

Program Year 2020-21

Quality Assurance Report

*Programmatic and Financial
Compliance Monitoring Review*

May 10, 2021



Local Workforce Development Board - 12

**Florida Department of
Economic Opportunity**

**Division of Workforce Services
And Division of Finance and
Administration**



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EXECUTIVE BRIEFING AND OVERVIEW

The Department of Economic Opportunity (DEO) must perform annual monitoring of its subrecipient workforce entities as required by federal and state laws, rules, regulations and applicable DEO guidance. To accomplish DEO's monitoring goal, a joint programmatic and financial monitoring review of CareerSource Central Florida's (the "LWDB") workforce programs was conducted by DEO's Bureau of One-Stop and Program Support (OSPS) and Bureau of Financial Monitoring and Accountability (FMA) staff.

The monitoring activities included assessing the LWDB's program operations, management practices, system protocols, internal controls, financial record keeping and reporting to determine if the LWDB operated in compliance with each of the programs' laws, regulations, state and local plans, policies and guidance, and any contracts or agreement terms. Monitoring also included sample testing of randomly selected participant case file records from each of the workforce programs reviewed.

Programmatic and financial management issues identified in the report are generally categorized as Findings, Issues of Noncompliance, and Observations based on a scale of high, medium and low risk probabilities. High, medium and low risk factors are used to separate those issues that present more of a threat to program operations than others including issues that may potentially impact the fiscal integrity or delivery of services within program operations.

The review revealed that the LWDB has the systems in place to perform the broad management, operational, and financial functions required to operate workforce programs. However, deficiencies in case file documentation requirements and operational and system practices in several program review areas were identified during the review. There were also several new and repeat issues found which may affect program operations if not corrected.

In accordance with [Administrative Policy 104 – Sanctions for Local Workforce Development Boards' Failure to Meet Federal and State Standards](#), as subrecipients of authorized funds administered by DEO, LWDBs are accountable for failing to correct performance, programmatic and financial deficiencies found during compliance monitoring reviews. To reduce performance, programmatic or financial deficiencies, and to increase program integrity at the local level, any subrecipient not meeting the regulatory or statutory standards shall be subject to specific conditions, remedies, and sanctions consistent with applicable federal laws, regulations, and state guidance. Correcting and eliminating deficiencies maintains credibility in the administration of workforce programs, reduces risk of recurring noncompliance findings, and reduces the potential for questioned and/or disallowed costs which could lead to recapture of funds by the United States Department of Labor (USDOL) or other federal or state agencies.

For additional programmatic and financial monitoring information and resources, click here: [Monitoring Overview](#).

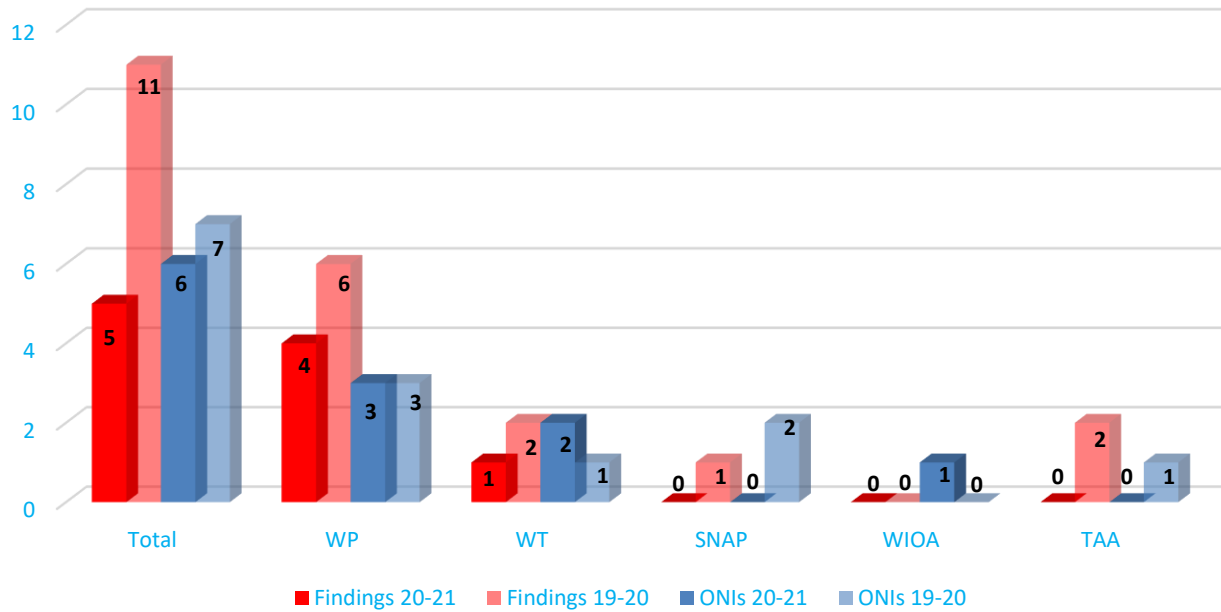
The results of each of the LWDB's workforce programs are summarized in the following charts by program and category.

