

*Please be reminded pursuant to Section 3 of Article XIII of the Bylaws, no member of the Board shall cast a vote on any matter on which he or she has a conflict of interest as defined by federal or state law. Upon discovery of an actual or potential conflict of interest, the Board Member shall promptly disclose the actual or potential conflict of interest, promptly file a written statement of disqualification, shall withdraw from any further participation in the transaction involved, and shall abstain from voting on the matter. In the event of such disclosure or abstention, Article XII Section 3 shall govern the voting requirements on such matter.*

### **Board Meeting Agenda**

December 7, 2023 – 3.00 p.m.

Springhill Suites

16615 Crosspointe Run, Land O'Lakes, FL 34638

or [Join via Microsoft Teams](#)

Call to order ..... Charles Gibbons, Chair

### **Public Comments**

No requests from the public were received during the allotted time period published in the Public Notice on the CareerSource Pasco Hernando website.

### **Consent Agenda**

There are no items for the Consent Agenda.

### **Action Items**

1. Minutes from September 14, 2023, Board Meeting (Charles Gibbons) ..... Page 3
2. Personnel Pay Range Adjustment (Jerome Salatino) ..... Page 8
3. Organizational Chart Changes (Jerome Salatino) ..... Page 15
4. Appointment of Permanent Designee Policy (Jerome Salatino)..... Page 21
5. Education and Industry Consortium Policy (Jerome Salatino) ..... Page 25
6. Scholarship Fund (Jerome Salatino) ..... Page 33
7. Special Projects and Scholarship Policy (Jerome Salatino) ..... Page 34
8. Hernando County Schools (Jerome Salatino)..... Page 37
9. Pasco County Schools (Jerome Salatino) ..... Page 39
10. Bay Area Manufacturers Association (Jerome Salatino)..... Page 41
11. North Tampa Bay Chamber (Jerome Salatino)..... Page 42
12. Bylaws Revision (Jerome Salatino) ..... Page 43
13. Financial Policies and Procedures (Jennifer Rey) ..... Page 55

### **Information Items**

1. Audit Presentation (Moss, Krusick & Associates) ..... Page 122
2. Minutes from October 19, 2023, Executive Committee Meeting (Charles Gibbons). Page 159
3. Letter Grades (Jerome Salatino) ..... Page 162
4. Financial Reports (Jerome Salatino) ..... Page 165
5. Regional Planning (Jerome Salatino) ..... Page 171

[info@careersourcepascohernando.com](mailto:info@careersourcepascohernando.com)

P.O. Box 6589 | Spring Hill, FL 34611

p: 352-593-2222 | f: 352-593-2200



[careersourcepascohernando.com](http://careersourcepascohernando.com)

**Board Chair Comments**

**CEO Comments**

Adjournment

[info@careersourcepascohernando.com](mailto:info@careersourcepascohernando.com)  
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p: 352-593-2222 | f: 352-593-2200

**ACTION ITEM 1**  
**Approval of Minutes**

In accordance with Article X, Section 1 of the approved bylaws, the Board is required to keep correct and complete minutes of the proceedings of any Board or Committee meeting.

Draft minutes of the September 14, 2023, Board Meeting are presented for review. Any modifications should be requested prior to approval.

**FOR CONSIDERATION**

Approval of September 14, 2023, Board Meeting Minutes, to include any modifications or changes noted by the Board.

**Pasco-Hernando Workforce Board, Inc.**  
**Board Meeting Minutes - DRAFT**  
**September 14, 2023**

**Meeting Location:** Hampton Inn  
11780 State Road 54  
Odessa, FL 33556

***Meeting Held Virtually via Microsoft Teams***

**Board Members Attending:** Keven Barber, Mark Barry, Mark Earl, Tate Foster, Beth Galic, Charles Gibbons, Lindsey Hack, John Howell, Hope Kennedy, Nils Lenz, Paul Micklow, Tom Mudano, Joelle Neri, Stefanie Pontlitz, Lori Romano, Lex Smith, Sophia Watson

**Board Members Absent:** Turner Arbour, Timothy Beard, Dana Cutlip, Lee Middleton

**Staff Attending:** Brenda Gause, Theresa Miner, Jerome Salatino, Ken Russ, Ania Williams

**Others Attending:** The Hogan Law Firm - Jennifer Rey and Jarrod Prater; Department of Economic Opportunity - Tameka Austin; Pasco County Commissioner – Kathryn Starkey; Pasco County – Steven Smith; Pasco Hernando State College – Margie Burnham

**Quorum Present?** Yes

**Call to Order:** The meeting was called to order at 2.59 p.m. by Chair, Charles Gibbons.

**Opening Remarks**

Charles Gibbons introduced Tom Mudano, Stefanie Pontlitz, and Beth Galic as newly appointed Directors to the Pasco-Hernando Workforce Board.

**Public Comments**

No public comments were received.

**Consent Agenda**

There were no items on the Consent Agenda.

**Action Item 1 – Approval of Minutes from June 8, 2023, Board Meeting**

The Board reviewed the minutes from the June 8, 2023, Board meeting. All Board members were in agreement that the minutes correctly reflected the actions from that meeting.

MOTION was made by Lindsey Hack to approve the June 8, 2023, Board meeting minutes.

MOTION was seconded by John Howell. Motion carried 17-0.

**Action Item 2 – Additions to the Demand Occupations List**

The Board reviewed a request to add Emergency Medical Technicians, Correctional Officers and Jailers, Healthcare Support Occupations, Home Health and Personal, Nursing Assistants, and Healthcare Support Workers as additional occupations to the Demand Occupations List for the Pasco Hernando region.

MOTION was made by Keven Barber to approve the additions to the Demand Occupations List.

MOTION was seconded by Tom Mudano. Motion carried 17-0.

**Action Item 3 – Use of Corporate Funds**

The Board reviewed the request to use \$250,000 of corporate funds to be used for special projects, over a two-year period, to provide career exploration and training opportunities to Pasco and Hernando County residents.

MOTION was made by Mark Barry to approve the request to use \$250,000 of corporate funds.

MOTION was seconded by Lindsey Hack. Motion carried 17-0.

**Action Item 4 – Task Force Ad Hoc Committee**

The Board reviewed the request to appoint an Ad Hoc Committee to review projects and new sponsorship opportunities available to Pasco and Hernando County residents. Members of the Task Force Ad Hoc Committee were confirmed as follows: Chair Hope Kennedy, Keven Barber, Lindsey Hack, Tom Mudano, Dr. Lori Romano, and Sophia Watson. The Committee will meet on an as needed basis and continue for two years or until it has served its purpose.

MOTION was made by Keven Barber to approve the Task Force Ad Hoc Committee effective immediately.

MOTION was seconded by Tom Mudano. Motion carried 17-0.

**Action Item 5 – Special Projects List**

The Board reviewed the request to approve a Special Projects List to provide career exploration and training opportunities to Pasco and Hernando County residents. Projects included on this list will be directed by the Task Force Ad Hoc Committee. Any changes to the list will be presented to the Executive Committee for approval.

Tom Mudano declared a conflict and abstained from the vote.

MOTION was made by Lindsey Hack to approve the Special Projects List.

MOTION was seconded by Hope Kennedy. Motion carried 16-0.

**Action Item 6 – AARP Foundation MOU/IFA**

The Board reviewed the request to seek agreement of the Chief Elected Officials in Pasco and Hernando counties to approve the AARP Foundation MOU/IFA and to enter into an agreement with the required partnering agencies.

MOTION was made by Hope Kennedy to approve the request and to enter into an agreement with the required partnering agencies.

MOTION was seconded by Keven Barber. Motion carried 17-0.

#### **Action Item 7 – AmSkills**

The Board reviewed a request to approve a \$250,000 budget for AmSkills in support of training and sponsorship services for the 2023-24 program year. The request includes a previously approved training provider agreement to be submitted to FloridaCommerce for related party compliance. Because Tom Mudano represents AmSkills on the Pasco Hernando Workforce Board of Directors, a 2/3 vote was required.

Tom Mudano declared a conflict and abstained from the vote.

Dr. Lori Romano declared a conflict and abstained from the vote.

MOTION was made by Lindsey Hack to approve the \$250,000 budget for AmSkills.

MOTION was seconded by Hope Kennedy. Motion carried 15-0.

#### **Information Item 1 – Minutes from August 3, 2023, Executive Committee Meeting**

Charles Gibbons reviewed the Executive Committee Minutes from August 3, 2023.

#### **Information Item 2 – Financial Reports**

Theresa Miner reviewed the Financial Reports for the period 07/01/2023 through 07/31/2023.

With no further business to discuss, the meeting adjourned.

**Corporate Resolution of the  
Board of Directors of  
PASCO HERNANDO WORKFORCE BOARD, INC.  
TASK FORCE AD HOC COMMITTEE**

The Board of Directors of **PASCO HERNANDO WORKFORCE BOARD, INC.**, a Florida Non-for-Profit Corporation (the "Corporation"), pursuant to the Bylaws of the Corporation and the Florida General Corporation Act, hereby consent to and adopt the following resolutions and actions:

Pursuant to Section 3 of Article VII, of the Corporations Bylaws, the Chair of the Board of Directors may appoint ad hoc committees for specific purposes. The Chair has determined that it is appropriate and beneficial to establish a Task Force Ad Hoc Committee and the same being otherwise deemed to be in the best interest of the Corporation, it is:

**RESOLVED**, that the Task Force Ad Hoc Committee be established with the following parameters:

The purpose of the committee shall be to consider special project opportunities, review applications for scholarships and sponsorships for individuals and agencies throughout Pasco and Hernando counties. The Committee would serve as an extra set of eyes, and promote transparency and equality, to all that apply for scholarships for graduating youth, and/or sponsorships for groups of youth/businesses that provide educational opportunities to individuals. The Committee would also review use of corporate fund for MC3 certifications that allows individuals the opportunity to meet with local Union Representatives and have an opportunity to interview and possibly gain employment.

The committee shall consist of six (6) members, and shall serve until of the Fiscal Year 2025. The Committee shall meet be as needed at the request of the Committee Chair or Chief Executive Officer. The initial members of the Committee:

Hope Kennedy  
Lindsey Hack  
Tom Mudano  
Keven Barber  
Dr. Lori Romano  
Sophia Watson

The chair shall be **Hope Kennedy** (as appointed by the Chair of the Board).

**DULY ADOPTED** by the Board of Directors at its properly noticed, meeting held on this 14<sup>th</sup> day of September 2023.

*Charles Gibbons*  
Charles Gibbons (Oct 4, 2023 14:29 EDT)

Charles Gibbons, Board Chair

**ACTION ITEM 2**  
**Personnel Pay Range Adjustment**

The Board approved a pay range in 2020, based on a complete analysis of our pay scale and positions. This analysis was completed in 2019. Since then, the Cost of Living has increased, although it is currently settling down. We are proposing to use the three-year average of 4.63% to increase the pay ranges. This increase to the pay scale, will give us more flexibility in hiring, as well as allow staff close to the top of their pay range to receive pay increase.

**FOR CONSIDERATION**

Approval of the pay range adjustment.



## Cost of Living Adjustments

This represents the maximum income limitation for exemptions under section 196.1975(4), F.S. The limitation is adjusted annually by the percentage change in the annual cost-of-living index during the immediate prior year.

\*The percentage changes are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

### Cost of Living Adjustments

Year	% Change*	Adjusted Income Single Person	Limitation Couples
2023	8.0%	\$38,869	\$43,636
2022	4.7%	\$35,988	\$40,403
2021	1.2%	\$34,374	\$38,590
2020	1.8%	\$33,955	\$38,120
2019	2.4%	\$33,350	\$37,441
2018	2.1%	\$32,555	\$36,549
2017	1.3%	\$31,877	\$35,787
2016	0.1%	\$31,480	\$35,342
2015	1.6%	\$31,443	\$35,300
2014	1.5%	\$30,941	\$34,736
2013	2.1%	\$30,494	\$34,235
2012	3.2%	\$29,876	\$33,541
2011	1.6%	\$28,962	\$32,514
2010	-0.4%	\$28,494	\$31,990
2009	3.8%	\$28,596	\$32,104
2008	2.9%	\$27,539	\$30,917
2007	3.2%	\$26,763	\$30,046
2006	3.4%	\$25,933	\$29,114
2005	2.7%	\$25,082	\$28,159
2004	2.3%	\$24,423	\$27,419
2003	1.6%	\$23,874	\$26,803
2002	2.8%	\$23,498	\$26,381
2001	3.4%	\$22,858	\$25,662
2000	2.2%	\$22,106	\$24,818
1999	1.6%	\$21,630	\$24,284
1998	2.3%	\$21,289	\$23,902
1997	3.0%	\$20,810	\$23,365
1996	2.8%	\$20,204	\$22,684
1995	2.6%	\$19,654	\$22,066

Cost of Living adjustment index

	2021	1.20%
	2022	4.70%
	2023	8.00%
AVERAGE		4.63%

								With COLA INCREASES		
POSITION	TOTAL SCORE	MIN POINTS	MAX POINTS	PAY GRADE	MIN PAY	MID PAY	MAX PAY	2080	2080	2080
Youth Workforce Coordinator	360	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Finance Manager	450	410	450	214	\$55,717	\$72,433	\$89,148	\$28.03	\$36.44	\$44.85
Workforce Development Supervisor	480	460	500	214	\$55,717	\$72,433	\$89,148	\$28.03	\$36.44	\$44.85
Workforce Development Supervisor	480	460	500	214	\$55,717	\$72,433	\$89,148	\$28.03	\$36.44	\$44.85
Director of Program Planning & Development	520	510	550	215	\$64,075	\$83,297	\$102,520	\$32.23	\$41.90	\$51.57
Business Programs Manager	540	510	550	215	\$64,075	\$83,297	\$102,520	\$32.23	\$41.90	\$51.57
Community Workforce Manager	560	560	600	216	\$73,686	\$95,792	\$117,898	\$37.07	\$48.19	\$59.31
Workforce Manager	580	560	600	216	\$73,686	\$95,792	\$117,898	\$37.07	\$48.19	\$59.31
<b>Director of Program Planning &amp; Development</b>	<b>580</b>	<b>560</b>	<b>600</b>	<b>216</b>	<b>\$73,686</b>	<b>\$95,792</b>	<b>\$117,898</b>	<b>\$37.07</b>	<b>\$48.19</b>	<b>\$59.31</b>
Chief Financial Officer	740	710	750	219	\$112,067	\$145,688	\$179,308	\$56.37	\$73.29	\$90.20
Chief Operations Officer – Business Services	720	710	750	219	\$112,067	\$145,688	\$179,308	\$56.37	\$73.29	\$90.20
Chief Operations Officer – Workforce Services	740	710	750	219	\$112,067	\$145,688	\$179,308	\$56.37	\$73.29	\$90.20
President/Chief Executive Officer	820	810	820	221	\$148,209	\$192,672	\$237,135	\$74.56	\$96.92	\$119.29

								With COLA INCREASES		
POSITION	TOTAL SCORE	MIN POINTS	MAX POINTS	PAY GRADE	MIN PAY	MID PAY	MAX PAY	2080	2080	2080
Workforce Development Representative	280	270	290	113	\$12.54	\$16.31	\$20.07	\$13.12	\$17.07	\$21.00
Workforce Representative	280	270	290	113	\$12.54	\$16.31	\$20.07	\$13.12	\$17.07	\$21.00
Workforce Development Specialist	320	300	320	114	\$14.05	\$18.26	\$22.48	\$14.70	\$19.11	\$23.52
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Business Services Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Recruitment Specialist	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Workforce Development Coordinator	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35

Workforce Development Coordinator	340	330	350	115	\$15.74	\$20.46	\$25.18	\$16.47	\$21.41	\$26.35
Bookkeeper	360	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Program Specialist	360	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Business Programs Specialist	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Business Programs Specialist	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Business Programs Specialist	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Business Programs Specialist	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Professional Placement Coordinator	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Lead Workforce Development Specialist	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Specialist Counselor	360	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Specialist Counselor	360	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Development Counselor I	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Development Counselor I	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Development Counselor I	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Development Counselor I	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Workshop Specialist	380	420	440	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51
Workforce Development Counselor II	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Workforce Development Counselor II	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Workforce Development Counselor II	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Workforce Development Counselor II	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04

Vocational Evaluator	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Lead Workforce Specialist	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Lead Workforce Specialist	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Lead Workforce Specialist	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Lead Workforce Specialist	400	390	410	117	\$19.74	\$25.66	\$31.58	\$20.65	\$26.85	\$33.04
Operations Specialist	360	360	380	118	\$22.11	\$28.74	\$35.37	\$23.13	\$30.07	\$37.01
Executive Board Assistant	420	420	440	119	\$22.11	\$28.74	\$35.37	\$23.13	\$30.07	\$37.01
Lead Workforce Specialist Counselor	420	420	440	118	\$22.11	\$28.74	\$35.37	\$23.13	\$30.07	\$37.01
Lead Business Services Specialist	420	420	440	118	\$22.11	\$28.74	\$35.37	\$23.13	\$30.07	\$37.01
Planning and Development Assistant	380	360	380	116	\$17.62	\$22.91	\$28.20	\$18.44	\$23.97	\$29.51

**ACTION ITEM 3**  
**Organizational Chart Changes**

The Department of Commerce requires changes to positions, that are considered to be key employees, must be approved by our Board. The attached organizational chart has changed and reclassified the Director of Program and Planning Development to become a key position. The job description is attached. Other minor changes to the organizational chart are also included.

**FOR CONSIDERATION**

Approval of the position reclassification and organizational chart changes.

<b>Job Description:</b> Director of Program Planning and Development	
<b>Reports to:</b> Chief Executive Officer	<b>FLSA:</b> Exempt
<b>PAY GRADE:</b> 580	
<b>Date reviewed:</b> December 2023	

## **SUMMARY**

This position is responsible for the direction, coordination, implementation, executive, control, and completion special projects, while remaining aligned with strategy, commitments and goals of the organization, while maintaining a favorable public image for the organization through success of programs to local administrators, executives and the public.

## **ESSENTIAL FUNCTIONS**

*Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Creates and manages project plans, while organizing programs and activities in accordance with the mission and goals of the organization and implements new programs to support the strategic direction of the organization. Has knowledge of commonly-used concepts, practices, and procedures within the project management field.

- Researches and applies for new funding opportunities in accordance with the mission and goals of the organization
- Organizes programs and activities in accordance with the mission and goals of the organization.
- Develops new programs to support the strategic direction of the organization.
- Oversees Apprenticeship/pre-apprenticeship programs
- Manages all special programs and projects
- Manages staff assigned to special projects as appropriate
- Meets with stakeholders to communicate clearly, regarding project issues and decisions on services, and analyzing program risks.
- Responds to requests for information from the media or designates an appropriate spokesperson or information source.
- Ability to maintain detailed records, develops presentations of composite data and performs comparative analysis of operational performance data.
- Performs related work as required.

## **JOB STANDARDS:**

**Education and Experience:** Any combination equivalent to the education and experience likely to provide knowledge and abilities would be qualifying.

**Education:** Graduation from an accredited college or university with a Bachelors'



degree in Business Administration, Journalism/Public Relations, or related field.

Experience: Two (2) or more years of progressively responsible experience in the described job functions and required knowledge, skills, and abilities as applied to the position, with proficiency in office/administrative computer software programs including Microsoft Office Professional Suite.

Licenses, Certifications or Registrations: Employee must have and maintain a valid Florida driver's license and reliable, safe vehicle for travel requirements. The employee must carry adequate insurance coverages as determined by the company.

### **CRITICAL SKILLS, ABILITIES & EXPERTISE:**

Physical Requirements: Sitting, standing, use of fingers, arms, hands, and legs, and voice/talking are constant. Good eyesight (correctable) and hearing (correctable) are essential. Squatting, walking, handling, grasping, stretching/reaching, bending at the waist, driving, and light lifting and/or carrying (up to 25 lbs.) are frequent. Pushing, pulling, kneeling, balancing, turning, feeling, medium lifting, and/or carrying (up to 30 lbs.) are occasional.

Equipment: Computer, facsimile, copy machine, calculator, office phone, cell phone, other small office and instructional equipment, and vehicle.

Skills & Expertise: Ability to evaluate programs and situations and make decisions for improvement. Knowledge of effective supervisory skills and methods. Ability to analyze and interpret data. Ability to work with limited direction. Skills in timely completing work with a high degree of accuracy. Ability to prioritize and organize work. Knowledge of state and federal accounting principles and practices, and reporting of financial data. Ability to formulate, initiate and administer policies and procedures for effective fiscal control. Ability to prepare, implement, and manage grants and contracts. Knowledge and understanding of Florida Public Records Laws. Knowledge of organizational methods. Knowledge of fund accounting and applicable workforce development plans. Skills in assuring compliance with regulatory and programmatic requirements. Skills to communicate clearly. Ability to effectively communicate orally and in writing. Ability to use positive language. Skills and ability to listen effectively. Uses independent judgment based on knowledge of accounting practices, laws, rules, regulations, and procedures in performance of functions. Ability to establish effective working relationships with people, including the public, businesses, vendors, customers, co-workers, subordinates, and supervisors/ management. Ability to have and show empathy and adaptability when working with employees and customers. Skills and ability to exercise self-control and take responsibility. Ability to have and show patience. Skills and ability to deflect and not get upset or be offended by customer/public insults, anger, and frustration. Skills to exercise and show a willingness to improve self. Ability to compile data from various sources, departments, etc. Ability to accurately record and organize financial information, data, records, and files. Ability to take direction. Ability to effectively manage schedules, deadlines, and work time. Ability to type 40 words per minute. Expertise in the use of Word processing, spreadsheets, email/Outlook, PowerPoint, payroll/accounting database software and other Window based applications/software. Ability to analyze data, problem solve and understand complex situations. Ability to compose correspondence such as memoranda, letters, reports, both routine and complex. Ability to use and

operate personal computer and general office equipment. Skills in customer service and dealing with irate individuals. Ability to work in a simultaneous multi-task environment. Ability to maintain confidentiality.

#### **ENVIRONMENTAL FACTORS:**

Job Location: Primary location is the company's various facilities located in Hernando and Pasco counties, with duties outside those facilities. This position may be required to telecommute. Constantly indoors and frequently inside a vehicle and occasionally outdoors.

Work Environment: Working inside an office environment primarily with some outdoor/field time. Working continuously with others is constant. Working with office equipment is frequent.

#### **NON-ESSENTIAL/SECONDARY FUNCTIONS:**

- Performs any additional duties as directed or assigned by immediate supervisor or management staff.

**Reasonable accommodation will be made for otherwise qualified individuals with a disability.**

#### **Disclosure**

A review of this position has excluded the marginal functions of the position that are incidental to the performance of fundamental job duties. All duties and responsibilities are essential job functions and requirements and are subject to possible modification to reasonably accommodate individuals with disabilities. To perform this job successfully, the incumbent(s) will possess the skills, aptitudes, and abilities to perform each duty proficiently. Some requirements may exclude individuals who pose a direct threat or significant risk to themselves or others' health or safety. The requirements listed in this document are the minimum levels of knowledge, skills, or abilities.

#### **Disclaimer**

This document does not create an employment contract, implied or otherwise, nor does it constitute any modification of the at-will employment relationship between employee and employer.

Due to this organization's nature, this position's terms are subject to change without notice, based on but not limited to customer demand and funding.

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Print Employee Name

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Date

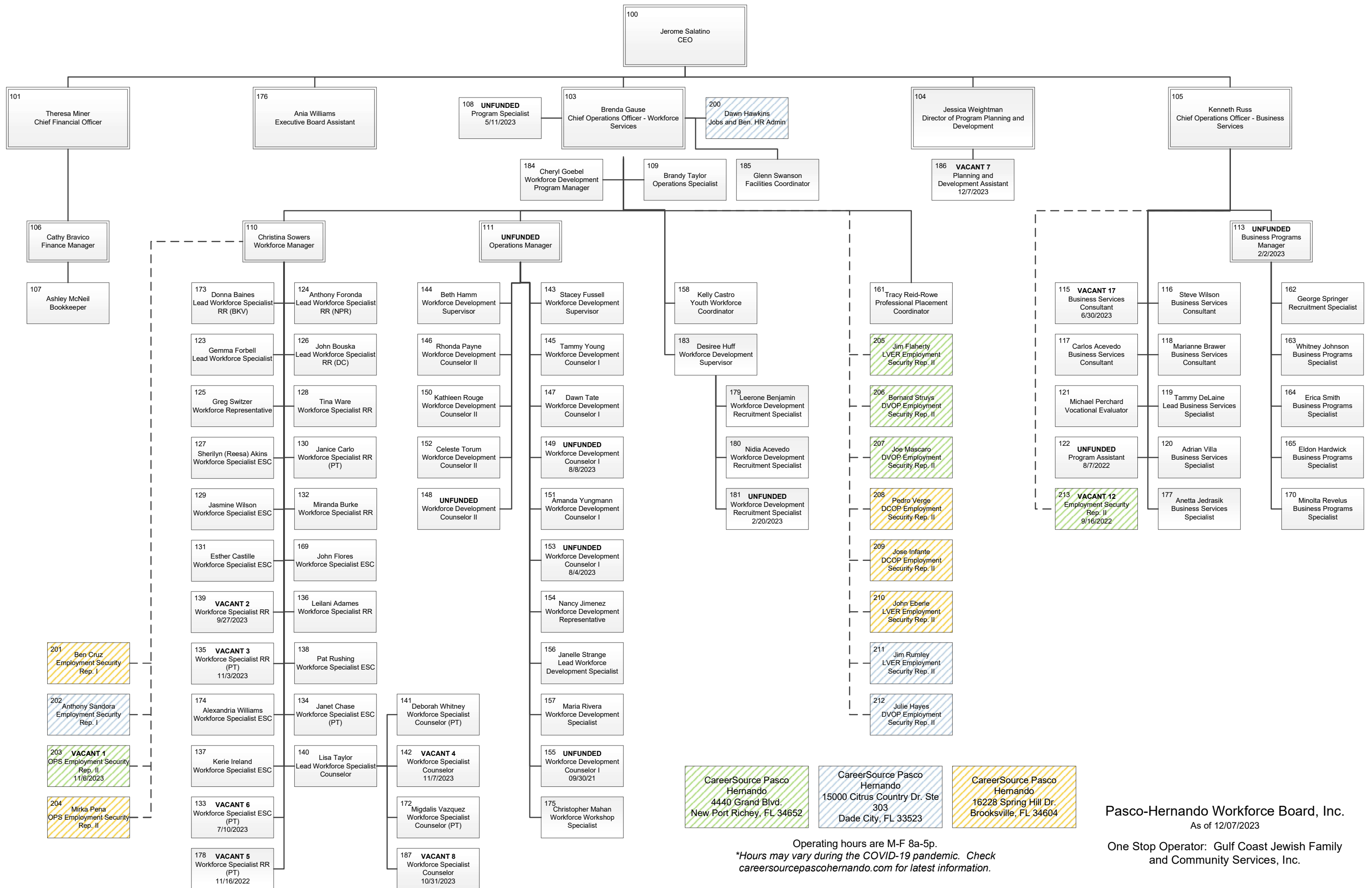
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Employee Signature

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Supervisor Signature

								With COLA INCREASES		
POSITION	TOTAL SCORE	MIN POINTS	MAX POINTS	PAY GRADE	MIN PAY	MID PAY	MAX PAY	2080	2080	2080
Youth Workforce Coordinator	360	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Business Services Consultant	400	360	400	212	\$42,130	\$54,769	\$67,408	\$21.19	\$27.55	\$33.91
Finance Manager	450	410	450	214	\$55,717	\$72,433	\$89,148	\$28.03	\$36.44	\$44.85
Workforce Development Supervisor	480	460	500	214	\$55,717	\$72,433	\$89,148	\$28.03	\$36.44	\$44.85
Workforce Development Supervisor	480	460	500	214	\$55,717	\$72,433	\$89,148	\$28.03	\$36.44	\$44.85
Director of Program Planning & Development	520	510	550	215	\$64,075	\$83,297	\$102,520	\$32.23	\$41.90	\$51.57
Business Programs Manager	540	510	550	215	\$64,075	\$83,297	\$102,520	\$32.23	\$41.90	\$51.57
Community Workforce Manager	560	560	600	216	\$73,686	\$95,792	\$117,898	\$37.07	\$48.19	\$59.31
Workforce Manager	580	560	600	216	\$73,686	\$95,792	\$117,898	\$37.07	\$48.19	\$59.31
<b>Director of Program Planning &amp; Development</b>	<b>580</b>	<b>560</b>	<b>600</b>	<b>216</b>	<b>\$73,686</b>	<b>\$95,792</b>	<b>\$117,898</b>	<b>\$37.07</b>	<b>\$48.19</b>	<b>\$59.31</b>
Chief Financial Officer	740	710	750	219	\$112,067	\$145,688	\$179,308	\$56.37	\$73.29	\$90.20
Chief Operations Officer – Business Services	720	710	750	219	\$112,067	\$145,688	\$179,308	\$56.37	\$73.29	\$90.20
Chief Operations Officer – Workforce Services	740	710	750	219	\$112,067	\$145,688	\$179,308	\$56.37	\$73.29	\$90.20
President/Chief Executive Officer	820	810	820	221	\$148,209	\$192,672	\$237,135	\$74.56	\$96.92	\$119.29



Pasco-Hernando Workforce Board, Inc.  
As of 12/07/2023

One Stop Operator: Gulf Coast Jewish Family  
and Community Services, Inc.

Operating hours are M-F 8a-5p.  
\*Hours may vary during the COVID-19 pandemic. Check  
careersourcepascohernando.com for latest information.


**ACTION ITEM 4**  
**Appointment of Permanent Designee Policy**

The Pasco-Hernando Workforce Board, Inc. (PHWB) under the Workforce Innovation and Opportunity Act (WIOA) must operate under the authority of its Board of Directors. Directors appointed to the Board may appoint a permanent designee to attend and vote at a meeting in the Director's absence.

Pursuant to 20 CFR 679.310(g)(4), the CEO of a Local Workforce Development Board must address the proxy and alternative designee process in their bylaws.

**FOR CONSIDERATION**

Approval of the Appointment of Permanent Designee Policy.

 <b>Region 16 Local Operating Policy</b>		<b>Policy Number</b> <b>ADMIN-XX</b>
<b>Title:</b>	<b>Appointment of Permanent Designee</b>	
<b>Effective:</b>	TBD	
<b>Revised:</b>	N/A	

## I. PURPOSE AND SCOPE

Pasco-Hernando Workforce Board, Inc. (hereafter PHWB) is a non-profit, tax-exempt organization. The Bylaws of PHWB allow for the appointment of a Permanent Designee by a director if the director is unable to attend a meeting. Pursuant to 20 CFR 679.310(g)(4) the CEO of a local workforce board must establish bylaws/policies in accordance with the process in 20 CFR 679.110(d)(4) when a director wishes to designate a Permanent Designee to attend a board meeting in their stead.

## II. DEFINITIONS

“Permanent Designee” shall mean the individual appointed by a then current member of PHWB’s Board of Directors

## III. PROCEDURE

### A. Qualifications of Permanent Designee

Under 20 CFR 679.110(d)(4) when a director wishes to appoint a Permanent Designee to serve in their place when the director is unable to attend a board meeting, the Permanent Designee must meet the following criteria:

- i. If the director is a business representative, the Permanent Designee must have optimum policy-making hiring authority within the business organization from which the director is from. Additionally, the Permanent Designee must be employed at their current position with the business entity for a period of at least three (3) years at the time of appointment or at least have three (3) years experience of optimum policy-making hiring authority from previous business employers at the time of appointment.

