



Joint Meeting of the Audit & Finance Committees Meeting Agenda

Wednesday, February 4, 2015 / 2:15 p.m. – 3:30 p.m.
CareerSource Central Florida Administration Office
707 Mendham Blvd., Suite 250, Orlando, FL 32825
Conference Call-in phone number: (866) 576-7975 / Participant Access Code: 299848

Strategic Goals developed by the Board:

- *CareerSource Central Florida will become the backbone organization for workforce development in Central Florida*
- *CareerSource Central Florida will become business focused in all efforts*
- *CareerSource Central Florida will identify ways to measure progress and Return On Investment (ROI)*

1. WelcomeBill Merck/Eric Ushkowitz
2. Roll Call / Establishment of Quorum
3. Public Comment
4. Approval of Minutes
 - A. **8/12/14 Joint Meeting of Audit & Finance Committees**
(Finance Committee already approved at their 10/21/14 meeting)
 - Audit Committee.....**Action**
 - B. **10/21/14 Finance Committee Meeting**
 - Finance Committee.....**Action**
5. Presentation from Cherry, Bekaert
 - A. Draft Report of CareerSource Florida’s 2013-14 A-133 Audit
6. Information/Discussion Items
 - A. Mid-Year Budget Variance Report
 - B. Procurement Thresholds
7. Other Business
 - A. Update on Procurement
8. Adjournment

Upcoming Meetings:

- Finance Committee Meeting – Tuesday, April 7, 2015, 2:30pm / Location: TBD
- Joint Meeting of Audit & Finance Committee – to be discussed

DRAFT

Joint Meeting of the Audit and Finance Committees

**CareerSource Central Florida Office
707 Mendham Blvd., Suite 250
Orlando, FL 32825
Tuesday, August 12, 2014
2:30 p.m.**

MINUTES

MEMBERS PRESENT: Bill Merck, Eric Ushkowitz, Art Bisner, Melanie Cornell, Mike Kurek, Barbara Lehman, Margaret McGarrity, Joseph Sarnovsky, Chuck Todd and Mark Wylie

MEMBERS ABSENT: Joe Pennisi

STAFF PRESENT: Pam Nabors, Leo Alvarez, Ann Beecham and Kaz Kasal

GUESTS PRESENT: Jim Burdick, Dan Gougherty / Cherry, Bekaert

WELCOME

Mr. Ushkowitz and Mr. Merck called the meeting to order at 2:33 pm and welcomed those in attendance.

BUSINESS MATTERS OF THE AUDIT COMMITTEE

1. Roll Call/Establishment of Quorum

Ms. Kasal commenced with roll call and reported there was a quorum present.

2. Public Comment

None offered.

3. Approval of the Minutes

Ms. Lehman noted two corrections to be made in the 2/3/14 Joint Meeting of the Audit and Finance Committees: under "Approval of the Minutes" and "Finance Committee Charter" sections change Mr. Taylor to Mr. Pancake.

Barbara Lehman made a motion, with the inclusion of above noted corrections, to approve the minutes from the 2/3/14 Joint Meeting of the Audit and Finance Committees. Mr. Todd seconded, motion passed.

4. Information/Discussion Items

A. Presentation of Cherry, Bekaert on program Year 2013-14 A-133 Audit

- Report on Interim Work Performed / Audit Plan for Year End Testing

Mr. Burdick, the lead on the A-133 audit for Program Year 2013-14, greeted the committee and introduced Dan Gougherty who is managing the audit. Mr. Burdick

referenced the handout entitled “Audit Committee Meeting Planning Communications – for the Year Ended 6/30/14” and reviewed the interim work being performed and audit plan for year-end testing which will begin on 9/2/14. The auditor’s responsibility will include: assurance that financial statements and supplementary information are fairly represented and in compliance. Areas of emphasis will include: federal single audit and related compliance matters, follow up on implemented corrections to prior year audit findings and compliance monitoring reports. Target date for a report draft is 10/31/14. No issues have been identified during the preliminary testing.

5. Adjournment

There being no other business, the meeting was adjourned at 2:43 p.m.

BUSINESS MATTERS OF THE FINANCE COMMITTEE

1. Roll Call/Establishment of Quorum

Ms. Kasal commenced with roll call and reported there was a quorum present.

2. Public Comment

None offered.

3. Approval of the Minutes

After review, Mr. Sarnovsky made a motion to approve the minutes from the 6/3/14 Finance Committee Meeting. Mr. Wylie seconded, motion passed.

4. Information/Discussion Items

➤ Year-end Financial Results

Mr. Alvarez referenced report in the meeting packet entitled: “CareerSource Central Florida Budget vs. Actual Report – As of June 2014 and reviewed the year-end financial results.