SUMMARY TABLE OF PROGRAMMATIC MONITORING RESULTS

N=No. Y=Yes. N/A=Not Applicable.

2020-21 Monitoring Results					
Workforce Program	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue
WT	A safety plan was missing and the Individual Responsibility Plan (IRP) did not include safety plan elements for a victim of domestic violence.	Y	Y		
	Employment documentation in a participant file did not match information recorded in OSST.			Y	Y
	Transitional support services and activities were not ended in OSST timely for a couple of participants.			N	Y
WT Totals		1	1	1	2
WIOA Common Issue	Measurable Skills Gains (MSG) were not recorded in Employ Florida for several participants.			N	Y
WIOA Totals		0	0	0	1
WP	Permission to create Employ Florida registrations and referrals to job orders were not documented for several job seekers. Also, several job seeker applications were incomplete.	Y	Y		
	A few Migrant and Seasonal Farmworkers (MSFW) were incorrectly coded in Employ Florida.	Y	Y		
	A placement on a job order was missing verification documentation and another job order did not document that multiple placements met Florida's minimum wage rate requirements.	Y	Y		
	A few services recorded in Employ Florida did not meet the definition of a service or were inadequately documented.	N	Y		
	A staffing (private employment) agency job order did not contain the phrase "Position offered by no-fee agency".			N	Y
RESEA	Several EDPs did not contain all required information.			N	Y
	The Red Flag Drop-Off Report contained a few participants that were not managed by staff within 90 days.			N	Y
WP Totals		3	4	0	3
Results-All Programs		4	5	1	6

**Monitoring Issues By Program
PY 2020-2021
CareerSource Central Florida**



Note: The above chart reflects a two-year comparison of the number of monitoring issues (PY 2019-20 and PY 2020-21).

DEFINITIONS APPLICABLE TO PROGRAMMATIC MONITORING

1. Finding – A high risk issue which directly impacts the integrity or effectiveness of program operations or could potentially result in major program deficiencies (e.g., participant ineligibility, missing files, lack of fully executed contracts, issues indicative of systemic problems in program operations, appearance of fraud or abuse, non-conforming services provided to participants, questioned costs, etc.). Findings are expected to be responded to in the Corrective Action Plan (CAP).
2. Other Noncompliance Issue (ONI) – A medium risk issue 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 program operations (data validity, timeliness of entering system information, missing program elements and employment plan information, 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 program operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.

SUMMARY TABLE OF FINANCIAL MONITORING RESULTS

PY 2020-2021 Financial Monitoring Results				
Category	Repeat of Prior Year	Reference(s)		
Prior Year Corrective Action Follow-Up	None	There were no findings or issues of noncompliance in the prior year.		
Category	Findings	Issues of Non-Compliance	Observations	Technical Assistance Provided
Contracting/Contract Monitoring – Contracting entity was not included on the discriminatory vendor list.				1
TOTAL	0	0	0	1

DEFINITIONS APPLICABLE TO FINANCIAL MONITORING

1. Finding – Lack of compliance with federal or state laws, rules and regulations, administrative codes, or state guidance that may result in disallowed costs or impact the integrity of program operations. Findings are expected to be responded to in the CAP.
2. Noncompliance – Lack of compliance with federal or state laws, rules and regulations, administrative codes, or state guidance but may not result in disallowed costs or do not impact the integrity of program operations. Issues of Noncompliance are expected to be responded to in the CAP.
3. Observation – Informative statements or constructive comments to improve the delivery of services and to help ensure continued fiscal integrity of the LWDB. Observations are not expected to be responded to in the CAP.
4. Technical Assistance – Any assistance provided by the financial monitoring team to LWDB staff.