- ii. If the director is a non-business representative, the Permanent Designee must have demonstrated experience and expertise that is similar to the director and have optimum policy-making authority with the non-business representative. Additionally, the Permanent Designee must be employed at their current position with the non-business entity for a period of at least three (3) years at the time of appointment or at least three (3) years experience of optimum policy-making authority from previous non-business employers at the time of appointment.

## **B. Notice of Permanent Designee Appointment**

When a director wishes to appoint a Permanent Designee, the director must give written notice (the "Notice") to the CEO of PHWB and the Board of Directors within thirty (30) days prior to when the PHWB Board of Directors' Agenda must be published for public notice. When Notice is given the Notice must provide the name of the Permanent Designee, the Permanent Designee's current position with the director's organization, and a resume of the Permanent Designee.

## **C. Approval of Permanent Designee Appointment**

### **a. CLEO Approval**

When the Notice is given to the CEO of PHWB, the CEO shall provide the CLEO of PHWB with the Notice to review the qualifications of the Permanent Designee. The CLEO of PHWB must approve the Permanent Designee before the Board of Directors approves the Permanent Designee as provided below. If the CLEO of PHWB does not approve of the Permanent Designee, the director must provide a new Notice for a different candidate to be the director's Permanent Designee. Additionally, the director may name at least two (2) candidates, naming one as the secondary candidate, to serve as the director's Permanent Designee, if the CLEO of PHWB rejects the primary designated candidate.

### **b. Board of Directors Approval**

Once the CLEO of PHWB approves the Notice naming the Permanent Designee, the CEO of PHWB shall put the Permanent Designee's appointment on the Board of Directors Agenda for approval. At the Board of Directors meeting, the Board of Directors shall review the qualifications and expertise of the Permanent Designee and shall vote on approving the appointment of the Permanent Designee. At least a simple majority of directors constituting a quorum shall be necessary to approve the Permanent Designee. If the Board of Directors rejects the Permanent Designee, the appointing director may make a new appointment as provided above. If the appointing director names a secondary candidate, that candidate may be presented to the Board of Directors for approval, provided the CLEO of PHWB approves the secondary candidate.

## **D. Post-Approval Requirements**

Once a Permanent Designee has been approved by the Board of Directors, the Permanent Designee shall undergo PHWB orientation for new board members, file any

necessary disclosure forms required by Florida law, and abide by all PHWB policies including but not limited to conflicts of interest, ethics, and public disclosures. When a director is not able to attend a Board of Directors meeting, the director shall provide notice to the CEO of PHWB and the Board of Directors that the Permanent Designee shall attend in the director's stead.

#### **E. Effects of Permanent Designee Appointment**

The Permanent Designee, once accepted by the Board of Directors, may, in the director's absence, attend and vote at any and all meetings and such attendance and vote shall be as if the director attended and voted for all By-Law attendance and voting requirements, including, but not limited to, establishing a quorum.

#### **IV. REVISION HISTORY**

<b>Date</b>	<b>Description</b>
TBD	Issued by CareerSource Pasco Hernando.
TBD	Approved by CareerSource Pasco Hernando Board of Directors.




**ACTION ITEM 5**  
**Education and Industry Consortium Policy**

Under Section 445.007, Florida Statutes, each local workforce development board is required to create an education and industry consortium for its designated workforce service delivery area. The consortium must include local representatives of educational entities and businesses who provide independent information from stakeholders in their region. The consortium shall provide quarterly reports to the local workforce development board in an effort to align educational programming with industry needs at the local level.

In consultation with our attorney, an Education and Industry Consortium policy has been drafted for the purposes of establishing a consortium in our region. The attached policy outlines the requirements and provides guidance for the Pasco-Hernando Workforce Board of Directors, CEO, and staff.

**FOR CONSIDERATION**

Approval of the Education and Industry Consortium policy.

		<b>Policy Number</b> <b>ADMIN-XX</b>
<b>Region 16 Local Operating Policy</b>		
<b>Title:</b>	<b>Education and Industry Consortium</b>	
<b>Effective:</b>	TBD	
<b>Revised:</b>	N/A	

## I. PURPOSE AND SCOPE

Section 445.007, Florida Statutes, requires each local workforce development board to create an education and industry consortium composed of representatives from education entities and businesses in the designated workforce service delivery area. This policy requires the Pasco-Hernando Workforce Board, Inc. ("PHWB") to appoint an education and industry consortium (the "Consortium") composed of local leaders who provide independent information from stakeholders in the service delivery area. PHWB shall consider information from the education and industry consortium in creating strategies and local plans that describe efforts to provide educational and workforce opportunities to businesses and job seekers in the service delivery area. The goal of this policy is to align educational programming with industry needs at the local level. Additionally, the educational and industry consortium as established by PHWB will be an independent advisory group. Any members of the consortium will have no direct or implied authority over PHWB, its membership, or its employees.

## II. POLICY

### A. Required Membership

PHWB establishes the Consortium which shall be comprised of representatives of educational entities and businesses in the designated service delivery area. The PHWB Chair shall appoint the Consortium's members. A member of PHWB's Board of Directors is not permitted to serve as a member of the Consortium. The PHWB Chair shall appoint no more than fifteen (15) members to the Consortium. The members of each respective category must meet the following requirements. When the Chair has appointed a member to the Consortium, PHWB shall issue a Welcome Letter informing the appointee of the appointment and the Welcome Letter in the manner attached hereto as Exhibit A.

#### Industry Representative Requirements

- Chief Executive Officers or presidents or other executive-level staff from the top and private employers in the local area.
- Industry representatives should reflect the priority industries in the local area.

#### Education Representative Requirements

- Superintendents, presidents, or other leadership staff from education institutions in the local area that represent both public and private education entities in: K-12 education, District Technical Colleges, State Colleges, Universities, and Other degree or credential granting institutions in the local area.

### **B. Term**

The Consortium's members shall be appointed for two (2) 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.

### **C. Designee Attendance**

If a member of the education and industry consortium is unable to attend a meeting, a designee from the member's executive team may attend. Such designated member shall be approved by the education and industry consortium per PHWB's policies.

### **D. Meetings**

All meetings of the Consortium must meet on at least a quarterly basis. PHWB shall provide administrative support to the Consortium as needed and will be specifically responsible for the following:

- Maintaining a roster of Consortium Members and posting the current roster on the PHWB's website.
- Posting scheduled consortium meetings on the PHWB website.
- Posting the quarterly reports from each meeting on the PHWB website.
- All notices of the Consortium shall be posted in the same manner as notices for PHWB meeting notices.

It is not necessary for the Consortium meetings to be separately conducted from existing, similar meetings in the designated local delivery area. The Consortium meetings' discussions need only focus on the labor needs including:

- Industry representatives sharing their specific talent development needs or observations on talent in the local area.
- Education representatives sharing what specific education offerings are available in the designated local delivery area.

## E. Quarterly Reports

The Consortium for PHWB shall provide to the Board of Directors of PHWB on a quarterly basis related to the educational programs provided and the industry needs in the designated local delivery area. PHWB shall use such quarterly reports to consider and determine effective ways to grow, retain, and attract to the designated local delivery area for PHWB. The Consortium's quarterly reports shall be published on PHWB's website and the links to the Consortium's roster and reports shall be included in the PHWB's Workforce Innovation and Opportunity Act local plan. The Consortium's quarterly reports shall be comprised of the following:

- A record of the Consortium's members in attendance at the Consortium's quarterly basis;
- A summary analysis of the local labor market based on industry representative needs and education offerings;
- Information on priority industry sectors and occupations for the local area;
- Information on the status of existing talent pipelines for in-demand occupations and the need to expand or leverage existing and/or new resources.

The Consortium's roster shall be in the format attached hereto as Exhibit B and the format for the Consortium's quarterly report shall be in the form attached hereto as Exhibit C.

## III. REVISION HISTORY

Date	Description
TBD	Issued by CareerSource Pasco Hernando.
TBD	Approved by CareerSource Pasco Hernando Board of Directors.

EXHIBIT "A" – WELCOME LETTER

[DATE]

[APPOINTEE'S NAME]

[POSITION]

[ORGANIZATION]

[ADDRESS]

Dear [APPOINTEE'S NAME]

Thank you for volunteering to serve on Pasco-Hernando Workforce Board's Education and Industry Consortium (the "Consortium").

Section 445.007, Florida Statutes, requires each local workforce development board to create an education and industry consortium composed of representatives from education entities and businesses in the designated workforce service delivery area for Hernando and Pasco counties. The Consortium is required to meet quarterly and provide reports to the Pasco-Hernando Workforce Board of Directors, which include community-based information related to educational programs and industry needs. The Consortium's reports inform the local workforce development board and staff on programs, services, and partnerships in the service delivery area.

The relationship between industry and education is vital to the state and local workforce development system. I am confident your representation on this Consortium will enhance communication and help ensure that the Pasco-Hernando Workforce Board of Directors has access to independent and actionable information to enhance workforce opportunities for businesses and job seekers in our local area.

Information about the role of education and industry consortiums is available in the statewide strategic policy: <https://careersourceflorida.com/wp-content/uploads/2023/09/Education-and-Industry-Consortiums-Strategic-Policy.pdf>.

Your appointment to the Consortium is effective [INSERT DATE] and concludes on [INSERT DATE]. Thank you again for offering your time, talent, and energy to this important initiative. If you have any questions, please do not hesitate to contact [INSERT NAME] at [INSERT CONTACT INFORMATION].

Sincerely,

[INSERT NAME]

Board Chair

Pasco-Hernando Workforce Board, Inc.

cc: Jerome Salatino, CEO of Pasco-Hernando Workforce Board, Inc.  
Senior staff for Consortium

EXHIBIT "B" – Consortium Roster  
GENERAL INFORMATION

Section 445.007, Florida Statutes, requires each local workforce development board to create an education and industry consortium composed of representatives of educational entities and businesses in the designated workforce service delivery area.

The Chair of the local workforce development board shall appoint the consortium members. A member of a local workforce development board shall not serve as a member of the consortium. Consortium members shall be appointed for two (2) year terms beginning on January 1 of the year of the appointment, and any vacancy of the consortium must be filled for the remainder of the unexpired term in the same manner as the original appointment.

The membership of the education and industry consortium must meet the following requirements:

Industry Representative Requirements :

- Chief Executive Officers or presidents or other executive-level staff from the top public and private employers in the local area.
- Industry Representatives should reflect the priority industries in the local area.

Educational Representative Requirements:

- Superintendents, presidents, or other leadership staff from education institutions in the local area that represent both public and educational entities in:
- K-12 education;
- District technical colleges;
- State colleges;
- Universities; and
- Other degree or credential granting institutions in the local area.

If a member of the education and industry consortium is unable to attend a meeting, a designee from the member's executive team may attend.

Chair of Consortium: \_\_\_\_\_  
Contact Information: \_\_\_\_\_  
Report Prepared by: \_\_\_\_\_  
Board Contact: \_\_\_\_\_

Date: \_\_\_\_\_

**CONSORTIUM ROSTER**

Name	Title	Organizational Name	Industry (For Business Partners Only)	Phone Number	Email Address	Term Start Date	Term End Date	Consortium Seat Filled

Exhibit “C” – Quarterly Report

Pasco-Hernando Workforce Board, Inc.  
Education and Industry Consortium Quarterly Report

A. GENERAL INFORMATION

Report Quarter: \_\_\_\_\_  
Date of Meeting: \_\_\_\_\_  
Report prepared by: \_\_\_\_\_  
Local Workforce Board Contact: \_\_\_\_\_ Date: \_\_\_\_\_

B. ATTENDANCE

Name	Organization	Industry or Education	Contact Information

C. Summary Report

- 1.) Summary Analysis of the local labor market based on the industry representative needs and education offerings (Provide summary).
- 2.) Information on priority industry sectors and occupations for the local area (Provide summary).
- 3.) Information on the status of existing talent pipelines for in-demand occupations (Provide summary).



## **ACTION ITEM 6**

### **Scholarship Fund**

To commemorate past Board Chairs and key leadership, for their many years of dedicated service, the Board has established a scholarship fund in their name. To date, Dr. Katherine Johnson has been recognized on an annual basis through the Pasco – Hernando State College Foundation in the amount of \$1,500.

Pasco-Hernando Workforce Board (PHWB) staff have identified the following Directors and recommends the addition of their names to the annual scholarship fund:

- Mark Earl
- David Lambert
- Lex Smith
- Mark Barry

Corporate funds will be used to fund the scholarships, and eligibility requirements are in place to ensure that funds are being spent as intended and required by Federal and State laws. School or program of choice to be determined.

## **FOR CONSIDERATION**

Approval to add the following Director names to the annual scholarship fund:

- Mark Earl
- David Lambert
- Lex Smith
- Mark Barry

**ACTION ITEM 7**  
**Special Projects and Scholarship Policy**

The Pasco Hernando Workforce Board (PHWB), under the Workforce Innovation and Opportunity Act (WIOA), provides training and employment services to participants currently meeting WIOA criteria requirements.

CareerSource Pasco Hernando (CSPH) would like to offer additional assistance to customers that may or may not meet eligibility requirements under WIOA.

Per the recommendation of the Task Force Committee, a scholarship policy has been drafted to provide PHWB staff with basic requirements and procedures for fund distribution. Corporate funds will be used where necessary and eligibility requirements are in place to ensure that funds are being spent as intended and required by Federal and State laws.

**FOR CONSIDERATION**

Approval and adoption of the Educational Training Supportive Services Funding Policy.

**Pasco-Hernando Workforce Board, Inc.**  
**Standard Operating Procedure (SOP)**

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<b>SOP Number: 01-10122023</b>	<b>Subject:</b> Educational Training Supportive Services Funding (ETSSF)
<b>Date of Issuance: 10/12/2023</b>	<b>Revision Date:</b>
<b>Effective Date:</b>	<b>CEO:</b> Jerome Salatino

## **I. PURPOSE**

To create a protocol to guide Task Force Committee and CareerSource Pasco Hernando staff with basic requirements and procedures for Educational Training Supportive Services Fund (ETSSF) distribution.

## **II. POLICIES AND PROCEDURES**

The Educational Training Supportive Services Fund is intended for non-WIOA eligible recipients and is limited to the following:

- Funding is available on a first come, first serve basis to those who meet the eligibility criteria listed for each category.
- Funding is limited and once exhausted, requests will no longer be accepted.

All recipients that are work ready and requesting assistance, must complete a full application/ registration in Employ Florida system prior to requesting and receiving services through our funding program. When completing the Employ Florida registration be sure that all barriers are identified to support the services & resources that may be offered to the individual prior to request and authorization.

Approved expenditures will be paid directly to the training institution or vendor for supportive services.

### **A. Education Assistance**

- Education assistance is available to anyone who can demonstrate a need or hardship. Funding amounts may range from \$250 to \$1,500 based upon the individual need.
- At the discretion of the Executive Committee, funding amounts may be exceeded on a case-by-case basis.

Applicants' hardship should be made clear in essay to be considered for assistance:

Examples of hardship might include:

- Financial Need

- Non-traditional student returning to college/technical school
- Current graduating HS senior or dual enrolled (HS/College)
- Basic Skills Deficient or ELL
- Offender
- Homeless or Runaway
- In or Aged out of Foster Care
- Pregnant or parenting
- Disability

A 500-word essay describing course of study and need for financial assistance, indicating hardship, and whether it is for training or supportive services.

## **B. Supportive Services Assistance**

Support services provide customers with additional assistance needed to remain in training or to gain employment. Funding is provided as resources permit and may occasionally be suspended or unavailable. The following support services are not an entitlement and will not be paid retroactively:

- Transportation
- Limited Auto Repairs
- Uniforms
- Tools
- Additional fees needed for training or supplies.

## **C. Training Assistance and Sponsorship**

Training assistance and sponsorship is available to non-profit and governmental organizations that otherwise don't qualify for WIOA assistance.

Preference will be given to organizations providing services to the following:

- Persons with Disabilities
- Social Services
- Older Individuals
- Continuing Education
- Targeted Sectors
- Career Exploration

## **III. ATTACHMENTS**

Application for Education Assistance

Training/Sponsorship Application

Grading Sheet

Award Letter

**ACTION ITEM 8**  
**Hernando County Schools**

The Hernando County School District offers various career exploration opportunities for their students to provide them with insight into different industries and professions, to help them make informed decisions about their career path. These experiences help them develop skills, build confidence and connections for their future careers.

Pasco-Hernando Workforce Board would like an opportunity to sponsor the following events:

- |   |          |
|---|----------|
| • Hernando Grown                          | \$15,000 |
| • FFEA State Conference                   | \$ 2,000 |
| • SkillsUSA Regional and State Conference | \$ 2,500 |
| • State Cyber Challenge                   | \$ 1,000 |
| • Career and Internship Fair              | \$ 7,500 |

**Total:        \$28,000**

Approximate number of students served: 3,000

Funding is limited and available on a first come, first serve basis. Formula funds will be used where permitted.

**FOR CONSIDERATION**

Approval to sponsor Hernando County School District events in the amount of \$28,000.

## Hernando County Schools

Event/Sponsorship	Estimated Cost
CTE Expo – December 6 <sup>th</sup> . This event is targeted for our 8 <sup>th</sup> grade students and families to explore and become familiar with their potential high school CTE programs. If interested and it is relevant for you all, we would like for you all to set up a table at this event.	<b>N/A</b>
Hernando Grown – February 5 <sup>th</sup> and 9 <sup>th</sup> . A two-day event for our 8 <sup>th</sup> , 11 <sup>th</sup> and 12 <sup>th</sup> graders to attend career, wellness and professional development sessions (to name a few). We average about 350 8 <sup>th</sup> graders and 250 11 <sup>th</sup> and 12 <sup>th</sup> graders. This event will likely have a venue rental fee we are not able to pay for out of any of our funding sources and requires charter bus transportation due to the times of the event.	<b>\$15,000</b>
FEEA State Conference – February 2-4 in Orlando. Students from our Teaching program at Hernando and Weeki Wachee High School attend and compete in multiple competitions. The programs have attended the last 3 years and have placed in at least one competition each time! There are registration, hotel and bus fees that are needed for this event.	<b>\$2,000</b>
SkillsUSA Regional Conference – February 13 <sup>th</sup> . Programs from Nature Coast Technical High School attend this event to compete in multiple competitions within their programs. Registration and bus fees are needed for this event.	<b>\$2,500</b>
SkillsUSA State Conference – April 14-17 <sup>th</sup> in Jacksonville. Students who progress from the Regional Conference attend this event. Last year was the first year most programs competed, and multiple programs placed at the state level! Registration, hotel and bus fees are needed for this event.	
State Cyber Challenge – February 29 – March 1 in Orlando. Students from our Cybersecurity program at Hernando High School and Technology Support program at Nature Coast Technical College will be attending this event. There are hotel and bus fees that are needed for this event.	<b>\$1,000</b>
Career and Internship Fair – TBD in April. We bus our 11 <sup>th</sup> and 12 <sup>th</sup> grade students to one location to meet with a variety of employers. We will likely have to switch our normal location this year and there is a possibility of having a venue rental fee that our funding sources would not be able to pay for. We will also have additional bus fees for this event this year as normally we take one bus from each school, but it is now required by statute that this event is open to all 11 <sup>th</sup> and 12 <sup>th</sup> graders at each high school who would like to attend (which we love, but busses can be expensive lol).	<b>\$7,500</b>
<b>Total:</b>	<b>\$28,000</b>

**ACTION ITEM 9**  
**Pasco County Schools**

Pasco County Schools prepare their students for meaningful careers by incorporating a variety of career exploration programs and activities to help them identify potential career paths. These events involve activities and resources that provide guidance, networking opportunities, and allow students to gain valuable hands-on experience.

Pasco-Hernando Workforce Board would like an opportunity to sponsor the following events:

• Transportation Costs	\$45,000
• Adult Education Events	\$ 1,800
• Pasco Young Entrepreneurs of the Year	\$ 3,000
• CTE Student of the Year	\$ 1,050
• Internships	\$ 3,000
• CTE Career Guide Magazine	\$60,000

**Total:        \$113,850**

Approximate number of students served: 16,000

Funding is limited and available on a first come, first serve basis. Formula funds will be used where permitted.

**FOR CONSIDERATION**

Approval to sponsor Pasco County School events in the amount of \$113,850.

## Pasco County Schools

Event/Sponsorship	Estimated Cost
Transportation costs for 'Beyond!' our district-wide career expo for students to attend- held at two schools (one west, one east) during the school day). Schools bus in students to attend to explore career information and job opportunities	14 busses x \$1,000 = <b>\$14,000</b> Estimated 45 students x 14 = 630 students with 2 runs = 1260 total students
Adult Education: Transportation to a "Government Center Day" for our ESOL students who are trying to earn their citizenship and learn English. This would be similar to the Government Day that is a part of Leadership Pasco. (i.e., they would learn about voter registration and other government services and supports)	1 bus x 45 adult students = <b>\$1,000</b>
Adult Education Weekly 12-Hour Capture Events: Weekly events designed to increase Adult Education enrollment and improve our workforce development initiatives, in particular, our Integrated Education and Training programs (*AE would like to provide water and simple snack items to participants).	\$50 per week for 36 weeks = <b>\$1,800</b>
Pasco Young Entrepreneurs of the Year- Cash award for the winning student to implement their business plan in the community	<b>\$3,000</b>
CTE Student of the Year- student receive a plaque and a \$1,000 scholarship	<b>\$1,050</b>
Internships and other work-based learning sponsorships-i.e., transportation for students to get to internships, clothing/uniforms, contract for clinicals	<b>\$3,000</b>
Funding for transportation to support students to attend professional events related to their CTE program (i.e., Manufacturer's Awards Night, Construction Day, Health Science Days with our medical partners, Frameworks for the Future, Elite Trades Competition, Manufacturing and Engineering Day(s); etc.)	10 Events per year x 3 busses per event = 30 busses x \$1,000 @ bus = <b>\$30,000</b> Estimated 45 students per bus x 30 busses = 1350 students
CTE Career Guide Magazine – Purchase to promote students to be interested in Career Technical Education Programs-purchase for all MS and HS students ( <a href="https://www.careertechmedia.com/">https://www.careertechmedia.com/</a> )	\$3.75 per magazine x 16,000 Grade 6-12 students = <b>\$60,000</b>
<b>Total:</b>	<b>\$113,850</b>



**ACTION ITEM 10**  
**Bay Area Manufacturers Association**

Bay Area Manufacturers Association offers a corporate sponsorship program that plays a crucial role in fostering relationships between businesses and organizations in the manufacturing sector. This program provides annual memberships and promotional opportunities and serves as a strategic marketing tool that enhances visibility in the market.

To support manufacturing organizations in our region, Pasco-Hernando Workforce Board would like to fund the program in the amount of up to \$5,000.

Funding is limited and available on a first come, first serve basis. Formula funds will be used where permitted. Eligibility requirements are in place to ensure that funds are being spent as intended and required by Federal and State laws.

**FOR CONSIDERATION**

Approval to fund the Bay Area Manufacturers Association for scholarships and outreach in the amount of up to \$5,000.

**ACTION ITEM 11**  
**North Tampa Bay Chamber**

The North Tampa Bay Chamber Foundation provides financial assistance to individuals pursuing higher education. The assistance is awarded based on various criteria, including academic achievement, community involvement, or specific talent.

To support students in their educational endeavors and to reduce financial barriers, Pasco-Hernando Workforce Board would like to contribute by funding the program up to \$5,000.

Funding is limited and available on a first come, first serve basis. Formula funds will be used where permitted. Eligibility requirements are in place to ensure that funds are being spent as intended and required by Federal and State laws.

**FOR CONSIDERATION**

Approval to fund the North Tampa Bay Chamber for scholarships and outreach up to \$5,000.

**ACTION ITEM 12**  
**Bylaws Revision**

Bylaws are the provisions by which the local area is governed, and the Local Workforce Development Board and its operations are managed. To remain compliant with the Workforce Innovation and Opportunity Act and state law, amending our Bylaws is necessary to meet the current requirements.

In consultation with our attorney, Article III, Section 4 of the current Bylaws has been amended to include detailed information on how board member terms will be staggered.

**FOR CONSIDERATION**

Amend and adopt the Bylaws as presented.

ARTICLE I  
DEFINITIONS

- (A) CLEO – Chief Local Elected Official of the county(ies) represented
- (B) LWDB – Local Workforce Development Board established under WIOA (Workforce Opportunity and Innovation Act) section 107, to set policy for the local workforce development system
- (C) Board of Directors, the Board – The governing body of the Corporation, responsible for oversight of the organization in the fulfillment of its Mission and Vision
- (D) Board Officers – Individuals appointed to the office of Chair, Vice Chair, Treasurer/Secretary
- (E) Corporate Officer – Executive Director/CEO hired or designated by the Board responsible for the overall operational and administrative functions of the Corporation
- (F) Board Staff – Employees of the Corporation, responsible for the daily management and operations as directed by the CEO
- (G) Ex-officio Member – a non-voting member of the Board of Directors

ARTICLE II  
PURPOSE

Section 1. Purpose. The Pasco-Hernando Workforce Board, Inc. dba CareerSource Pasco Hernando shall be hereafter referred to as “PHWB”. PHWB was formed in response to the Workforce Investment Act of 1998 (Public Law 105-220), Florida’s welfare reform initiative titled the “Work and Gain Economic Self-Sufficiency Act (WAGES), and an Interlocal Agreement between Pasco and Hernando Counties (“Interlocal Agreement”) and serves as the Local Workforce Development Board (LWDB).

The purpose of this Corporation shall be as stated in the Articles of Incorporation and as follows:

- (A) To operate exclusively in any other manner for such charitable and educational purposes as will qualify it as an exempt organization under Section 501(c)(3) of the Internal Revenue Code, as amended, or under any corresponding provisions of any subsequent federal tax laws covering distributions to organizations qualified as tax exempt.
- (B) To serve as a catalyst in the community for promoting self-sufficiency through the development of a quality workforce.
- (C) To enhance economic development efforts of the region by providing a well-trained, high quality workforce which supports the success of local business and improves the quality of life.
- (D) To provide strategic and operational oversight, assist in achievement of the State of Florida’s strategic and operational vision and goals, and maximize and continue to improve quality of services, customer satisfaction, and effectiveness of services provided related to a diverse range of workforce services. LWDB responsibilities include, but are not limited to:

1. Developing and submitting local and, if applicable, regional plans;
2. Conducting workforce research and regional labor market analysis;
3. Convening local workforce development system stakeholders to assist in the development of the local plan and identify expertise and resources to leverage support for workforce development activities;
4. Leading efforts to engage a diverse range of employers and other entities in the region;
5. Leading efforts to develop and implement career pathways;
6. Leading efforts in the local area to identify and promote proven and promising strategies and initiatives for meeting the needs of employers, workers, and jobseekers;
7. Conducting oversight of the Workforce Innovation and Opportunity Act (WIOA) adult, dislocated worker and youth programs and the entire workforce delivery system, ensure the appropriate use and management of WIOA funds and ensure the appropriate use, management and investment of funds to maximize performance outcomes;
8. Negotiating and reaching agreement on local performance measures with the Chief Local Elected Official (CLEO) and the state;
9. In partnership with the CLEO, establishing bylaws and codes of conduct for LWDB Directors, LWDB Chief Executive Officer and staff to the LWDB; and,
10. Establishing additional monitoring and reporting requirements if one entity fulfills multiple functions to ensure the entity is compliant with WIOA, final rules and regulations, Office of Management and Budget circulars, and the state's conflict of interest policy.
11. Such other duties as may be required by federal or state legislation and the relevant rules and regulations as may be amended from time to time.

### ARTICLE III

#### BOARD OF DIRECTORS

Section 1. Function and Duties. All corporate powers, business and affairs shall be exercised by or under the authority of the Board of Directors.

Board of Directors' responsibilities include, but are not limited to:

- (A) Establish policies to promote the Corporation's Mission, Vision, and Goals for the advancement of the local area's workforce development;
- (B) Approve and adopt local and, if applicable, regional plan;
- (C) Approve and adopt an annual budget and modifications as applicable;
- (D) Discharge duties in good faith, with the care an ordinary prudent person in a like position would exercise under similar circumstances;
- (E) Carry out the functions provided in the Workforce Innovation and Opportunity Act (WIOA), Section 107(d);
- (F) Actively participate in convening the workforce development system stakeholders.

Section 2. Number. The Board of Directors shall have not less than three (3) directors, and no more than the number necessary to meet the composition and representation requirements set forth in Section 3 of this Article, or as otherwise required by applicable federal, state, and local law and the Interlocal Agreement.

Section 3. Composition. The Board of Directors shall be comprised of individuals who are appointed in accordance with the requirements set forth in the Workforce Investment Act of 1998 [29 USC §2832(b)], as amended by the Workforce Innovation and Opportunity Act of 2014, and the Florida Workforce Innovation Act of 2000 (Fla. Stat. §445.007), as these laws exist from time to time, and the Interlocal Agreement, as may be entered into or amended from time to time. The composition of the local board must meet the following criteria:

(A) Business

A majority of the Directors must represent businesses in the local area as individuals who:

1. Are owners of a business, chief executives or operating officers, of businesses, or other business executives or employers with optimum policymaking or hiring authority;
2. 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 in in-demand industry sectors or occupations in the local area (at least two representatives of small businesses must be included); and
3. Are appointed from individuals nominated by local business organizations and business trade associations.

(B) Labor/Apprenticeships

Not less than 20 percent of the Directors must be representatives of the workforce within the local area who:

1. 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.
2. Include at least one representative of a labor organization or a training director, from a joint labor-management apprenticeship program. If no such joint program exists in the area, at least one representative of an apprenticeship program in the area, if such a program exists.
3. 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.
4. 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.

(C) Education

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

1. Include a representative of eligible providers administering adult education and literacy activities under Title II of WIOA.

2. Include a representative of institutions of higher education providing workforce investment activities (including community colleges).
3. Include a private education provider, if a public education or training provider is represented on the LWDB. The CareerSource Florida Board of Directors may waive this requirement if requested by a LWDB if it is demonstrated that such representative does not exist in the local area.
4. May include representatives of local educational agencies and of community-based organizations with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to employment.

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.

(D) Governmental/Economic/Community Development

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

1. Represent economic and community development entities serving the local area.
2. Represent Vocational Rehabilitation serving the local area.
3. May represent agencies or entities serving the local area relating to transportation, housing, and public assistance.
4. May represent philanthropic organizations serving the local area.

(E) Other Entity Representation

Each local board may include other individuals or representatives of entities determined by the Chief Elected Official in the local areas to be appropriate.

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

Notwithstanding these requirements, the composition of the Board of Directors may be modified in accordance with, and as is required to comply with, applicable federal and state law governing not-for-profit corporations or regional workforce boards, and any changes to the Interlocal Agreement.

Section 4. Terms.

(A) Generally.

Directors shall serve staggered terms and may not serve for more than 8 consecutive years unless the Director is a representative of a government entity. Service in a term of office which commenced before July 1, 2021, does not count toward the 8-year limitation.

(B) Staggered Terms.

