, Florida Statutes.

Section 4.11. Powers. Except as otherwise provided in the Articles of Incorporation, governing federal or state law, or by the Governor, the powers of this Corporation shall be exercised, its properties controlled, and its affairs conducted by the Board of Directors, which may, however, delegate the performance of any duties or the exercise of any powers to such officers and agents as the Board may from time to time, designate by resolution.

Section 4.12. Indemnification of Officers and Directors. To the extent permitted by and in accordance with the provisions of Florida law, the Corporation may indemnify and hold harmless each person who shall serve at any time hereafter as a director or officer of the Corporation from and against any and all claims and liabilities to which such person shall become subject by reason of his/her having heretofore or hereafter been a director or officer of the Corporation, or by reason of any action alleged to have been heretofore or hereafter taken or omitted by him/her as such director or officer, and shall reimburse each such person for all legal and other expenses reasonably incurred by him/her in connection with any such claim or liability; provided, however, that no such person shall be indemnified against, or be reimbursed for, any expense incurred in connection

with any claim or liability arising out of his/her own negligence or willful misconduct. The rights accruing to any person under the foregoing provisions of this Section shall not exclude any other right to which he/she may be lawfully entitled, nor shall anything herein contained restrict the right of the Corporation to indemnify or reimburse such person in any proper case even though not specifically herein provided for. The Directors of this Corporation shall not be personally liable for its debts, liabilities, or other obligations.

Section 4.13. Duties. In addition to all customary duties to be carried out by the Board of Directors, as set forth herein and as provided by law, the duties of the Board of Directors of this Corporation shall include:

- A. Annually establishing, reviewing, and/or amending performance goals for the Corporation designed to fulfill the mission of the Corporation to create more high-quality jobs and develop a higher quality of life for all Floridians.
- B. Assisting in the coordination of the State of Florida's workforce development efforts.
- C. The Board of Directors of CareerSource Florida, Inc., and its officers shall be responsible for the prudent use of all public and private funds and shall ensure that the use of these funds is in accordance with all applicable laws, Bylaws, or contractual requirements.
- D. In the performance of its functions and duties, the Board of Directors may establish and implement policies, strategies and programs for CareerSource Florida, Inc. These policies, strategies, and programs shall promote workforce development, which shall lead to more and better jobs with higher wages for all geographic regions and communities of the state, including rural and urban-core areas, and for all residents.
- E. Except as delegated or authorized by the Board of Directors, individual members have no authority to control or direct the operations of CareerSource Florida, Inc., or the actions of its officers and employees, including the President.

Section 4.14. Public Disclosure. Each Director of the Corporation who is not otherwise required to file financial disclosure pursuant to Section 8, Article II of the State of Florida Constitution, or section 112.3144, Florida Statutes shall file

disclosure of financial interests pursuant to section 112.3145, Florida Statutes.

Section 4.15.

Chair of the Board. The Chair of the Board shall be a board member selected by the Governor from the business representatives described in Public Law 113-128 Section 107(b)(1)(C). The Chair shall exercise general supervision and control over all activities of the Corporation and shall preside over all meetings of directors. The Chair may sign, with the Secretary or other officer duly authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments the execution of which has been authorized by the Board of Directors, except in cases where the signing and execution thereof shall have been expressly delegated by the Board of Directors, by these Bylaws, by resolution, or by law to some other officer as may be prescribed by the Directors. The Chair may select a Vice Chair from among the members of the Board of Directors who will assist the Chair as needed and may preside over meetings of directors in the Chair's absence.

Section 4.16.

Permanent Designees. Those board members who are statutorily designated members of the Board pursuant to WIOA Section 101 may, at the board member's discretion, appoint a proxy or permanent designee to serve on the Board in the board member's absence, subject to the Board's acceptance of the designee by regular vote. The board member shall retain the right to attend and vote at any and all regular meetings, but the permanent designee, once accepted by the Board, may, in the board member's absence, attend and vote at any and all meetings and such attendance and vote shall be as if the board member attended and voted himself/herself for all Bylaw attendance and voting requirements, including, but not limited to, establishing a board quorum. If the alternative designee is a business representative, he or she must have policymaking and hiring authority within the organization the designee represents.