**QUALITY ASSURANCE REPORT
CAREERSOURCE CENTRAL FLORIDA
LOCAL WORKFORCE DEVELOPMENT BOARD (LWDB) 12**

I. DESCRIPTION OF MONITORING APPROACH

Review Scope

The monitoring scope consisted of a joint programmatic and financial review of the LWDB's workforce programs. Local operating procedures (LOP), program services and activities, local plans and reports, as well as financial management practices, record keeping, safeguards and reporting were reviewed to determine if appropriate processes, procedures and controls were in place and properly implemented. The monitoring review also included sample testing of randomly selected participant case file records from each of the workforce programs reviewed.

II. FINANCIAL MONITORING RESULTS

FMA performed financial monitoring procedures based on the elements described in the DEO 2020-21 Financial Monitoring Tool. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries to (1) determine the status of recommendations from the prior year monitoring visit(s), and (2) to adequately support current year Findings, Issues of Noncompliance, Observations and Technical Assistance. The results of the financial monitoring testing are described below:

Findings and Issues of Noncompliance

There were no Findings or Issues of Noncompliance identified during the financial monitoring review period of October 1, 2019 – September 30, 2020.

Observations

There were no Observations identified during the financial monitoring review period of October 1, 2019 – September 30, 2020.

Technical Assistance

Technical Assistance #12-21-01

Category: Contracting/Contract Monitoring

Prior to entering into a procurement or contract, the LWDB should verify that the entity is not included on the discriminatory vendor list as described in section 287.134, Florida Statutes. This can be verified on the State of Florida Department of Management Services website at:

https://www.dms.myflorida.com/business_operations/state_purchasing/state_agency_resources/vendor_registration_and_vendor_lists/discriminatory_vendor_list

III. PROGRAMMATIC MONITORING RESULTS

The outcome of the programmatic monitoring is detailed in the following sections of the report. The information presented describes the issues noted and, where appropriate, required corrective actions for improvement.

NOTE: The following general program corrective action plan (CAP) requirements must be submitted with each Finding and Other Noncompliance Issue identified in the report. Additionally, a separate CAP response must be submitted for any additional program specific issues identified in each section of the report.

General Program CAP requirements

- A specific plan of action outlining the reasons for noncompliance as well as efforts taken to prevent future occurrences.
- A copy of a monitoring schedule showing timeframes and the activities and services that will be monitored.
- Documentation showing staff training or refresher training has been or will be provided. Documentation must include training date(s), a training roster, and an agenda listing training topics.
- Documentation of written communication to staff informing them of the requirements.

WELFARE TRANSITION (WT)

The sample size consisted of 40 participant case files. The following issues were identified:

Finding Number WT 12.21.01

Documentation of Safety Plan/Safety Plan Elements

Applicable references: FG 02-026 (Domestic Violence Program Final Guidance Paper); 414.065 Florida Statutes (F.S.)

Of the four case files reviewed of participants identified as victims of domestic violence, one (25 percent) did not have a safety plan documented in the case file nor were the safety plan elements documented on the IRP.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Absence of a safety plan and failure to outline the elements of the safety plan on the IRP/ARP could place participants in potential danger by not knowing what safety resources are available to them or how to react in a confrontational situation.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation showing staff have reviewed the one domestic violence participant file and developed a safety plan and updated the IRP/ARP to include the elements from the safety plan, if the case is still open. Additionally, an assurance that safety plans will be developed in the future for all victims of domestic violence and that all safety plan elements will be included on the IRPs must be provided with the CAP, as well as the process for accomplishing this in the future.

ONI Number WT 12.21.01

Employment Verification

Applicable reference(s): Chapter 445.010 F.S.; and Florida's Work Verification Plan.