In order to comply with regulations under the REACH Act of 2021, the initial appointment of the Board of Directors shall be as follows with all succeeding appointments to be for a term of 8 years. The Board of Directors shall initially consist of 12 directors to be appointed commencing on July 1, 2021. Thereafter, the Board of Directors shall have an additional 3 directors appointed within the fiscal year of 2022. Finally, the Board of Directors shall have an additional 6 directors appointed within the fiscal year of 2023. Directors who no longer hold the position or status that made them eligible appointees must resign or be removed

by the Consortium. All appointments shall be made consistent with the Bylaws, Interlocal Agreements, and the Umbrella MOU.

Section 5. Recruiting, Nominating, Vetting, and Appointing. The Board will follow a process for recruiting, nominating, vetting, and appointment Directors that complies with federal, state, and local requirements or guidance as may be amended from time to time. The process will:

- Identify and advertise vacancy;
- Provide instructions for submitting applications;
- Comply by vetting candidates per applicable criteria;
- Select candidates for presentation to CLEO for appointment.

Efforts will be made to ensure diverse geographic areas are represented. The importance of minority and gender representation shall be considered when making appointments to the local board.

Section 6. Vacancies. Director vacancies must be filled within a reasonable amount of time, but no more than 12 months from the vacancy occurrence.

Section 7. Removal, Resignation.

(A) Removal for Cause – Directors may be removed for cause by the Governor, the CLEO, or 2/3 vote of the Board present at a meeting, quorum having been established. The following shall be grounds for removal for cause:

1. Disclosure of confidential information;
2. Misuse of position;
3. Failure to comply with statutory requirements (ex: not disclosing conflict of interest, failure to file Form 1);
4. Felony conviction while a Director of the Board;
5. Failure to comply with the Board attendance policy;
6. Refusal to perform or gross neglect in performance of Board duties;
7. Other causes as may be determined by the Board or defined by the Governor.

The Governor and CLEO may remove a Director, its Chief Executive Officer, or the designated person responsible for operational and administrative functions for the board for cause.

(B) Resignations

1. Resignations shall occur when a Director, for his or her own reasons, elects to leave the Board and gives due notice of such intent.
2. Directors who no longer hold the position or status that made them eligible appointees must resign or be removed by the CLEO.

In the event a Director fails to meet the attendance requirements set forth in the board policy or is prevented from doing so due to death or disability, the Director will be deemed to have resigned.

Section 8. Permanent Designees

(A) Directors may appoint a permanent designee in accordance with the provisions of this section.



- (B) The permanent designee, once accepted by the Board of Directors, may, in the Director's absence, attend and vote at any and all meetings and such attendance and vote shall be as if the director attended and voted for all By Law attendance and voting requirements, including, but not limited to, establishing a quorum. If the alternative designee is a business representative, the alternative designee must have policy-making and hiring authority within the organization the designee represents.
- (C) Directors seeking to appoint a permanent designee shall notify the Board of Directors of the request to appoint a permanent designee so that the request may be placed on the agenda of the next regularly scheduled meeting of the Board of Directors for consideration for acceptance by the Board. Acceptance by the Board of Directors shall mean an affirmative vote to accept the permanent designee at any meeting at which a quorum is established.

## ARTICLE IV OFFICERS

Section 1. Officers and Terms. The Officers of the Board shall consist of a Board Chair, a Vice Chair and a Treasurer/Secretary, each of whom shall be elected by the Board of Directors. Elections shall be held at the annual meeting of the Board of Directors, and officers shall serve until their successors are chosen and qualified. The Board Chair and Vice Chair shall be elected from among the Board of Directors under the Business category. The Board Chair may serve a term of no more than 2 years and shall serve no more than 2 terms.

It is the intention of the Board, but not a requirement of these bylaws, that the offices of Board Chair and Vice Chair be alternated between Pasco and Hernando County where practical. Such other officers and assistant officers and agents as may be deemed necessary may be elected by the Board of Directors from time to time. Any two or more offices may be held by the same person. The failure to elect a Board Chair, a Vice Chair or Treasurer/Secretary shall not affect the existence of the Board.

Section 2. Duties. The Officers of the Board shall have the following duties:

- (A) The Board Chair shall preside at all meetings of the Board of Directors and meetings of the Executive Committee. The duties of the Board Chair include but are not limited to:
  - 1. Leading the board to develop a guiding vision that aligns with the state's priorities;
  - 2. 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;
  - 3. Leading an executive committee to guide the work of the board, and ensure that committees or task forces have necessary leadership and membership to perform the work of the board; and
  - 4. Leading the agenda setting process for the year and guide meetings to ensure both tactical and strategic work is completed in all meetings.
- (B) The Vice Chair shall, in the absence of the Board Chair, or in the event of the Board Chair's death or inability or refusal to act, perform the duties of the Board Chair and, when so acting, shall act with all of the powers of and be subject to all of the restrictions on, the Board Chair. The Vice Chair shall perform such other duties as may be assigned, from time to time, by the Board Chair or the Board of Directors. A Vice Chair who succeeds to the office of Board Chair during the term of a Board Chair shall be eligible to serve a subsequent full term as

Board Chair. The Vice Chair shall ascend to the position of Board Chair and complete the term of a Board Chair unable to complete his or her term of office.

- (C) The Treasurer/Secretary shall have custody of all corporate funds and financial records, shall keep full and accurate accounts of receipts and disbursements and render accounts thereof at the annual meetings and whenever else required by the Board of Directors or the Board Chair, and shall perform such other duties as may be prescribed by the Board of Directors or the Board Chair. The Treasurer/Secretary shall be responsible for preparing minutes of the Board of Directors' meetings and for authenticating the records of the Corporation. The Treasurer/Secretary may utilize staff assistance in the accomplishment of the duties of the office.

Section 3. Removal, Resignation. Removal and resignation of officers shall be addressed in the same manner as the Board of Directors in Article III, Section 7.

## ARTICLE V

### CHIEF EXECUTIVE OFFICER

Section 1. Duties. The Chief Executive Officer (CEO) shall be employed by the Board of Directors to manage and supervise the day-to-day operation and administration of the Corporation. The CEO shall be responsible for the employment of staff, the designation of their duties, and shall have general supervision of their work.

Section 3. Removal of CEO. The CEO may be removed by the Board of Directors whenever in its judgment the best interest of the Corporation will be served thereby.

- (A) Any vacancy, however occurring, in the office of the CEO may be filled by appointment by the Board of Directors.
- (B) Removal of the CEO shall be without prejudice to the contract rights, if any, of the person so removed; however, election or appointment thereof shall not, of itself, create contract rights. The Governor and CLEO may remove the Chief Executive Officer, or the designated person responsible for operational and administrative functions for the board for cause.

## ARTICLE VI

### MEETINGS AND RECORDS

#### Section 1. Board and Committee Meetings

- (A) Frequency

The Board shall meet not less than annually but shall schedule quarterly meetings which may be subject to cancellations. The annual meeting of the Board of Directors shall be the last regularly scheduled Board meeting for each Program Year (July 1 – June 30). Committees will meet with such frequency as necessary to perform their duties.

- (B) Notice

Notice of all regular Board meetings shall be given at least seven days before the meeting is to occur. Notice of special board meetings must be posted at least 72 hours before the meeting is to occur.

(C) Participation

Participation in a meeting of the Board of Directors can occur by any means, provided that the public is given proper notice of the telecommunications meeting and reasonable access to observe and, when appropriate, participate. Participation by such means shall constitute the presence in person at a meeting, including for purposes of establishing a quorum.

(D) Quorum and Voting

A majority of the number of Directors fixed by these Bylaws shall constitute a quorum for the transaction of business. The act of the majority of the Directors present at a meeting at which a quorum has been established shall be the act of the Board of Directors unless a different number is specified in these Bylaws. Provided, however, that approval of a contract with an organization or individual represented on the Board of Directors shall require approval by a 2/3 vote of the Board present at a meeting, a quorum having been established, and the Board Director who could benefit financially from the transaction abstains from voting on the contract.

Section 2. Record Keeping.

(A) Minutes

The Board shall keep minutes of the proceedings of its Board and Committee meetings including the number of votes of Directors or committee members (yeas, nays, and abstentions) and attendance records for each meeting. Approved minutes will be made available on the Corporation's website.

(B) Form of Records

Any books, records or minutes may be in written form or in any other form capable of being inspected or copied within a reasonable time.

ARTICLE VII  
COMMITTEES

Section 1. Committee Structure and Functions. The Board of Directors shall adopt a committee structure consistent with applicable federal and state law, and their implementing rules, regulations and policies. The Board may designate, direct and delegate to committees any duty, function, or activity which it deems necessary to provide information and to assist in carrying out the Board's duties; provided, however, the Board may not delegate the duty of electing or removing directors or officers, or adopting, amending or repealing bylaws.

The LWDB prohibits staff from serving on Board committees or subcommittees, however, staff may attend or serve as a resource to the committee upon their request.

Section 2. Standing Committees. The Board of Directors shall have the following standing committees; which committee Directors shall serve for 1 year:

Executive Committee

Audit and Finance Committee

Nominating Committee

Such other committees as the Board of Directors, by resolution, deems necessary.

Section 3. Ad Hoc Committees. The Chair of the Board of Directors may appoint ad hoc committees for specific purposes. Ad hoc committees will serve until their purpose has been accomplished.

Section 4. Committee Membership. Standing Committees shall be chaired by a director serving on the Board. Committees, whether standing or ad hoc, may include other directors of the Board, but may include other individuals appointed by the Board who are not directors. Unless otherwise provided by law, these Bylaws or by resolution of the Board, the Chair of the Board of Directors shall appoint all committee Chairs and committee Directors, except that the Chief Executive Officer, or designee, shall be an ex-officio member of all committees of the Board.

Section 5. Meeting Procedure. Unless otherwise provided in these Bylaws, meetings, quorum, notice and other procedural matters of the committees shall be the same as that of the Board.

Section 6. Executive Committee.

- (A) The Executive Committee shall consist of the Board Chair, Vice Chair, Treasurer/Secretary, and not more than 4 additional Directors nominated by the Board Chair and confirmed by vote of a majority of a quorum of Directors at any regular or special meeting.
- (B) During the intervals between the meetings of the Board of Directors, the Executive Committee shall possess and may exercise all the powers and functions of the Board of Directors in the management and direction of the affairs of the Board in all cases in which specific directions shall not have been given by the Board of Directors.
- (C) All actions by the Executive Committee shall be reported to the Board of Directors at its meeting next succeeding such action. Regular minutes of the proceedings of the Executive Committee shall be kept. A majority of the Directors of the Executive Committee in office at the time shall be necessary to constitute a quorum and in every case an affirmative vote of a majority of the Directors of the Committee present at a meeting shall be necessary for the taking of any action.

Section 7. Audit and Finance.

- (A) It shall be composed of not less than 5 directors appointed annually by the Board Chair and shall be representative of all counties in the Region.
- (B) The Audit and Finance Committee shall serve as a direct communication link between the independent audit firm and the Board. The committee shall engage in audit planning, monitor the progress of the annual audit, maintenance and investment of Company retirements plans and shall be responsible for financial reporting oversight.
- (C) Meetings shall be held as often as is necessary to discharge the duties of the committee.

Section 8. Nominating.

- (A) It shall be composed of not less than 3 directors appointed annually by the Board Chair and shall be representative of all counties and Region.
- (B) In consultation with the CLEO, the Committee develops and implements written processes and procedures for recruiting, nominating, vetting, and appointing directors to serve on the Board of Directors.
- (C) In the event the Nominating Committee is unable to convene in a timely manner, their duties may be discharged by the Executive Committee.

ARTICLE VIII  
PARLIAMENTARY AUTHORITY

Business will be conducted to the extent feasible in accordance with Roberts' Rules of Order, as amended.

ARTICLE IX  
EXECUTION OF INSTRUMENTS AND FINANCIAL MATTERS

Section 1. Checks. All checks, drafts, and orders for payment of money shall be signed in the name of the Corporation and shall be countersigned by those Officers as the Board of Directors shall from time to time designate for that purpose.

Section 2. Contracts, Conveyances. The Board of Directors shall have power to designate the officers and agents who shall have authority to execute any instrument on behalf of the Corporation, such designation shall be established by policy or resolution of the Board. When the execution of any contract, conveyance or other instrument has been authorized without specification of the specific authorized executing officers, the Board Chair or any Vice Chair may execute the same in the name and behalf of the Corporation.

Section 3. Contracts; Voting Requirement In the Event of Potential Conflict of Interests. If the Board proposes to enter into a contract with an organization or individual represented on the Board of Directors, the contract must be approved by a 2/3 vote of the Board, a quorum having been established, and the Director who could benefit financially from the transaction must abstain from voting on the contract in accordance with F.S. §445.007(1).

Section 4. Fiscal Year. The fiscal year of the Board shall begin on July 1 and end on June 30 of the following calendar year.

ARTICLE X  
CODE OF CONDUCT AND ETHICS

Section 1. Sunshine Law and Public Records. All meetings of the Board, its committees and between Directors shall comply with Section 24, Article I of the State Constitution, the Florida Government in the Sunshine Act (Fla. Stat. §286 et seq.) and the Public Records Act (Fla. Stat. §119 et seq.).

Section 2. Conduct Standards. Directors and Officers shall be governed by Chapter 112, Florida Statutes, in their conduct.

Section 3. Conflicts of Interest. In compliance with the Board's Code of Ethics and Transparency Policy, upon discovery of an actual or potential conflict of interest involving an Officer or Director of the Board, said individual shall promptly file a formal statement of disqualification as stated in the Board Manual and shall withdraw from any further participation in the transaction involved. No Director of the Board shall cast a vote on any matter on which he or she has a conflict of interest as defined by federal or state law.

Section 4. Non Discrimination Policy. All actions taken by the Board shall be made without regard to age, sex, race, religion, national origin, political affiliation, marital status, disability or handicap, or other reason prohibited under applicable law.

Section 5. Restriction on Benefits of Net Earnings. No part of the Corporation's net earnings shall inure to the benefit of any director, staff, private individual, Corporation or other entity.

Section 6. Procurement. The Board is not a state agency, and is therefore exempt from the Chapters 120 and 287 of the Florida Statutes; however, the Board shall apply the procurement and expenditure procedures as required by applicable federal, state or local law and the rules, regulations and policies promulgated thereunder.

Section 7. Board and Officer Compensation. Neither Directors nor Officers of the Board shall receive any salary or compensation for their services, other than reimbursement for actual out-of-pocket expenses incurred in the performance of their duties as permitted under the State Travel Policy.

ARTICLE XI  
AMENDMENT

These Bylaws may be replaced or amended by a vote of 2/3 of a quorum of the Board of Directors at any regular or special meeting of the Board called for that purpose.

EFFECTIVE DATE: \_\_\_\_\_

Adopted by the Board of Directors at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Charles Gibbons, Board Chair

**ACTION ITEM 13**  
**Financial Policies and Procedures**

FloridaCommerce completed the monitoring for the period ending June 30, 2022, resulting in findings requiring updates to our Financial Policies and Procedures.

Updates include travel policy revisions, as well as our Cost Allocation Plan revision correcting the MOU/IFA requirement; increasing the threshold for competitive proposals to align with the guidelines to \$250,000 from \$150,000. Other changes, such as clarification to Standards of Conduct, adding federal and state law references throughout; updating Storage of Sensitive Information; removing unnecessary language and correcting grammatical errors. Overview and the summary of changes are attached, along with the revised policy.

PHWB unwritten policy has always been to bring significant changes to our policies and procedures before our Board or Executive Committee, and since these policy changes resulted from findings, we felt they were significant.

**FOR CONSIDERATION**

Approval of the financial policies and procedures as revised by our legal counsel.

## **Overview of Finance and Procurement Policy Changes**

- Travel policy was updated for further clarification to comply with state travel policy, and due to the Financial Monitoring Finding, made notation that we won't reimburse what is not requested.
- Revised the Cost Allocation Plan section to include proper language and requirements for the Memorandum of Understanding and the Infrastructure Agreement (MOU/IFA).
- Language was updated throughout the policy to comply with state and federal regulations.
- Sections that were no longer applicable were removed and edits were made to those sections with updated requirements.

Below is a detail of each section modified and changed, and the complete Finance Policy and Procedures with adopted changes is also attached.



## **Summary of Finance and Procurement Policy Changes**

### **Section 5.0 – Standards of Conduct**

- a. Updated language to reference the PHWB Personnel Handbook.
- b. Removed Sections 5.1 through 5.9.

### **Section 6.0 – Security**

- a. Removed Section 6.1.
- b. Combined Sections 6.4 and 6.5 into 6.3.
- c. Updated to include Sections 6.31 – 6.34 with provisions to the storage of sensitive information.

### **Section 9.0 – Program Income**

- a. Updated department name in Section 9.1.

### **Section 11.0 – Cost Sharing and Matching**

- a. Updated Section 11.1 to reference the MOU/IFA requirements.

### **Section 12.0 – Gift Acceptance**

- a. Added additional language to Section 12.3 referencing additional requirements per Florida Statutes, Section 112.3148.

### **Section 13.0 – Sponsorships**

- a. Updated language in Section 13.3.2.
- b. Updated Section 13.4.8 to reference CLEO.
- c. Updated Section 13.6 to reference the PHWB Board.

### **Section 14.0 – Service Providers**

- a. Added language to Section 14.1 to reference 2 CFR 200.501.
- b. Added language to Section 14.2 to reference 2 CFR 200.514.
- c. Added language to Section 14.5 to reference 2 CFR 200.342.

### **Section 15.0 – Procurement**

- a. Updated Section 15.1 to reference CLEO.
- b. Updated language in Section 15.2.3 (a), (b), and (c).
- c. Updated department name in Section 15.2.7
- d. Added item (d) to Section 15.2.7 to reference CareerSource Florida Administrative Policy 87.
- e. Added language to Section 15.4 to reference 2 CFR 200.320.
- f. Updated language in Section 15.4.1 (c)

- g. Updated the simplified acquisition threshold amount in Section 15.4.2 to \$250,000 per 48 CFR subpart 2.1
- h. Updated the transaction amount in Section 15.4.3 to \$250,000 and added language regarding the usage of the procurement method.
- i. Added item (f) to Section 15.4.3.
- j. Updated the transaction amount in Section 15.4.4 to \$250,000 and added language regarding the usage of the procurement method.
- k. Added language regarding awards to Section 15.4.4 (e).
- l. Updated the contact amount to \$250,000 in Section 15.6.4.

#### Section 16.0 – Credit Cards

- a. Added reference to PHWB Personnel Policy to section 16.5.1.
- b. Added reference to CEO in Section 16.5.1.
- c. Added reference to PHWB Personnel Policy to section 16.6.2.

#### Section 17.0 – Travel Policies

- a. Removed Section 17.3.2.
- b. Updated language in Section 17.4.1. through 17.4.3.
- c. Added note following Section 17.4.3 regarding payment requirements.
- d. Updated language in Section 17.5.
- e. Removed Section 17.6 referencing Use of Electronic Devices.
- f. Added Section 17.6 regarding Per Diem.

#### Section 20.0 – Cash Receipts

- a. Added reference to CEO in Section 20.8.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
FINANCIAL AND PROCUREMENT  
POLICIES AND PROCEDURES MANUAL**

(Adopted August 12, 2021)  
Revised 11/10/2023

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## **1.0 EFFECTIVE DATE**

1.1 Generally. Unless indicated otherwise, the policies and procedures described in this manual are effective August 12, 2021, and replace the Board's pre-existing Financial Policies & Procedures Manual (revised March 2021) and Procurement Standards, Policies and Procedures (revised July 2019 and March 2022)

1.2 Subsequent Adoption or Revision. If a policy or procedure is adopted or revised subsequent to August 12, 2021, the effective or revision date(s) will be noted parenthetically immediately following the heading.

## 2.0 INTRODUCTION

2.1 Generally. This manual is intended to provide an overview of the accounting and procurement policies and procedures for the Pasco-Hernando Workforce Board, Inc., which will be referred to as the “PHWB” throughout this manual. The purpose of this manual is to document applicable policies and procedures for personnel with a role in fiscal management and procurement for PHWB.

2.2 Official Policy. This manual has been adopted as an official policy of the PHWB. This manual is reviewed on an annual basis. All PHWB personnel must follow the policies in this manual, and the failure to follow these policies constitutes grounds for disciplinary action, up to and including termination. **However, when the terms and conditions of a specific grant or award has different, more restrictive requirements, those requirements will be followed for that grant or award. Similarly, whenever the PHWB is legally required to follow policies or procedures more restrictive than those in this manual, the PHWB and its personnel will follow the more restrictive policy or procedure.**

2.2.1 Titles throughout this document are based on current information. The authority levels will be with a position equivalent to the current title, and supported by Personnel changes which have been reviewed and accepted by the approving authority, as documented in Board By-laws, resolutions or policies.

### **3.0 PHWB OVERVIEW**

3.1 Generally. The PHWB is incorporated in the State of Florida and is exempt from Federal income taxes under IRC Section 501(c)(3) as a nonprofit corporation.

3.2 Mission Statement. Pasco Hernando Workforce Board enhances economic development efforts of our region by providing a well-trained, high-quality workforce which supports the success of local business and improves the quality of life.

3.3 Board Governance, Transparency, and Accountability. The Board will comply with all applicable federal (WIOA), state and local policies, as well as the Grantee/Sub-Grantee agreement in effect, as those may be amended from time to time.

3.4 General Responsibilities. Within the PHWB, responsibilities have been assigned as follows:

3.4.1 The Chief Executive Officer (CEO) has responsibility for all operations and activities of the PHWB including financial management, as authorized or delegated by the Board of Directors.

3.4.2 The Senior Vice President of Finance (SVPF) is responsible to the CEO for all financial operations.

3.4.3 Financial duties and responsibilities must be separated, as staffing limits allow, to ensure that no person has sole control over cash receipts, disbursements, payrolls, or other critical areas or systems.

3.4.4 The accounting books will be maintained as required by funding source regulations and GAAP. For grant-funded programs or other restricted funding, separate bank accounts will be maintained only if required by the funding sources. Unrestricted funds will be maintained in a separate bank account.

3.5 Finance Department Overview. The Finance Department currently consists of the Senior Vice President of Finance (SVPF), the Finance Manager (FM), and an Accounts Payable Specialist (APS). The Department has adequate staff to manage and process financial information for the PHWB. PHWB-approved positions may include additional staff, such as an Assistant Senior Vice President of Finance (ASVPF), Accounts Payable Clerk (APC), and other positions as warranted by the needs and responsibilities of the Finance Department.

3.6 Finance Department Responsibilities. The primary responsibilities of the Finance Department consist of: general ledger; cash receipts; budgeting; cash management; asset management; grants and contracts administration; procurement; accounts receivable and billing; accounts payable; on-line banking; payroll; financial statement processing; external reporting of financial information; bank reconciliation; reconciliation of subsidiary ledgers; compliance with government reporting requirements; annual audit; leases; and insurance.

3.7 Organizational Chart. The PHWB will maintain an up-to-date organizational chart showing the chain of command and listing the titles.



## **4.0 FISCAL OVERVIEW**

4.1 Fiscal Year. The PHWB has adopted a fiscal year that begins on July 1 and that ends on June 30. The PHWB's Board of Directors must approve any changes to the fiscal year.

4.2 Standards for Financial Management Systems. In compliance with the requirements of 2 C.F.R. pt. 200, the PHWB maintains a financial management system that provides for the following functions:

4.2.1 Identification, in all its accounts, of all Federal awards received and expended and the Federal programs under which they were received.

4.2.2 Accurate, current, and complete disclosure of the financial results of each federally sponsored project or program in accordance with the reporting requirements of 2 C.F.R. pt. 200 and the award.

4.2.3 Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and must be adequately supported by appropriate source documentation.

4.2.4 Effective control over and accountability for all funds, property, and other assets, to ensure they are used solely for authorized purposes.

4.2.5 Comparison of outlays with budget amounts for each award.

4.2.6 Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources.

4.2.7 Written procedures to minimize the time elapsing between the transfer of funds and disbursement by the PHWB.

4.2.8 Written procedures for determining the reasonableness, allocability, and allow ability of costs in accordance with the provisions of 2 C.F.R. pt. 200, and the terms and conditions of the award.

4.3 Violations. Violations of any provision of these policies may be cause for disciplinary action up to and including immediate dismissal as provided for under the PHWB' Personnel Handbook.

## **5.0 STANDARDS OF CONDUCT**

Standards of Conduct will be found in the Personnel Handbook for PHWB. PHWB will abide such Standards of Conduct regarding compliance with federal and state law, conflicts of interest, and misconduct.

## **6.0 SECURITY**

6.1 Finance Department Access. Access to the PHWB's Finance Department will be restricted through use of a lock or other access control system. The entrance to the Finance Department will be closed and secured whenever the Finance Department is vacant. The key or other access credentials to the Finance Department will be given to the CEO, SVPF, Finance Department personnel, and any other persons approved by the CEO. Upon separation of any of these persons from the PHWB, the lock or other access mechanism will be changed to prevent continued access by such person or persons.

6.2 Check Stock. The PHWB's blank check stock will be stored in a fireproof cabinet in the Finance Department. This cabinet will be locked with a key that is kept in the Finance Department. Access to this cabinet and possession of the key will be limited to the SVPF and any other persons approved by the SVPF.

6.3 Storage of Sensitive Information. The following provisions shall apply to the storage of sensitive information:

6.3.1 Information may be stored in a variety of formats, including physical documents and electronic data. Other sensitive data, including protected personally identifiable information (PII), may be stored outside the Finance Department. This may include online or off-site storage. For purposes hereunder PII shall mean, information, that if disclosed, could result in harm to the individual whose name or identity is linked to the information. Such examples include social security numbers, credit card numbers, bank account numbers, home telephone numbers, age, birthdate, marital status, spouse names, biometric identifiers (fingerprints, iris scans, etc.) medical history, financial information, and computer passwords.

6.3.2 The PHWB shall take steps to minimize storage of sensitive data to the extent practicable and will dispose of sensitive data appropriately and in keeping with the PHWB's recordkeeping policies and procedures. Disposal may include destruction of physical records (shredding) and deletion of electronic data.

6.3.3 The PHWB will take necessary steps to ensure that all PPII and other sensitive data that are transmitted via email or stored on CDs, DVDs, thumb drives, etc., are encrypted using Federal Information Processing Standards (FIPS) 140-2 compliant and National Institute of Standards Technology (NIST) validated cryptographic modules. Any transfer of unencrypted sensitive data is strictly prohibited.

6.3.4 The PHWB shall also take necessary steps to ensure that PHWB employees and other personnel who have access to sensitive information are advised of the confidential nature of the information, the safeguards in place to protect that information, and the civil and criminal sanctions for noncompliance with such safeguards. PHWB's personnel must acknowledge their understanding of these requirements and liability for improper disclosure.

## **7.0 GENERAL LEDGER AND CHART OF ACCOUNTS**

7.1 Account Coding (General Description). The PHWB's accounting structure has been designed to provide for tracking and reporting income and expenditures by fund or grant contract. It serves as a guide for budgeting, classifying expenditures and comparing program activities' progress as proposed in the plan (budget). The numerical configuration is designed for growth and for consistency of account designations among funds.

7.2 Account Structure. The financial system software adheres to pure fund accounting. Every fund has a balance sheet. Individual balance sheets are used for cash and payroll transactions. A combined balance sheet indicates our financial position.

7.2.1 The Grant/Fund code is designated by the first three numbers of the account number. The three digits of the fund code designate a specific grant.

7.2.2 The General Ledger account number (four digits) ensures revenue and expenditures are recorded in the appropriate general ledger account. These accounts are consistent in each fund.

7.2.3 The third set of numbers indicates the cost category. This field is not used for balance sheet accounts.

7.2.4 The fourth set of numbers indicates the code attached to the contracts in force for the year, which help determine reporting categories for reporting to the State of Florida Department of Economic Opportunity. This code also indicates the One Stop location that is being charged. These codes are used mainly for internal purposes and for ease of reporting requirements.

7.3 Books of Account (Generally). The books of account are vital financial records of the PHWB, and are complemented by documentation supporting the accounting entries.

7.4 General Ledger. The General Ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for individual accounts. All information entered through source data and the books of original entry are automatically posted to the General Ledger. The General Ledger contains the control accounts, is the foundation for the accumulation of data and is the primary source of information used in preparing financial reports and statements.

7.5 Subsidiary Account Ledgers. Subsidiary Account Ledgers are maintained using Excel and contain detailed supporting information that is found in the balance sheet accounts within the General Ledger control accounts. The Finance Department maintains and updates the subsidiary account ledgers, including all account maintenance, such as additions and deletions. The monitors and reviews subledgers quarterly for accuracy. Any additions or deletions of accounts should be approved by the SVPF, who ensures that the subsidiary account ledgers are consistent with the organizational structure of the PHWB and meet the organization's needs.

7.6 Closing the Month. At the close of each month the following procedures are followed:

- Bank statements are reconciled.
- Adjusting entries are made.
- Cost pool allocation entries are prepared and recorded.
- Monthly reports to the State of Florida are prepared and submitted.
- Monthly reports to federal funding and other sources (if applicable) are prepared.

These items should be accomplished as soon as possible after month end but no later than the 20th day of the month following the activity.

## **8.0 ADMINISTRATION OF FEDERAL AWARDS**

8.1 Generally. The PHWB may receive financial assistance from funding sources in several forms, including (but not limited to) grants and cooperative agreements. In this manual, federal assistance received in any of these forms as well as other financial assistance will be referred to as an award.

8.2 Preparation and Review of Proposals. After each proposal has been prepared, it will be reviewed by the SVPF and CEO before the proposal is submitted to the funding source to ensure that the proposed budget includes all appropriate costs and is aligned with the PHWB's overall budget. The PHWB will follow these procedures for grant proposals:

8.2.1 The PHWB will obtain all necessary approvals required by the funding source before a proposal is submitted to that funding source. Some funding sources may require approval by the Board of Directors and/or CEO before submission. However, the CEO has general authority to approve grant applications, and Board approval is not necessary unless required by the funding source.

8.2.2 The CEO may refuse to consider grants under a certain dollar amount based on the burden of administering such awards.

8.3 Post-Award Procedures. After an award has been made, PHWB will follow these procedures:

8.3.1 PHWB will verify the award terms and requirements. The Finance Department will review the terms, conditions, time periods, award amounts, and expected expenditures. The assistance listing number will be identified for each federally assisted award. All reporting requirements under the award will be summarized and recorded in PHWB's grant schedule.

8.3.2 The Finance Department will create new general ledger account numbers (or segments). New accounts will be established for the receipt and expenditure categories in line with the budget.

8.3.3 The Finance Department will assemble the appropriate documentation and set up the master file.

8.3.4 Information will be entered into the Finance Department's grant schedule and all reporting due dates will be calendared for timely reporting.

8.4 Compliance for Awards. PHWB is responsible for compliance with all applicable laws, regulations, and provisions of its awards. The following policies apply to every award received directly or indirectly from a federal funding source:

8.4.1 The Finance Department will be responsible for administering the award.

8.4.2 Appropriate PHWB staff will attend training about grants management.

8.4.3 The Finance Department will take the following steps to identify all applicable laws, regulations, and provisions of each award:

- (a) Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
- (b) Review the annual Single Audit Compliance Supplement published by the Office of Management and Budget (OMB) for general and award-specific compliance requirements.
- (c) Review the federal assistance listing applicable to the award.
- (d) The Finance Department will communicate grant requirements to the persons affected by or responsible for implementing them.