ARTICLE V OFFICERS

Section 5.1.

Appointed Officers. The Officers of the Corporation shall consist of a President, a Secretary and a Treasurer, designated by the Board. The Board of Directors or the President also may appoint such other Officers as the Board may deem

appropriate.

Section 5.2.

Duties. The Officers of the Corporation shall have the following duties:

A. President. The President of the Corporation shall be hired by the Board of Directors and shall serve at the pleasure of the Governor in the capacity of an Executive Director and Secretary of the Corporation. The Chair of the Board of Directors shall establish and adjust the compensation of the President. The President is the chief administrative and operational officer of the Board of Directors and of CareerSource Florida, Inc., and shall direct and supervise the administrative affairs of the Board of Directors and any other boards of CareerSource Florida, Inc. The Board of Directors may delegate to its President those powers and responsibilities it deems appropriate, except for the appointment of a President. The President shall have authority to hire and terminate all employees and to determine their compensation within approved budget limitations. The President shall have overall responsibility for the development, planning and implementation of the workforce development program for the Corporation in accordance with policies established by the Board of Directors. The President shall establish staff policies, participate in the preparation of annual budgets, engage the services of outside professionals, and otherwise attend to the day-to-day operation of the Corporation and carry out the instructions of the Board of Directors. The President may also be designated by the Board of Directors as the Secretary of the Corporation. The President shall keep a record of the proceedings of the Board of Directors and is the custodian of all books, documents, and papers filed with the Board of Directors, the minutes of the Board of Directors, and the official seal of CareerSource Florida, Inc. The President shall be under a signed employment contract with the Corporation and shall be a salaried employee of the Corporation.

B. Secretary. The Secretary shall see that all notes are duly given in accordance with these Bylaws or as required by law; keep a membership register containing the names and addresses of all directors of the Corporation, and with respect to any membership which has been terminated, will record that fact together with the date of termination; exhibit to any director of the Corporation, or to his/her agent, or to any

person or agency authorized by law to inspect them, at all reasonable times and on demand, these Bylaws, the Articles of Incorporation, the membership register, the minutes or recordings of any meeting, and the other records of the Corporation.

C. Treasurer. The Treasurer shall be the Chief Financial Officer of the Corporation and shall have charge and custody of and be responsible for all funds and securities of the Corporation; receive and give receipts for moneys due and payable to the Corporation from any source whatsoever, and deposit all such moneys in the name of the Corporation in such banks, trust companies, or other depositories as shall be selected by the Board of Directors; and in general perform all duties incidental to the Office of Treasurer and such other duties as may from time to time be assigned to him/her by the Chair or by the Board of Directors. The President will establish the process for selecting and hiring the Chief Financial Officer and other officers of the organization.

Section 5.3. Removal. Any officer or agent appointed by the Governor or the Board of Directors may be removed by the Governor or the Board of Directors for cause or whenever, in its judgment, the best interests of the Corporation will be served by that removal. For cause includes, but is not limited to, engaging in fraud or other criminal acts, incapacity, unfitness, neglect of duty, official incompetence and irresponsibility, misfeasance, malfeasance, nonfeasance, gross mismanagement, waste, or lack of performance.

Section 5.4. Compensation. All compensation paid shall comply with all applicable federal and state law.

ARTICLE VI COUNCILS

Section 6.1. Standing Councils. The Chair may appoint councils or committees to fulfill its responsibilities, to comply with federal or state requirements, or to obtain technical assistance, and may incorporate members of local workforce development boards into its structure. The Chair of CareerSource Florida shall determine the number of members to serve on each council unless defined by federal or state requirements. Each council shall be composed of individuals

appointed by the Chair of CareerSource Florida from the membership of the Board of Directors and may also include individuals from outside CareerSource Florida who possess relevant experience or expertise in the subject area of the council. Unless defined by federal or state requirements, a majority of the membership of each council must be members of the Board of Directors of CareerSource Florida. The Chair of CareerSource Florida shall name a Chair and Vice Chair for each council from among the members of the council who are also members of the Board of Directors. Each council may meet at the call of its Chair or at the direction of the Board of Directors of CareerSource Florida.