Of the five case files reviewed of participants with an employment activity recorded in OSST, one (20 percent) had employment dates on documents in the case files that did not match the information recorded in OSST.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: This data is used for reporting purposes and incorrect data entry impacts the validity of the data being reported and can negatively impact performance. The data entered in the system must be auditable and supported by documentation in the case files.

Required Action: In addition to the general required CAP actions, documentation must be provided showing staff have verified the participant's employment status and taken action to ensure case file documentation matches the information in OSST, if the file is still active. Additionally, an assurance that the LWDB will take measures to ensure that employment documentation maintained in the files is cross-referenced with data entered in the system for accuracy, as well as the process for accomplishing this in the future.

ONI Number WT 12.21.02

Transitional Service Eligibility

Applicable Reference(s): 445.028-.32 F.S., 445.024(n) F.S., FAC 65A-4.218 and FG 04-020 (Transitional Childcare).

Of the 12 case files reviewed of participants that received transitional childcare services, childcare was not ended in OSST in a timely manner for two (24 percent) participants.

Recurring Issues from Previous Year: No.

Risk Impact: If continuing eligibility is not verified and transitional services are not ended in a timely manner, funds could possibly be expended on ineligible participants which could be viewed as potential questioned costs if not corrected.

Required Action: In addition to the general required CAP actions, documentation must be provided showing staff have ended transitional childcare services in OSST for the two participant cases, if the files are still active. Additionally, the LWDB must provide an assurance that transitional childcare services are terminated in OSST when the participant is no longer eligible to receive services, as well as the process for accomplishing this in the future.

GENERAL PROGRAM COMMENTS

The case file review also revealed that a couple of participant IRPs did not include career goals specific to the steps the customer will take to self-sufficiency. The steps to self-sufficiency must be clear and specific to the individual in attaining his or goals.

Additionally, several participants were left in open WT activities for extended periods of time without closing the cases timely. If a case is reopened to allow the applicant an opportunity to complete the work registration process, and if no services or activities are provided and the time has expired for completing the work registration process, staff must ensure the case is closed timely in the OSST system.

WT/TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) SUMMER YOUTH EMPLOYMENT PROGRAM (SYEP)

The sample size consisted of 10 participant case files.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM - EMPLOYMENT AND TRAINING (SNAP E&T)

The sample size consisted of 30 participant case files.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)

WIOA ADULT AND DISLOCATED WORKER PROGRAM

The sample size consisted of 27 Adult and Dislocated Worker participant case files (13 Adults and 14 Dislocated Workers).

See common issue section below.

WIOA YOUTH PROGRAM

The sample size consisted of 13 Out-of-School Youth participant case files.

See common issue section below.

WIOA SPECIAL PROJECTS

The sample size consisted of 31 participant case files for the following special projects: COVID-19 Public Health Emergency, WIOA-Incumbent Worker-20% Non-Waiver, America's Promise, Hurricane Irma DWG, Hurricane Maria, Center Training for the Visually Impaired, COVID OJT, Sector Strategies Hospitality, Tourism and Construction, Integrated Services Pilot Project, Evacuee Assistance, and the Apprenticeship Expansion USA and WIOA State Apprenticeship Expansion 2019.

COMMON ISSUE

The following common issue was identified in the WIOA Adult/Dislocated Worker and Youth programs, and the Special Projects:

ONI Number WIOA 12.21.03

Recording of Measurable Skill Gains (MSG)

Applicable reference(s): WIOA Section 116; 20 CFR Part 677.155(a)(v); TEGL 10-16, Change 1.

- Of the 16 WIOA Adult participant case files reviewed of participants enrolled in an education or training program, eight (50.0 percent) did not have a MSG recorded within the applicable program year.
- Of the eight WIOA Youth participant case files reviewed of participants enrolled in an education or training program, four (50.0 percent) did not have a MSG recorded within the program year. Additionally, the document used to capture the MSG attainment recorded in Employ Florida for one participant did not meet the definition of a MSG.
- Of the 15 Adult Special Project case files reviewed of participants enrolled in an education or training program, eight (53.3 Percent) did not have a MSG recorded within the applicable program year.

Recurring Issue from Previous Year: No.

Risk Impact: Failure to enter and accurately record MSG information in Employ Florida negatively impacts performance results.