8.4.4 Following review of each award, the Finance Department will identify and communicate any changes in policies and procedures required by federal awards.

8.4.5 The Finance Department will take reasonable steps necessary to identify applicable changes in laws, regulations, and award provisions. These will include, but are not limited to, reviewing renewal awards, reviewing annual revisions to the Single Audit Compliance Supplement, and communicating with funding sources.

8.4.6 The SVPF will inform PHWB's auditors of applicable laws, regulations, and award provisions. As necessary, the SVPF will inform PHWB's auditors of known instances of noncompliance with laws, regulations, and award provisions.

8.5 Document Administration. The following provisions apply with respect to document administration:

8.5.1 The Finance Department is responsible for maintaining copies of each award notice received by PHWB. Each award notice received as a physical document will be scanned or otherwise converted to electronic format, and the Finance Department will maintain electronic copies of each award notice in accordance with PHWB's recordkeeping requirements. In addition, the Finance Department will maintain the original signed award notice if received as a physical document.

8.5.2 The master file for each award will include, as appropriate, the following documents:

- (a) Copy of award application and budget
- (b) All post-application correspondence with the funding source
- (c) The final, approved budget and program plan, after making any modifications
- (d) The grant agreement and any other documents associated with the initial making of the award
- (e) Copies of applicable laws and regulations, including funding source guidelines
- (f) Subsequent award modifications
- (g) Copies of program and financial reports
- (h) Post-award correspondence with the funding source

- (i) Funding source monitoring results, including resolution of any findings
- (j) Correspondence and other documents related to award closeout

8.5.3 The Finance Department will prepare a summary of critical award provisions. The summary will include:

- (a) Key compliance requirements
- (b) Important deadlines
- (c) Contact information at the funding source
- (d) General Ledger codes relevant to the award

8.5.4 To limit the potential for loss of award documents, the Finance Department will keep the original award document file. The department implementing the program will, as necessary, maintain copies of documents from the master file. Other PHWB personnel requiring access to award documents will be provided access to review electronic copies, as appropriate.

8.6 Closeout of Awards. The PHWB will follow the closeout procedures described in 2 C.F.R. pt. 200 and in the award notice or as otherwise specified by the funding source. The PHWB and all subrecipients will liquidate all obligations incurred under the grant or contract within the time permitted under 2 C.F.R. pt. 200 or in the award notice or as otherwise specified by the funding source. For non-federal awards, PHWB will follow the closeout procedures described in the award or as specified by the funding source.



## 9.0 PROGRAM INCOME

9.1 General Policy. Periodically, the PHWB may generate program income. When generated, program income is returned to the generating program in the appropriate time frame and reported to the State of Florida or other appropriate funding source. Program income will be used in accordance with award terms and conditions and as required by the Florida Department of Commerce.

## **10.0 CHARGING OF COSTS TO FEDERAL AWARDS**

10.1 General Policy. The PHWB charges costs that are reasonable, allowable, and allocable to federally assisted awards. All unallowable costs will be segregated from allowable costs so that unallowable costs are not charged to federal awards.

10.2 Segregating Unallowable from Allowable Costs. The PHWB will follow these procedures to identify and segregate allowable and unallowable costs for each federal award:

10.2.1 The Finance Department will review the budget and award instrument for costs specifically allowable or unallowable.

10.2.2 Program and fiscal personnel should be familiar with the costs allowability requirements of 2 C.F.R. pt. 200, including those items requiring prior written approval and those items subject to specific principles and included among the selected items of cost.

10.2.3 No cost will be charged to a federal award until the cost has been determined to be allowable under the terms of the award and the cost principles in 2 C.F.R. pt. 200.

10.2.4 For each federal award, an appropriate set of general ledger accounts (or account segments) will be established to reflect the categories of allowable costs identified in the award or the award budget.

10.2.5 In accordance with the requirements of 2 C.F.R. pt. 200, all applicable credits will be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a federal award or associated activity.

10.3 Principles for Allowability. All costs must meet the cost principles and related requirements from 2 C.F.R. pt. 200 to be allowable costs chargeable to a federal award. Costs must meet the following requirements:

10.3.1 The cost must be reasonable for the performance of the award.

10.3.2 The cost must be necessary.

10.3.3 The cost must be allocable to the award.

10.3.4 The cost must conform to any limitations or exclusions of 2 C.F.R. pt. 200 or the federal award itself.

10.3.5 Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the PHWB and be consistent over time.

10.3.6 The cost must be determined in accordance with GAAP or other applicable accounting principles.

10.3.7 Costs may not be included as a cost of any other federally financed program in the current or prior periods.

10.3.8 The cost must be adequately documented.

10.4 Cost Allocation Plan. All costs that can be identified as attributable to specific programs, are charged directly to those programs. Costs which are shared are charged to the appropriate cost pool and monthly are distributed to specific funding sources based upon the cost allocation plan approved by approving agency.

## **11.0 COST SHARING AND MATCHING**

11.1 Generally. The PHWB will value contributions of services and property to be used to meet cost sharing or matching requirement at fair market value at the time of contribution, unless the award terms or funding source requirements specify a different value to use. Under Subtitle B, Section 121, of the Workforce Innovation and Opportunity Act (WIOA), the Local Workforce Development Board, with the agreement of the Chief Elected Official for that area, is required to develop and enter into the Memorandum Of Understanding/Infrastructure Funding Agreement (MOU/IFA) with One Stop Partners.

The Umbrella MOU/IFA will describe the services to be provided along with how the cost of such services will be funded. The Umbrella MOU/IFA will also include the funding of infrastructure costs of one stop centers in accordance with subsection (h) as well as methods to ensure the needs of workers and youth, and individuals with barriers to employment, including individuals with disabilities, are addressed in the provision of necessary and appropriate access to services are made available. The Umbrella MOUs/IFAs will be renewed every three years.

Each addendum applicable to an individual partner to the Umbrella MOU/IFA has language included which defines requirement of each partner and includes the reconciliation process and the modification process.

## **12.0 GIFT ACCEPTANCE**

12.1 General Gift Acceptance Policies. A gift (or contribution) requires that the donor receive no direct benefit nor require anything in exchange other than assurance that the intent of the gift or contribution will be honored by PHWB. The PHWB will refuse a gift that is not in the charitable interest of the donor, considering the donor's financial situation and philanthropic interests, as well as tax, legal, and other relevant factors. The PHWB will not accept a gift unless there is a reasonable expectation that acceptance will ultimately benefit the PHWB.

12.2 Categories of Gifts. Gifts can be classified into two categories, based on the level of risk associated with acceptance of the gift. Some potential gifts, regardless of category, may not be an authorized or lawful investment for the PHWB and cannot be accepted.

12.2.1 Gifts of "marginal risk" are those that present very little risk to the PHWB. Examples include cash or cash equivalents and personal property with a fair value of less than \$5,000. Gifts that would otherwise be of marginal risk will be considered marginal risk only if unrestricted or restricted to a specific, existing PHWB program.

12.2.2 Gifts of "greater-than-marginal risk" are those gifts that present an identifiable level of risk to the PHWB that is considered more than very little. These include gifts with material (perceived or real) risk to the PHWB.

12.3 Gift Acceptance Procedures. The CEO may accept gifts of marginal risk on behalf of PHWB without any further review or approval but may not accept any gifts that would be an unauthorized or unlawful investment for PHWB. Gifts of greater-than-marginal risk may be accepted only after review and approval of the PHWB's Board of Directors in writing, but the PHWB will not accept any gift that would be an unauthorized or unlawful investment. As additional consideration, the CEO shall abide by Section 112.3148, Florida Statutes regarding any decision on accepting and retaining gifts. The CEO shall also comply with any reporting requirements as required by federal and state law.

## **13.0 SPONSORSHIPS**

13.1 Purpose. The purpose of this policy is to establish the chain of responsibility for entities to sponsor activities and facilities with the PHWB, resulting in the generation of unrestricted funds or products. This policy applies both to third-parties' sponsorship of PHWB-originated activities and to the PHWB's sponsorship of third-party-originated activities.

13.2 Definition. "Sponsorship" is defined as a business deal between two or more parties in which one party meets all or part of the costs of a facility, project or activity in exchange for commercial benefit. Examples of sponsorships include seminar sponsorships, fundraising sponsorships, meeting sponsorships, and online and mobile app sponsorships.

13.3 General Principles. With respect to sponsorships, the PHWB will adhere to the following general principles:

13.3.1 The PHWB will endeavor, where possible and appropriate, to work in partnership with local, regional and national businesses to identify opportunities for sponsorship that will be of mutual benefit.

13.3.2 The PHWB will not enter into sponsorship agreements with any entity or person that is in legal or financial conflict with the Board or the State of Florida nor which connects the Board with any political party, political committee, or group advocating a political position.

13.3.3. Sponsorship agreements must not be regarded by any business or person as a means of gaining favorable terms from PHWB in any other business agreements.

13.3.4 The PHWB will seek to enter into sponsorship agreements only with entities or persons whose values, practices and products are not in conflict with the PHWB's policy, vision, or ethics.

13.3.5 The PHWB will ensure that each sponsor is aware that the PHWB cannot cover any unallowable costs associated with the sponsorship, in accordance with 2 C.F.R. pt. 200 or other applicable program or legal requirements.

13.4 Coordination and Approval Procedure. With respect to coordination and approval of sponsorship opportunities, the PHWB will adhere to the following general policies and procedures:

13.4.1 Any employee or Board member planning to approach a business with a sponsorship proposal must first consult with both the Vice President of Business Services (VPB) and the CEO to avoid several approaches being made at the same time to the same potential sponsor.

13.4.2 The VPB will then confirm with the SVPF that the potential sponsor is not in legal or financial conflict with the PHWB.

13.4.3 With respect to sponsorship agreements, the PHWB will follow all requirements for approval under Section 445.

13.4.4 The VPB will also consult the Better Business Bureau and Federal, state, and local suspension and debarment lists (Excluded Parties Lists) to determine whether the potential sponsor is known to operate in a manner that may be considered as prejudicial to the best interests of consumers or the government or in breach of any trading standards legislation.

13.4.5 The employee seeking sponsorship should identify at the outset the sum which they are seeking to raise. They should also agree with the VPB on the criteria that will be applied in determining an appropriate sponsor for the project in question.

13.4.6 As deemed appropriate by the VPB, information on PHWB projects seeking sponsorship will be available online. In cases where it is proposed that more than \$5,000 should be raised from a sponsorship, additional steps may need to be taken to advertise the opportunity to potential sponsors.

13.4.7 The VPB is responsible for approving the suitability of any potential sponsorship agreement after consultation with the CEO and other funding partners.

13.4.8 All sponsorship agreements will be supported by a legal contract between PHWB and the sponsor will support all sponsorship agreements. The contract must be signed by the CEO or CLEO on behalf of the PHWB.

13.4.9 The VPB will appoint an individual to act as the PHWB's administrative main contact with the sponsor throughout the duration of the sponsorship agreement.

13.5 Financial Procedure. In the case of cash sponsorship, payment generally should be made in full at the beginning of the period of sponsorship, unless the agreement runs for more than one fiscal year, in which case installment payments may be made with the PHWB's approval. The PHWB representative is responsible for coordinating with the SVPF to ensure that PHWB follows applicable laws and regulations for sponsorship income/expenses. Similarly, if sponsorship is in terms of goods or equipment, guidelines relating to in-kind donations should be followed.

13.6 Marketing and Media Relations. Media relations for all sponsorship agreements will be handled by the PHWB's Media Representative, unless otherwise approved by the CEO. All information for the media produced by the sponsor must be approved by the PHWB Board before circulation, including the size and positioning of any sponsor's logos on promotional material or signs and the use of the PHWB's corporate identity on any sponsors' publicity. Any sponsor's logos or other branding must not interfere with the PHWB's own corporate identity.

## **14.0 SERVICE PROVIDERS**

14.1 Generally. All service providers for the PHWB that meet the Single Audit Act threshold (currently \$750,000 or more per year) will be audited in accordance with 2 C.F.R. § 200.501. The requirements for audit will be included in all agreements between the PHWB and service providers. If 2 C.F.R. § 200.501 is amended, such amendments shall be effective with this section immediately.

14.2 Initial Review of Service Provider Audits. Service providers must timely submit audit reports to the PHWB (generally within thirty (30) days). Upon receipt of the audit report of a service provider, the PHWB will review the audit report to ensure that all applicable audit requirements have been met. For service provider audits, the PHWB will use the current Department of Labor Employment and Training Administration Audit Report Quality Review Checklist or equivalent guidance then in effect. All single audits conducted shall be conducted as provided in 2 C.F.R §200.514.

14.3 Corrective Action and Resolution of Findings. The PHWB must be notified of any corrective action or action plans in connection with the audit. Within one hundred eighty (180) days of the PHWB's receipt of the audit report or the time provided under the then-current, applicable audit standards, the service provider must submit proof of completion of corrective action and the resolution of all findings.

14.4 Determination Letter. The PHWB will respond to service provider audits by issuing a letter of determination. This letter will include statements regarding allowance or disallowance of questioned costs, whether corrective actions for administrative findings are adequate, will include a statement that all findings are subject to federal and state review, and will address the establishment of a debt, if applicable. Repayment options available to the service provider will be enumerated. Any rights of the service provider to appeal the PHWB's final determination will be noted. If there are no findings relating to WIOA or TANF funds, the letter will state this and the PHWB audit file will be closed; however, the service provider will be reminded that federal and state authorities may also review the audit.

14.5 Debt Collection Procedures. A debt is established when a final determination is issued, and if there are questioned costs as yet unresolved. If a hearing is requested regarding the final determination, the debt collection process is delayed pending the results of the hearing. Such hearing shall be as provided in 2 C.F.R §200.342 and the written processes and procedure published by the federal awarding agency. The following debt collection procedures will be used:

14.5.1 Immediate repayment of the debt will be requested in the final determination. This will be a certified letter, with return receipt requested.

14.5.2 After thirty (30) days, if no response or repayment has been received, another certified letter will be sent requesting payment within ten (10) days.

14.5.3 If still no response, the matter will be referred to the PHWB's legal counsel for collection through the legal system.



14.5.4 Cash is the preferred repayment method for debt satisfaction and must be made from non-federal funds.

14.5.5 If stand-in costs are to be used to satisfy the debt, prior state approval will be obtained.

## 15.0 PROCUREMENT

15.1 Responsibility for Procurement. The Finance Department will be responsible for processing procurement transactions. The Finance Department will review all procurement requests not made by the Finance Department. Following the initial review and approval by the Finance Department, further review and approval may be necessary, in accordance with the PHWB's procurement thresholds or other policies. For certain transactions, approval of the PHWB's Board Chair or CLEO may be necessary, in accordance with the PHWB's procurement thresholds or other policies.

15.2 General Requirements. The following provisions apply to the PHWB's procurement of goods and services:

15.2.1 Solicitations. The PHWB will incorporate into solicitations a clear and accurate description of the technical requirements for products or services to be procured and will identify all requirements which potential contractors must fulfill as well as all other factors to be used in evaluating bids and proposals. Solicitations must not contain features which unduly restrict competition and should avoid overly detailed specifications. However, solicitations may include a statement of the qualitative nature of the goods or service and must include the minimum essential characteristics and standards to satisfy the intended use. Use of a "brand name or equivalent" description is discouraged but is permissible when defining relevant requirements needed for clear and accurate technical requirements is otherwise not practical or economical, but the specific, required "brand name" features must be clearly stated.

15.2.2 Efficiency. The PHWB will avoid making unnecessary or duplicative purchases. As appropriate PHWB will consider taking the following actions:

- (a) Conducting a lease/purchase analysis for property and large equipment;
- (b) Consolidating or dividing transactions to obtain a more economical purchase;
- (c) Using buying pools, inter-entity agreements, and shared goods and services;
- (d) Using federal excess or surplus property;
- (e) Using value engineering clauses; and,
- (f) Limiting use of time-and-materials contracts and including a price ceiling.

15.2.3 Competition. The PHWB will conduct procurement in a manner that provides, to the maximum extent practicable, full and open competition. Contractors that develop specifications, requirements, or proposals, will not be allowed to bid or to submit proposals or quotations for such procurements. In addition, the PHWB will avoid practices that tend to limit competition, including:

- (a) Imposing unreasonable qualification requirements unless required by law;
- (b) Imposing unnecessary experience requirements unless required by law;
- (c) Imposing excessive bonding requirements unless required by law;
- (d) Condoning or failing to be alert to noncompetitive pricing practices between firms or affiliated companies;
- (e) Awarding noncompetitive contracts to consultants on retainers and other existing contractors;

- (f) Allowing or not being alert to organizational conflicts of interest;
- (g) Specifying “brand name” only products; and,
- (h) Engaging in any arbitrary actions.

15.2.4 Geographic Preferences. As appropriate and to the extent consistent with law and practicable under a federally assisted award, the PHWB will provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This preference will also be included in all subawards and contracts to be made using federal financial assistance. However, the PHWB will not use any state or local geographic preferences in the selection of contractors or the procurement of goods or services to be paid using federal financial assistance, except to the extent required or permitted by federal law. State or local geographic preferences may be used in the selection of contractors or the procurement of goods or services to be paid using non-federal funds.

15.2.5 Covered Technologies. The PHWB will not use federal funds to enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that use covered telecommunications or security equipment or services as a substantial or essential component of any system, or as critical technology as part of any system, as described in Public Law 115–232, § 889.

15.2.6 Disadvantaged Businesses. The PHWB will take affirmative steps to use small businesses, minority-owned firms, women’s business enterprises, labor surplus area firms, and other disadvantaged business enterprises (collectively “disadvantaged businesses”), whenever appropriate and possible. These requirements also apply to contractors and their lower tier subcontractors, and appropriate terms to implement these requirements will be included in all contracts and subcontracts. At a minimum, the following steps will be taken:

- (a) Placing qualified disadvantaged businesses on solicitation lists;
- (b) Ensuring that disadvantaged businesses are solicited whenever they are potential sources;
- (c) Dividing requirements (when economically feasible) into smaller tasks or quantities or contracting with joint ventures or consortia of disadvantaged businesses to permit their maximum participation;
- (d) Considering whether contractors intend to subcontract with disadvantaged businesses;
- (e) Establishing schedules (where requirements allow) that encourage participation by disadvantaged businesses; and,
- (f) Using appropriate services and assistance.

15.2.7 Prior Approval. The PHWB will obtain prior approval from the Florida Department of Commerce for the following:

- (a) All purchases of equipment costing \$5,000 or more;
- (b) All capital improvements;
- (c) Contracts exceeding \$25,000 between the PHWB and a member of the Board of Directors or an employee; or
- (d) As required by the CareerSource Florida Administrative Policy 87.

15.2.8 Segregation of Duties (Procurement). To the extent possible, the following duties should not be performed by the same person: preparing procurement requests, approving procurement requests, receiving goods or services, approving payment for procurement transactions, preparing checks, signing checks, and preparing bank reconciliations. If personnel limitations prevent full segregation of duties, the PHWB will implement and maintain appropriate compensating controls.

15.3 Contractor Selection. In selecting contractors, the PHWB will, at a minimum, consider:

- Integrity
- Public policy compliance
- Past performance (if any)
- Financial and technical resources
- Verification of lawfully existing entity registered to do business in Florida

For covered contracts, the PHWB will also confirm and document that the contractor is not debarred, suspended, or otherwise excluded from participation before entering into a contract and, as appropriate, will obtain a signed debarment certificate substantially in the form prescribed.

15.4 Methods of Procurement. The PHWB will employ the following methods of procurement as outlined in 2 C.F.R §200.320:

15.4.1 Micro-Purchase. The PHWB may use the micro-purchase method to procure property or services with an aggregate value that does not exceed the micro-purchase threshold.

- (a) The micro-purchase threshold is the lesser of \$10,000.00 or the applicable micro-purchase threshold provided in the Federal Acquisition Regulation at 48 C.F.R. subpart 2.1.
- (b) Micro-purchases may be made without soliciting competitive quotations, bids, or proposals, provided that the price is deemed reasonable. Determinations of reasonable price should be based on research, experience, purchase history or other relevant information and documented in the PHWB's records accordingly,
- (c) Purchases will not be split or divided into multiple orders to evade the micro-purchase threshold limitation or any duplicate purchasing
- (d) The PHWB will endeavor to equitably distribute micro-purchases among suppliers, to the maximum extent practicable.

15.4.2 Small Purchase Procedures. Small purchase procedures may be used to procure property or services the value of which is more than the applicable micro-purchase threshold but less than or equal to \$250,000.00 as provided in 48 C.F.R. subpart 2.1 for the simplified acquisition threshold. Competitive price or rate quotations will be solicited from at least three (3) qualified contractors. Purchases may be made from the qualified contractor determined to have provided the quote most advantageous to the PHWB taking into account pricing and other relevant factors (e.g., quality, timing, or prior performance).

15.4.3 Sealed Bids. Sealed bids represent a Formal Procurement Method. Use of sealed bids or another Formal Procurement Method is required for procurement transactions exceeding \$250,000.00. However, sealed bids may be used for procurement transactions less than \$250,000.00 when the PHWB determines that use of sealed bids is appropriate. This procurement method is used in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation for bids, is the lowest in price.

- (a) Bids must conform in all material respects to the terms and conditions of the bid invitation, but minor or immaterial deviations may be waived at the PHWB's sole discretion.
- (b) The PHWB will prepare an invitation for bid containing a complete, adequate, and realistic specification or purchase description that sufficiently defines the items or services being solicited. The elements to be included are:
  - (1) Statement of purpose;
  - (2) General information;
  - (3) Deadlines;
  - (4) Statement of work with relevant specifications, requirements, milestones, and deliverables;
  - (5) Preparation and submission instructions;
  - (6) All evaluative criteria;
  - (7) Award notification;
  - (8) Budget and estimated pricing instructions;
  - (9) Special award terms and conditions, if any;
  - (10) Statement in conformity with the Stevens Amendment of the percentage of the total costs of the program or project which will be financed with federal money, the dollar amount of federal funds for the project or program, and the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources; and,
  - (11) Required vendor certifications.
- (c) All procurement to be made using sealed bids will be advertised publicly on the PHWB's website for at least 24 hours in advance of the bidding deadline. The PHWB may also advertise the proposed procurement in a newspaper and directly solicit bids from qualified bidders.
- (d) The bid invitation must specify the time and place for opening bids.
- (e) In general, the contract will be awarded to the lowest responsible and responsive bidder. However, the PHWB reserves the right to reject all bids.
- (f) In general, the sealed bids method is the preferred method for procuring any construction.

15.4.4 Competitive Proposals. Competitive proposals (also known as requests for proposals or an RFP) represent a Formal Procurement Method. Use of competitive proposals or another Formal Procurement Method is required for procurement transactions exceeding \$250,000.00. However, competitive proposals may be used for procurement transactions less than \$150,000 when the PHWB determines that use of competitive

proposals and an RFP is appropriate. This procurement method is used in which a fixed price or cost reimbursement type contract is awarded.

(a) Competitive proposals may be used when a Formal Procurement Method is to be used and the conditions for sealed bids are not satisfied. For example, competitive proposals may be appropriate to obtain consulting or professional services where experience and recognized expertise are more important factors than price.

(b) The evaluative factors and the weight to be given to each factor as well as the methods for technical evaluation and contractor selection will be in writing and will be included in the request for proposals.

(c) In addition, the request for proposals will include, at a minimum, the following elements:

- (1) Statement of purpose;
- (2) General information;
- (3) Deadlines;
- (4) Statement of work with relevant specifications, requirements, milestones, and deliverables;
- (5) Preparation and submission instructions;
- (6) Award notification;
- (7) Budget and estimated pricing instructions, if any (unless pricing is not a factor);
- (8) Special award terms and conditions, if any;
- (9) Statement in conformity with the Stevens Amendment of the percentage of the total costs of the program or project which will be financed with federal money, the dollar amount of federal funds for the project or program, and the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources; and,
- (10) Required vendor certifications.

(d) All procurement opportunities to be made using competitive proposals will be publicized on the PHWB's website for at least 24 hours in advance of the proposal deadline. The PHWB may also advertise the proposed procurement in a newspaper (at least one week in advance of the deadline) and directly solicit proposals from qualified offerors.

(e) The PHWB will consider all proposals received to the extent practicable. In general, the PHWB will award the contract to the responsible offeror with the proposal found to be most advantageous to the PHWB. However, the PHWB reserves the right to reject all proposals. PHWB will award to the responsible offeror whose proposal is most advantageous to PHWB with price and other factors considered.

**15.4.5 Noncompetitive Procurement.** Noncompetitive procurement may be used when the conditions for competitive procurement cannot be met. Noncompetitive procurement may be used when:

- (a) The requirements for micro-purchase are satisfied;
- (b) The item is available only from a single source (e.g., utilities, government services, or proprietary part or component for existing equipment or system);

- (c) A public exigency or emergency will not permit delay;
- (d) The federal awarding agency or pass-through has expressly authorized noncompetitive procurement in response to the PHWB's written request; or,
- (e) After solicitation of a number of sources, competition is determined inadequate.

15.4.6 Approval Procedures. The PHWB will follow the following procedures with respect to review and approval of procurement requests:

- (a) Generally. Procurement requests equal to or less than the micro-purchase threshold will be reviewed by the FM and must be approved by the SVPF. Procurement requests greater than the micro-purchase threshold but less than or equal to the small purchase threshold will be reviewed by the SVPF and must be approved by the CEO. All procurement requests in excess of the small purchase threshold will be reviewed by the CEO and must be approved by the PHWB's Board of Directors.
- (b) Special Situations. Procurement requests from the SVPF must be reviewed and approved by the CEO. All procurement requests from the CEO must be reviewed and approved by the PHWB's Executive Committee, Board of Directors,
- (c) Compliance with Specific Requirements. The foregoing policies and procedures notwithstanding, the PHWB will follow any additional or different approval requirements under applicable laws, regulations, award terms, or funding source requirements.

15.5 Cost or Price Analysis. The following provisions apply with respect to cost or price analysis and pricing:

15.6.1 For procurement transactions in excess of \$10,000, including contract modifications, the PHWB will perform a cost or price analysis.

15.6.2 For procurement transactions with no price competition or when cost analysis is used, profit will be negotiated as a separate element of the price. To establish a fair and reasonable profit, the PHWB will consider the complexity of work performed, risk borne by contractor, contractor's investment, amount of subcontracting, quality of contractor's record of past performance, and industry profit rates for similar work in surrounding geographical areas.

15.6 Contracts. The following provisions apply with respect to contracts:

15.6.1 The PHWB will include, as applicable, the contract clauses found in Appendix II to 2 C.F.R. pt. 200 in all contracts funded under federally assisted awards.

15.6.2 The PHWB will use a time-and-materials contract only after a determination that no other contract is suitable and will include a ceiling price in the contract that the contractor exceeds at its own risk.

15.6.3 The PHWB will not enter into or use cost plus a percentage of cost or percentage of construction cost contracts for transactions funded under federally assisted awards.

15.6.4 For construction or facility improvement contracts or subcontracts exceeding \$250,000.00, the following terms and conditions will be included:

(a) PHWB will require bonds meeting the following minimums:

- (1) A bid guarantee from each bidder equivalent to 5% of the bid price;
- (2) A performance bond on the part of the contractor for 100% of the contract price; and,
- (3) A payment bond on the part of the contractor for 100% of the contract price.

(b) All bonds must be obtained from companies holding certificates of authority as acceptable sureties pursuant to the surety requirements for companies doing business with the United States (31 C.F.R. pt. 223).

15.7 Receipt and Acceptance. The PHWB will inspect all goods upon their receipt. As may be appropriate, the inspection may include the following actions:

- Review bill of lading
- Verify the quantities using the bill of lading
- Examine for exterior damage and note any discrepancies on the bill of lading
- Sign and date the bill of lading
- Remove the packing slip(s)
- Compare the description and quantity of goods ordered to the packing slip
- Examine for physical damage
- Verify quantity and note on the purchase order
- Adjust invoice for any credits before submission for processing

This inspection must be performed in a timely manner to facilitate prompt return of goods and communication with contractors.

15.8 Documentation. The PHWB will maintain records sufficient to detail the history of each procurement transaction.

15.8.1 These records should include as appropriate (but are not limited to) the following:

- (a) A description and supporting documentation of the rationale for the procurement method (such as cost estimates);
- (b) Selection of contract type;
- (c) Written price or rate quotations (such as catalog price, online price, e-mails, or written quote), if applicable;
- (d) Copies of advertisements, bid sheets, or bid proposal packets;
- (e) Reasons for vendor selection or rejection (including, as applicable, Board of Directors meeting minutes, rejection letters, and award letters); and
- (f) The basis for the contract price.

15.8.2 For transactions funded under federally assisted awards, the PHWB will obtain a signed lobbying certificate substantially in the form prescribed by the funding source, as appropriate.



15.9 Protests and Appeals. The PHWB will consider appeals or protests of procurement decisions only for procurement transactions for which a Formal Procurement Method was used. Upon the determination of the preliminary awardee (e.g., the apparent lowest responsible bidder or apparent most advantageous offeror), any other candidate that submitted a bid or proposal may submit a written protest to the CEO and request an appeal (which will be heard by the Executive Committee of the PHWB's Board of Directors). The written protest and request for an appeal must be submitted to the CEO within three (3) business days following the determination of the preliminary awardee. The protestor may supplement the protest before the appeal. The appeal will be heard at the next meeting of the Executive Committee of the PHWB's Board of Directors. The Executive Committee will not be bound by any formal rules of evidence or procedure but may allow such evidence and conduct the appeal in the manner that the Executive Committee believes will most effectively and expeditiously resolve the dispute. The decision of the Executive Committee will be final.

## **16.0 CREDIT CARDS**

16.1 Purpose. The purpose of this policy is to establish criteria for the use of credit cards issued on behalf of the PHWB to staff for purchasing fuel, travel, and other necessities for PHWB business.

16.2 Generally. The use of credit cards has proven to be a cost effective and efficient way of operating business. The PHWB has an active business credit card account at the PHWB's bank. The credit cards issued to staff members are to be used for business purposes only. Credit cards are used for small purchases in line with the PHWB's procurement policy, to cover the costs of travel and incidentals instead of waiting on a check or reimbursing an employee for use of their personal cards.

16.3 Definitions. For the purpose of this policy the following definitions apply:

16.3.1 A "credit card" means any card or similar instrument issued on behalf of the PHWB to allow the purchase of services, goods, or other property, for the PHWB and includes (but is not limited to) charge cards, credit cards, debit cards, and gasoline cards.

16.3.2 "Finance Manager" means the individual who must review and approve a Cardholder's monthly statement of account.

16.3.3 "Cardholder" means the individual who is issued a credit card and authorized to make purchases in accordance with these procedures.

16.3.4 "Single Purchase Limit" means the dollar amount limitation of purchasing authority delegated to a Cardholder. This dollar limit may vary depending on the guidance from the SVPF or the CEO.

16.3.5 "Vendor" means a business or person from which a Cardholder is purchasing fuel, merchandise, or services under the provisions of this policy.

16.4 Procedures for Issuance of Credit Cards. All persons issued a PHWB credit card must sign documentation verifying agreement to the conditions of use. Only the CEO can authorize credit card privileges and the issuance of a credit card. The CEO (or designee) will determine the purchase authority for persons with credit card privileges and will relay the information to the Finance Department for its records.

