

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 8, 2022 – 3.00 p.m.

Hampton Inn

11780 State Road 54, Odessa, FL 33556

or Join via Microsoft Teams

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.

Board Agenda

Action Items

1. Minutes from September 15, 2022 Board Meeting (Chuck Gibbons) Page 2
2. Minutes from October 24, 2022 Board Orientation (Chuck Gibbons) Page 6
3. Bylaws Revision (Jennifer Rey) Page 8
4. Interlocal Agreement Revision (Jennifer Rey) Page 20
5. Board Candidate (Jerome Salatino) Page 21
6. Required Financial Disclosure Policy (Jerome Salatino) Page 31
7. Board Governance Policy (Jerome Salatino) Page 34
8. Training Provider Approval (Jerome Salatino) Page 52
9. RFP Release (Jerome Salatino) Page 54
10. Hernando Grown Sponsorship (Jerome Salatino) Page 58
11. Layoff, Recall and Retention Agreement Policy (Jerome Salatino) Page 59
12. Retention Incentive Agreements (Jerome Salatino) Page 63
13. CEO Retention Incentive Agreement (Jerome Salatino) Page 67

Information Items

1. Audit Presentation (Michelle Barth, Dustin Wainwright, and Ed Moss) Page 77
2. Financial Reports (Theresa Miner) Page 112
3. Board Governance (Jerome Salatino) Page 117

Board Chair Comments

CEO Comments

Adjournment

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 15, 2022 Board Meeting are presented for review. Any modifications should be requested prior to approval.

FOR CONSIDERATION

Approval of September 15, 2022 Board Meeting Minutes, to include any modifications or changes noted by the Board.

Pasco-Hernando Workforce Board, Inc.
Board Meeting Minutes - DRAFT
September 15, 2022

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

Meeting Held Virtually via Microsoft Teams

Board Members Attending: Turner Arbour, Keven Barber, Mark Barry, Dana Cutlip, Mark Earl, Tate Foster, Charles Gibbons, John Howell, Hope Kennedy, Nils Lenz, Joelle Neri, Kathryn Starkey

Board Members Absent: Stephanie Adams, Timothy Beard, Lee Middleton, Lex Smith, Sophia Watson, Bill Woodard

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

Others Attending: Toni Jackson – Department of Economic Opportunity, Tracie Entler and Shirelle Simmons - Gulf Coast Jewish Family and Community Services, David Engle – Pasco County

Quorum Present? Yes

Call to Order: The meeting was called to order at 3.00 p.m. by Chair, Chuck Gibbons.

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 9, 2022, Board Meeting

The Board reviewed the minutes from the June 9, 2022, Board meeting. All Board members were in agreement that the minutes correctly reflected the actions from that meeting.

MOTION was made by Keven Barber to approve the June 9, 2022, Board meeting minutes.

MOTION was seconded by Turner Arbour. Motion carried 11-0.

Action Item 2 – Approval of Minutes from July 11, 2022, Planning Meeting

The Board reviewed the minutes from the July 11, 2022, Planning meeting. All Board members were in agreement that the minutes correctly reflected the actions from that meeting.

MOTION was made by Keven Barber to approve the July 11, 2022, Planning meeting minutes.

MOTION was seconded by Mark Barry. Motion carried 11-0.

Action Item 3 – Approval of Minutes from September 7, 2022, Demo Meeting

The Board reviewed the minutes from the September 7, 2022, Demo meeting. All Board members were in agreement that the minutes correctly reflected the actions from that meeting.

MOTION was made by Keven Barber to approve the September 7, 2022, Board meeting minutes.

MOTION was seconded by Mark Barry. Motion carried 11-0.

Action Item 4 – Training Providers Renewal

The Board reviewed the request to approve Career Tech, LLC as training provider for the 2022-2023 program year and enter into an Occupational Skills Service Provider Agreement. Dave Hamilton spoke about the eligibility criteria and the programs offered by the institution.