Required Action: In addition to the general required CAP actions, the LWDB must also provide an assurance with the CAP that MSGs will be documented and recorded by the applicable program year, as well as the process for accomplishing this in the future.

TRADE ADJUSTMENT ASSISTANCE (TAA)

The sample size consisted of five TAA participant case files.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

WAGNER-PEYSER (WP) PROGRAM

The sample size consisted of 70 participant case files (30 job seekers, 20 job orders, 15 job seeker placements and five RESEA). The following issues were identified:

Finding Number WP 12.21.02

Job Seeker Permission for Registration, Referrals and Requirements for Participation

Applicable reference(s): 20 CFR 651.10, TEGL 19-16, and Administrative Policy 096 and 099 (rev. 5/24/2019, 2/20/2020, and 1/7/2021).

Staff registration of a new job seeker in Employ Florida and referral to job orders by staff have specific guidelines that must be followed such as obtaining the job seeker's permission prior to creating and entering a new registration in Employ Florida and referring a job seeker to a job order. Job seekers must also have a full application in Employ Florida prior to receiving a service that initiates or triggers participation.

- Of the nine job seekers reviewed with a staff entered registration between 5/24/2019 and 1/7/2021, three (33.3 percent) were missing documentation of permission to create the new accounts in Employ Florida.
- Of the 45 job seekers reviewed, eight (17.8 percent) did not have a full application documented in Employ Florida when a staff-assisted service initiated participation.
- Of the 15 job seeker placements reviewed with staff-entered job seeker referrals after 5/24/2019, two (13.3 percent) were missing documentation of permission to refer the job seeker.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: Failure to document permission of staff registrations, staff referrals, or obtaining a full application before participation has an impact on performance reporting and can also lead to erroneous or fraudulent job seeker entry of invalid or false registrations.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation of the efforts made by staff to contact and verify the job seekers' permission to create an Employ Florida registration and referrals to job orders by staff. An assurance must also be provided that the LWDB will take necessary steps to document all future registrations and referrals in case notes on the job seeker's Employ Florida account, along with the process for accomplishing this.

Finding Number WP 12.21.03

Migrant and Seasonal Farmworker (MSFW) Identification

Applicable reference(s): 20 CFR 653 and DEO FG 03-040.

Each career center must determine whether WP applicants are MSFWs. The three job seekers coded as MSFWs were incorrectly identified. The job seekers did not have documentation recorded during the review period in Employ Florida of previous employment in farmwork in the last 12 months. It should be noted that LWDB staff added documentation for two of the three job seekers after the review.

Recurring Issue from Previous Year: Yes (Prior year CAP reviewed and verified but noncompliance continues to occur).

Risk Impact: This issue impacts MSFW service delivery and performance reporting. It may also limit job and training opportunities and lead to possible farmworker civil rights violations.

Required Action: In addition to the general required CAP actions, the CAP must include documentation that the LWDB has reviewed and verified MSFWs with applications opened subsequent to the review to ensure correct MSFW status. Documentation must also be provided of the LWDB's efforts to verify, provide, and record in Employ Florida the correct coding for the three participants identified, if the case files are still active.

Finding Number WP 12.21.04

Job Order Placements and Multiple Placement Wage Rate Verification

Applicable reference(s): Fair Labor Standards Act of 1938 as amended, 29 U.S.C. section 206; 20 CFR 680.170; section 448.01, F.S.; TEGL 19-16 and DEO Administrative Policy 099.

Of the 15 job seeker placements reviewed, one (6.7 percent) did not have documentation that the placement was verified. Additionally, of the two job orders reviewed with multiple job seeker hires, one (50 percent) did not have documentation of the job seeker's placement wage rate recorded on the job order.

Recurring Issue from Previous Year: Yes (Prior year CAP verified but noncompliance continues to occur).

Risk Impact: Noncompliance with placement guidelines has an impact on performance reporting (Monthly Management Report and other staff reports), as well as erroneous information being recorded in the system if placements are not valid. Additionally, noncompliance with wage rates less than the minimum wage could lead to minimum wage compensation violations.