16.5 Procedures for Use of Credit Cards. The following procedures apply to use of credit cards issued to PHWB employees:

16.5.1 All credit cards are assigned to a specific employee. It is the Cardholder's responsibility to safeguard the charge card to the same degree that a Cardholder safeguards personal credit information. Violation of this trust will result in that Cardholder having the card withdrawn and disciplinary action up to and including dismissal as specified in the PHWB Personnel Policy. If the card is lost or stolen, the Cardholder must immediately

notify a member of the Finance Department, and immediately contact the credit card issuer. The PHWB may elect not to issue a replacement credit card following loss of a PHWB-issued card. If a credit card is subsequently found by the Cardholder after being reported lost, the card must be given to the Finance Department to be destroyed. The PHWB may revoke credit card privileges at any time at the discretion of the CEO.

16.5.2 The credit card is to be used only in the conduct of the PHWB's business. The use of a PHWB credit card to acquire or purchase goods and services for other than official use of the PHWB is fraudulent use and may subject the employee to disciplinary action up to and including dismissal as specified in the PHWB Personnel Policy.

16.5.3 The Cardholder is responsible for checking with the vendor before obtaining service to verify vendor will accept the card.

16.5.4 The credit cards may be used for purchases of pre-approved necessary purchases. The PHWB's procurement policies and procedures, including all prior approval requirements, are to be followed when making purchases by credit card. However, in an emergency or unusual circumstances, a verbal or e-mail request for approval may be made to the Finance Department, but approval should be documented in writing (such as an e-mail).

16.5.5 Whenever a purchase is made, the Cardholder will obtain a receipt as proof of purchase. When the purchase is made over-the-counter, the Cardholder will retain the "customer copy" of the charge receipt as well as any invoice or other receipt. The Cardholder is responsible for checking that the receipt or charge slip adequately describes the item(s), lists the correct quantity, includes any applicable sales tax, and shows the correct price, before signing the receipt or charge slip. The Cardholder will forward all vendor receipts and any invoices or other supporting documentation with a completed request for payment to the Finance Department for future reconciliation of the credit card statement and to show proof of purchase. If a receipt is lost, the Cardholder must email an explanation to the FM or SVPF for review by the CEO, who may approve the email as a substitute for the lost receipt.

16.6 Unauthorized Credit Card Use. The following policies apply to unauthorized use of credit cards issued to PHWB employees:

16.6.1 A credit card must not be used for:

- (a) Personal purchases or identification;
- (b) Capital assets and items unallowable under 2 C.F.R. pt. 200 or other applicable laws, regulations, or program requirements;
- (c) Purchases exceeding the Cardholder's Single Purchase Limit;
- (d) Any other purchases that are in violation of the PHWB's procurement policies and procedures; or,

16.6.2 Any Cardholder who makes unauthorized purchases will be liable for the total dollar amount of such unauthorized purchases, plus any administrative fees charged by the

issuer in connection with the misuse. The Cardholder may also be subject to disciplinary action, which may include termination as described in the PHWB Personnel Policy

16.7 Payment of Credit Card Purchases. The PHWB Finance Department will ensure that sufficient funds are available to pay for anticipated credit card purchases. Finance Department staff will reconcile the monthly credit card statement(s) and attach the receipts and other supporting documentation. The PHWB will, in accordance with its accounts payable policies and procedures to, review the documents for correctness, charge the proper accounts, and process the credit card statement(s) for payment.

16.8 Cardholder Separation or Revocation of Credit Card Privileges. The following policies apply to separation of a Cardholder or revocation of credit card privileges:

16.8.1 Upon notice of separation of a Cardholder or revocation of credit card privileges, the Finance Department will immediately have the Cardholder removed as an authorized user and have the card assigned to the user cancelled.

16.8.2 In instances of the Cardholder's separation from PHWB, prior to separation, the Cardholder will surrender the credit card and current credit card purchase receipts to the Director of Human Resources or other individual performing the exit interview. The person receiving the credit card will then immediately forward the card and any receipts to the Finance Department.

16.8.3 In instances of revocation of credit card privileges, the Cardholder will immediately surrender the credit card and current charge card purchase receipts to the Finance Department.

## 17.0 TRAVEL POLICIES

17.1 Generally. Travel is necessary and useful to the successful operation of the PHWB. All travel outside Pasco or Hernando County (out-of-area travel) must be approved in advance by the CEO or designee. A Travel Authorization Form must be submitted to the CEO or designee at least 24 hours in advance of the proposed travel. Travel requests by the CEO must be authorized by a member of the PHWB's Executive Committee of the Board of Directors. For conferences, trainings, meetings or other events, the form should be accompanied by a brochure, agenda, or other documentation describing the conference, training, meeting, or event. For other proposed out-of-area travel, the form should be accompanied by similar documentation or an explanation demonstrating the need for the proposed travel. Approval will be based on the availability of funds and the value of the trip to the PHWB.

17.2 Reimbursement. For pre-approved out-of-area travel, costs incurred while in approved travel status will be reimbursed at the standard travel reimbursement rates established in *Section 112.061, Florida Statutes* and in compliance with all applicable Federal and State requirements. However, in no event will the reimbursement exceed that allowed under 5 U.S.C. §§ 5701-11. Lodging (not to exceed the allowable amount) as well as any registration fees will be paid directly to the vendor. In lieu of reimbursement, allowable per diem may be advanced to the traveler.

17.3 Limitations. The following limitations will apply to reimbursements:

17.3.1 Costs for entertainment and recreational activities will not be reimbursed and no PHWB funds may be used for entertainment or recreational activities.

17.4 Reimbursement Requests (Out-of-Area Travel). With respect to reimbursement requests for out-of-area travel, the following provisions apply:

17.4.1 To be reimbursed for out-of-area travel expenditures, the traveler must complete a PHWB Travel Reimbursement Form. The most direct driving route must be used for mileage reimbursement. Parking, taxi, tolls, and other expenses claimed must be supported by receipts. All other documented expenses are listed on the Travel Reimbursement Form.

17.4.2 Travel reimbursement requests should be submitted on a monthly basis. Reimbursement requests for the previous month should be submitted to the traveler's supervisor for approval no later than the fifth business day of each month. The CEO's reimbursement requests will be countersigned by the PHWB's Board Chair or other designated member of the PHWB's Board of Directors. Travel reimbursement requests not submitted in a timely manner may be denied, subject to approved on a case-by-case basis by the department director or the CEO.

17.4.3 Following approval, reimbursement requests should be forwarded to the Finance Department for processing. Reimbursement requests should be submitted to the Finance Department by the tenth business day of each month. The Finance Department will attach a copy of the original approved travel authorization (is available) before processing the

reimbursement request. If an advance was provided, it will be reconciled at this time and any excess advance will be offset against the reimbursement. In the event the excess advance is more than the reimbursable amount, the traveler will repay the difference by the end of the month.

**\*\*Note:** In order to be reimbursed for travel under this Policy, the employee must fill out the Travel Authorization Form as required under this Policy. PHWB will not be required nor will PHWB reimburse any employee for travel reimbursement for the failure of the employee to actually request the travel reimbursement and fill out the Travel Authorization Form.

**17.5 Local Mileage.** All mileage shall be shown from the point of origin to point of destination and, when possible, shall be computed on the basis of the current map of the Department of Transportation. Vicinity mileage necessary for the conduct of official business is allowable but must be shown as a separate item on the PHWB Travel Reimbursement Form. Vicinity mileage may only be used upon the approval of the CEO. The most direct driving route between the point of origin and each destination must be used. For tele-commuters, on tele-commuting days, the point of origin will be the driver's official headquarters location or the driver's home, whichever is closer to the (first) destination. Each stop must be documented with the name of the business or person, address, and purpose of the trip. The PHWB will not reimburse mileage for commuting between home and the employee's headquarters location. This policy includes temporary headquarters locations, such as when an employee is assigned to a different location for the day.

Detailed instructions on how to complete out of area travel is listed on the out of area travel reimbursement request form.

**17.6 Per Diem.** Consistent with *Section 112.061, Florida Statutes*, all approved travel shall be allowed subsistence when traveling to a convention or conference when traveling within or outside the State of Florida in order to conduct bona fide business on behalf of PHWB, which convention, conference, or business serves a direct and lawful purpose with relation to PHWB served by the person attending such meeting or conducting such business either of the following for each day of such travel at the option of the traveler which must be selected when the traveler is filling out the Travel Authorization Form:

1. \$80.00 per diem or as *Section 112.061(6)(a)(b), Florida Statutes* may be amended; or
2. If actual expenses exceed the \$80.00, the amount of subsistence at \$6.00 for breakfast, \$11.00 for lunch, and \$19.00 for dinner plus actual expenses for lodging at a single-occupancy rate to be substantiated by paid bills.

The travel day for Class A travel shall be a calendar day (midnight to midnight). The travel day for Class B travel shall begin at the same time as the travel period. For Class A and Class B travel, the traveler shall be reimbursed one-fourth of the authorized rate per diem for each quarter, or fraction thereof, of the travel day included within the travel period. A traveler shall not be reimbursed on a per diem basis for Class C travel, but shall receive the subsistence reimbursement provided above. For purposes hereunder, "Class A Travel" shall have the meaning prescribed in

*Section 112.061(2)(d), Florida Statutes*; “Class B Travel” shall have the meaning prescribed in *Section 112.061(2)(e), Florida Statutes*, and “Class C Travel” shall have the meaning prescribed in *Section 112.061(2)(f), Florida Statutes*. When lodges or meals are provided at a conference or is paid for by PHWB, the person shall be reimbursed only for the actual expenses not to exceed the maximum provided for in *Section 112.061, Florida Statutes*.

## **18.0 BILLING AND INVOICING**

18.1 Overview. The PHWB’s primary sources of revenue are:

- Federally funded awards, which are billed monthly, or as funding sources require, based on allowed, incurred expenses.
- Fee-for-service income, which is billed according to contract requirements or other terms.
- Sponsorship income, which is billed according to the sponsorship agreement.
- Private grants, which are usually received once funding is approved. Financial expenditure reports, if required, are submitted as required by funding sources.
- Donations and contributions, which may be solicited or unsolicited.

Other lesser sources of income will be collected and recorded when the services are provided.

18.2 Billing Responsibilities. The PHWB’s Finance Department is responsible for the invoicing of funding sources and the collection of outstanding receivables.

18.3 Billing and Financial Reporting. The PHWB will prepare and submit financial reports as specified by the financial reporting clause of each award document. The Finance Department is responsible for preparing these reports.

18.4 Billing Procedures. Personnel will follow these policies in preparing and submitting billings to funding sources under awards to the PHWB:

18.4.1 The PHWB will request reimbursement after expenditures have been incurred unless an award specifies another method.

18.4.2 The PHWB will minimize the time between receipt and disbursement of funds.

18.4.3 A schedule will be established for each award to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports.

18.4.4 Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts.

18.4.5 All financial reports required by the award will be prepared and filed on a timely basis. To the extent The PHWB’s year-end audit results in adjustments to amounts

previously reported to funding sources, revised reports will be prepared and filed in accordance with the terms of each award.

18.5. Reconciliation. Billing records will be reconciled to the general ledger monthly.

18.6 Advances. If an award authorizes cash advances to the PHWB, the SVPF may request that such an advance be made. Upon receipt of a cash advance from a funding source, the PHWB will reflect a liability equal to the advance. As part of the monthly closeout and invoicing process, the liability will be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

18.7 Cash Drawdowns of Federal Advances. If the PHWB is allowed to request cash drawdowns or advances from funding sources that have made awards, cash advances will be made in conjunction with the PHWB's accounts payable and payroll schedules, based on need. All funds will be deposited into an interest-bearing cash account. Federal funds will be disbursed as soon as is practicable to minimize the time between receipt and disbursement of award funds.

18.8 Accounts Receivable Entry Policies. Persons independent of the cash receipts function will post invoices, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.



## **19.0 ACCOUNTS RECEIVABLE**

19.1 Monitoring and Reconciliations. On a monthly basis, the Finance Department will reconcile a detailed accounts receivable report (showing aged, outstanding invoices by customer) to the general ledger. The SVPF will review the reconciliation to ensure that all discrepancies are immediately investigated and resolved. Any balances over ninety (90) days will be verified as to collectability and will be noted.

19.2 Adjustments to Accounts Receivable. From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. These include adjustments for billing errors. An employee who is independent of the cash receipts function will process credits and adjustments to accounts receivable, and all credits must be authorized by the CEO.

19.3 Write-Off Procedures. All available means of collecting accounts receivable (including funding under awards made to the PHWB) will be exhausted before write-offs are authorized. Write-offs will be initiated by the department associated with the amount to be written-off, in conjunction with the SVPF. If an account receivable is considered uncollectible, written explanations, along with the dollar amount must be submitted to the SVPF to review and determine uncollectable, and then forwarded to the CEO for review. If CEO determines uncollectable amount requires Board action, it will be submitted to the Executive Committee at the next scheduled meeting.

## **20.0 CASH RECEIPTS**

20.1 Overview. The PHWB has established stringent policies and procedures concerning cash receipts. The PHWB strives to maintain adequate segregation of duties in its income and cash receipts functions. For purposes of these policies, cash includes checks payable to the PHWB.

20.2 Types of Cash Receipts. The majority of cash is received from the State of Florida on a regular basis and are ordered through the state's financial management system. Other Cash Receipts include refunds, rent payments and fees for the use of facilities. Cash drawdowns are recorded as revenue to the appropriate grant. Refunds, rents, and fees are recorded as reductions of expenditure on the appropriate line item or reductions in the cost of the items originally charged.

20.3 Cash Requests. Cash is requested regularly under the direction of the SVPF through the state's financial management system. After all invoices are received and entered into the accounts payable module of the accounting system, fund totals are compared to the cash available in each fund and to payables, projected incoming cash, expenses and payroll requirements using a cash projection spreadsheet. Projected cash requirements are noted. The spreadsheet is submitted to the SVPF for review and approval. The resulting cash request is entered into the State financial system by the SVPF or designee and confirmed as "Saved."

20.4 Procedures for Cash Receipts. The following provisions apply to the processing of cash receipts:

20.4.1 Cash receipts (including checks) will be received by the PHWB only at designated locations to ensure that cash received is properly recorded and deposited.

20.4.2 A designated employee will open the mail and prepare, in the presence of at least one other employee, a daily listing of cash and checks received. Neither employee will prepare or make deposits of the cash and checks received.

20.4.3 When cash is received by the Finance Department, the amount is verified at the time of receipt by the Finance Department's representative and the person providing the cash for receipt. Both parties must agree to and initial the amount of cash on the document evidencing its receipt.

20.4.4 The Fiscal Department will prepare deposit slips from the cash and checks received and will make a comparison to the daily receipts listing(s) for discrepancies. Deposits will be prepared and taken to the bank by an employee other than the employee who prepared the daily list of cash receipts. In general, the APS will prepare the deposit slips, and the FM will take the deposits to the bank.

20.4.5 The FM prepares the applicable journal entry, which then must be reviewed and approved by the SVPF and CEO before the entry is posted to the general ledger.

20.4.6 The deposit receipt is reconciled with the source documentation and the duplicate deposit slip. The deposit is then entered into the cash receipts module of the accounting

system.

20.5 Endorsement of Checks. All checks received that are payable to the PHWB will be restrictively endorsed upon receipt.

20.6 Timeliness of Bank Deposits. Bank deposits will be made as needed, but no less frequently than weekly. Undeposited checks and cash will be kept in a locked, fireproof filing cabinet in a secure area until deposited.

20.7 Documentation. The complete document packet consisting of the bank deposit receipt, the duplicate deposit slip, the copies of the checks deposited and the copy of the revenue transaction in the PHWB's financial computer system are then filed in a Receipt File for future reconciliation and reference. Rents received are recorded against lease expense in the financial computer system.

20.8 Reconciliation of Deposits. On a periodic basis, a person who does not prepare the initial cash receipts listing or bank deposits will reconcile the listings of receipts to bank deposits on the PHWB's monthly bank statement. Any discrepancies will be investigated immediately and reported to the CEO.

20.9 Electronic Funds Transfer. When cash is received via Electronic Fund Transfer (EFT) transactions, the Finance Manager reconciles the amounts of the drawdowns against the amounts requested.

## **21.0 ACCOUNTS PAYABLE**

21.1 General Policy. The PHWB has established policies for accounts payable to assist in maintaining efficiency and cost control. The PHWB follows these general policies for accounts payable:

21.1.1 Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.

21.1.2 The amounts recorded are based on the contractor's invoice for the related goods or services.

21.1.3 The invoice will be reviewed before being processed for payment.

21.1.4 Invoices and related general ledger account distribution codes are reviewed before posting to the subsidiary system.

21.2 Recording of Accounts Payable. Invoices will be mailed or emailed directly to the Finance Department. Invoices received by email will be printed and date stamped. Proper approvals and authorizations are required for payment of invoices. All valid accounts payable transactions, properly supported with the required documentation, will be recorded as accounts payable in a timely manner.

21.3 Accounts Payable Cutoff. For purposes of the preparation of the PHWB's monthly financial statements, all invoices that are received, approved, and supported with proper documentation by the \_10th\_ day of the following month will be recorded as accounts payable as of the end of the immediately preceding month if the invoice is for property or services delivered by month-end.

21.4 Accounts Payable Documentation. Before any accounts payable is submitted for payment, all supporting documentation must be received, reviewed, and attached to the item to be paid. Proper supporting documentation for accounts payable includes, as appropriate, the following:

- Contractor invoice
- Packing slip (where appropriate)
- Receiving report (or other indication of receipt of merchandise or services and authorization of acceptance)
- Any other supporting documentation deemed appropriate

For recurring items, the appropriate documentation that must be included is determined in advance.

21.5 Processing. The PHWB follows the following procedures when processing accounts payable:

21.5.1 All original vendor invoices are reviewed by the Finance Department and are compared to previously authorized purchase orders and contracts to ensure that they

comply with the agreement(s).

21.5.2 To be considered for payment, invoices require the signature of an involved party or notes, including email, indicating satisfaction with the property or services received. The involved party may be the person that placed the order or the person that gathered required documentation. However, no invoice signatures are required when paying regularly recurring invoices such as utilities and rent.

21.5.3 Service Provider invoices or requests for payment are first submitted to program staff for approval and must include documentation supporting the expenditure prior to payment.

21.5.4 Credit Card invoices will be tallied by “like” account and double checked for accuracy.

21.5.5 Invoices are checked against purchase orders or contracts and coded to correct general ledger codes by the APS. The APS also checks the mathematical accuracy of the invoices. They are then reviewed by the FM and returned to be entered in the accounting system. After invoices are entered, they are submitted to for final approval before checks are issued.

21.6 Unapproved Accounts Payable Packages. Unapproved accounts payable packages will be maintained in a file, matched with notice of approval, and processed for payment. The Finance Department will follow up on unapproved accounts payable pending for longer than 30 days.

21.7 On-Line banking Procedures (Bill Pay). After payment procedures are completed, instead of issuing checks, a payment voucher is printed, attached to the documentation. All invoices and all supporting documentation will be scanned with the check register as the cover document, and submitted via DocuSign to for review approval, then forwarded to check signers for final approval. Once the documents have all been reviewed and signed, the SVPF logs on to the On-Line Banking Module and enters the approved payments for disbursement.

21.8 Management of Contractor Master File. Upon the receipt of an invoice from a new contractor that is not already in the PHWB’s Accounts Payable Contractor Master File, the Finance Department will obtain a completed Form W-9 from the contractor. The Finance Department will perform such additional procedures to validate the new contractor as may be required, such as verification that the contractor is not an excluded party and obtaining of a lobbying disclosure, if necessary, based on the size of the contract. After obtaining the Form W-9 and completing any additional verification that may be necessary, the Finance Department will enter the new contractor into the system.

21.9 Timely Payments. Generally, contractors should be paid within thirty (30) days of submitting a proper invoice upon delivery of the requested property or services unless the terms of the procurement provide differently. If any discrepancy or delay of payment occurs, the contractor will be notified of the discrepancy or reason for the delay.

## **22.0 CASH DISBURSEMENTS**

22.1 Cash Flow Management. The SVPF will monitor cash flow needs on a regular basis to reduce idle funds while ensuring that the PHWB can meet payment obligations. The Finance Department initiates cash transfers between accounts as needed. In compliance with 2 C.F.R. pt. 200, the PHWB does not permit the lending of funds between programs or projects funded under federally assisted awards.

22.2 General Policies for Cash Disbursements. The PHWB's Finance Department will monitor cash requirements for each check run or on-line bill payment session against available cash balances before the release of any checks or payment of any bills. The PHWB will follow these policies in drawing all checks:

22.2.1 Expenditures must conform to procurement, accounts payable, and reimbursement policies.

22.2.2 Disbursements should be made to take advantage of early payment discounts when possible.

22.2.3 Contractors should be paid in accordance with the terms of the invoice or upon delivery of the requested goods or services.

22.2.4 Checks will not be prepared from monthly statements.

22.2.5 All supporting documentation must be attached to the corresponding check before sending the package to an authorized signatory.

22.2.6 Checks will be drawn in numerical order and unused checks (or check stock) will be stored securely in the Finance Department.

22.2.7 Checks will not be made payable to "bearer" or "cash" or petty cash."

22.2.8 Checks will not be signed in advance.

22.2.9 Upon the preparation of a check, any contractor invoice will be canceled or stamped or marked as "paid" to prevent re-submission and duplicate payment.

22.3 Check Preparation Procedures. The following provisions apply to the preparation and printing of checks:

22.3.1 The PHWB generally prints checks on a weekly basis.

22.3.2 When the run is complete, the system will print a check register, noting the "void" alignment check. The batch is then posted under Manage Sessions-Post Entries to the General Ledger, and the posting is printed and filed in the Finance Department. All copies

of invoices and checks are scanned and stored with the Finance Department's electronic records.

22.3.3 All unused checks are returned to the locked cabinet. The FM verifies the next check number is in sequence to ensure that the PHWB has accounted for all checks.

22.3.4 Each check is divided into three parts by a horizontal perforation. The top portion is mailed along with the check itself and serves as a receipt for the payee. The "tear away" portion of the checks are separated from the checks prior to signature and are retained in the finance office for later attachment to the appropriate voucher. The checks are then provided to the CEO (or designee) for signature, along with supporting documentation. The CEO or designee compares the name to the check register as the checks are signed, and also signs the check register.

22.3.5 After being signed by the CEO or designee, checks (along with supporting documentation) are forwarded for any additional signatures, as necessary. The signer compares the name to the check register as the checks are signed, and also signs the check register.

22.3.6 The APS records on voucher covers the check batch numbers, check numbers, and date paid. All voucher covers and invoices are stamped "PAID" and dated.

22.3.7 The "tear away" portion of the checks are attached to the vouchers. All vouchers and documentation are scanned prior to filing. The scanned vouchers are filed alphabetically by payee in the Finance Department, with the most recent in front.

22.3.8 The PHWB has a separate bank account for those funds generated through fees for service, snack machine revenue, and similar activities. The above procedures apply to this account as well as the main vendor account. However, checks generated through unrestricted funds will only require the signature of the CEO or an Executive Committee member.

22.4 Check Signing. The CEO or designee may sign checks up to and including \$5,000. Generally, checks above this amount must also have the signature of a PHWB Executive Committee member of the Board of Directors. However, checks generated through unrestricted funds only require the signature of the CEO or an Executive Committee member. All checks made out to the CEO or designee must be signed by an Executive Committee member. The signed checks are then given to a designated staff member to mail or distribute.

22.5 Delivery of Checks. All checks to contractors are mailed. Checks will be mailed as soon as possible after being signed. Checks should not be mailed or disbursed by either of the signatories or by the person who approved the transaction. Any person receiving a check by hand delivery must sign to indicate receipt of the check.

22.6 Voided Checks and Stop Payments. Checks may be voided because of processing errors by making proper notations in the check register and defacing the check by clearly marking it as

“VOID.” The PHWB will retain all voided checks to assist in preparation of its bank reconciliations.

22.6.1 Checks will be voided only on the authorization of the SVPF. The only exceptions are the alignment checks printed by the system which are designated automatically as “void.”

22.6.2 Checks remaining uncashed after ninety (90) days are voided after investigation.

22.6.3 Voided checks are entered into the financial system through the Activities Menu, Check Writing Menu, Void Checks section. This system allows the SVPF and the FM to void the check or the attendant voucher or both. If the check only is voided, the system will post through Accounts Payable and then to Cash. The voucher will remain active. If both the voucher and the check are canceled, the check is voided as outlined above and the voucher is voided through the General Functions Menu, Reverse Posted Accounting Entries. The voided check is attached to the void check register and filed with the Check Registers for future reference and reconciliations.

22.7 Stop Payments. Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by SVPF through the PHWB’s online banking system. Stop payments are made the “void” system in our accounting program. A journal entry is made to record any related bank fees.

22.8 Bank Reconciliations. The procedures for bank reconciliations are as follows:

22.6.1 Bank statements are delivered unopened to the CEO when they are received in the mail.

22.6.2 The CEO will open the statement and review its contents for unusual or unexplained items. Unusual or unexplained items will be reported immediately to the Finance Department.

22.6.3 After the CEO’s review is complete, the entire bank statement is forwarded to the Finance Department to prepare the reconciliation between the bank balance and general ledger balance.

22.6.4 The bank reconciliation module of the PHWB financial system is used for PHWB accounts.

22.6.5 In the financial system, the Activities Menu, “Bank Reconciliation” is used to reconcile bank accounts.

22.6.6 The FM prepares the bank reconciliations. All cancelled checks are marked in the system. The system generates a Bank Reconciliation Register reporting all cleared and uncleared documents (outstanding checks).



22.6.7 The bank reconciliation documents and the Bank Reconciliation Register are provided to the SVPF for review and approval.

22.6.8 The reports and bank statements are then filed by month. These documents are kept in the Finance Department.

22.6.9 It is the responsibility of the FM to track, research and resolve all checks uncashed after three months.

22.9 Petty Cash. The PHWB does not use petty cash.

## **23. PAYROLL**

23.1 Documentation of Personnel Costs. The PHWB will follow the requirements of 2 C.F.R. pt. 200 and any other requirements imposed by the terms of specific awards in documenting personnel costs (e.g., salaries and wages) and charging such costs to federally assisted awards. These include requirements for time and effort documentation that accurately reflects the work performed. In accordance with these requirements:

23.1.1 Charges for personnel costs will be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

23.1.2 Time and effort documentation will be incorporated into the PHWB's official records.

23.1.3 Documentation will reasonably reflect the total activity for which the employee is compensated.

23.1.4 Documentation will include both federally assisted and all other activities for which the employee is compensated.

23.1.5 Documentation and charging of personnel costs will comply with the PHWB's established accounting policies and practices.

23.1.6 Documentation will support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

23.2 Time Entry Procedures. The PHWB's employees enter their time worked in the online payroll system. Employees report their time in the category worked each day based on functional tasks. Leave is recorded based upon the type of leave used. Employees also enter requests for leave electronically. Supervisors must approve all time entries and leave requests.

23.3 Third Party Payroll Provider. The PHWB uses a third-party online provider to process payroll. The third-party provider supplies all necessary reports required to enter the information into the accounting system. The following procedures are followed in processing payroll:

23.3.1 Hours worked are entered in the online payroll system by all employees.

23.3.2 Approved paid time off (PTO) requests are entered and approved by supervisors.

23.3.3 The Supervisor confirms the hours worked, leave taken, and distribution of hours.

23.3.4 A pre-payroll report will be run and all names, pay amounts, deductions will be verified and approved by the Director of Human Resources and FM.

23.3.5 The payroll entered is reviewed by the FM for accuracy and submitted to the SVPF for approval.

23.3.6 The approved payroll is electronically submitted to the processing company to prepare direct deposits.

23.3.7 A payroll journal entry is entered into the accounting system after review and approval by the SVPF.

23.3.8 A final journal entry is prepared for payments made outside of the payroll processor's system with review and approval by the SVPF.

23.4 Cumulative Wage and Tax Information. All cumulative wage and payroll tax information is compiled by the third-party payroll processor. The SVPF is responsible for compiling accurate 1099 data and issue the Form 1099's. The 1099's are issued through the Activities portion of the PHWB's financial management system.

23.5 Federal Taxes and Tax Deposits. All payroll taxes are computed by the third-party payroll processor. All tax deposits are made by the third-party payroll processor on behalf of the PHWB.

23.6 ETA Salary Cap. The PHWB and its subrecipients comply with Public Law 109-234, and none of the funds appropriated in Public Law 109-149 or prior Acts under the heading of "Employment and Training" that are available for expenditures on or after June 15, 2006, will be used by a recipient or subrecipient of such funds to pay the salary or bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II, except as provided under section 101 of Public Law 109-149.

23.7 Payroll Administration Controls. The PHWB strives to maintain proper controls over its payroll and human resources functions. To that end, the PHWB has implemented and will follow the following procedures:

23.7.1 Cumulative payroll costs are compared to the budget authorization, if applicable, prior to disbursement.

23.7.2 Payroll computation for new employees and changes in deductions for existing employees are calculated by one person and reviewed by a different person.

23.7.3 Personnel files include current documentation of each employee's authorized pay rates and all payroll deductions.

23.7.4 Payroll and reimbursement checks and direct deposit summaries that are not distributed electronically will be distributed by an employee who is independent of the payroll function.

23.7.5 The person who distributes payroll and reimbursement checks and direct deposit summaries should require identification from any employee not personally known.

23.7.6 Employee vacation and sick leave records are current and are reviewed periodically by both the supervisor and the employee.

23.7.7 Payroll disbursements are promptly and accurately recorded in the proper fund.

## **24.0 PROPERTY AND EQUIPMENT**

24.1 Capitalization Policy. Physical assets acquired with unit costs of \$5,000.00 or greater are capitalized as fixed assets on PHWB's general ledger. If a funding source requires a lower dollar threshold for equipment, PHWB will use that threshold only for that program. Items with unit costs below the capitalization threshold will be expensed in the year purchased. Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives. Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for PHWB's financial statements, these assets will be capitalized and depreciated according to these policies.

24.2 Contributed Assets. Assets with fair market values of \$5,000.00 (per unit) or greater that are contributed to PHWB will be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold will be expensed in the year contributed. Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives.

24.3 Equipment Purchased with Federal Funds. Equipment charged to federal awards is subject to certain policies in addition to PHWB's normal property and equipment management requirements. For purposes of federal award administration, equipment means personal property with a useful life of more than one year and a unit cost equal to or exceeding the lesser of \$5,000.00 or the capitalization threshold used by PHWB. The PHWB will obtain prior written approval from the appropriate funding source for all purchases of equipment using federal funds. The following additional policies will also apply to equipment purchased or improved using federal awards:

24.3.1 The PHWB will maintain adequate insurance coverage equivalent to the insurance coverage maintained for property owned by PHWB.

24.3.2 For equipment with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, PHWB may retain or dispose of the equipment without further obligation to the federal funding source. However, PHWB will still request disposition instructions in accordance with 2 C.F.R. pt. 200 and will indicate its preference in the request.

24.3.3 If the remaining per unit fair market value is \$5,000.00 or more, PHWB will request formal disposition instructions in accordance with 2 C.F.R. pt. 200.

24.3.4 The SVPF will determine whether a specific award includes additional equipment management requirements or thresholds.

24.3.5 The PHWB will perform a physical inventory of all equipment purchased or improved using funding from federal awards on an annual basis. The inventory will be performed by personnel not responsible for ordering or approving the purchase of the

equipment. The results of the physical inventory will be reconciled to PHWB's accounting records and federal reports.