MOTION made by Mark Barry to approve and enter into a contract with the listed training provider, limited to CDL training only.

MOTION seconded by Tate Foster. Motion carried 11-0.

Action Item 5 – Katherine M. Johnson Annual Scholarship Fund

The Board reviewed the request to continue funding the Katherine M. Johnson Annual Scholarship Fund to assist residents of Pasco and Hernando counties.

MOTION was made by Mark Barry to approve the request in the amount of \$1,500 per year for the next two years.

MOTION was seconded by Keven Barber. Motion carried 11-0.

Action Item 6 – PEDC Proposal

This action item has been pulled from the agenda to be brought before the Board at a later time.

Action Item 7 – WorkforceCONNECT

This action item has been pulled from the agenda to be brought before the Board at a later time.

Information Item 1 – Minutes from August 18, 2022 Executive Committee Meeting

The Board Chair reviewed the Executive Committee Meeting Minutes from August 18, 2022.

Information Item 2 – One Stop Operator

Brenda Gause reviewed the One Stop Operator report for the 2021-2022 program year.

Information Item 3 – Letter Grades for Performance

Jerome Salatino discussed the set of metrics and methodology for the upcoming release of the Letter Grades.

Information Item 4 – Board Training

Jerome Salatino spoke about the upcoming Board Training mandatory for all Directors serving on the Board.

Handout Item 1 – Financial Reports

Theresa Miner reviewed the Financial Reports for period 7/1/2021 through 06/30/2022 and informed the Board of an upcoming Audit.

With no further business to discuss, the meeting adjourned.

ACTION ITEM 2
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 October 24, 2022 Board Orientation are presented for review. Any modifications should be requested prior to approval.

FOR CONSIDERATION

Approval of October 24, 2022 Board Orientation Minutes, to include any modifications or changes noted by the Board.

Board Orientation Meeting Minutes - DRAFT

October 24, 2022 – 9.00 a.m.

Committee Members

Present: Tate Foster

Absent: Sophia Watson

Quorum Present: N/A

Others Present:

PHWB Staff – Jerome Salatino, Ania Williams

Proceedings:

Meeting called to order at 9:10 a.m. by Jerome Salatino

Public Comments

No public comments were received.

Information Item 1 – Board Orientation

Jerome Salatino conducted Board Orientation for Directors recently appointed to the Pasco Hernando Workforce Board.

With no further business to discuss, the meeting adjourned.

ACTION ITEM 3
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 of the current Bylaws has been amended to add Section 8 regarding Permanent Designees.

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. Term. 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.

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 4

Interlocal Agreement Revision

Under the Workforce Innovation and Opportunity Act (WIOA), federal law requires that Chief Local Elected Officials (CLEOs) play an active role in the strategic planning and ongoing operation of the local workforce development system. In local areas with more than 1 unit of government, CLEOs may execute a written agreement that specifies the respective roles and liability of the individual chief elected officials.

CareerSource Pasco Hernando uses an Interlocal Agreement between the Hernando County Board of County Commissioners and the Pasco County Board of County Commissioners to fulfill this requirement. To remain compliant with the Workforce Innovation and Opportunity Act, amending the Interlocal Agreement is necessary to meet the current requirements.

In consultation with our attorney, the current agreement has been amended and will be provided as a handout.

FOR CONSIDERATION

Recommend the approval of the Interlocal Agreement revisions for presentation to the Board of County Commissioners for Hernando and Pasco counties.

ACTION ITEM 5
Board Candidate

With a vacant seat on the Board, and to maintain compliance with CareerSource Florida Policy Number 91, the following nomination has been received to fill the vacancy under the education sector representing adult education and literacy activities.

Candidate: Dr. Lori Romano

Dr. Romano represents the Adult and Technical Education programs for Pasco County and has been nominated by the Pasco School District, and approved by the PHWB Nominating Committee on November 15, 2022. Information on Dr. Romano, along with the board composition, is included and presented for review.