Required Action: In addition to the general required CAP actions, the LWDB must include documentation of staff efforts to review all job orders recorded in Employ Florida subsequent to the review to ensure placements are verified and documented, and that wages are recorded on the job order when multiple placements have been recorded. Documentation must also be provided showing efforts made to verify the placements and placement wage rates of the individuals identified, if the case files are still active.

Finding Number WP 12.21.05

Wagner-Peyser Job Seeker Services and Activities

Applicable reference(s): 20 CFR 651.10, Administrative Policy 96, and Employ Florida Service Code Guide.

Of the 30 job seekers reviewed with at least one service entered on the Employ Florida activity screen, three (10 percent) job seekers had specific service codes entered (code 102 – Initial Assessment and 116 – Received Service From Staff Not Classified) as services provided; however, case notes in the files did not meet the requirements for the services provided under the respective service codes. Additionally, of the 15 job seekers reviewed with placements, one (6.7 percent) placement (code 750) was entered for a job order that was a job development (code 123) rather than a placement. The case note indicated the job seeker was identified prior to job order entry and referral.

Recurring Issue from Previous Year: No.

Risk Impact: Errant or undocumented services provided to job seekers which prolong participation will result in inaccurate reporting of state and federal performance numbers.

Required Action: In addition to the general required CAP actions, the LWDB must document efforts to review and monitor entry of WP job seeker services in Employ Florida to ensure the services are properly recorded and

documented. Documentation must also be provided of the LWDB's efforts to case note the correct service for the identified job seekers, if the application is still open and active.

ONI Number WP 12.21.04

Staffing (Private/Temporary Employment) Agencies
Applicable reference(s): Wagner-Peyser Act of 1933, as amended, Sec. 13(b)(1); Administrative Policy 99; DEO Memorandum entitled "Job Orders from Private Employment Agencies" dated June 31, 2007.

The Wagner-Peyser Act specifically states that job seekers are not to be charged a fee for referral and placement through the state employment security system. State guidance further requires all positions offered by staffing (private/temporary employment) agencies to carry the phrase "Position offered by no-fee agency" in the job description section of the job order.

Of the three job orders reviewed from staffing (private/temporary employment) agencies, one (33.3 percent) did not contain the phrase "Position offered by no-fee agency" in the job description section.

Recurring Issue from Previous Year: Yes (Prior year CAP verified but noncompliance continues to occur).
Risk Impact: Noncompliance may lead to possible complaints and other issues if the job seeker is charged a fee for referral and placement.

Required Action: In addition to the general required CAP actions, the LWDB must provide documentation that staff have or will review all open job orders from private/temporary employment agencies subsequent to the review to ensure the required language is included in the description.

REEMPLOYMENT SERVICES AND ELIGIBILITY ASSESSMENT (RESEA) PROGRAM

The RESEA program review focused on the LWDB's compliance with the requirements of the grant to assist reemployment assistance (RA) claimants in returning to work faster by connecting claimants/participants with in-person assessments, and reemployment services and opportunities to further their reemployment goals and successful employment outcomes.

The sample size consisted of five participant case files. The following issues were identified:

ONI Number WP 12.21.05

Employability Development Plans (EDPs)
Applicable reference(s): 20 CFR 651.10; 443.1317(1)(b) and 443.091 FS; FL Administrative Rule 73B-21.028; 20 CFR Part 1010; DEO Employ Florida Service Code Guide, issued 7/20/2018; and State Veterans Program Plan of Service.

Of the five RESEA EDPs reviewed, four (80.0 percent) were missing specific action steps for the participants to reach their long-range occupational goals.

Recurring Issue from Previous Year: No.
Risk Impact: Absence of specific action steps on the EDP reduces staff's ability to work effectively and efficiently with participants in delivering services, tracking employability goals, and determining what the participant is required to do to attain the long-term occupational goals.

Required Action: In addition to the general required CAP actions, the LWDB must include documentation that staff have or will review all future EDP codes recorded in Employ Florida for WP and RESEA job seekers to ensure case notes have been recorded identifying all required elements of the service(s) provided. Documentation must

also be provided of attempts to contact and develop the missing goals for the identified job seekers if the application is still open or the job seeker is still active in Employ Florida.