24.4 Inspection and Acceptance. At the time of arrival, all newly acquired equipment will be examined for damage. If an asset appears damaged or is not in working order, it will be returned to the contractor immediately. In addition, descriptions and quantities of assets listed on the packing slip or bill of lading will be compared to the assets delivered. Discrepancies will be resolved with the contractor as soon as possible. Upon receipt and acceptance, property will be entered into PHWB's property records and control system, as applicable.

24.5 Property Management. The PHWB will maintain property records for all capitalized property and equipment. The PHWB's records will include the information required under 2 C.F.R. pt. 200. Items below the equipment threshold, such as computers and related peripherals, may also be entered into the property control system for internal tracking and insurance purposes. The PHWB currently uses a barcode system for property management and inventory control. The Fixed Asset Ledger includes the following information:

- Asset type ID
- Asset account number
- Asset ID
- Asset tag
- Description of the property
- Serial number or other identification numbers
- Source of funding (including the FAIN)
- Percentage of federal participation
- Holder of title
- Acquisition date
- Cost of the property
- Beginning depreciation
- Current depreciation
- Accumulated depreciation
- Most recent depreciation date
- Net book value
- Location of the property
- Use and condition
- Date condition determined
- Ultimate disposition data (including the disposal date and sale price)

The PHWB investigates any loss, damage, or theft, of property.

24.6 Physical Inventory. The PHWB will conduct a physical inventory of all equipment (including equipment purchased or improved using federal awards) annually. Physical inventory will be compared to the PHWB's inventory records. All shortages of items will be reported to the SVPF in writing within ten (10) business days after the physical inventory. The SVPF will inform

the CEO of all shortages. Any adjustments resulting from this reconciliation must be approved by the SVPF and the CEO.

24.7 Depreciation and Useful Lives. Property and equipment are depreciated over their estimated useful lives using the straight-line method. For accounting and interim financial reporting purposes, depreciation expense will be recorded monthly.

24.8 Repairs of Property and Equipment. Costs to repair capitalized assets will be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property. Costs of repairs to capitalized assets will be capitalized if the repairs increase the value of property, prolongs its estimated useful life, or adapts it to a new or different use.

24.9 Disposition. The following provisions govern the disposition of property:

24.9.1 Disposition of property must be approved in advance. The CEO may approve the disposition of property with a per unit current fair market value of less than \$5,000.00. The PHWB's Board of Directors must approve the disposition of property having a per unit current fair market value equal to or exceeding \$5,000.00.

24.9.2 The disposition of certain federally assisted property purchased or improved using a federal award requires prior written approval from the funding source in accordance with the requirements of 2 C.F.R. pt. 200. Such federally assisted property includes equipment having a current per unit fair market value of \$5,000.00, real property, and intangible property.

24.9.3 Once property has been officially approved for disposition, the following information will be recorded on the individual property record:

- (a) Date of disposition;
- (b) Any identification number;
- (c) Justification for the certification as surplus property and disposition;
- (d) Manner of disposition (e.g., sold, donated, transferred, scrapped, destroyed or traded);
- (e) Documentation of the employee(s) witnessing the disposition process if scrapped or destroyed (The custodian of the property is prohibited from being a witness);
- (f) The dollar amount realized if sold; and
- (g) For items disposed as a result of casualty loss, the value of any insurance proceeds and any claim number.

24.9.4 All written documentation for disbursement of surplus property will be retained by the Finance Department.

## **25.0 RENTAL COSTS**

25.1 Reasonableness of Rental Costs. The PHWB will assess the value and allowability of rental costs according to 2 C.F.R. pt. 200 and any other applicable laws, regulations, award terms, or funding source requirements. The PHWB will consider the following factors: whether the rate is reasonable when compared to similar property in the same area; the costs and availability of any alternatives; and the type, life expectancy, condition, and value of the property. Rental arrangements will be reviewed every three (3) years to determine if circumstances have changed and other options are available.

25.2 Limitations on Rental Costs. Rental costs under any leases required to be treated as a capital lease or finance lease under GAAP are allowable costs for federally assisted awards only up to the amount that would have been allowed had the PHWB purchased the property on the date the lease was executed. Interest costs are allowable to the extent that they satisfy the criteria for interest costs in 2 C.F.R. pt. 200. However, amount paid as profits, management fees, and taxes that would not have been incurred had the PHWB purchased the property are not allowable.



## **26.0 REPORTING**

26.1 Financial Statements. The following provisions apply to the preparation of financial statements:

26.1.1 Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the PHWB. Financial statements may reflect year-to-year historical comparisons or current year budget-to-actual comparisons.

26.1.2 The SVPF will review and approve all financial statements, reports, and supporting schedules before the Finance Department issues them. The Finance Department will prepare monthly interim financial statements within twenty-one (21) days of the end of each month. The Finance Department will report monthly on budget-to-actual comparisons of revenues and expenditures and changes in fund balances. The Finance Department will include an explanation of material differences between budgeted and actual revenues and expenditures. After approval by the SVPF, the Finance Department will distribute the complete financial reporting package (including financial statements), to the Board of Directors, the CEO, the CLEO and any other personnel with budget-monitoring responsibilities.

26.2 Performance Reporting. The PHWB's Executive Committee of the Board of Directors will receive periodic performance report and summary of recent activities for each PHWB department and major program or project. This is prepared by the Program department and reviewed with management, as deemed appropriate.

26.3 Tax and Informational Reporting. The SVPF is responsible for identifying all tax and informational filing requirements for PHWB and for making arrangement for compliance with all filing requirements (which may include the outsourcing of return preparation, filing, and tax remittance). These filing requirements may include (but are not necessarily limited to) filing of Forms W-2, 1099, 941, 990, and 5500, with the federal Internal Revenue Service. The PHWB will make (or arrange for) complete and accurate filings of all required returns with the appropriate authorities. The Director of Human Resources will forward a copy of the form 5500 to the SVPF annually for review. The PHWB will also provide (or arrange for the provision of) copies of returns to third parties whenever legally required (e.g., providing employees and independent contractors with copies of Forms W-2 and 1099, respectively).

26.4 State Reporting. Monthly financial reports are due to the State of Florida Department of Commerce by the 20th day of the month following the reporting period. A report is due for each funding source or portion thereof. Monthly expenditures are entered by cost category. Total expenditures should equal total expenditures on the Trial Balance of Expenditures for the same period. Data for the reports is derived from the Trial Balance of Expenditures that is in a format that coincides with the categories required by the state financial reporting system. The data is broken into cost categories and sub-cost categories and is entered into the state financial system

by NFA ID number. If, due to issues with the State system, it is not possible to enter sub-category figures that exactly match the general ledger, a notation is made on the Cost Category Report so as to reconcile the difference.

26.5 Other Funding Source Reporting. The Finance Department will prepare other reports to funding sources as required. These may include (but are not necessarily limited to) the federal SF-425, SF-428, and SF-429 reports. The PHWB department or departments responsible for administering each federally funded award will cooperate with the Finance Department in preparing required reports.

## **27.0 BUDGETING**

27.1 Generally. Preparation of an annual budget is necessary for the effective management and operation of the PHWB. The PHWB's budget process is designed to accomplish several related goals. First, the budget is a means by which spending limits are set based on expected revenue levels. It is a means for setting program priorities and allocating resources to those priorities. The budget also provides a system to allow for procedures to compare actual results to the set spending limits. Finally, the budget process includes the actual comparison of financial results to budgeted amounts and the analysis of differences from those budgeted amounts. Individual funding sources may or may not require approval for changes to line items. The PHWB will follow all applicable funding source requirements, including documentation of compliance with such requirements.

27.2 Preparation and Adoption. The PHWB prepares an annual budget on the accrual basis of accounting. The SVPF works with the CEO and other staff to develop a useful and accurate budget. The budget is entered into a spreadsheet that shows projected revenue as well as projected expenditures by the fund source. Subawards and significant contracts are listed individually. The PHWB's Audit Finance and Executive Committee's of the Board of Directors will review and approve a preliminary budget before June 30 of the fiscal year. The final budget will be prepared in accordance with Subgrantee-Grantee Agreement and submitted to the PHWB's Audit Finance and Executive Committee's Board of Directors for approval, as well as the Pasco Hernando Workforce Development Consortium.

27.3 Additional Funding. The CEO is authorized to accept additional funding for existing program expenditures from funding sources throughout the program year.

27.4 Budget Execution and Performance Monitoring. The PHWB monitors budget execution by comparing and analyzing actual results with budgeted amounts. Monitoring of budget execution is performed in conjunction with the PHWB's monthly financial reporting process. The Finance Department will prepare financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts monthly. These reports will be distributed to the Audit Finance Committee, Executive Committee, the Pasco Hernando Workforce Development Consortium and/or the PHWB Board of Directors, at the next scheduled meeting, and the CEO, and all other personnel with budget responsibilities monthly.

27.5 Budget Modifications. The following policies apply to budget modifications:

27.5.1 The Audit Finance Committee will review programmatic and operational changes that may have an effect on the annual budget between budget cycles. This review may lead to a budget revision. In addition, the CEO or the SVPF may recommend a budget revision to the Audit Finance and Executive committees.

27.5.2 Normally, only significant budget changes (15% or more) must be presented to the Audit Finance and Executive committees of the Board of Directors for approval. Ordinary line-item changes generally do not require Board approval. However, the PHWB will obtain Board approval whenever required by law, regulation, award terms, or the funding source. Additionally, such significant budget changes shall also be submitted to the Pasco

Hernando Workforce Development Consortium for approval.

27.5.3 The PHWB will request prior written approval for budget modifications from the responsible official as may be required under 2 C.F.R. pt. 200 or as otherwise required in accordance with award terms or by the funding source.

## 28.0 INSURANCE

28.1 Generally. The PHWB will maintain adequate insurance coverage to protect against general liability, property loss, and other risks that the PHWB faces.

28.2 Coverage Guidelines. The PHWB will purchase necessary policies to insure the organization against risk. As a guideline, the PHWB will arrange for the following types and levels of insurance at a minimum:

<u>Type of Coverage</u>	<u>Amount of Coverage</u>
Comprehensive Liability	\$1,000,000.00
Umbrella Liability	\$4,000,000.00
Automobiles	\$1,000,000.00
Employee dishonesty/bonding	\$250,000.00
Real and Personal Property	\$250,000.00
Directors and Officers	\$1,000,000.00
Cyber Liability and Data Breach	\$1,000,000.00
Workers' Compensation	To the extent required by law

The PHWB will purchase such additional types of insurance needed to protect the organization as approved by the Board of Directors or as 2 C.F.R. pt 200 requires for federal awards.

28.3 Policy List. The PHWB will maintain a detailed listing of all insurance policies in effect. This listing will include the following information, at a minimum: description (type of insurance); agent and insurance company (with contact information); coverage and deductibles; premium amounts and frequency of payment; and policy effective dates.

28.4 Vendor Insurance Requirements. Where applicable, vendor contracts shall contain a term or condition requiring vendor to maintain insurance coverage consistent with the limits contained herein, or other appropriate limit based on the nature of risk exposure and as recommended by PHWB insurance broker. Vendor contracts shall also require that PHWB be an additional named insured and certificate holder.

## **29.0 RECORDS RETENTION**

29.1 General Policy. The PHWB will retain records to the extent necessary: (a) to conduct its business and to document PHWB's history; (b) to comply with legal requirements imposed by statute, regulation, or ordinance; (c) to comply with requirements of public and private funding sources; (d) to protect PHWB's interests in any current or future litigation, administrative action, audit, or investigation, and (e) to comply with Fla. Stat. Chapter 119. All documents will be retained in accordance with the PHWB's approved retention schedule, except when a longer period is required by law, by any funding source, or by business needs. To minimize expense to the PHWB, records that are not necessary to comply with this record retention policy will be subject to destruction in accordance with PHWB's approved retention schedule. This policy applies to all records, whether in physical, electronic, or any other form.

29.2 Management. The PHWB will take reasonable efforts to prevent the loss of its records and to protect the records from degradation or damage. The PHWB will (to the extent practicable) make copies of records that are to be kept on a permanent or long-term basis and will store the copies in a safe and secure location separate from PHWB's main records depository. Such location may be online. The PHWB will also take reasonable efforts to ensure the security of its records against unauthorized access.

29.3 General Responsibilities. The PHWB's Secretary will be primarily responsible for serving as the custodian of the PHWB's records. However, day-to-day responsibility for administering the PHWB's record retention program is assigned to the CEO. PHWB will prominently post in each administrative building and on its website the contact information for PHWB's custodian of public records to which public records requests are to be directed.

29.4 Electronic Records. The PHWB has established reasonable procedures to ensure preservation of electronic records (including e-mails). These include periodically backing-up and/or printing-out electronic records. Back-ups and/or print-outs will be maintained in accordance with the PHWB's records management policy.

29.5 Federal Awards and Subawards. The PHWB will maintain records that identify adequately the source and application of funds for federally assisted awards in accordance with 2 C.F.R. pt. 200. Notwithstanding PHWB's retention schedule, records related to Federal awards will be retained, at a minimum, for the time required in 2 C.F.R. pt. 200. The PHWB will also follow any exceptions to the ordinary retention periods in 2 C.F.R. pt. 200. Records related to litigation, claims, or audits started before the ordinary retention period expires will be retained following expiration of the ordinary retention period until final resolution of the litigation, claim, or audit. The PHWB will also retain records beyond the ordinary retention period when requested by the funding source.

29.6 Access to Records. The following access policies apply to the PHWB's records:

29.6.1 For federally funded awards, the funding source, Inspectors General, the Comptroller General of the United States, the pass-through entity, and any of their authorized representatives, have the right of access to any documents, papers, or other

records of which are pertinent to the award, to make audits, examinations, excerpts, and transcripts. This right also includes timely and reasonable access to the PHWB's personnel for the purpose of interview and discussion related to such documents.

29.6.2 The PHWB will follow any open records access requirements that it is legally required to follow under State and local law. However, PHWB will also follow all applicable laws concerning confidentially or limiting access to records, and such requirements may preempt certain access requirements. The PHWB will safeguard protected personally identifiable information (PPII) by restricting access to PPII and by disposing of such information as soon as allowed once PHWB no longer needs it.

29.7 Destruction of Records and Destruction Holds. Destruction of records will be subject to the following requirements, including requirements for destruction holds:

29.7.1 The destruction or other disposition of records must be approved by the CEO and recorded in the PHWB's Records Retention Log.

29.7.2 Destruction of records is subject to certain holds. Upon notice of any pending or foreseeable litigation, administrative action, audit, or investigation (including but not limited to an internal investigation), the PHWB will cease all records destruction activities related to the matter. No records that may be relevant to (or that may lead to the discovery of information relevant to) any pending or foreseeable litigation, administrative action, audit, or investigation, will be destroyed. Such records will be placed under a hold and will be retained until the conclusion of the litigation, administrative action, audit, or investigation. In placing a hold on records, the PHWB shall consult with its legal counsel. While a hold is in place, PHWB will consult with its legal counsel before destroying any records regardless of whether those records were previously identified as subject to the litigation hold. The term "records" also applies to any electronically stored records, which will also be protected from destruction.

29.7.3 A hold will also be placed on the destruction of any records identified by a funding source upon the request of the funding source to retain the records beyond the otherwise applicable retention period.

29.8 Noncompliance with Policies. Noncompliance with these record retention and destruction policies may result in disciplinary action.

29.9 Retention Schedule. PHWB shall retain records consistent with the record retention schedules adopted and published by the State of Florida Division of Library and Information Services, unless other applicable laws, regulations or rules require a longer retention period.

## **30.0 AUDIT PROCESS**

30.1 Annual Audit Plan. The PHWB will provide an annual audit plan to the State of Florida within the time allowed by the PHWB's funding sources and applicable law. The plan will include but is not limited to the following components:

30.1.1 The procedures for obtaining audit services for the PHWB. The audit firm will be selected through a competitive proposal (Request for Proposals or RFP) process that adheres to the standards in 2 C.F.R. pt. 200. The RFP will state the selected firm cannot provide services for more than five (5) years.

30.1.2 A statement that the PHWB will obtain an engagement letter from the selected auditor indicating that the audit will adhere to all applicable legal and funding source requirements (including applicable State requirements, such as Florida Department of Commerce policies).

30.1.3 A statement of target dates for the beginning and completion of the audit as well as dates for submission of all resulting audit reports. The target dates that must be included are as follows: commencement date of audit; date of Exit interview; date audit reports due to the PHWB; date for submission of reports and corrective action, if necessary, to funding sources (including the State); date for submission of audit resolution report showing corrective actions taken; and date for final resolution of all audit findings.

30.1.4 Identification of all funds to be audited, including all qualified service providers, profit and non-profit. Any service providers not requiring audit per regulations will be identified and monitored closely by the PHWB.

30.2 Potential Failure of Service Provider. All agreements for service providers will include the following contingency provisions that will apply if the service provider becomes at risk of failing as a going concern or otherwise ceasing operations:

30.2.1 Immediate notification of the PHWB of possibility of failure as a going concern or cessation of business.

30.2.2 Arrangement by the PHWB for an immediate award or program-specific audit of the service provider.

30.2.3 The PHWB will become custodian of all award and program records.

30.2.4 In the event of the provider's bankruptcy, the PHWB Source may enter the proceedings as a judgement creditor.

30.3 Scope of Audits. With respect to the scope of audits, the following policies apply:

30.3.1 Audit Standards. A non-federal entity that expends \$750,000.00 or more in federal awards during the non-federal entity's fiscal year must have a single or program-specific



audit conducted for that year in accordance with the Single Audit Act and implementing regulations in 2 C.F.R. pt. 200. When the PHWB's expenditure of federal awards during a fiscal year satisfies the Single Audit Act threshold, the PHWB will have an audit meeting the requirements of 2 C.F.R. pt. 200 (and any other applicable legal and funding source requirements) performed by a qualified, independent audit firm. In other years, PHWB will have such an audit conducted as may be required under applicable law or as may be directed by the Board of Director.

30.3.2 Auditor Determinations. The auditor will determine whether the financial statements of the PHWB fairly represent its financial position and the results of its operations in accordance with generally accepted accounting principles. The auditor will also determine whether the PHWB has reasonable and proper internal controls in place to provide assurance that the management of all Federal and State programs is in compliance with laws and regulations that could impact financial statements. In addition, the auditor will include in the bound audit report a statement regarding sub-recipient audits noting:

- (a) Whether the PHWB is obtaining and acting on sub-recipient audit reports that comply with the audit standards applicable to the sub-recipient, and
- (b) Whether audit reports have been submitted and any audit findings have been resolved in a timely manner.

**INFORMATION ITEM 1**  
**Audit Presentation**

The following item is presented as information for the Board.

No action is required.



### ***Partners***

W. Ed Moss, Jr.  
Joe M. Krusick  
Cori G. Cameron  
Bob P. Marchewka  
Ric Perez  
Renee C. Varga  
Richard F. Hayes  
Frank J. Guida  
John J. Rody, Jr.  
Shawn M. Marshall

Winter Park, FL 32789  
501 S. New York Ave.  
Suite 100  
Phone: 407-644-5811  
www.mosskrusick.com

N. Palm Beach, FL 33408  
631 US Highway One  
Suite 405  
Phone: 561-848-9300

Miami Lakes, FL 33016  
7900 NW 155th Street  
Suite 201  
Phone: 305-445-7956

American Institute of  
Certified Public  
Accountants

Florida Institute of  
Certified Public  
Accountants

December 7, 2023

Board of Directors and Management  
Pasco-Hernando Workforce Board, Inc.  
d/b/a CareerSource Pasco Hernando  
16228 Spring Hill Drive  
Brooksville, FL 34604

We have audited the financial statements of Pasco-Hernando Workforce Board, Inc. d/b/a CareerSource Pasco Hernando (the "Organization") for the year ended June 30, 2023, and we will issue our report thereon dated December 7, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. As described in Note 2, the Organization changed accounting policies related to leases by adopting FASB ASC 842, *Leases*, in 2023, using the optional transition method, which applies the standard at the effective date without adjusting the prior period. We noted no transactions entered into by the Organization during the 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.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates 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 estimate affecting the financial statements was:

Management's estimate to allocate expenses between programs. We evaluated the methods, assumptions, and data used to develop the allocation of expenses in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Material adjustments were made related to the adoption of the new lease standard, however, they were known by management prior to the audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 7, 2023.

*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.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, 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.

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

Very truly yours,

*Moss, Krusick & Associates, LLC*

Winter Park, Florida

**PASCO-HERNANDO  
WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE  
PASCO HERNANDO**

**FINANCIAL STATEMENTS**

**June 30, 2023**

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Winter Park, FL 32789  
501 S. New York Ave.  
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Phone: 407-644-5811  
www.mosskrusick.com

N. Palm Beach, FL 33408  
631 US Highway One  
Suite 405  
Phone: 561-848-9300

Miami Lakes, FL 33016  
7900 NW 155th Street  
Suite 201  
Phone: 305-445-7956

American Institute of  
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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Pasco-Hernando Workforce Board, Inc.  
d/b/a CareerSource Pasco Hernando

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of Pasco-Hernando Workforce Board, Inc. d/b/a CareerSource Pasco Hernando (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

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 the Organization 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***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 opinion. 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 the Organization'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 the Organization'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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to



***Supplementary Information (continued)***

prepare the financial statements or to the 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 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 December 7, 2023, on our consideration of the Organization'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 the Organization's 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 the Organization's internal control over financial reporting and compliance.

**Report on Summarized Comparative Information**

We have previously audited the Organization's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 8, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
December 7, 2023

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**STATEMENTS OF FINANCIAL POSITION**

**JUNE 30, 2023 AND 2022**

**ASSETS**

	2023	2022
Current assets:		
Cash and cash equivalents	\$ 1,069,130	\$ 1,637,577
Grants receivable	1,353,197	445,286
Prepaid expenses	69,452	60,467
Deposits and other	73,033	47,139
Total current assets	2,564,812	2,190,469
Operating lease right-of-use asset	990,291	-
Property and equipment, net	30,915	42,185
Total assets	<u>\$ 3,586,018</u>	<u>\$ 2,232,654</u>

**LIABILITIES AND NET ASSETS**

Current liabilities:		
Accounts payable and accrued expenses	\$ 465,651	\$ 229,188
Contracts payable	238,200	327,193
Accrued wages and benefits	118,583	97,849
Accrued compensated absences	55,817	54,004
Operating lease liability	293,885	-
Deferred grant revenue	147,032	133,427
Total current liabilities	1,319,168	841,661
Non-current operating lease liability	696,406	-
Non-current portion of accrued compensated absences	316,298	306,019
Total liabilities	2,331,872	1,147,680
Net assets:		
Without donor restrictions	1,254,146	1,084,974
Total net assets	1,254,146	1,084,974
Total liabilities and net assets	<u>\$ 3,586,018</u>	<u>\$ 2,232,654</u>

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

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**STATEMENTS OF ACTIVITIES**

**YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
<b>REVENUES:</b>		
Grant revenue	\$ 9,153,132	\$ 8,016,483
Other income	678,282	469,555
	<u>9,831,414</u>	<u>8,486,038</u>
<b>EXPENSES:</b>		
Programs		
Workforce Innovation and Opportunity Act	3,621,009	3,009,298
Welfare Transition	3,552,225	3,177,391
Wagner-Peyser and Veterans Services	846,448	761,210
RESEA	369,613	372,230
Supplemental Nutrition Assistance	151,523	141,587
National Emergency	97,844	66,086
Other	484,786	520,112
Administrative		
Management and general	538,794	618,431
	<u>9,662,242</u>	<u>8,666,345</u>
Increase (decrease) in net assets	169,172	(180,307)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>1,084,974</u>	<u>1,265,281</u>
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 1,254,146</u></u>	<u><u>\$ 1,084,974</u></u>

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

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**STATEMENT OF FUNCTIONAL EXPENSE**

**YEAR ENDED JUNE 30, 2023**  
(with summarized financial information for the year ended June 30, 2022)

	<b>Program Services</b>							<b>Management and General</b>	<b>2023</b>	<b>2022</b>
	<b>Workforce Innovation and Opportunity Act</b>	<b>Welfare Transition</b>	<b>Wagner-Peyser and Veterans Services</b>	<b>RESEA</b>	<b>Supplemental Nutrition Assistance</b>	<b>National Emergency</b>	<b>Other</b>			
Personnel and benefits	\$ 1,323,168	\$ 1,473,570	\$ 282,168	\$ 338,564	\$ 136,822	\$ 75,892	\$ 381,245	\$ 449,241	\$ 4,460,670	\$ 4,250,918
Participant training and support	2,093,986	1,855,656	-	-	-	5,604	41,241	-	3,996,487	3,322,418
Communications	14,311	15,983	48,919	2,536	1,149	115	1,091	1,969	86,073	87,242
Depreciation	-	-	-	-	-	-	11,270	-	11,270	6,840
Insurance	5,506	7,752	27,510	1,136	543	32	207	394	43,080	42,231
Professional and contractual	36,534	58,682	143,997	6,634	3,058	241	5,972	46,903	302,021	322,994
Facilities, repairs and supplies	138,928	131,786	334,062	19,042	9,216	772	2,430	26,987	663,223	566,710
Travel and training	6,974	6,453	7,582	1,281	559	15,165	1,779	12,784	52,577	10,799
Other	1,602	2,343	2,210	420	176	23	39,551	516	46,841	56,193
<b>Total expenses</b>	<b>\$ 3,621,009</b>	<b>\$ 3,552,225</b>	<b>\$ 846,448</b>	<b>\$ 369,613</b>	<b>\$ 151,523</b>	<b>\$ 97,844</b>	<b>\$ 484,786</b>	<b>\$ 538,794</b>	<b>\$ 9,662,242</b>	<b>\$ 8,666,345</b>

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

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**STATEMENTS OF CASH FLOWS**

**YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 169,172	\$ (180,307)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	11,270	6,840
(Increase) decrease in assets:		
Accounts receivable	-	1,356
Grants receivable	(907,911)	378,606
Prepaid expense	(8,985)	8,863
Deposits and other	(25,894)	(770)
Increase (decrease) in liabilities:		
Accounts and contracts payable	147,470	(14,978)
Accrued wages and benefits	20,734	24,098
Accrued compensated absences	12,092	5,358
Deferred grant revenue	13,605	(680,380)
Net cash used in operating activities	<u>(568,447)</u>	<u>(451,314)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	<u>-</u>	<u>(22,151)</u>
Net cash used in investing activities	<u>-</u>	<u>(22,151)</u>
Net decrease in cash and cash equivalents	(568,447)	(473,465)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>1,637,577</u>	<u>2,111,042</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 1,069,130</u></u>	<u><u>\$ 1,637,577</u></u>
<b>SIGNIFICANT NON-CASH TRANSACTIONS - OPERATING LEASE</b>		
Operating lease right-of-use asset	<u>\$ 1,164,871</u>	<u>\$ -</u>
Operating lease liability	<u><u>\$ (1,164,871)</u></u>	<u><u>\$ -</u></u>

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

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 1 – NATURE OF OPERATIONS**

Pasco-Hernando Workforce Board, Inc. (the "Organization") is a not-for-profit corporation that was established under the laws of the State of Florida. The Organization is one of twenty-four Regional Workforce Development Boards in the State of Florida providing for the development, planning, monitoring and administration of grants and programs. The majority of the Organization's funding is through the following grants: Workforce Innovation and Opportunity Act (WIOA), Welfare Transition/Temporary Assistance for Needy Families (TANF) and Wagner Peyser.

The majority of the programs services are administered by sub-recipients (Gulf Coast Jewish Family and Community Services, Inc. and Eckerd Youth Alternatives, Inc.).

The Organization covers Region 16 which includes Pasco and Hernando counties. The governing body of the Organization consists of Board members who are appointed by local officials to oversee conformance with grant regulations. A substantial portion of the Organization's support and revenue is received from the Florida Department of Economic Opportunity (DEO). As of July 1, 2023, the DEO changed its title to the Florida Department of Commerce.

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

Financial Statements

The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. The accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the Guide). ASC 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization held no assets with donor imposed restrictions at year end.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities for the fiscal year ended June 30, 2023.

Basis of Accounting and Presentation

The Organization uses the accrual basis of accounting, in which revenues are recognized when they are earned and expenses are recognized when they are incurred. Revenues and the related expenses of cost-reimbursement grant programs are recognized as allowable costs are incurred. The Organization recognizes revenues from exchange transactions when the services are rendered. Receivables are recognized for outstanding invoices.

Grants Receivable

The Organization's grants receivable mainly consist of amounts receivable from governments and governmental agencies for grants and appropriations. The Organization considers its receivables to be fully collectible. Accordingly, no allowance for doubtful accounts has been recorded. Any accounts deemed uncollectible would be charged to expense when the determination is made. There were no uncollectible accounts during the fiscal year ended June 30, 2023. The Organization does not charge interest on outstanding accounts receivable.

Prepaid Expenses

Prepaid expenses consist of prepaid rents and leases, insurance and other annual contractual and dues renewals.

Deferred Grant Revenue

Deferred revenue represents grant money which has been received, but for which the prescribed services have not yet been completed. These revenues will be recognized as income when these services are completed.

Fair Value of Financial Instruments

The following methods and assumptions were used to estimate fair value of each class of financial instruments for which it is feasible to estimate that value:

Cash, Grants Receivable and Accounts Payable – Carrying amount approximates fair value due to the short maturity of these financial instruments.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

Revenue Recognition

The Organization follows Accounting Standard Update (ASU) 2014-09, *Revenue from Contracts with Customers* (ASC 606), which outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied, and ASU 2018-08, *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC 958-605), which clarifies how transactions should be accounted for as contributions (nonreciprocal transactions) or exchange transactions and whether a contribution is conditional.

Unconditional contributions are recognized when received and recorded as net assets without donor restrictions or with donor restrictions, depending on the existence and/or nature of the donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as assets without donor restriction upon acquisition of the assets and the assets are placed in service.

The Organization historically does not receive contributions from donors. Primarily all of its funding is through grants, which must be expended on specified programs or activities. Cost reimbursement grants are recorded as revenue when the related expenses have been incurred. Other grants are recorded as support and revenue when earned. As of June 30, 2023, all net assets of the Organization were without donor-imposed restrictions.

Donated Use of Assets and Donated Services

The estimated fair value of the free use of assets owned by others, and the estimated fair value of contributed services of individuals with special skills over which the Organization exercises control, and which constitute an enhancement to the normal programs or services that would not otherwise be performed by paid personnel, the amount of which is clearly measurable, are also recorded, when applicable, and reflected in the accompanying financial statements.



**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

Fixed Assets

Property and equipment are recorded at cost, if purchased by the Organization, or at fair market value at the date of the gift, if received as a donation. The Organization capitalizes those assets with a cost of \$5,000 or greater. Depreciation is provided using the straight-line method over the following estimated useful lives:

Assets	Years
Software	3
Computer and Office Equipment	3
Vehicles	5
Furniture and Fixtures	10

Substantially all fixed assets recorded by the Organization were acquired with Federal funds. Accordingly, certain rules and regulations apply to the acquisition, recording, use and disposition of such fixed assets, including authorization for disposal by the specific grantor agency.