➤ 403b Plan Updates

Investment Policy Statement - Mr. Alvarez stated that, at the request of the committee from the last meeting, the ERISA attorney has reviewed and advised that it is not a requirement to have an Investment Policy Statement. If we decide to have an Investment Policy Statement the ERISA attorney can help to craft one relevant to our plan.

After further discussion, Mr. Wylie made a motion to have the ERISA attorney craft a broad-based Investment Policy Statement for the Finance Committee’s review. Mr. Todd seconded, motion passed.

Loans – the committee reviewed and discussed the current loan provision in CareerSource Central Florida’s 403b plan and new proposed language staff is recommending. The committee concurred CareerSource Central Florida staff should be provided educational sessions on retirement plan vs. loan program, the disadvantages of borrowing against their

403b plan, and also get their feedback on the new proposed language. The committee also asked management to look into attaining affiliation with a credit union, so staff have a more viable alternate option for borrowing money.

Fees – based on committee recommendation from last meeting, CareerSource Central Florida's broker will go back to market to make sure their fees are appropriate and reasonable.

5. Action Items

- Facilities Update / Administration Office – Mr. Alvarez reviewed the market research on alternate locations for CareerSource Central Florida's administration office. Based on preliminary lease cost comparisons, two facilities have been narrowed down. Ms. Nabors added that the major reasons for moving to an alternate location are: lease cost savings by downsizing in space and attaining a more competitively priced lease, and also moving to the downtown Orlando area will be a more centralized location to the overall region, which aligns with the Board's strategic goal of being the backbone agency in this region. Staff travel cost will also decrease being more centrally located.

Mr. Todd made a motion to allow staff to continue to negotiate with the top two facilities selected. A final recommendation will be presented to the Executive Committee for their consideration at their 9/15/14 meeting. Mr. Wylie seconded, motion passed.

- Revision to Procurement Policy - Mr. Alvarez stated that staff is recommending that the Finance Committee give consideration to remove the requirement for the Board to approve decision to issue a request for proposal, or other forms of formal solicitations. It is difficult to wait for Board approval of procurements, since Board of Directors meetings occur every couple of months.

Mr. Wylie made a motion to approve the below proposed language. Mr. Sarnovsky seconded, motion passed.

Proposed Language:

Careersource Central Florida's current policies and procedures for contracting and procurement established that all purchases of \$100,000 and above will be publicly advertised and a formal solicitation will be issued. The decision to issue a solicitation, along with the material elements of the solicitation, will be presented to the appropriate committee of the Board of Directors as an information item. The Board of Directors make the final procurement decision.

6. Adjournment

There being no other business, the meeting was adjourned at 4:03 p.m.

Respectfully submitted,

Kaz Kasal
Administrative Supervisor

DRAFT

Finance Committee Meeting
707 Mendham Blvd., Suite 250
Orlando, FL 32825

Tuesday, October 21, 2014
2:00 p.m.

MINUTES

MEMBERS PRESENT: William Merck, Melanie Cornell, Nicole Guillet, Chuck Todd and Mark Wylie
MEMBERS ABSENT: Joseph Sarnovsky
STAFF PRESENT: Pam Nabors, Mimi Coenen, Leo Alvarez, Ann Beecham, and Kaz Kasal

1. Roll Call / Establishment of Quorum

Mr. Merck called the meeting to order at 2:04 p.m. and welcomed those in attendance.

Ms. Kasal commenced with roll call and reported that there was a quorum present.

2. Public Comment

None offered.

3. Approval of Minutes

Mr. Wylie made a motion to approve the minutes from the 8/12/14 Joint Meeting of the Audit and Finance Committees. Ms. Cornell seconded, motion passed.

4. Information/Discussion Items

➤ First Quarter 2014-15 Financial Results

Mr. Alvarez referenced the report entitled “FY 2014-2015 Budget vs. Actual Report – as of 9/30/14” and stated that the first quarter is in line with the budget. We are in better shape than last year at this time. Mr. Alvarez noted that with regard to the Program Services line at 32.5% - funds are/will be at elevated levels in fall and spring, as the spike in enrollments occur during this time. Also, we are exceeding ITA goal of 50% - currently at 60.5% and keeping Admin expenditures below 7% target - currently at 5.5%.

➤ Procurements – Banking & Retirement Plan

Mr. Alvarez referenced the memo entitled “CareerSource Central Florida – FY 2014-15 Procurements Timeline” and reviewed the planned procurement timelines for banking services and retirement plan services.