FOR CONSIDERATION

Recommend the approval of Dr. Lori Romano for presentation to the Pasco County Board of County Commissioners for appointment to the Pasco-Hernando Workforce Board of Directors.

APPLICATION FOR MEMBERSHIP PASCO HERNANDO WORKFORCE BOARD

Please provide full and complete information. Send the completed form and attachments to Ania Williams at awilliams@careersourcepascohernando.com.

Include a biography that includes pertinent employment and educational information, as well as information about other boards on which you serve.

Last Name: Romano		First Name: Lori		M.I.: M.	
Street Address: 13440 Twinberry Drive					
City: Spring Hill			State: FL		Zip: 34609
County of Residence: Hernando			Home Phone:		
Personal Email: Lori.romano71@yahoo.com			Cell Phone: (727) 215-9939		
Employer or Organization that will be represented: Pasco County Schools					
Job Title or Position: Director, Career, Technical and Adult Education			Est. Annual Revenue: \$895,626,256		
Street Address: 7227 Land O'Lakes Blvd.					
City: Land O'Lakes			State: FL		Zip: 34638
County of Business: Pasco			Work Phone: (813) 794-2206		
Work Email: lmromano@pasco.k12.fl.us			Other Phone:		
Assistant Name: Shannon McIver			Assistant Title: Administrative Assistant		
Assistant Email: smciver@pasco.k12.fl.us			Assistant Phone: (813) 794-2204		
Preferred Method of Contact: <input type="checkbox"/> Home Phone <input type="checkbox"/> Cell Phone <input type="checkbox"/> Personal Email <input type="checkbox"/> Work Phone <input checked="" type="checkbox"/> Work Email <input type="checkbox"/> Other: _____					
Please choose the industry sector that best fits your business/organization:					
<input type="checkbox"/> Accounting/Finance <input type="checkbox"/> Agriculture <input type="checkbox"/> Arts and Culture <input type="checkbox"/> Bio Tech <input type="checkbox"/> Communications <input type="checkbox"/> Construction <input checked="" type="checkbox"/> Education		<input type="checkbox"/> Government <input type="checkbox"/> Healthcare <input type="checkbox"/> Hospitality/Tourism <input type="checkbox"/> Insurance <input type="checkbox"/> Manufacturing <input type="checkbox"/> Social Services		<input type="checkbox"/> Real Estate <input type="checkbox"/> Retail <input type="checkbox"/> Utilities <input type="checkbox"/> Union <input type="checkbox"/> Wholesale <input type="checkbox"/> Other: _____	

DEMOGRAPHIC DETAILS

The following information is requested to assist CareerSource Pasco Hernando in complying with Board diversity and representation requirements as mandated by the Workforce Innovation and Opportunity Act, Florida Statute 445.007(1), and CareerSource Florida's Administrative Policy 091.

Gender: <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female	Race/Ethnicity: <input checked="" type="checkbox"/> White (not Hispanic) <input type="checkbox"/> Black/African American (not Hispanic) <input type="checkbox"/> White and Hispanic <input type="checkbox"/> Black and Hispanic <input type="checkbox"/> Other	Other: <input type="checkbox"/> Disabled Individual <input type="checkbox"/> Older Individual <input type="checkbox"/> Veteran
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RESUME

LORI M. ROMANO, PH.D.