Income Taxes

The Organization is exempt from federal income taxes under the provisions of the Internal Revenue Code Section 501(c)(3). Management has evaluated the effect of the guidance provided by U.S. Generally Accepted Accounting Principles on Accounting for Uncertainty in Income Taxes. Management believes that the Organization continues to satisfy the requirements of a tax-exempt organization at June 30, 2023. Management has evaluated all other tax positions that could have a significant effect on the financial statements and determined the Organization had no uncertain income tax positions. As required by the Internal Revenue Service's regulations, the Organization annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service. Those returns for 2022, 2021, and 2020 are currently subject to review and adjustment by the Internal Revenue Service.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Organization considers all investments with an original maturity of three months or less to be cash equivalents.

At June 30, 2023, the Organization had five bank accounts with one banking institution. The bank balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. Uninsured cash balances at June 30, 2023 were \$32,460.

Paid Leave Time

Organization employees are entitled to certain paid leave time benefits based on length of employment and other factors. These benefits either vest or accumulate and are accrued when they are earned. The amount of paid leave time accrued at June 30, 2023 was \$372,115.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Costs that are directly related to the Organization's specific purpose have been recorded as a direct expense and included as program services. Certain costs which are directly shared have been allocated, based on a percentage of direct costs, among programs and supporting services. Indirect costs are allocated to benefiting programs based upon an indirect cost rate approved by the U.S. Department of Labor.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (generally accepted accounting principles) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, support and expenses during the period. Actual results could vary from the estimates that were used.

Reclassifications

Certain reclassifications of 2022 financial information have been made to conform to the 2023 presentation. Such reclassifications have no effect on change in net assets for that fiscal year.

Accounting Pronouncements Implemented

In February 2016, the FASB issued ASU 2016-02, *Leases* (ASC 842), that requires lessees to put most leases on their balance sheets and recognize expenses on their income statements in a manner similar to today's capital lease accounting. For lessors, the guidance modifies the classification criteria for accounting for sales-type and direct financing leases. The Organization adopted ASC 842 effective July 1, 2022 using the optional transition method. See Note 8 for a summary of the Organization's operating lease assets and liabilities.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities* (ASC 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Non-financial Assets*, which requires the monitoring and tracking of gifts in kind by asset category, while also noting any donor-imposed restrictions. The Organization adopted ASC 958 effective July 1, 2022. The adoption had no significant impact on the Organization's financial statements.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 3 – GRANTS RECEIVABLE**

Grants receivable consisted of the following at fiscal year ended June 30, 2023:

Back to Work	\$ 532,000
WIOA - Adult	487,652
WIOA - Youth	123,967
Supplemental Non-Custodial Parent	125,000
Disabled Veterans Outreach Program	30,665
WIOA - State Level Rapid Response	17,371
Welfare Transition/TANF	13,642
Supplemental Nutrition Assistance Program	12,252
Local Veterans Employment Representative	5,795
Wagner Peyser	4,853
Total	<u>\$ 1,353,197</u>

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at fiscal year ended June 30, 2023:

Computer equipment	\$ 286,407
Office furniture	7,742
Office equipment	110,214
Mobile One-Stop Center	317,082
Software	62,900
	<u>784,345</u>
Less: Accumulated Depreciation	<u>(753,430)</u>
	<u>\$ 30,915</u>

Depreciation expense for the fiscal year ended June 30, 2023 was \$11,270.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 5 – DEFERRED GRANT REVENUE**

The Organization records advances on grants as deferred grant revenue until it is expended for the purpose of the grant or contract, at which time it becomes unconditional and is recognized as revenue.

Deferred grant revenue consisted of the following at fiscal year ended June 30, 2023:

WIOA - Dislocated Worker	\$ 64,872
Wagner Peyser	60,617
Reemployment Services and Eligibility Assessments	18,964
National Emergency	2,009
Trade Adjustment Assistance	570
Total	<u>\$ 147,032</u>

**NOTE 6 – GRANTS AND CONCENTRATION**

Grants are subject to renewals and period amendments and require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, the Organization deems the contingency remote since by accepting the contracts and their terms it has accommodated the objectives of the grantors to the provisions of these contracts.

Grants accounted for approximately 93% of revenues for the fiscal year ended June 30, 2023. Should a significant reduction in funding occur, the Organization's ability to fund its programs would be greatly reduced.

**NOTE 7 – RETIREMENT PLAN**

The Organization sponsors a 401(k) retirement plan for its employees who have attained 21 years of age. Voluntary employee contributions are allowed from eligible employees. The Organization makes a matching contribution of up to 5 percent of employees' eligible earnings. Although not required to do so, the Organization may decide to make additional contributions to the Plan. This additional contribution, if made, will be allocated to all employees eligible to participate in the Plan as of the end of each Plan year based on eligible earnings within the computation period. Employees are fully vested in their total account balance in the Plan. During the fiscal year ended June 30, 2023, the Organization made matching contributions of \$112,575 to the Plan.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 8 – LEASE OBLIGATIONS**

As disclosed in Note 2, the Organization adopted FASB ASC 842, *Leases*, effective July 1, 2022 using the optional transition method. The Organization leases buildings under three operating leases which were required to be included on the statement of financial position under ASC 842 at July 1, 2022 at their net present value of \$1,164,871. The adoption of ASC 842 had no impact to the prior year statement of financial position, and because the leases are operating leases, they had no impact on the results of the operations.

As of the fiscal year ended June 30, 2023, the right of use (ROU) asset had a balance of \$990,291, as shown in noncurrent assets on the statement of financial position; the lease liability is included in current liabilities (\$293,885) and long-term liabilities (\$696,406). The lease asset and liability were calculated utilizing the weighted average discount rate (5.04%), according to the Organization's elected policy. The weighted average remaining term of the operating leases is four years.

Additional information about the Organizations leases are as follows:

Lease Costs (included in facilities, repairs and supplies):

Operating lease cost	\$ 192,431
Total lease cost	<u>\$ 192,431</u>

Other information:

Cash paid for amounts included in measuring operating lease liabilities:

Operating cash flows from operating leases	\$ 192,431
Total cash paid for amounts included in measuring operating lease liabilities	<u>\$ 192,431</u>

Maturities of operating lease liabilities as of June 30, 2023:

Year ending June 30:

2024	\$ 337,375
2025	275,626
2026	156,772
2027	163,043
2028	<u>169,565</u>
Total lease payments	1,102,381
Less: interest	<u>(112,090)</u>
Present value of lease liability	<u>\$ 990,291</u>

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 9 – CONTINGENCIES**

The Organization is subject to federal and state audits to determine compliance with grant funding requirements. In the event that expenditures would be disallowed, repayment could be required. Government grants require the fulfillment of certain conditions as set forth by applicable laws, rules and regulations, and in the grant agreements. Failure to fulfill the conditions could result in the return of the funds to the grantor.

**NOTE 10 – RELATED PARTIES**

The Organization's Board of Directors includes representatives of both the private and public sector industries. During the fiscal year ended June 30, 2023, the Organization had related party transactions with the following entities for training services:

	Amount Paid	Amount Payable
Keiser University	\$ 134,708	\$ 5,034
Withlacoochee River Electric	33,471	885
Amskills, Inc.	15,400	-
Suncoast Technical Education Center	14,000	-
Pasco-Hernando State College	9,575	5,712
Amerikey Locksmith, LLC	4,140	1,166
	<u>\$ 211,294</u>	<u>\$ 12,797</u>

**NOTE 11 – COMPARATIVE DATA**

The financial statements include certain prior year summarized information in total but not in program categories. Such information does not include sufficient detail to constitute a presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the fiscal year ended June 30, 2022, from which the summarized information was derived.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 12 – COST ALLOCATIONS**

The Organization records costs that can be directly identified as benefiting a specific WIOA, TANF, or DEO Joint Managed Programs funding stream as direct expenses of the related program. Certain costs which are directly shared, have been allocated to programs based upon the relative benefit received. The Organization allocates indirect costs that cannot be identified as benefiting a specific program. Indirect costs are allocated to benefiting programs based upon an indirect cost rate approved by the Florida Department of Economic Opportunity. The following is a table of cost allocation methodologies for expenditures which are allocated:

Cost Allocated	Allocation Method
Business Services: Outreach, public awareness and certain staff salaries and benefits	Directly charged or allocated by relative year to date direct salaries and benefits recorded in each benefitting program
Program Services: Resource room staffing and other shared costs of programs	Directly charged or allocated by relative year to date direct salaries and benefits recorded in each benefitting program
One-Stop Services: Supplies, repair and maintenance, IT services, rent and utilities, Mobile One-Stop	Directly charged or allocated by relative year to date direct salaries and benefits recorded in each benefitting program
Board Staff Services: Indirect and administrative services including salaries and benefits, travel, supplies, equipment, communications, and other Board costs	Directly charged or allocated by relative year to date direct salaries and benefits recorded in each benefitting program by the indirect cost rate approved by the Department of Labor

**NOTE 13 – LIQUIDITY AND AVAILABILITY**

Financial assets available within one year of the statement of financial position date of June 30, 2023 for general expenditures are as follows:

Cash and cash equivalents	\$ 1,069,130
Grants receivable	<u>1,353,197</u>
Total financial assets available	<u>\$ 2,422,327</u>

The Organization manages its liquid assets in accordance with regular budgeting processes developed through the coordinated efforts of management and the Board of Directors. Regular reporting by management to those charged with governance ensures the results from operating activities are monitored closely.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 14 – RECONCILIATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE AND THE STATEMENT OF ACTIVITIES TO SERA**

As required, the Organization regularly reconciles its financial records to the Subrecipient Enterprise Resource Application (SERA) maintained by DEO. As of June 30, 2023, no discrepancies were noted.

Amounts expended on Schedule of Expenditures of Federal Awards and State Financial Assistance and revenues and expenses on the Statement of Activities were determined in accordance with the accrual basis of accounting. The following shows a reconciliation of grant revenue on the Schedule of Expenditures of Federal Awards and State Financial Assistance and the amounts reported in SERA for the fiscal year ended June 30, 2023:

Expenditures of Federal Awards	\$ 8,632,682
Expenditures of State Financial Assistance	520,450
Amount reported in SERA	<u>(9,153,132)</u>
Difference	<u>\$ -</u>

**NOTE 15 – EVALUATION OF SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events and transactions for potential recognition and disclosure through December 7, 2023, the date the financial statements were available to be issued.

**NOTE 16 – DESCRIPTION OF PROGRAM SERVICES**

The Organization had the following program services in the fiscal year ended June 30, 2023:

Workforce Innovation and Opportunity Act (WIOA) – WIOA programs provide youth, adults and dislocated workers with the information, advice, job search assistance and training they need to get and keep good jobs and provide employers with skilled workers.

National Emergency – Disaster grants provide funding to create temporary employment opportunities to assist with clean-up and recovery efforts, when an area impacted by disaster is declared eligible for public assistance by the Federal Emergency Management Agency (FEMA) or otherwise recognized by a Federal agency with authority or jurisdiction over Federal response to the emergency or disaster.

Wagner-Peyser – Wagner-Peyser programs are designed to improve the functioning of the nation's labor markets by bringing together individuals who are seeking employment with employers who are seeking workers.



**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 16 – DESCRIPTION OF PROGRAM SERVICES (continued)**

Reemployment Services and Eligibility Assessments – The Worker Profiling and Reemployment Services (WPRS) system, mandated by Public Law 103-152 of the Unemployment Compensation Amendments of 1993, is designed to identify and rank or score unemployment insurance claimants by their potential for exhausting their benefits for referral to appropriate reemployment and training services.

Trade Adjustment Assistance (TAA) – The TAA program provides adjustment assistance to qualified workers adversely affected by foreign trade.

Disabled Veterans Outreach Program (DVOP) – DVOP grants are used to develop jobs and job training opportunities for disabled and other veterans and to provide outreach to veterans through community agencies and organizations.

Local Veterans Employment Representative (LVER) – The LVER program provides job development, placement and support services directly to veterans.

Supplemental Nutrition Assistance Program (SNAP) – Florida's Supplemental Nutrition Assistance Program is designed to provide voluntary training, education, support services and skills to food stamp recipients.

Temporary Assistance for Needy Families (TANF) – TANF programs are designed to emphasize work, self-sufficiency, and personal responsibility for welfare recipients and to enable them to move from welfare to work.

Back to Work – The Back to Work Program is designed to coordinate, develop and maintain programs that promote the retention and expansion of targeted businesses in Pasco County. The program is also designed to develop a proactive workforce development program working with education and workforce development resources to provide training for primary targeted industries and develop relationships to better serve students for careers relating to these industries.

The following is a schedule of expenditures for the various employment programs for the fiscal year ended June 30, 2023:

WIOA Cluster	\$ 3,842,290
Welfare Transition/TANF	3,226,430
Wagner-Peyser	755,387
Back to Work	629,261
Reemployment Services and Eligibility Assessments	408,739
Veterans' Programs	207,306
Supplemental Nutrition and Assistance Program	147,209
National Emergency	43,677
Trade Adjustment Assistance	1,644
	<hr/> <b>\$ 9,261,943</b> <hr/>

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**NOTE 17 – FAIR VALUE MEASUREMENTS**

At June 30, 2023, the Organization had no assets or liabilities subject to disclosure of fair value measurements as to valuation levels hierarchy per FASB Statement No. 157.

**NOTE 18 – RISK MANAGEMENT**

The Organization is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Organization carries insurance. Insurance against losses are provided through various commercial insurers for the following types of risk:

- Workers' Compensation and Employers' Liability
- General and Professional Liability
- Personal Property Damage
- Directors' and Officers' Liability

## **SUPPLEMENTAL INFORMATION**

**PASCO-HERNANDO WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE PASCO HERNANDO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2023**

Grantor/Pass-through Agency Program Title	Contract Number	CFDA / CSFA Number	Expenditures
<b>FEDERAL AWARDS</b>			
U.S. DEPARTMENT OF AGRICULTURE			
Supplemental Nutrition Assistance Program	FSH22	10.561	\$ 13,074
Supplemental Nutrition Assistance Program	FSH23	10.561	134,135
TOTAL U.S. DEPARTMENT OF AGRICULTURE			147,209
U.S. DEPARTMENT OF LABOR			
Passed through the Florida Department of Economic Opportunity:			
<b>Workforce Innovation and Opportunity Act (WIOA) Cluster</b>			
WIOA - Adult	WIA22	17.258	816,042
WIOA - Adult	WIA23	17.258	700,651
WIOA - Youth	WIY22	17.259	421,760
WIOA - Youth	WIY23	17.259	618,948
WIOA - Dislocated Worker	WID22	17.278	1,054,332
WIOA - Dislocated Worker	WID23	17.278	35,129
WIOA - State Level Hurricane Ian Rapid Response	WIR21	17.278	62,915
WIOA - State Level Rapid Response	WIR22	17.278	132,513
Total WIOA Cluster			3,842,290
<b>National Emergency</b>			
National Emergency - Fostering Opioid Recovery	WNO20	17.277	43,677
<b>Employment Services Cluster</b>			
Wagner Peyser	WPA22	17.207	306,378
Wagner Peyser	WPA23	17.207	433,656
Wagner Peyser - Apprenticeship Navigator	WPB23	17.207	15,353
Veterans Program - Disabled Veterans	DVP22	17.801	79,850
Veterans Program - Disabled Veterans	DVP23	17.801	50,694
Veterans Program - Local Veterans	LVR22	17.801	31,477
Veterans Program - Local Veterans	LVR23	17.801	45,285
Total Employment Services Cluster			962,693
<b>Unemployment Compensation</b>			
Reemployment Services and Eligibility Assessments	UCR21	17.225	230,703
Reemployment Services and Eligibility Assessments	UCR22	17.225	178,036
Total Unemployment Compensation			408,739
<b>Trade Adjustment Assistance</b>			
Trade Adjustment Assistance Case Management	TAC20	17.245	355
Trade Adjustment Assistance Training	TAC21	17.245	1,141
Trade Adjustment Assistance Training	TAT20	17.245	148
Total Trade Adjustment Assistance			1,644
TOTAL U.S. DEPARTMENT OF LABOR			5,259,043

See independent auditor's report.

**PASCO-HERNANDO WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE PASCO HERNANDO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (continued)**  
**YEAR ENDED JUNE 30, 2023**

Grantor/Pass-through Agency Program Title	Contract Number	CFDA / CSFA Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the Florida Department of Economic Opportunity:			
Welfare Transition Program - October - June	WTS22	93.558	316,813
Welfare Transition Program - July - September	WTS22	93.558	510,378
Welfare Transition Program NCP - July - September	WTS22	93.558	290,189
Welfare Transition Program - October - June	WTS23	93.558	1,185,154
Welfare Transition Program NCP - October - June	WTS23	93.558	923,896
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			3,226,430
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 8,632,682</b>
<b>STATE FINANCIAL ASSISTANCE</b>			
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY			
2021 Supplemental SNAP	FWFLP	40.037	\$ 20,450
2022 Supplemental Non-Custodial Parent	FWFLP	40.037	500,000
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<b>\$ 520,450</b>
<b>TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>			<b>\$ 9,153,132</b>

See independent auditor's report.

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE  
FINANCIAL ASSISTANCE**

**JUNE 30, 2023**

**NOTE 1 – SCOPE OF AUDIT PURSUANT TO THE OMB COMPLIANCE SUPPLEMENT**

**Federal Awards Programs**

All Federal grant operations of Pasco-Hernando Workforce Board, Inc. (the "Organization") are included in the scope of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) audit (the "Single Audit"). The Single Audit was performed in accordance with the provisions of the OMB Compliance Supplement in Appendix XI of the Uniform Guidance (revised May 2023, the "Compliance Supplement"). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the grant programs noted in the Schedule of Findings and Questioned Costs – Federal Programs. These programs represent Federal award Type A and Type B programs for fiscal year 2023 with cash and noncash expenditures that ensure coverage of at least 20 percent of federally granted funds.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes all federal and state grants to the Organization that had activity during the fiscal year ended June 30, 2023. The basis of accounting is described in Note 2 to the Organization's financial statements.

**NOTE 3 – SUBRECIPIENTS**

The Organization provided federal awards and state financial assistance to subrecipients as follows during the fiscal year ended June 30, 2023:

Program Title	CFDA / CSFA	
	Number	Amount
Welfare Transition/TANF	93.558	\$ 1,695,497
WIOA - Youth	17.259	880,856
WIOA - Dislocated Worker	17.278	200,000
Total		<u>\$ 2,776,353</u>

**NOTE 4 – INDIRECT COST RATE**

The Organization did not elect to use the 10% de minimis indirect cost rate.



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Shawn M. Marshall

Winter Park, FL 32789  
501 S. New York Ave.  
Suite 100  
Phone: 407-644-5811  
[www.mosskrusick.com](http://www.mosskrusick.com)

N. Palm Beach, FL 33408  
631 US Highway One  
Suite 405  
Phone: 561-848-9300

Miami Lakes, FL 33016  
7900 NW 155th Street  
Suite 201  
Phone: 305-445-7956

American Institute of  
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## **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**

To the Board of Directors of  
Pasco-Hernando Workforce Board, Inc.  
d/b/a CareerSource Pasco Hernando

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 Pasco-Hernando Workforce Board, Inc. d/b/a CareerSource Pasco Hernando (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 7, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's 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 opinion 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. 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 the Organization'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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
December 7, 2023





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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of  
Pasco-Hernando Workforce Board, Inc.  
d/b/a CareerSource Pasco Hernando

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Pasco-Hernando Workforce Board, Inc. d/b/a CareerSource Pasco Hernando (the "Organization") compliance with the types of compliance requirements identified as subject to the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the fiscal year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

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; and 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). Our responsibilities under those standards and the Uniform 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 the Organization 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. Our audit does not provide a legal determination of the Organization'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,

### ***Responsibilities of Management for Compliance (continued)***

regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

### ***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 the Organization'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*, and the Uniform 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 the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform 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 the Organization'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 the Organization'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, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a

### **Report on Internal Control Over Compliance (continued)**

deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 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. Accordingly, this report is not suitable for any other purpose.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
December 7, 2023

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS**

**JUNE 30, 2023**

**Part I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes
Identifications of major federal programs:	

<u>Name of Federal Program</u>	<u>CFDA</u>
Welfare Transition Program	93.558
Reemployment Services and Eligibility Assessments	17.225

**PASCO-HERNANDO WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE PASCO HERNANDO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS**

**JUNE 30, 2023**

**Part II – Financial Statement Findings**

None (no corrective action plan issued)

**Part III – Federal Award Findings and Questioned Costs**

None (there are no items related to federal awards required to be reported in the management letter)

**Part IV – Status of Prior Year Audit Findings**

There were no prior year audit findings.



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### **MANAGEMENT LETTER**

To the Board of Directors, Florida  
Pasco-Hernando Workforce Board, Inc.  
d/b/a CareerSource Pasco Hernando

#### **Report on the Financial Statements**

We have audited the financial statements of Pasco-Hernando Workforce Board, Inc. d/b/a CareerSource Pasco Hernando (the "Organization") as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated December 7, 2023.

#### **Auditor's Responsibility**

We conducted our audit 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) and the Florida Department of Economic Opportunity's (DEO) Audit and Audit Resolution Responsibilities (AWI FG 05-019) issued August 12, 2005.

#### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated December 7, 2023, should be considered in conjunction with this management letter.

#### **Prior Year Findings:**

There were no reportable findings in the prior year.

#### **Current Year Findings:**

There were no reportable findings in the current year.

#### **Conclusion**

We have reviewed information regarding our audit with management and have provided them with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Organization. We appreciate the overall quality of the financial records and personnel in the Organization's office. We appreciate the helpful assistance and courtesy afforded us by these employees.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
December 7, 2023

**INFORMATION ITEM 2**  
**Minutes from October 19, 2023 Executive Committee Meeting**

Pursuant to Section 6 of Article VII of the Bylaws, all action by the Executive Committee shall be reported to the Board of Directors at its meeting next succeeding such action.

The following item is presented for the Board's information.

No action is required.

**Executive Committee Meeting Minutes - DRAFT**

October 19, 2023 – 10:00 a.m.

**Committee Members****Present:** Mark Barry, Charles Gibbons, Lex Smith**Absent:** Mark Earl, Joelle Neri**Quorum Present:** Yes**Others Present:**

PHWB Staff – Brenda Gause, Theresa Miner, Jerome Salatino, Jessica Weightman, Ania Williams

The Hogan Law Firm – Jennifer Rey

**Proceedings:**

Meeting called to order at 10:05 a.m. by Chair, Charles Gibbons

**Public Comments**

No public comments were received.

**Action Item 1 – Minutes from August 3, 2023, Executive Committee Meeting**

Charles Gibbons asked the Committee members to review the minutes from the August 3, 2023, Executive Committee meeting for any corrections or comments. Hearing none, a motion was made to accept the minutes of the meeting.

MOTION was made by Mark Barry to approve the minutes.

MOTION was seconded by Lex Smith. MOTION carried 3-0.

**Action Item 2 – Transfer of WIOA DW Funding to WIOA AD Funds**

Committee members reviewed the request to transfer \$400,000 of WIOA Dislocated Workers fund to WIOA Adult fund, to help utilize the 2022 WIOA DW funding that will be expiring June 20, 2024.

MOTION was made by Lex Smith to approve the transfer of funds.

MOTION was seconded by Mark Barry. MOTION carried 3-0.

**Action Item 3 – Addition to Demand Occupations List**

The Committee reviewed the request to add Childcare Workers to the Demand Occupations List for the Pasco Hernando region. Jerome Salatino discussed the increased cost of childcare and the growing demand of childcare workers in our area.

MOTION was made by Lex Smith to approve the addition to the Demand Occupations List.

MOTION was seconded by Mark Barry. MOTION carried 3-0.



**Action Item 4 – Umbrella MOU**

Committee members reviewed the request to approve and adopt the Umbrella MOU and to enter into an agreement with the required partner agencies. The Umbrella MOU is intended to replace all the existing MOUs that are already in place.

MOTION was made by Mark Barry to approve and adopt the Umbrella MOU.

MOTION was seconded by Lex Smith. MOTION carried 3-0.

**Action Item 5 – Training Provider Renewal**

The Committee reviewed the request to approve Metropolitan Technical Career Institute to continue as training provider for the 2023-24 program year.

MOTION was made by Lex Smith to approve Metropolitan Technical Career Institute as training provider.

MOTION was seconded by Mark Barry. MOTION carried 3-0.

**Information Item 1 – Financial Reports**

Theresa Miner reviewed the Financial Reports for the period 8/01/2023 through 8/31/2023.

**Information Item 2 – Internal Control Questionnaire and Assessment**

Jerome Salatino reviewed the requirements and objectives of the annual self-assessment tool.

**Information Item 3 – Regional Planning**

Jerome Salatino shared the progress of the Florida Workforce System Transformation and reviewed the next steps in the designation of the regional planning areas.

**Information Item 4 – Letter Grades**

Jerome Salatino reviewed the letter grades for the 2022-2023 program year.

**Discussion Item 1 – Education and Industry Consortium**

Committee members discussed the membership requirements and goals of the Education and Industry Consortium.

With no further business to discuss, the meeting adjourned.

**INFORMATION ITEM 3**  
**Letter Grades**

The following item is presented as information for the Board.

No action is required.

# Local Workforce Development Board Letter Grades

## PY 2022-2023 Baseline Letter Grades

The baseline letter grades for program year 2022-2023 represent performance by local workforce development boards, from July 1, 2022, through June 30, 2023. Visit the Letter Grades website to learn more about the metrics and methodology for letter grades.

Local Workforce Development Board	Annual Score	Letter Grade	Funding Amount	Local-to-State Funding Ratio	Number of Placements	Local-to-State Placement Ratio	Placement-to-Funding Ratio	Efficiency Ratio
01 - CareerSource Escarosa	94.76	A	\$3,391,914	2.15%	573	1.32%	\$5,919.57	61.59%
02 - CareerSource Okaloosa Walton	89.18	B+	\$1,785,826	1.13%	388	0.90%	\$4,602.64	79.21%
03 - CareerSource Chipola	98.51	A+	\$954,934	0.61%	304	0.70%	\$3,141.23	116.06%
04 - CareerSource Gulf Coast	93.14	A	\$1,831,840	1.16%	882	2.04%	\$2,076.92	175.54%
05 - CareerSource Capital Region	89.51	B+	\$3,820,165	2.42%	1,345	3.11%	\$2,840.27	128.36%
06 - CareerSource North Florida	91.76	A-	\$1,082,262	0.69%	485	1.12%	\$2,231.47	163.38%
07 - CareerSource Florida Crown	85.50	B	\$1,200,687	0.76%	192	0.44%	\$6,253.58	58.30%
08 - CareerSource Northeast Florida	103.36	A+	\$10,868,886	6.89%	2,089	4.83%	\$5,202.91	70.07%
09 - CareerSource North Central Florida	85.98	B	\$2,923,081	1.85%	365	0.84%	\$8,008.44	45.52%
10 - CareerSource Citrus Levy Marion	93.92	A	\$4,238,487	2.69%	465	1.07%	\$9,115.03	40.00%
11 - CareerSource Flagler Volusia	102.41	A+	\$4,473,244	2.83%	841	1.94%	\$5,318.96	68.54%
12 - CareerSource Central Florida	99.97	A+	\$21,253,419	13.47%	6,251	14.44%	\$3,400.00	107.23%
13 - CareerSource Brevard	88.50	B+	\$4,643,504	2.94%	3,472	8.02%	\$1,337.41	272.60%
14 - CareerSource Pinellas	96.73	A	\$6,141,832	3.89%	2,023	4.67%	\$3,036.00	120.08%
15 - CareerSource Tampa Bay	95.91	A	\$11,499,489	7.29%	3,877	8.96%	\$2,966.08	122.91%
16 - CareerSource Pasco Hernando	92.66	A-	\$5,079,239	3.22%	1,746	4.03%	\$2,909.07	125.32%
17 - CareerSource Polk	95.40	A	\$5,581,138	3.54%	2,309	5.33%	\$2,417.12	150.83%
18 - CareerSource Suncoast	92.50	A-	\$4,262,617	2.70%	1,112	2.57%	\$3,833.29	95.11%
19 - CareerSource Heartland	99.56	A+	\$1,658,648	1.05%	1,007	2.33%	\$1,647.12	221.34%
20 - CareerSource Research Coast	90.58	A-	\$4,368,677	2.77%	1,174	2.71%	\$3,721.19	97.97%
21 - CareerSource Palm Beach County	95.16	A	\$10,094,841	6.40%	4,954	11.44%	\$2,037.72	178.91%
22 - CareerSource Broward	96.85	A	\$14,832,051	9.40%	1,613	3.73%	\$9,195.32	39.65%
23 - CareerSource South Florida	97.02	A+	\$24,472,529	15.51%	4,273	9.87%	\$5,727.25	63.66%
24 - CareerSource Southwest Florida	98.61	A+	\$7,354,295	4.66%	1,547	3.57%	\$4,753.91	76.69%
<b>Total:</b>			<b>\$157,813,605</b>	<b>100.00%</b>	<b>43,287</b>	<b>100.00%</b>		

### Letter Grades Scale:

A+: ≥ 97

A : 93 to < 97

A-: 90 to < 93

B+: 87 to < 90

B : 83 to < 87

B-: 80 to < 83

C+: 77 to < 80

C : 73 to < 77

C-: 70 to < 73

D : 60 to < 70

F : < 60

Metric	Metric Category	Weight	Numerator	Denominator	Rate (%)	YOY Rate (%)	Target (%)	Target Met 1 (%)	Weighted Performance 2 (%)
1. Participants with Increased Earnings	Employment and Training Services, Self-Sufficiency	0.25	1,746	4,095	42.64	-	45.00	94.76	23.69
2. Reduction in Public Assistance	Employment and Training Services, Self-Sufficiency	0.25	1,857	3,643	50.97	-	35.00	100.00	25.00
3. Employment and Training Outcomes	Employment and Training Services	0.20	15	18	83.33	-	100.00	83.33	16.67
4. Participants in Work-Related Training	Training Services	0.10	823	6,312	13.04	-	25.00	52.16	5.22
5. Continued Repeat Business	Business Services	0.05	1,200	3,739	32.09	-	35.00	91.69	4.58
6. Year-Over-Year Business Penetration	Business Services	0.05	-	-	-	2.64	100.00	90.00	4.50
PY 2021-2022 Business Penetration		-	1,617	16,429	9.84	-	-	-	-
PY 2022-2023 Business Penetration		-	2,082	16,687	12.48	-	-	-	-
7. Completion-to-Funding Ratio	Employment and Training Services	0.10	4.83	3.22	100.00	-	100.00	100.00	10.00
Exiters: Local Board (N) / Statewide (D)		-	3,876	80,318	4.83	-	-	-	-
Budget: Local Board (N) / Statewide (D)		-	\$5,079,239	\$157,813,605	3.22	-	-	-	-
Extra Credit: Serving Individuals on Public Assistance	Employment and Training Services, Self-Sufficiency	Up to 0.05 points	2,628	5,741	45.78	-	-	-	3.00
								<b>FINAL SCORE</b>	<b>92.66</b>

**INFORMATION ITEM 4**  
**Financial Reports**

The following item is presented as information for the Board.

No action is required.

