

Financial Monitoring Quality Assurance Report

CareerSource Florida

Program Years 2022-2023 and 2023-2024

May 5, 2025



Prepared by

Division of Finance and Administration
Bureau of Financial Monitoring and Accountability

FloridaCommerce | Caldwell Building | 107 E.
Madison Street | Tallahassee, FL 32399
850.245.7105 | www.FloridaJobs.org |
www.Twitter.com/FLACOMMERCE

An equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711.

Executive Summary

Florida Department of Commerce (FloridaCommerce) conducted a financial monitoring review of CareerSource Florida's (CSF) financial operations for the periods of April 1, 2022 –March 31, 2024.

The financial monitoring was conducted by FloridaCommerce's Bureau of Financial Monitoring and Accountability (FMA) staff through a remote desktop review analysis. Sampled items were provided through upload to FloridaCommerce's SharePoint monitoring system.

Monitoring activities included assessing CSF's financial operations, management practices, internal controls, and financial record keeping and reporting to determine if CSF operated in compliance with federal and state laws, rules, regulations, statutes, policies and guidance, and terms and conditions of the federal award.

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

The review revealed that CSF has the systems in place to perform the broad management, operational, and financial functions required to operate the workforce programs; as such, no findings or other noncompliance issues were identified in the current financial monitoring review. While no material issues or weaknesses came to the reviewers' attention, there is no assurance that other issues do not exist.

As a subrecipient of funds administered by FloridaCommerce, CSF is accountable for failing to correct any financial deficiencies found during compliance monitoring reviews. To reduce financial monitoring deficiencies observed and to increase fiscal integrity at the local level, corrective action by CSF is required to be taken whenever such deficiencies are identified.

The results of CSF's Program Years 2022-2024 financial monitoring review are summarized in the chart below.

ACRONYM TABLE

AP - Administrative Policy
CAP – Corrective Action Plan
CFR – Code of Federal Regulations
CSF - CareerSource Florida
DVOP – Disabled Veterans Outreach Program
DWG – Disaster Recovery Dislocated Worker Grant
DW – Dislocated Worker
ETA – Employment and Training Administration
F.A.C. – Florida Administrative Code
FG – Final Guidance
FloridaCommerce - Florida Department of Commerce
FMA – Bureau of Financial Monitoring and Accountability
F.S. – Florida Statutes
FY – Fiscal Year
IT – Information Technology
ITA – Individual Training Account
IWT – Incumbent Worker Training
JVA – Jobs for Veterans Act
JVSG – Jobs for Veterans State Grant
LLC – Limited Liability Corporation
LVER – Local Veterans Employment Representative
LWDB – Local Workforce Development Board
MOU/IFA – Memorandum of Understanding & Infrastructure Funding Agreement
MSFW – Migrant and Seasonal Farmworker
ONI – Other Noncompliance Issue
PY – Program Year
RESEA – Reemployment Services and Eligibility Assessment Program
SNAP E&T – Supplemental Nutrition Assistance Program Employment and Training
SYEP – Summer Youth Employment Program
TAA – Trade Adjustment Assistance
TANF – Temporary Assistance for Needy Families
TCA – Temporary Cash Assistance
TEGL – Training and Employment Guidance Letter
U.S.C. – United States Code
WE – Work Experience
WFS – Workforce Services
WIOA – Workforce Innovation and Opportunity Act
WP – Wagner-Peyser
WSA – Work Search Activity
WT – Welfare Transition

***The above table reflects all acronyms that may have been used in the PY 2022-2024 monitoring review cycles; however, all acronyms may not be used in this report.**

SUMMARY TABLE OF FINANCIAL MONITORING RESULTS

PY 2022-24 Financial Monitoring Results					
Category	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue
Results - All Categories					

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

DEFINITIONS APPLICABLE TO FINANCIAL MONITORING

1. Finding – A high risk issue that directly impacts the integrity or effectiveness of financial operations or could potentially result in major financial deficiencies (e.g., lack of accounting records or no system of accounting, no documentation to support expenditures, lack of internal controls, lack of fully executed contracts, issues indicative of systemic problems in financial operations, has the appearance of fraud or abuse, potential questioned costs, etc.). Findings are expected to be responded to in the Corrective Action Plan (CAP).
2. Other Noncompliance Issue – A medium risk finding that results in deviation from process or practice not likely to result in failure of the management system or process but has a direct impact on financial operations (e.g., missing financial elements, failure to timely conduct follow-ups, etc.) ONIs could potentially be upgraded to a finding over time based on the nature of the deficiency (e.g., repeat violations, issues indicative of systemic problems in financial operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.
3. Observation – A low risk issue that is intended to offer constructive comments and an opportunity to improve current local practices, processes, and procedures that result in positive financial outcomes. Observations are not expected to be responded to in the CAP except when requested.
4. Technical Assistance – Any assistance provided by the financial monitoring team to LWDB staff.

MONITORING REPORT CAREERSOURCE FLORIDA

I. DESCRIPTION OF MONITORING APPROACH

The scope of the financial review included an examination of CSF's internal controls, board composition, financial management systems, procurements, contract management processes, cost allocations, payroll, disbursement testing, and reporting and reconciliation of financial data in SERA to determine if appropriate processes, procedures, and controls were in place and properly implemented. In some instances, interviews were conducted with CSF staff to gather information about financial management processes.

Compliance Review Abstract Information

- Financial Monitoring Review Dates: July 3, 2023 - July 7, 2023, and June 17, 2024 - June 21, 2024
- Financial Monitoring Sample Review Period Dates: April 1, 2022 – March 31, 2024

II. FINANCIAL MONITORING REVIEW

FMA performed financial monitoring procedures based on the elements described in the PY 2022-2024 Financial Monitoring Tools. The results of financial monitoring testing are described below.

Prior Year Corrective Action Follow-Up

There were no findings or other noncompliance issues identified in the prior years.

PY 2022-2024 Financial Monitoring Results

Findings

There were no findings identified during the financial monitoring review periods of April 1, 2022, to March 31, 2024.

Other Noncompliance Issues

There were no ONIs identified during the financial monitoring review periods of April 1, 2022, to March 31, 2024.

Observations/ Technical Assistance

There were no observations identified or technical assistance provided during the financial monitoring review periods of April 1, 2022, to March 31, 2024.

Name	Agency	Exit Conference
The financial monitoring exit conference was conducted on May 2, 2025. The exit conference attendees are listed below:		
Tisha Womack	FloridaCommerce	X
Yvette McCullough	FloridaCommerce	X
Adrienne Johnston	CSF	X