ONI Number WP 12.21.06

RESEA Red Flag Drop-off Report

Applicable reference(s): DEO Administrative Policy 068.

The Red Flag report contains all RESEA participants who have not received all required services or those who have not had their attendance status changed. Required services for RESEA participants must be provided and recorded in Employ Florida within 90 days of the scheduled appointment date. If not managed and recorded, the participant will appear on a Red Flag Report and after 90 days, will automatically be deleted from the Red Flag Report and will be considered as a “drop-off”.

During the review period, three participants were identified as not being managed and appeared on the “Red Flag Drop-Off” report.

Recurring Issue from Previous Year: No.

Risk Impact: Having outstanding red flag issues impact RESEA reporting and may adversely affect a claimant’s RA benefits.

Required Action: In addition to the general required CAP actions, the LWDB must include documentation that staff have or will review the Red Flag report regularly to ensure participants have been or will be managed within 90 days of being on the Red Flag Report.

CAREER CENTER CREDENTIALING

The career center credentialing review focused on ensuring administrative requirements and records were posted and maintained, that front-line staff had completed all required Tier I certification and continuing education courses, and that an Employment Service Complaint System was in place to process any complaints received.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

IV. FINANCIAL DISCLOSURE REVIEW

Description of Review Methodology

The Financial Disclosure review focused on determining the LWDB’s compliance with financial disclosure requirements as referenced in Sections 112.3145 and 445.07, Florida Statutes, and DEO’s Final Guidance FG-075.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

V. COLLECTION OF DEMOGRAPHIC INFORMATION

The purpose of this section of the review is to determine compliance with the nondiscrimination and equal opportunity provisions of 29 CFR Part 37, and DEO’s Guidelines for Compliance with Section 188 of the Workforce Innovation and Opportunity Act regarding Collection of Demographic Data.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

VI. MANAGEMENT REVIEW PROCESS

The purpose of this review is to determine whether the LWDB is implementing requirements associated with local merit staffing responsibilities for DEO staff assigned to work under the functional supervision of the LWDB, local sector strategy implementation, and local board governance activities.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

VII. MANAGEMENT INFORMATION SYSTEMS (MIS)

The MIS security check focused on the effectiveness of the LWDB's information security controls and whether a business process and policy are in place that protects DEO data and information technology resources and complies with DEO's Information Technology (IT) guidelines and the DEO/LWDB Grantee/Subgrantee agreement requirements.

The review did not reveal any Findings, Other Noncompliance Issues or Observations.

VIII. TRAINING AND TECHNICAL ASSISTANCE

For questions and/or technical assistance in any of the program review areas, the LWDB should contact OSPS at the following email addresses:

- WT - WTProgram@deo.myflorida.com
- SNAP - SNAPETProgram@deo.myflorida.com
- WIOA - WIOA@deo.myflorida.com
- TAA - TRA@deo.myflorida.com
- WP - Wagner.Peyser@deo.myflorida.com
- RESEA - RESEA@deo.myflorida.com
- FLC - H-2A.JobOrder@deo.myflorida.com and H-2B.JobOrder@deo.myflorida.com
- MSFW – [State Monitor Advocate \(via direct email\)](#)

Additional training can be requested by sending a [Training Request Form](#) to WFSTraining@deo.myflorida.com.

CORRECTIVE ACTION PLAN REQUIREMENTS

A CAP is required to address how the LWDB will correct any programmatic and financial management findings and other noncompliance issues identified in the report. For the noted deficiencies, recommendations and suggestions have been provided to help respond to the issues identified, help develop and implement processes that result in positive program practices and performance outcomes, and also help to improve the quality and integrity of the data collected.