**Pasco Hernando WFB 16**  
**Statement of Financial Position - Unposted Transactions Included In Report**  
**As of 10/31/2023**  
**(In Whole Numbers)**

	<u>Beginning Year Balance</u>	<u>Current Year Balance</u>	<u>YTD Change</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash - Operating	140,248.00	303,796.00	163,547.00
Global Cash Card	60,000.00	0.00	(60,000.00)
Cash - Corporate Unrestricted	58,267.00	58,267.00	0.00
Cash - Money Market	52,865.00	52,867.00	2.00
Cash - Payroll	1,065.00	1,672.00	607.00
Truist Banking Solutions	756,685.00	1,080,352.00	323,667.00
Prepaid Expenses	69,452.00	44,232.00	(25,220.00)
Deposits	72,137.00	63,442.00	(8,695.00)
Grants Receivable	1,353,197.00	203,162.00	(1,150,035.00)
Employee Benefit Receivables	896.00	656.00	(240.00)
Right to Use Asset	990,291.00	990,291.00	0.00
<b>Total Current Assets</b>	<b>3,555,102.00</b>	<b>2,798,737.00</b>	<b>(959,528.00)</b>
<b>Long-term Assets</b>			
Fixed Assets - Computer Equipment	286,407.00	286,407.00	0.00
Fixed Assets - Furniture & Fixtures	7,742.00	7,742.00	0.00
Fixed Assets - Office Equipment	110,214.00	110,214.00	0.00
Fixed Assets - Vehicles	317,082.00	317,082.00	0.00
Fixed Assets - Software	62,900.00	62,900.00	0.00
Accumulated Depreciation	(753,431.00)	(753,431.00)	0.00
<b>Total Long-term Assets</b>	<b>30,915.00</b>	<b>30,915.00</b>	<b>0.00</b>
<b>Total Assets</b>	<b><u>3,586,017.00</u></b>	<b><u>2,829,652.00</u></b>	<b><u>(756,365.00)</u></b>
<b>Liabilities</b>			
<b>Short-term Liabilities</b>			
Sales Tax Payable	0.00	0.00	0.00
Accounts Payable - Vendors	364,745.00	169,595.00	(195,150.00)
Accrued Expenses	100,904.00	20.00	(100,884.00)
Contracts Payable	238,200.00	143,452.00	(94,748.00)
Benefits Payable	64.00	14,995.00	14,931.00
401K Traditional	0.00	1.00	1.00
Payroll Taxes Payable	0.00	0.00	0.00
Workers Comp Liability	3,793.00	1,123.00	(2,670.00)
ST Lease Liability	293,885.00	293,885.00	0.00
Accrued Wages	68,860.00	0.00	(68,860.00)
Accrued Leave	55,817.00	(82,084.00)	(137,901.00)
Non -Current Accrued Compensated Balance:	316,298.00	316,298.00	0.00
LT Lease Liability	696,406.00	696,406.00	0.00
Accrued Payroll Taxes	28,435.00	12,743.00	(15,692.00)
Accrued Pension	17,431.00	15,029.00	(2,402.00)
Deferred Grant Revenue	147,032.00	0.00	(147,032.00)
<b>Total Short-term Liabilities</b>	<b><u>2,331,869.00</u></b>	<b><u>1,581,463.00</u></b>	<b><u>(750,407.00)</u></b>
<b>Total Liabilities</b>	<b><u>2,331,869.00</u></b>	<b><u>1,581,463.00</u></b>	<b><u>(750,407.00)</u></b>
<b>Net Assets</b>			
	<u>1,254,148.00</u>	<u>1,248,189.00</u>	<u>(5,959.00)</u>
<b>Total Net Assets</b>	<b><u>1,254,148.00</u></b>	<b><u>1,248,189.00</u></b>	<b><u>(5,959.00)</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>3,586,017.00</u></b>	<b><u>2,829,652.00</u></b>	<b><u>(756,366.00)</u></b>

**Pasco Hernando WFB 16**  
**Statement of Revenues and Expenditures - Unposted Transactions included In Report**  
**From 7/1/2023 Through 10/31/2023**  
**(In Whole Numbers)**

	Original	Current Year Actual	Burn Rate Remaining - Original
Operating Revenue			
Grant Revenue	11,106,244.00	2,409,140.00	(80)%
Pasco County BCC	700,000.00	168,000.00	(100)%
Ticket to Work	100,000.00	4,437.00	(90)%
Tobacco Free America	50,000.00	713.00	(99)%
Interest Income	0.00	4,408.00	0 %
Other Income	0.00	0.00	(100)%
Total Operating Revenue	<u>11,956,244.00</u>	<u>2,586,698.00</u>	<u>(82)%</u>
 Total Revenue	 <u>11,956,244.00</u>	 <u>2,586,698.00</u>	 <u>(82)%</u>
 Expenditures			
Personnel Expenses	5,186,291.00	1,145,159.00	79 %
Allocation Costs	0.00	2.00	0 %
Insurance	111,025.00	17,470.00	83 %
One Stop Operator	25,000.00	6,528.00	69 %
Program Expenses	4,314,000.00	943,653.00	81 %
Professional Fees	352,712.00	87,752.00	68 %
Supplies	268,820.00	77,980.00	36 %
Telephone	99,941.00	23,395.00	79 %
Postage & Shipping	8,600.00	1,957.00	77 %
Occupancy	588,323.00	169,478.00	67 %
Maintenance & Repairs	72,950.00	39,356.00	18 %
Equipment Rental	39,270.00	13,546.00	65 %
Travel & Training	56,530.00	13,103.00	73 %
Dues & Subscriptions	1,100.00	5,505.00	(400)%
Outreach	0.00	33,765.00	(32)%
Equipment < \$5,000	12,500.00	9,551.00	51 %
Capital Expenditures	0.00	4,459.00	80 %
Total Expenditures	<u>11,137,061.00</u>	<u>2,592,659.00</u>	<u>78 %</u>
 Net Revenue Over	 <u>819,183.00</u>	 <u>(5,961.00)</u>	 <u>(116)%</u>

**Pasco Hernando WFB 16**

Statement of Activities -  
 Unposted Transactions Included  
 From 7/1/2023 Through 10/31/2023  
 (In Whole Numbers)

	Apprenticeship	Corporate	PCBCC	Indirect Pool	NCPEP	Other Pooled Costs	RESEA	SNAP	TAA	VETS	Wagner Peyser
<b>Revenue</b>											
Grant Revenue.	13,025.00	0.00	0.00	0.00	429,000.00	0.00	176,558.00	43,376.00	570.00	52,623.00	211,962.00
Other Revenue	0.00	5,150.00	4,408.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	13,025.00	5,150.00	4,408.00	0.00	429,000.00	0.00	176,558.00	43,376.00	570.00	52,623.00	211,962.00
(Deferred Rev./Grant Receivable	(328.00)		168,000.00		145,370.00		(52,021.00)	9,730.00	(543.00)	9,905.00	147,673.00
Revenues Month end:	12,697	5,150	172,408	0	574,370	0	124,537	53,106	27	62,528	359,635
<b>Expenditures</b>											
Personnel	7,405.00	1,692.00	70,177.00	240,776.00	5,608.00	440,011.00	53,561.00	21,178.00	0.00	646.00	0.00
Program Expenses	0.00	6,663.00	13,308.00	0.00	563,707.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Services	25.00	1,762.00	284.00	16,431.00	195.00	62,148.00	279.00	55.00	0.00	72.00	66.00
One Stop Operator	0.00	0.00	0.00	0.00	0.00	6,528.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	318.00	0.00	17,152.00	0.00	0.00	0.00	0.00	0.00
Travel	14.00	253.00	1,370.00	3,100.00	17.00	4,209.00	342.00	55.00	0.00	41.00	0.00
Leases	0.00	0.00	0.00	2,561.00	0.00	147,677.00	0.00	0.00	0.00	0.00	0.00
Utilities & other Facility Costs	0.00	0.00	0.00	763.00	0.00	28,944.00	0.00	0.00	0.00	0.00	0.00
Software License renewals	4.00	375.00	2,417.00	6,254.00	31.00	44,167.00	(511.00)	62.00	27.00	0.00	0.00
Communications	0.00	0.00	0.00	1,376.00	0.00	19,252.00	0.00	0.00	0.00	1,641.00	0.00
Repairs and Maintenance	0.00	0.00	0.00	785.00	0.00	38,104.00	0.00	0.00	0.00	0.00	0.00
Office Expenses	0.00	505.00	0.00	345.00	0.00	7,567.00	0.00	0.00	0.00	0.00	0.00
Outreach	0.00	33,765.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	403.00	0.00	13,607.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	2,589.00	592.00	24,541.00	(273,112.00)	1,961.00	0.00	18,730.00	8,476.00	0.00	42,152.00	30,592.00
Program Costs Pool	2,660.00	606.00	25,209.00	0.00	2,014.00	(290,395.00)	19,240.00	9,311.00	0.00	17,976.00	78,494.00
Business Services Pool	0.00	0.00	0.00	0.00	0.00	(166,466.00)	24,908.00	9,673.00	0.00	0.00	0.00
One Stop Cost Pool	0.00	0.00	0.00	0.00	836.00	(372,505.00)	7,989.00	4,297.00	0.00	0.00	250,482.00
Total Expenditures	12,697.00	46,213.00	137,305.00	1.00	574,370.00	0.00	124,537.00	53,106.00	27.00	62,528.00	359,635.00



**Pasco Hernando WFB 16**

Statement of Activities -  
 Unposted Transactions Included  
 From 7/1/2023 Through 10/31/2023  
*(In Whole Numbers)*

	Apprenticeship	WIOA AD	WIOA DW	WIOA NEG	WIOA Suppliment & Incentives	WIOA Youth	Welfare Transition
<b>Revenue</b>							
Grant Revenue.	13,025.00	308,291.00	229,270.00	7,209.00	16,500.00	214,981.00	670,613.00
Other Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue	<u>13,025.00</u>	<u>308,291.00</u>	<u>229,270.00</u>	<u>7,209.00</u>	<u>16,500.00</u>	<u>214,981.00</u>	<u>670,613.00</u>
(Deferred Rev./Grant Receivable	<u>(328.00)</u>	<u>(569.00)</u>	<u>(29,656.00)</u>	<u>2,222.00</u>	<u>5,326.00</u>	<u>(1,114.00)</u>	<u>(200,833.00)</u>
Revenues Month end:	12,697	307,722	199,614	9,431	21,826	213,867	469,780
<b>Expenditures</b>							
Personnel	7,405.00	94,578.00	45,983.00	4,029.00	12,692.00	16,376.00	130,449.00
Program Expenses	0.00	114,933.00	35,186.00	2,231.00	0.00	168,340.00	39,286.00
Professional Services	25.00	345.00	167.00	13.00	32.00	59.00	5,820.00
One Stop Operator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel	14.00	1,317.00	1,053.00	14.00	54.00	629.00	634.00
Leases	0.00	0.00	0.00	0.00	0.00	2,819.00	0.00
Utilities & other Facility Costs	0.00	0.00	0.00	0.00	0.00	260.00	0.00
Software License renewals	4.00	3,469.00	18.00	288.00	51.00	90.00	20,285.00
Communications	0.00	716.00	0.00	0.00	0.00	409.00	0.00
Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00	467.00	0.00
Office Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	2,589.00	38,127.00	33,006.00	1,409.00	4,438.00	8,288.00	58,211.00
Program Costs Pool	2,660.00	33,091.00	39,981.00	1,447.00	4,559.00	8,513.00	47,290.00
Business Services Pool	0.00	21,146.00	44,220.00	0.00	0.00	7,616.00	58,904.00
One Stop Cost Pool	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,901.00</u>
Total Expenditures	<u>12,697.00</u>	<u>307,722.00</u>	<u>199,614.00</u>	<u>9,431.00</u>	<u>21,826.00</u>	<u>213,867.00</u>	<u>469,780.00</u>

### CASH BY FUNDING SOURCE

Fund Code	Fund Title	Debit Balance	Credit Balance
003	WIOA - Adult 41524	24,715.43	
022	Rapid Response 42830		5,267.12
062	WIOA DW 41548	29,671.91	
063	WIOA DW	2,700.00	
072	WIOA Youth 41378	9,753.33	
084	NAVIGATOR NFA 41683	329.77	
085	Wagner Peyser		147,673.09
092	WTP 41500,41915	362.00	
093	WTP - 42773	202,145.21	
103	SNAP NFA 43164		9,724.46
110	NEG - OPIOID NFA 39432		2,219.23
152	LVER NFA 42214		2,068.05
162	DVOP NFA 42345		7,796.42
323	TAA - NFA 3 42005	543.71	
700	Corporate/Unrestricted	884,305.27	
711	NCPEP 42757, 42758	121,242.62	
802	RESEA NFA 41945	52,041.17	
845	Back to Work	41,476.74	
850	Accrued Leave	261,986.22	
900	Board Governance/Admin Indirect Cost Pool	24,332.55	
901	Program Cost Pool		73,159.84
902	Business Services Cost Pool		31,485.10
903	One Stop Cost Pool	<u>120,741.03</u>	
Report Total		<u>1,776,346.96</u>	<u>279,393.31</u>
Report Difference		<u>1,496,953.65</u>	

### CASH BY GL CODE

GL Code	GL Title	Debit Balance	Credit Balance
1000	Cash - Operating	303,795.91	
1005	Cash - Corporate Unrestricted	58,266.65	
1010	Cash - Money Market	52,866.86	
1015	Cash - Payroll	1,672.08	
1020	Truist Banking Solutions	<u>1,080,352.15</u>	
Report Total		<u>1,496,953.65</u>	<u>0.00</u>

**INFORMATION ITEM 5**  
**Regional Planning**

The following item is presented as information for the Board.

No action is required.

# Florida Workforce System Transformation

## Three Pillars



I

### **Alignment and Consolidation**

for local workforce development boards.

II

### **System-wide Improvements**

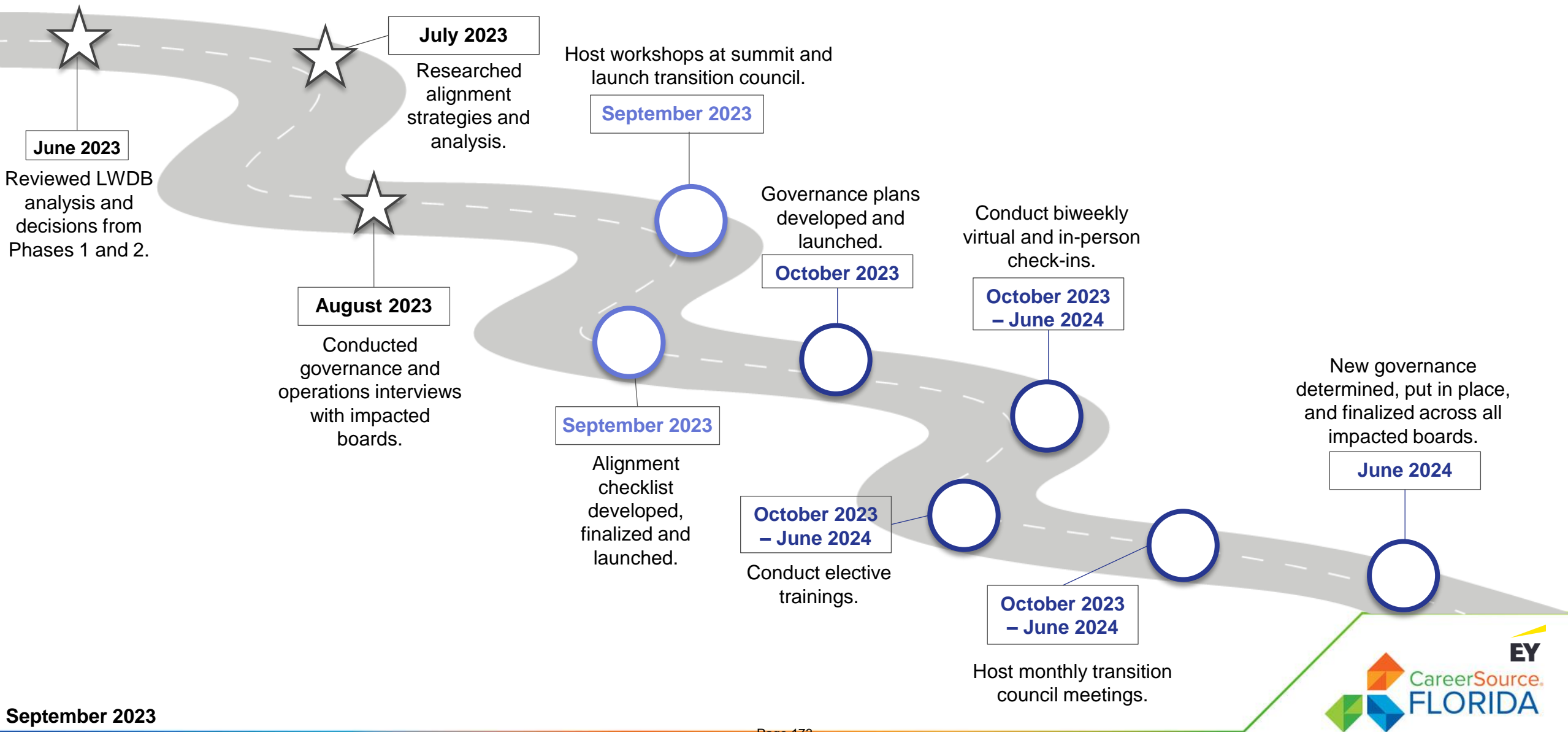
for improved customer consistency and better leveraging of public funds.

III

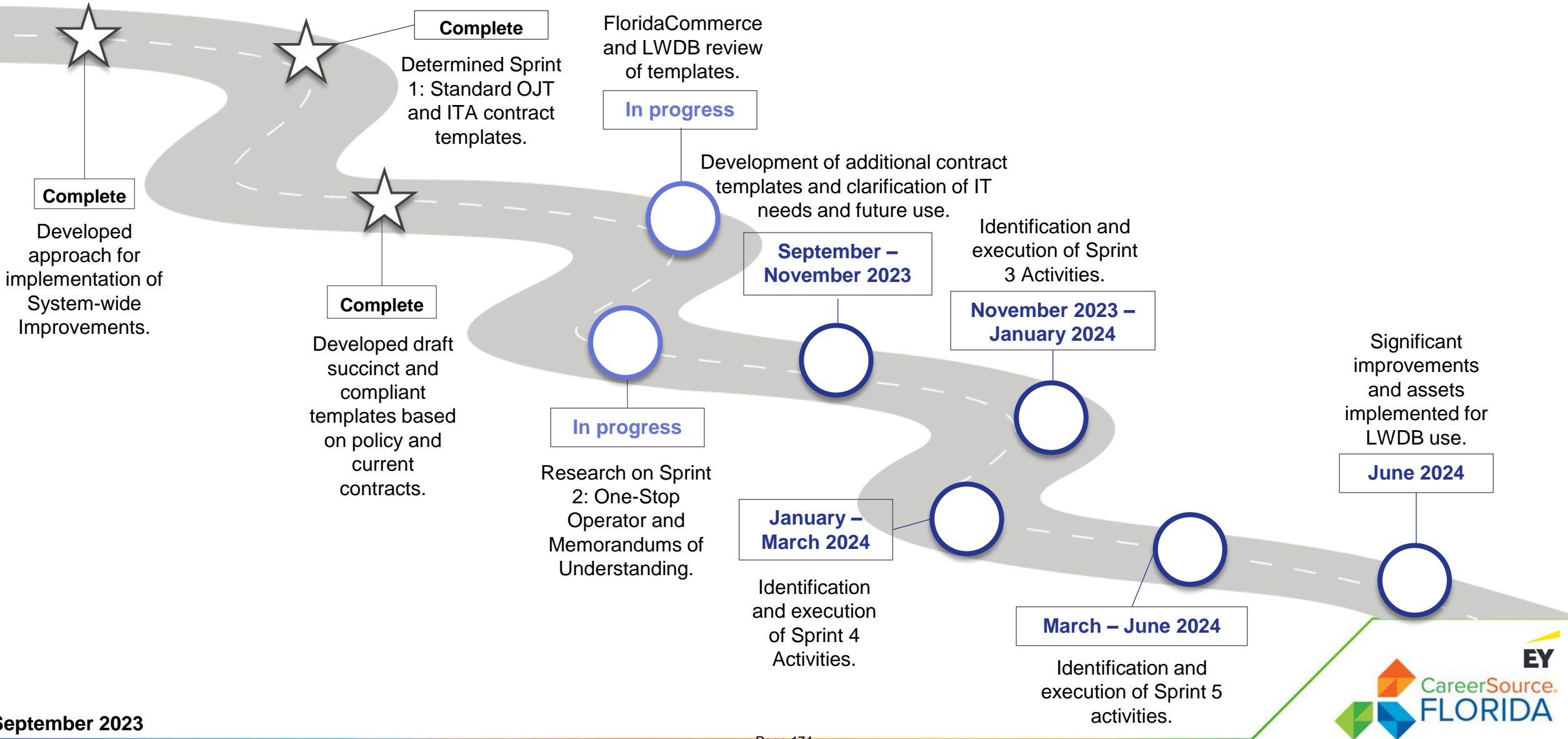
### **Regional Planning**

to further promote workforce system alignment with education and economic development and optimize opportunities for regional economic growth.

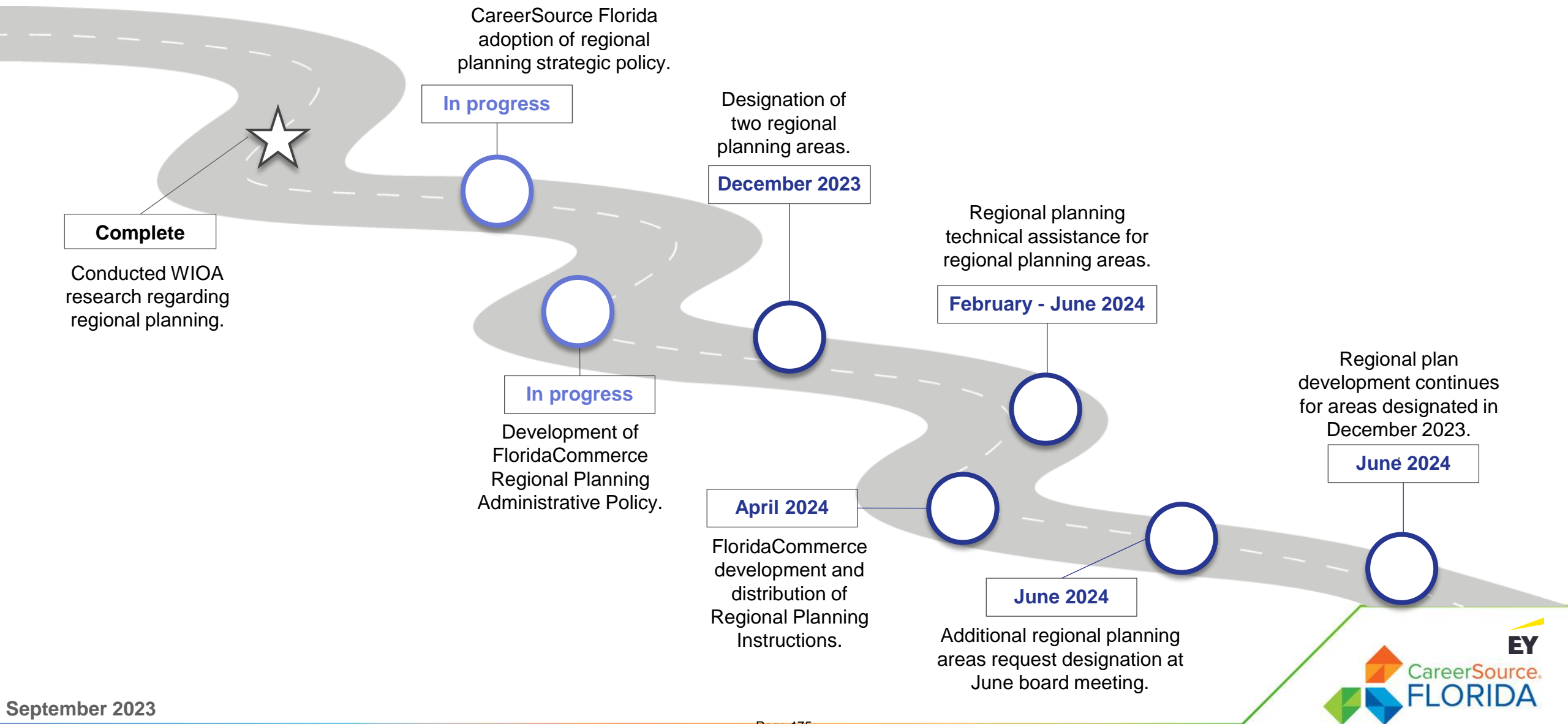
# Pillar I: Progress to Date



# Pillar II: Progress to Date



# Pillar III: Progress to Date



# Pillar III: Regional Planning

Planning regions make up two or more local workforce development areas and are formed for the purpose of aligning workforce development activities and resources with larger regional economic development areas to provide **coordinated and efficient services to both job seekers and employers.**

## Step 1:

**Deliverable:** Designation of two regional planning areas by December

1. CareerSource Florida adoption of Regional Planning Strategic Policy
2. FloridaCommerce releases Regional Planning Area Administrative Policy (Inclusive of regional planning area application)
3. Support the development of 2 Regional Planning Area applications for designation
4. 2 Regional Planning Areas designated at the December board meeting

## Step 2:

**Deliverable:** Regional Planning Strategy Development

1. FloridaCommerce development and distribution of Regional Planning Instructions (Distributed in April 2024)
2. Regional Planning Technical Assistance for Regional Planning Areas designated at the December 2023 board meeting (February – June)



# Next Steps

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## Pillar I

Formally launch Transition Council for impacted boards.

Begin check-in and training cadences for impacted boards.

## Pillar II

Finalize OJT and ITA contract templates with FloridaCommerce and LWDB feedback.

Begin research for upcoming contract templates (OSO and MOU/IFA) and IT analysis.

## Pillar III

Develop Regional Planning Administrative Policy with FloridaCommerce.

Identify two Regional Planning Areas for designation at December board meeting.



2023.09.19.A.1

## Strategic Policy

<b>Title:</b>	Regional Planning Areas Strategic Policy
<b>Adopted:</b>	09/19/2023
<b>Effective:</b>	09/19/2023

### I. PURPOSE AND SCOPE

A Regional Planning Area is made up of two or more local workforce development areas to improve workforce system alignment within larger economic development areas to support economic mobility, growth and prosperity.

The intended goals of establishing Regional Planning Areas across neighboring local workforce development areas include but are not limited to:

- Aligning workforce strategies to address the needs of shared industry sectors, employers and significant populations of job seekers.
- Addressing common labor shortages and worker skills gaps with aligned service strategies.
- Realizing system efficiencies through reducing resource costs (monetary, time or other).

Beyond establishing formal Regional Planning Areas as defined in this policy, local workforce development areas are encouraged to engage in other partnership opportunities with the broader CareerSource Florida network that achieves these goals.

### II. BACKGROUND

Public Law 113 – 128, The Workforce Innovation and Opportunity Act (WIOA), requires the state workforce development board to assist the Governor in developing, implementing and modifying a State Workforce Development Plan. Florida's WIOA State Plan describes Florida's strategy for supporting the publicly funded workforce system. WIOA Section 106 describes the process by which the Governor designates local workforce development areas within the state. Local areas are designated consistent with labor market areas in the state;

are consistent with regional economic development areas in the state; and have available the federal and non-federal resources necessary to effectively administer WIOA activities including whether the areas have the appropriate education and training providers such as institutions of higher education and area career and technical education schools.

The Reimagining Education and Career Help (REACH) Act was signed into law in June 2021. The REACH Act addresses the evolving needs of Florida's economy by increasing the level of collaboration and cooperation among state businesses and education communities while improving training within and access to a more integrated workforce and education system for all Floridians. The law takes an integrated, collaborative approach to strengthen partnerships and enhance access to education, training and employment opportunities within and across key workforce, education and support services systems that are the backbone of Florida's comprehensive workforce development ecosystem.

In December 2021, the CareerSource Florida Board of Directors approved CareerSource Florida Policy 2021.12.09.A.1 – Comprehensive Employment, Education and Training Strategy. This strategic policy encourages local workforce development boards to use all allowable resources and to collaborate with all partners to develop innovative strategies that create simplified access to Florida's workforce system and provide excellent customer service for Florida's job seekers and businesses; focus on continuous improvement, strengthen partnerships to leverage shared resources and eliminate duplication of services; align programs and resources to meet local market demand in occupations that lead to self-sustaining jobs; and, implement data-driven accountability measures and quantifiable outcomes related to training programs, employment and services to Florida businesses.

On Feb. 23, 2023, the CareerSource Florida Board of Directors approved the Florida Workforce System Transformation Plan, a three-pillar plan directing the CareerSource Florida network to modernize the local workforce development board governance structure in the nation's third-largest state and better position the system to be more customer-centered, cost effective and responsive to meet workforce talent demands. The plan focuses on:

- Alignment and consolidation for local workforce development boards.
- System-wide improvements for improved customer consistency and better leveraging of public funds; and
- Regional planning to further promote workforce system alignment with education and economic development and optimize opportunities for regional growth.

The Governor subsequently affirmed the CareerSource Florida Board of Directors' recommendation to realign and consolidate local workforce development areas as outlined in the Florida Workforce System Transformation Plan.

### **III. POLICIES AND PROCEDURES**

The Florida Workforce System Transformation Plan directs the CareerSource Florida network to establish Regional Planning Areas. The requirements for Regional Planning Areas in this policy are established by WIOA, Florida law, and actions by the CareerSource Florida Board of Directors.

CareerSource Florida, in collaboration with the Governor's REACH Office, FloridaCommerce and local workforce development boards, shall develop recommendations to the Governor and state workforce development board for the designation of Regional Planning Areas for the state. Local workforce development boards may request designation as a Regional Planning Area by submitting the request and supporting documentation to the state workforce development board for consideration.

The state, after consultation with local workforce development boards and chief local elected officials for the Regional Planning Area, shall require the local workforce development boards and chief local elected officials within a planning region to include the shared Regional Planning Area objectives, activities, and performance elements as a regional addendum to each local workforce development board's WIOA local plan. The state shall provide technical assistance and labor market data, as requested by local areas, to assist with such regional planning and subsequent service delivery efforts.

Regional Planning Area and local WIOA plans must align with Florida's WIOA Statewide Plan.

#### **Requirements for Regional Planning Areas:**

- Each local workforce development area must be part of a Regional Planning Area.
- Regional Planning Areas must include, at a minimum, two contiguous local workforce development areas within Florida.
- Regional Planning Areas shall have relevant relationships as evidenced by population centers, commuting patterns, industrial composition, location quotients, labor force conditions and geographic boundaries.
- 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.

#### **IV. AUTHORITIES**

[Public Law 113-128, The Workforce Innovation and Opportunity Act \(WIOA\)](#)

[Chapter 445.003 – 445.007, Florida Statutes](#)

[Chapter 2021-164, Laws of Florida, The Reimagining Education and Career Help Act](#)

[CareerSource Florida Strategic Policy 2000.08.15.I.8D -- Certification of Local Workforce Development Boards](#)

[CareerSource Florida Strategic Policy 2020.02.20.A.1 – Board Governance and Leadership](#)

[CareerSource Florida Administrative Policy 094 – Local Workforce Development Area Designation](#)

[Consolidated Action Item – Reimagining Florida’s Workforce System](#)

#### **V. RESOURCES**

[Reimagining Florida’s Workforce System: A Three-Pillar Plan for Transformation](#)

[Future State Options Report](#)

[Background Research and Analysis Report](#)