Section 6.2. Executive Committee. The Executive Committee, if established, shall consist of the Chair and at least six additional board members, one of whom must be a representative of organized labor, selected by the Chair. At the discretion of the Chair, a representative of the organization of local workforce development board chairs selected by the Chair may serve on the Executive Committee, such position being non-voting but counting towards quorum. The Executive Committee and the President shall have such authority as the Board of Directors delegates to it, except that the Board may not delegate the authority to take action that requires approval by a majority of the entire Board of Directors.

Section 6.3. Special Committees. Special committees and councils may be chartered and established by resolution of the Board of Directors. The scope and function, including any budget allocation, shall be set forth in the resolution. Any special committee chartered by resolution of the Board of Directors may be dissolved at the recommendation of the committee chair and the discretion of the Board upon completion or conclusion of its duties as chartered.

Section 6.4. Compensation. Members of standing committees, executive committees, working groups, task forces, or similar organizations created by this Corporation shall serve without compensation, but may be reimbursed for reasonable, necessary, and actual expenses, pursuant to section 112.061, Florida Statutes.

ARTICLE VII OPERATIONS

Section 7.1. Fiscal Year. The Corporation's fiscal year shall be July 1 through June 30.

Section 7.2. Execution of Documents. The President of CareerSource Florida shall have the authority to enter into contracts as the Board may approve, or as approved by the Board through the enactment of policies pertaining to matters of procurement and program delivery.

Section 7.3. Books and Records. The Corporation shall keep correct and complete records of accounts and shall keep recordings of and minutes on the proceedings of the Board of Directors. The Corporation shall keep at its principal place of business a membership register giving the names, addresses and other details of each member of the Board of Directors, and the original or a copy of its Bylaws, including amendments to date certified by the Secretary of the Corporation. Pursuant to section 445.004(5)(g), Florida Statutes, the Corporation shall archive its records with the Bureau of Archives and Records Management of the Division of Library and Information Services of the Department of State.

Section 7.4. Inspection of Books and Records. Pursuant to Chapter 119, Florida Statutes and Chapter 286, Florida Statutes, all books and records of the Corporation, except records designated as confidential, may be inspected by any person or his agent or attorney, for any purpose at any reasonable time upon request. The request shall be submitted to the President, who shall designate the time and place for such inspection.

Section 7.5. Contracts. The Corporation shall have the authority to contract with public and private entities as necessary to further the directives of the Corporation. All contracts executed by the Corporation must include specific performance expectations and deliverables, pursuant to section 445.004(5)(c), Florida Statutes.

Section 7.6. Budget. The Board of Directors of this Corporation shall adopt for each fiscal year an operating budget for the organization that specifies the intended uses of the state's operating investment. A budget shall be prepared annually prior to the commencement of the fiscal year. The President shall be responsible for preparation and submission of a preliminary annual budget for consideration by the Board, which will be presented for approval to the Board of Directors. In addition, the allocation and expenditure of the funds of the Corporation shall be governed by the budget previously approved for the current fiscal year. The budget may be amended by the Board of Directors as required to maintain the

financial integrity of the Corporation.

Section 7.7.

Financial Contributions. The Board of Directors may accept on behalf of the Corporation any contribution or bequest for the general and special purposes of this Corporation. The Board of Directors may, on behalf of the Corporation, accept donations of money or securities upon such terms as they shall approve, and may hold such cash or securities in the name of the Corporation or of such nominee or nominees as the Board of Directors may appoint, and may collect and receive the income thereof and devote the principal or income of such donations to such purposes within the scope of the activities of the Corporation as the Board of Directors may determine. The Board of Directors may enter into an agreement with any donor to continue to devote the principal or income of his/her donation to such particular purpose as the donor may designate, provided that such purpose is duly approved or ratified by resolution of the Board of Directors; and after such agreement, the principal or income of that particular donation shall be devoted in accordance with such agreement for the time specified therein.

Section 7.8.

Deposits. All funds of the Corporation shall be deposited to the credit of the Corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

Section 7.9.

Annual Report. By December 1 of each year, the state board, in consultation with the Department of Commerce, shall submit to the Governor, the President of the Senate, the Speaker of the House of Representatives, the Senate Minority Leader, and the House Minority Leader a complete and detailed annual report setting forth:

- 1) All audits and investigations,
- 2) The operations and accomplishments of the state board,
- 3) The number of mandatory partners located within one stop centers, and
- 4) The progress on implementing solutions to address barriers to coordination and alignment among programs and activities.