IX. APPENDICES

A. COMPLIANCE REVIEW BACKGROUND INFORMATION/MONITORING ACTIVITIES

MONITORING REVIEW LOGISTICS

LWDB Name: CareerSource Central Florida (LWDB - 12)

Programmatic Monitoring Review Dates: February 1 – 8, 2021

Financial Monitoring Review Dates: February 1 - 8, 2021

Programmatic Monitoring Sample Review Period (Time Period for Data Covered in the Review): January 1, 2020 – December 31, 2020

Financial Monitoring Sample Review Period (Time Period for Data Covered in the Review): January 1, 2020 – December 31, 2020

Programs Reviewed:

- Welfare Transition
- Supplemental Nutrition Assistance Program - Employment and Training
- Workforce Innovation and Opportunity Act
- Trade Adjustment Assistance
- Wagner-Peyser
- Any identified special projects operational during the review period
- Financial management practices, record keeping, safeguards and reporting

Entrance and Exit Conference Attendees:

The entrance conference with LWDB staff was conducted on February 1, 2021. The exit conference was conducted on February 8, 2021. The entrance/exit conference attendees are listed below:

NAME	Agency	Entrance Conference	Exit Conference
Andy Windsor	DEO (Review Lead)	x	x
Sanchez Emanuel	DEO	x	x
Freida Houston	DEO	x	x
Barbara Walker	DEO	x	x
Terry Wester-Johnson	DEO	x	x
Pam Nabors	LWDB	x	x
Mimi Coenen	LWDB	x	x
Gina Ronokarijo	LWDB	x	x
Karl Allen	LWDB		x
Victor Alvarez	LWDB		x
Alexis Echeverria	LWDB	x	x
Gustavo Henriquez	LWDB	x	x
Jason Lietz	LWDB	x	x
Mayra Nunez	LWDB		x
Vicki Pesonen	LWDB	x	x
Eneydi Rivera	LWDB	x	x
Ada Rodriguez	LWDB	x	x
Adlih Trotman-Diaz	LWDB	x	x

The financial monitoring entrance conference with LWDB staff was conducted on February 1, 2021. The exit conference was conducted on February 8, 2021. The entrance/exit conference attendees are listed below:

Thomas Abney	DEO	x	x
Delaine Arrington	DEO		x
Leo Alvarez, Chief Financial Officer	LWDB	x	x
Kristi Vilardi, Controller	LWDB		x

B. COMPLIANCE REVIEW SCOPE AND METHODOLOGY

Review Scope

The monitoring scope consisted of a joint programmatic and financial monitoring review of the LWDB's workforce programs. Local operating procedures (LOP), program services and activities, local plans and reports, as well as financial management practices, record keeping, safeguards and reporting were reviewed to determine if appropriate processes, procedures and financial controls were in place and properly implemented. The monitoring review also included sample testing of participant case file records. To maximize resources and accomplish the review objectives, collaboration with program experts in the evaluation of both programmatic and financial data by a joint monitoring review team was conducted.

Programmatic Monitoring Review Methodology

The participant case file review sample consisted of randomly selected files from each of the workforce programs reviewed based on OSPS's sampling methodology. The files were reviewed to determine whether adequate documentation was maintained to support participant eligibility and services rendered. The files were also reviewed and validated by checking the accuracy of management information system (MIS) records and comparing keyed entries made by the LWDB against case file source documents.

Financial Monitoring Review Methodology

The financial monitoring review focused on all financial management systems to determine if the LWDB properly accounted for and correctly recorded and reported expenditures. During the financial review, an examination of the LWDB's accounting records, internal controls, and supporting documentation which included, but was not limited to, a review of cash management, general ledger and cost allocations, payroll and personnel activity report (PAR) testing, disbursement testing, and reporting of program data in the MIS was completed. A sample of participant records identified from the programmatic sample was also reviewed and tested for financial monitoring reporting and compliance by the financial monitoring team. The monitoring procedures used during the review are described in detail in the financial monitoring tool and risk assessment plan.

The sample size and selections for each monitoring objective was based on, but not limited to, a risk assessment performed by FMA staff and reviews of the monthly general ledger and cost allocation statistics. The risk assessment includes factors such as the funding allocation to each LWDB, results of prior monitoring and audit reports, personnel and staffing changes, and organizational structure.

Programmatic and Financial Monitoring Review Tools

DEO's programmatic and financial monitoring review tools were used to conduct the review. The tools were developed to provide a framework for monitoring activities performed by OSPS and FMA staff as well as the criteria used to monitor. The tools are designed to provide a comprehensive assessment of the processes and procedures used by the LWDB to capture, manage, safeguard, and account for and report data. Use of the monitoring tools also ensured that the review process followed a planned and consistent course of action that provided adequate verification of specific program data elements.