➤ 403(b) 2013 Financial Statement Report

Mr. Alvarez referenced the document entitled “ CareerSource Central Florida 403(b) Plan – Financial Statements and Supplemental Schedules – as of 12/31/13 and 2012” and stated that the audit is complete and there are no findings or areas of non-compliance in the report. This is the second year with no issues. Mr. Alvarez also noted the following:

- Page 3 - “Statements of Net Assets Available for Benefits” – there is growth from 30% in 2012 to 60% in 2013. Education sessions have helped staff plan for retirement

and also fees are lower as a result of increased participation.

- Page 13 - 2009 and 2011 contributions remitted late to plan (legacy issue) – working with the ERISA attorney to get this corrected.

5. Action Items

➤ 403(b) Plan Modification/Recommendations

Mr. Alvarez referred to the document entitled “CareerSource Central Florida Proposed Retirement Plan Changes – Effective Plan Year beginning 1/1/15” and reviewed current plan design and proposed plan changes that staff is recommending. After review and discussion, the committee concurred on the following amendments:

- Vesting schedule for non-employee contributions:

0 to 1 Year	0%
1 to 2 Years	25%
2 Years	50%
3 Years	100%
- Under Loans section: remove #6
- Under Loans section: remove phrase “unless toward purchase of primary residence, then duration can be up to 30 years.”

Ms. Cornell made a motion to forward to full Board the proposed retirement plan changes to include the above amendments. Mr. Wylie seconded, motion passed.

Mr. Wylie asked about the credit union option, as this would be a viable option for staff to attain loans. Ms. Nabors replied that this will be considered – they first need to educate staff on the pending changes.

➤ Facilities Update – South Orange Office

Mr. Alvarez referenced the memo on “Facilities Update” and reviewed the background and factors attributing to the staff recommendation to allow a two year lease extension (which is at current competitive market rates) of the South Orange County office.

After review and discussion, Mr. Wylie made a motion to approve a two year lease extension of the South Orange office, with 1 year option to term. Mr. Todd seconded, motion passed.

6. Adjournment

Mr. Merck thanked the committee for attending today’s meeting. The committee concurred to have a ½ hour phone meeting in January 2015, prior to the 1/22/14 Board Meeting. Ms. Kasal will survey the committee for dates.

There being no other business, the meeting was adjourned at 3:15 p.m.

Respectfully submitted,

Kaz Kasal
Administrative Supervisor



Audit Results and Required Communications

For the Year Ended June 30, 2014

Audit/Finance Committee Meeting – February 4, 2015



To the Board of Directors
Central Florida Regional Workforce Development Board, Inc.
d/b/a CareerSource Central Florida

We have audited the financial statements of Central Florida Regional Workforce Development Board, Inc. d/b/a CareerSource Central Florida (“the Organization”) for the year ended June 30, 2014.

As required by generally accepted auditing standards, we are providing you with the information shown in this presentation relative to our audit. Such information is intended for the use of management, the board of directors and related committees and should not be used for any other information or purposes.

CHERRY BEKAERT LLP

REQUIRED COMMUNICATIONS

Communication

Comments

Our Responsibilities under Generally Accepted Auditing Standards and OMB Circular A-133.

Our responsibility, as described by professional standards, is to obtain reasonable assurance through selected audit procedures and express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibility.

In planning and performing our audit, we considered Central Florida Regional Workforce Development Board, Inc. d/b/a CareerSource Central Florida's (the "Organization") internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Unmodified opinion expected to be expressed

No findings on internal control over financial reporting were reported.

No findings on internal control over compliance were reported

REQUIRED COMMUNICATIONS

Communication

Comments

Our Responsibilities under Generally Accepted Auditing Standards and OMB Circular A-133 (continued)

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

No instances of non-compliance with laws, regulations, contracts and grants were reported.

Also in accordance with OMB Circular A-133 we examined, on a test basis, evidence about the Organization's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to its major federal program for the purpose of expressing an opinion on the Organization's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Organization's compliance with those requirements.

Unmodified opinion on compliance with grant requirements expected to be expressed. No grant non-compliance was reported.

Independence

We are familiar with Rule 101 of the AICPA's Code of Professional Conduct and its interpretations and rulings as it relates to independence.

We are independent with respect to the Organization.

REQUIRED COMMUNICATIONS

Communication

Comments

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated May 22, 2014.

No change in planned scope.

Significant Audit Findings

Accounting Policies- Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. Communicate any changes to accounting policies.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2014.

Communicate any transactions entered into by the Organization during the year which had a lack of authoritative guidance or consensus. Also that all significant transactions have been recognized in the financial statements in the proper period.

We noted no transactions with a lack of authoritative guidance or consensus. All significant transactions were recognized in the appropriate period.