Leader | Learner | Achiever | Relator | Strategic



PROFILE

Name

Lori M. Romano

Address

13440 Twinberry Drive
Spring Hill, Florida 34609

Phone

727.215.9939

Email

Lori.romano71@yahoo.com

SOCIAL MEDIA

LinkedIn

www.linkedin.com/in/lori-marie-romano/

Facebook

www.facebook.com/lori.romano.16/

Twitter

@LoriRomano71

JOB EXPERIENCES

2018 - Present

Director - Career, Technical & Adult Education

Pasco County Schools

Senior Supervisor, State & Federal Programs

Pasco County Schools

Senior Grant Writer

Pasco County Schools

2013 - 2018

Superintendent

Hernando County Schools

2010-2013

Director - Adult, Secondary, Community and Virtual Education

Martin County Schools

2001 - 2010

Director - State Personnel Development

Florida Department of Education

Program Evaluator - State Personnel Development

Florida Department of Education

Program Coordinator - Research and Program Development

Florida Department of Education

1996 - 2001

Assistant Principal - Middle School

Pulaski County Schools

Coordinator of Special Education

Pulaski County Schools



LORI M. ROMANO, PH.D.

Leader | Learner | Achiever | Relator | Strategic

JOB EXPERIENCES

Teacher of Students with Learning Disabilities

Pulaski County Schools

1994 - 1996

School-wide Enrichment Teacher

Troy City Public Schools

Teacher - Sixth Grade

Troy City Public Schools

1993 - 1994

Teacher of Students with Disabilities

Montgomery County Public Schools

EDUCATION

1998 - 2006

Virginia Tech

Ph.D. in Special Education Administration

1994 - 1996

Auburn University - Montgomery

MS in Counseling and Development

1989 - 1993

Troy State University

BS in Elementary Education



Bio
Dr. Lori M. Romano, Ph.D.

Dr. Lori Romano currently serves as the Director of Career, Technical, and Adult Education with Pasco County Schools overseeing 80 high school career and technical education programs, including 27 career academies. She also leads and supports the implementation of middle school CTE courses, several elementary school CTE pilot programs, adult education (including post-secondary programs), and a Career Advisory Council for the Pasco School District. She is currently working with her team to develop and implement a PreK – post-secondary college, career, and life-ready system.

Before her work with the Pasco County School District, Dr. Romano served as the Superintendent of Schools in Hernando County, Florida. During her tenure with Hernando County Schools, Dr. Romano steered the school district through a successful half-cent sales tax campaign that returned critically vital funds to the district for capital projects. She also implemented a continuous improvement process that was instrumental in advancing Hernando Schools' ranking in several key indicators, including a graduation rate that grew from 74% to 89%, exceeding the state's average and all surrounding districts. The district reached another significant milestone in 2015 when Hernando Schools earned a B grade and maintained that grade for three years. At the end of the 2017-18 school year, the district was four percentage points away from being an A-rated school district by the Florida Department of Education. Under Dr. Romano's leadership, the district's financial health is much enhanced, having boosted the fund balance from 4% in 2013 to 8% in 2017.

Before serving as Superintendent in Hernando County, Dr. Romano was the Director of Adult, Community, Secondary and Virtual Education with the Martin County School District in Stuart, Florida. She also spent nine years working with the Florida Department of Education, Bureau of Exceptional Education and Student Services, where she served as Director of the State Personnel Development Grant, Program Evaluator, and Coordinator of Research and Program Development with the Comprehensive System of Personnel Development (CSPD). Dr. Romano has also worked as a teacher of students with learning disabilities, assistant director of special education, and assistant principal at the middle school level.

Dr. Romano received her Ph.D. from Virginia Tech in Special Education and Educational Leadership, an M.S. in Educational Counseling from Auburn University, and a B.S. in Elementary Education/Special Education from Troy State University.

In her spare time, Dr. Romano enjoys spending time with her husband, 13-year-old daughter, and Shetland sheepdog, Charlie. She is an avid reader and loves to write grants that support communities with securing funding for much-needed projects.