**ARTICLE VIII
AMENDMENT**

Section 8.1.

Amendment. Subject to the limitations of the Articles of Incorporation, these

Bylaws, and Chapter 617, Florida Statutes, the Florida Not for Profit Corporation Act, the Bylaws of this Corporation may be amended, repealed, or added to, or new Bylaws may be adopted by a resolution of a majority of the Board of Directors.

ARTICLE IX PROHIBITION AGAINST SHARING IN CORPORATE EARNINGS

Section 9.1. Prohibition Against Sharing in Corporate Earnings. No member, director, officer, employee, or member of a committee, or person connected with the Corporation, or any other private individual shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation, provided that this shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for the Corporation in effecting any of its purposes as shall be fixed by the Board of Directors; and no such person or persons shall be entitled to share in the distribution of any of the Corporate assets upon the dissolution of the Corporation.

All members of the Corporation shall be deemed to have expressly consented and agreed that upon such dissolution or termination of the affairs of the Corporation, whether voluntary or involuntary, the assets of the Corporation, after all debts have been satisfied, then remaining in the hands of the Board of Directors shall be distributed within the intentment of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and its regulations as they now exist or as they may be amended.

ARTICLE X EXEMPT ACTIVITIES

Section 10.1. Exempt Activities. Notwithstanding any other provision of these Bylaws or the Articles of Incorporation, no member, director, officer, employee, or representative of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code of

1986, as amended, and its regulations as they now exist or as they may be amended.

**ARTICLE XI
DISSOLUTION OF CORPORATION**

Section 11.1. Dissolution. In the event of the liquidation or dissolution of the Corporation, whether voluntary or involuntary, no member shall be entitled to any distribution or division of its remaining property or its proceeds, and the balance of all money and other property received by the Corporation from any source, after the payment of all debts and obligations of the Corporation, shall be used or distributed to the State of Florida within the intendment of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and the regulations thereunder.

I HEREBY CERTIFY that these amended Bylaws have been approved by the Board of Directors on this day of X.

Stephanie Smith, Chair
CareerSource Florida, Inc.

I HEREBY CERTIFY that these amended Bylaws are a true and correct copy of the current Bylaws of CareerSource Florida, Inc.

Adrienne Johnston, Secretary
CareerSource Florida, Inc.

Information Items





To the CareerSource Florida Board of Directors,

Please accept this letter as a formal letter of intent for **CareerSource Central Florida and CareerSource Brevard Volusia Flager** to request designation as a regional planning area.

Our respective local workforce development boards of directors understand that regional planning area designation is predicated upon completing a formal application requesting the designation. We further understand that the regional planning area must have shared characteristics among the local areas including:

- Labor markets,
- Economic development areas,
- Education and training resources to administer activities under WIOA,
- Population centers,
- Commuting patterns,
- Industrial composition and industry sector alignment,
- Location quotients,
- Labor force conditions
- Geographic boundaries.

Per CareerSource Florida Strategic Policy 2023.09.19.A.1, if successfully designated as a regional planning area, we are committed to completing a regional WIOA plan inclusive of the following features and processes:

- A shared regional service strategy with a defined goal.
- A plan to develop and implement administrative cost arrangements across local workforce development areas. Administrative cost arrangements may include but are not limited to shared staff, technology systems, or back-end administrative support tools.
- Engagement of Chief Local Elected Officials in the regional planning process that results in the inclusion of the shared regional objectives and initiatives as an addendum to each local workforce development board's WIOA plan.

The regional plan must include a description of activities that result in the following items:

- Establishment of regional service strategies using cooperative service delivery agreements that may include but are not limited to:
 - Consistent eligibility standards and enrollment processes.
 - Common training and coordination of supportive service offerings.
 - Common technology tools and sharing of data within tools outside of Employ Florida.
- Development and implementation of sector strategies for in-demand sectors or occupations.



- Collection and analysis of regional labor market data.
- Coordination of supportive services.
- Coordination of services with regional economic development services and providers.
- Establishment of agreement concerning how the regional planning area will collectively negotiate performance for the local workforce development areas or the planning region.