Accounting Estimates-Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events. We are required to communicate any accounting estimates that are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements relate to allocation of costs and depreciation. We reviewed and evaluated the approved cost allocation plan and the key factors and assumptions used to develop the depreciation estimates and determined reasonableness in relation to the financial statements taken as a whole.

REQUIRED COMMUNICATIONS

Communication

Comments

Corrected and Uncorrected Misstatements

Inform of any known or likely misstatements identified.

No passed adjusting entries. Four adjusting entries resulting from our audit procedures were corrected by Management. Most related to grant receivables and deferred revenue. None of the misstatements were material either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

Inform of any disagreements with management. For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements.

There were no disagreements with management.

Difficulties Encountered in Performing the Audit

Communicate any difficulties encountered.

No difficulties encountered.

Management Representations

We request certain representations that will be included in the management representation letter dated upon acceptance and delivery of the consolidated financial statements.

We will obtain a management representation letter on the date our report on the financial statements is issued.

REQUIRED COMMUNICATIONS

Communication

Comments

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

Supplementary Information

Our responsibility with respect to the supplementary information accompanying the financial statements is 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 made certain inquiries of management and evaluated the form, content, and methods of preparing the information compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Single Audit Results

CFDA # Federal Program

U.S. Department of Labor

WIA Cluster

17.258 WIA Adult Program
17.259 WIA Youth Activities
17.278 WIA Dislocated Workers

Unmodified Opinion expected to be expressed in the independent auditor report on compliance for the major federal program.

No significant deficiencies or material weaknesses were disclosed during the audit of the major federal award program.

STATEMENTS OF FINANCIAL POSITION

	<u>2014</u>	<u>2013</u>
Assets		
Cash and cash equivalents	\$ 1,435,316	\$ 1,254,406
Grants receivable	3,195,767	977,286
Other assets	701,616	541,313
Capital assets, net	<u>787,827</u>	<u>1,198,362</u>
Total assets	<u>6,120,526</u>	<u>3,971,367</u>
Liabilities and Net Assets		
Accounts payable	2,205,186	513,803
Accrued compensation	742,334	765,728
Grant advances	758,890	9,425
Deferred rent	<u>142,306</u>	<u>145,972</u>
Total liabilities	<u>3,848,716</u>	<u>1,434,928</u>
Net Assets:		
Unrestricted	<u>2,271,810</u>	<u>2,536,439</u>
Total net assets	<u>\$ 2,271,810</u>	<u>\$ 2,536,439</u>

STATEMENTS OF ACTIVITIES

	<u>2014</u>	<u>2013</u>
Revenue :		
Government grants	\$ 32,573,973	\$ 26,199,426
Total revenue	<u>32,573,973</u>	<u>26,199,426</u>
Expenses:		
Program Services - training, retraining and readjustr	30,588,390	23,879,463
Supporting services - general and administrative	<u>2,250,212</u>	<u>2,585,476</u>
Total expenses	<u>32,838,602</u>	<u>26,464,939</u>
Decrease in unrestricted net assets	(264,629)	(265,513)
Unrestricted net assets at beginning of year	<u>2,536,439</u>	<u>2,801,952</u>
Unrestricted net assets at end of year	<u>\$ 2,271,810</u>	<u>\$ 2,536,439</u>

Questions?

CONTACT INFORMATION

Presented by:

Jim Burdick

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CareerSource Central Florida
FY 2014-2015 Budget Versus Actual Report
As of December 31, 2014