By signing below, as the Chairs of the **CareerSource Central Florida and CareerSource Brevard Volusia Flagler Board of Directors**, we certify that our local workforce development boards intend to pursue designation as a regional planning area in accordance with Florida Commerce and CareerSource Florida guidance.

Sincerely,

Richard Sweat, Chairman

CareerSource Central Florida Board of Directors

Date: 11-15-24

Richard L. Sweat

Lloyd Gregg, Chairman

CareerSource Brevard Flagler Volusia Board of Directors

Date: 11/12/24

Lloyd Gregg

Pamela J. Nabors, President & CEO

CareerSource Central Florida

Date: 11/14/2024

Pamela Nabors

Marci Murphy, President & CEO

CareerSource Brevard Flagler Volusia

Date: 11/12/2024

Marci Murphy

October 23, 2024

CareerSource Florida Board of Directors
c/o Adrienne Johnston
President/CEO
PO Box 13179
Tallahassee, FL 32317

Dear Ms. Johnston:

Please accept this letter as a formal letter of intent for **CareerSource Heartland and CareerSource Southwest Florida** to request designation as a regional planning area.

Our respective local workforce development boards of directors understand that regional planning area designation is predicated upon completing a formal application requesting the designation. We further understand that the regional planning area must have shared characteristics among the local areas including:

- Labor markets,
- Economic development areas,
- Education and training resources to administer activities under WIOA,
- Population centers,
- Commuting patterns,
- Industrial composition and industry sector alignment,
- Location quotients,
- Labor force conditions,
- Geographic boundaries.

Per CareerSource Florida Strategic Policy 2023.09.19.A.1, if successfully designated as a regional planning area, we are committed to completing a regional WIOA plan inclusive of the following features and processes:

- Regional Planning Areas shall establish a shared regional service strategy with a defined goal.
- Regional planning areas shall establish administrative cost arrangements across local workforce development areas. Acceptable examples of administrative cost arrangements include but are not limited to shared staff, technology systems, or back-end administrative support tools.
- Chief Local Elected Officials in a new regional planning area must participate in the regional planning process that results in the inclusion of the shared regional objectives and initiatives as an addendum to each local workforce development board's WIOA plan.
- The regional plan must include a description of activities that result in the following items:
 - Establishment of regional service strategies using cooperative service delivery agreements that include but are not limited to:
 - Consistent eligibility standards and enrollment processes.
 - Common training and coordination of supportive service offerings.
 - Common technology tools and sharing of data within tools outside of Employ Florida.

- Development and implementation of sector strategies for in-demand sectors or occupations.
- Collection and analysis of regional labor market data.
- Coordination of supportive services.
- Coordination of services with regional economic development services and providers.
- Establishment of agreement concerning how the regional planning area will collectively negotiate performance for the local workforce development areas or the planning region.

Donna Doubleday, CareerSource Heartland and Peg Elmore, CareerSource Southwest Florida are currently in the process of obtaining the required approvals from elected officials to submit a formal designation request per the requirements forthcoming in the administrative policy. We expect to obtain approval from our local elected officials prior to the CareerSource Florida Board of Directors meeting scheduled for February 2025.

By signing below, as the Chairs of **CareerSource Heartland and CareerSource Southeast Florida Board** of Directors, we certify that our local workforce development boards intend to pursue designation as a regional planning area in accordance with Florida Commerce and CareerSource Florida guidance.



Raymond Royce, Chair, CareerSource Heartland



Mike Biskie, Chair, CareerSource Southwest Florida



November 22, 2024

CareerSource Florida Board of Directors
c/o Adrienne Johnston, President/CEO
PO Box 13179
Tallahassee, FL 32317

Dear Ms. Johnston:

Please accept this letter as a formal letter of intent for CareerSource Hillsborough Pinellas, CareerSource Pasco Hernando, CareerSource Polk, and CareerSource Suncoast to request designation as a regional planning area.

Our respective local workforce development boards of directors understand that regional planning area designation is predicated upon completing a formal application requesting the designation. We further understand that the regional planning area must have shared characteristics among the local areas including:

- Labor markets
- Economic development areas
- Education and training resources to administer activities under WIOA
- Population centers
- Commuting patterns
- Industrial composition and industry sector alignment
- Location quotients
- Labor force conditions
- Geographic boundaries

Per CareerSource Florida Strategic Policy 2023.09.19.A.1, if successfully designated as a regional planning area, we are committed to completing a regional WIOA plan inclusive of the following features and processes;

- Regional Planning Areas shall establish a shared regional service strategy with a defined goal.
- Regional planning areas shall establish administrative cost arrangements across local workforce development areas. Acceptable examples of administrative cost arrangements include but are not limited to shared staff, technology systems, or back-end administrative support tools.
- Chief Local Elected Officials in a new regional planning area must participate in the regional planning process that results in the inclusion of the shared regional objectives and initiatives as an addendum to each local workforce development board's WIOA plan.
- The regional plan must include a description of activities that result in the following items:
 - Establishment of regional service strategies using cooperative service delivery agreements that include but are not limited to:
 - Consistent eligibility standards and enrollment processes.

- Common training and coordination of supportive service offerings.
- Common technology tools and sharing of data within tools outside of Employ Florida.
- Development and implementation of sector strategies for in-demand sectors or occupations.
- Collection and analysis of regional labor market data.
- Coordination of supportive services.
- Coordination of services with regional economic development services and providers.
- Establishment of agreement concerning how the regional planning area will collectively negotiate performance for the local workforce development areas or the planning region.

The executive leaders: Co- Interim CEOs Sheila Doyle and Steven Meier of CareerSource Hillsborough Pinellas, Jerome Salatino of CareerSource Pasco Hernando, Stacy Campbell-Domineck of CareerSource Polk, Joshua Matlock of CareerSource Suncoast, and are currently in the process of obtaining the required approvals from elected officials to submit a formal designation request per the requirements in the administrative policy. We expect to obtain approval from our local elected officials in time for submission to CareerSource Florida by November 22, 2024.

By signing below, as the board chairpersons for CareerSource Hillsborough Pinellas, CareerSource Pasco Hernando, CareerSource Polk, and CareerSource Suncoast, we certify that our local workforce development boards intend to pursue designation as a regional planning area in accordance with Florida Commerce and CareerSource Florida guidance.


Barclay Harless, Chairperson
CareerSource Hillsborough Pinellas Board of Directors

Charles Gibbons
Charles Gibbons (Sep 19, 2024 16:38 EDT)
Charles Gibbons, Chairperson
CareerSource Pasco Hernando Board of Directors

GARY CLARK
Colonel Gary Clark, Chairperson
CareerSource Polk Board of Directors

Eric Troyer
Eric Troyer (Sep 16, 2024 09:14 EDT)
Eric Troyer, Chairperson
CareerSource Suncoast Board of Directors

Speaker Bios

Karmyn Hill



Karmyn Hill serves as the Bureau Chief for One-Stop Program and Support in the Division of Workforce Services at FloridaCommerce and has held several key positions at FloridaCommerce since joining the state of Florida in 2020. Prior to her current role, Hill served as the Director of Operations for the Division of Workforce Services, and the Deputy Director in the Office of Economic Accountability and Transparency, where she assisted in developing and promoting the improved delivery of the Reemployment Assistance Modernization Program.

Through her roles, Hill has provided leadership for the State's priority workforce initiatives, overseeing policy, management, and communications with the Department's internal and external partners. In Hill's first position at FloridaCommerce, she optimized claimant intake during the middle of the 2020 public health emergency. Hill is a Florida native and earned a Bachelor of Science degree from Florida Agricultural and Mechanical University.

Marcus McBride



Marcus L. McBride joined the CareerSource Escarosa team in June 2020 as the chief executive officer. He is a passionate leader who brings a wealth of knowledge from his experience in the public and private sector. McBride holds a Ph.D. in Educational Psychology and Research Methods; Master of Arts in Educational Psychology; and a Bachelor of Science in Human Development and Family Studies, all from the University of Alabama.

Over the past 19 years, McBride has held various roles leading collective efforts to empower others to reach their highest potential. Prior to his current role, he most recently served as director of education and training for Goodwill Industries of the Southern Rivers.