CSCF Budget FY 2014 - 2015		REA	WIA Adult	Youth	WIA DW	WT	TAA	FSET	WP	DVOP	UC	LVER	H1B	TACCCT		
Funding Sources	Total Revenue	119	20	22	30	60	81	85	90	94	96	98				
Carry In Funds From FY 13 - 14	12,899,504	-	4,781,260	5,163,776	1,871,306	-	-	-	1,083,162	-	-	-	0	0		
FY 14 - 15 Award	25,898,238	534,938	8,139,189	4,720,338	2,454,967	6,159,882	160,000	553,370	2,397,762	101,208	411,664	64,920	150,000	50,000		
Award Total - Available Funds	38,797,742	534,938	12,920,449	9,884,114	4,326,273	6,159,882	160,000	553,370	3,480,924	101,208	411,664	64,920	150,000	50,000		
LESS planned Carryover For FY 15 - 16	(5,313,677)	-	(1,337,022)	(1,416,101)	(1,841,225)	-	-	-	(719,329)	-	-	-	-	-		
Total Available Funds Budgeted	33,484,065	534,938	11,583,428	8,468,013	2,485,048	6,159,882	160,000	553,370	2,761,595	101,208	411,664	64,920	150,000	50,000	Actual Expenditures	% of Expenditures
PROGRAM	Authorized Budget															
Salaries/Benefits	12,158,748	259,704	1,936,559	275,325	548,653	2,176,868	858	187,223	162,548	21,846	255,304	18,079	18,534	46,177	\$ 5,907,676	48.6%
Program Services	15,950,000	-	3,700,185	2,771,889	874,974	225,557	87,278	-	-	-	-	-	76,627	51,210	7,787,720	48.8%
Professional Services	628,500	8,576	119,993	58,689	26,089	82,032	117	5,603	30,903	2,960	8,807	2,561	211	478	\$ 347,017	55.2%
Outreach	246,000	14	18,112	2,010	619	383	(0)	10	23,869	(45)	11	(17)	(7)	(6)	\$ 44,864	18.2%
Infrastructure/Maintenance & Related Cost	3,035,317	21,933	166,301	28,443	34,270	219,316	1,490	14,080	1,017,053	14,594	23,059	13,538	1,020	2,766	\$ 1,592,994	52.5%
IT Cost/Network Expenses	1,221,000	11,559	114,876	23,267	25,628	116,718	298	8,272	100,536	7,074	12,371	6,424	497	1,443	\$ 428,962	35.1%
Staff Development & Capacity Building	244,000	1,826	34,584	1,659	4,047	17,233	91	1,298	20,300	1,273	1,945	1,019	82	184	\$ 85,540	35.1%
TOTAL EXPENDITURES	33,484,065	303,613	6,090,609	3,161,282	1,514,279	2,838,106	90,130	216,485	1,355,209	47,701	301,498	41,602	96,965	102,251	\$ 16,194,773	48.4%
TOTAL EXPENDITURES	16,194,773	303,613	6,090,609	3,161,282	1,514,279	2,838,106	90,130	216,485	1,355,209	47,701	301,498	41,602	96,965	102,251		
TOTAL AVAILABLE FUNDS	17,289,292	245,107	5,658,572	5,314,373	993,307	3,222,793	69,879	346,259	1,096,049	62,652	203,056	33,676	77,213	(1,210)		
% OF FUNDS EXPENDED BY GRANT	48.4%	54.2%	51.1%	37.2%	60.0%	47.7%	56.3%	37.4%	60.3%	38.1%	50.7%	48.1%	48.5%	102.4%		
	ACTUAL	TARGET														
ITA %	61.3%	50.0%	A													
ADMINISTRATIVE COST %	6.7%	7.0%	B													

A - The states mandates that 50% of total WIA adult and dislocated worker funds are spent in client intensive training activities.

B - The state mandates that total administrative cost are not to exceed 10% of total cost.



Memorandum

To: Finance Committee
From: Leo Alvarez
Subject: CareerSource Central Florida – Procurement Levels of Authority
Date: February 4, 2015

Purpose:

The purpose of this memo is to discuss the current levels of authority established in CareerSource Central Florida’s procurement and contracting policies and for the Finance Committee to give consideration to increase the approval thresholds.

Background:

CareerSource Central Florida’s current policies and procedures for contracting and procurement established that all purchases of \$100,000 and above will be publicly advertised and a formal solicitation will be issued. The new Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Super Circular”) have raised the simplified acquisition threshold to \$150,000. Based on the frequency of Board of Directors meetings, staff asks the committee to consider adjusting threshold amounts to create greater efficiency in operations. The current levels are as follows:

TABLE OF AUTHORITIES

Position	Check Signers	Purchase Requisition /Order	Issue RFP/RFQ	Approve Selection of Contractor	Sign Contract & Amendment
President/CEO	Authorized	\$100,000	\$100,000	\$100,000	Authorized
COO	Authorized	\$100,000	\$100,000	\$100,000	Authorized
VP of Finance/Accounting	None	\$5,000	None	None	None
Department Directors	Authorized	\$5,000	None	None	None
Board Chair	Authorized	N/A	N/A	N/A	Inform
Board***	None	N/A	N/A	\$100,000 or more	Inform

Discussion Items:

- (1) The current simplified acquisition threshold is \$100,000. Consider raising the threshold to \$150,000 to align with the new uniform guidance.
- (2) Currently checks of \$100,000 or more, excluding recurring monthly employee benefits disbursements requires that one of the original signatures be by the Board Chair. Consider excluding routine disbursements made relating to program services, such as payments made to providers for scholarships, work experience, short-term training, and youth services, as these are already approved through the budget process and tracked by the board quarterly.
- (3) Consider developing a consent agenda for routine agenda items no requiring board action.