PASCO COUNTY BOARD OF COUNTY COMMISSIONERS

West Pasco Government Center
8731 Citizens Drive, Suite 340
New Port Richey, FL 34654

Phone: (727) 847-8115
Fax: (727) 815-7010

APPLICATION FOR ADVISORY BOARD/COMMITTEE/COMMISSION

Advisory Board/Committee/Commission you are applying for:

Pasco Hernando Workforce Board of Directors

Are you willing to be considered for an alternate Board/Committee/Commission Yes ☒ No ☐

Are you a registered voter? (Need only answer if a requirement for the entity for which you are applying) Yes ☒ No ☐

Name **Lori Romano**

Address **13440 Twinberry Drive**

City **Spring Hill**

State **Florida**

Zip **34609**

I reside in Commission District # (can be found on back of your Voter Registration Card)

Are you a Year Round Resident? Yes ☒ No ☐

Do you reside in the unincorporated area? Yes ☒ No ☐

If no, please indicate city:

Home Phone

Work Phone

813-794-2206

Cell Phone

727-215-9939

Email

lmromano@pasco.k12.fl.us

Employer **Pasco County Schools**

Address **7227 Land O'Lakes Blvd., Land O'Lakes, Florida 34638**

Occupation (if retired, please indicate) **Educational Administration**

Please list any governmental Advisory Boards/Committees/Commissions on which you currently serve

Nature Coast Manufacturer's Association

AmSkills

The Board of County Commissioners strives to ensure equal access for minorities and women to serve on advisory boards/committees/commissions. Completing this information will help the County Commissioners Office compile information needed to comply with Florida State Statutes 760.80.

African American ☐

Asian American ☐

American Woman ☒

Hispanic American ☐

Native American ☐

Other

For Office Use Only

Received: _____ Entered: _____

Meets Qualifications: Yes ☐ No ☐ Forwarded to Department: _____

Acknowledgement Sent: _____ BOCC Mtg Date: _____ Action: _____

Letter Sent: _____

APPLICATION FOR ADVISORY BOARD/COMMITTEE/COMMISSION

Complete the following. *Please describe those facets of your background/experience which you feel may be useful for membership on this Board/Committee/Commission.*

Academic - Degrees, Diplomas

Ph.D. from Virginia Tech in Special Education and Educational Leadership
M.S. in Educational Counseling from Auburn University
B.S. in Elementary Education/Special Education from Troy State University

Professional - Certification

State of Florida, Department of Education, Professional Educator 's Certificate Department of Education # 992463
Educational Leadership (All Levels) Elementary Education (Grades K-6)
Exceptional Student Education (Grades K-12)
Guidance and Counseling (Prekindergarten – Grade 12)

Knowledge - Training, interest or experience

Systems Change
Policy to Practice Issues
Personnel Development: Recruitment, Development, and Retention Teacher/Administrator Professional Development
Self-determination and Transition
Career and Technical Education

Community Involvement - List organizations/positions

CrossPoint Church
Nature Coast Manufacturer's Association
Local College Access Network - Leadership Council
Hernando County Fine Arts Council
U.S. Chamber of Commerce, Multistate Career Readiness TPM Academy Cohort XXIII Participant

Organizations - Memberships

Florida Association for Career and Technical Education - Current
American Association for Career and Technical Education - Current
National Association of Federal Education Program Administrators - Current
Grant Professionals Association (GPA) – Current

IMPORTANT INFORMATION

1. Eligibility for membership on certain advisory boards/committees/commissions requires a valid voter registration card.
2. Membership on certain advisory boards/committees/commissions requires financial disclosure or the submission of other information.
3. Florida State Statute 119.07 designates this application as a public document to be made available for anyone requesting to view it.
4. Pasco County Code of Ordinances Article V regulates Boards, Committees, Authorities, Councils, and Commissioners of the Board of County Commissioners.

The Board of County Commissioners of Pasco County, Florida does not discriminate upon the basis of any individual's disability status. This non discrimination policy involves every aspect of the Board's functions including one's access to, participation, employment, or treatment in its programs or activities. If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistant. Within two working days of your receipt of this notice, please contact Human Resources, West Pasco Government Center, 7536 State Street, New Port Richey, FL 34654; (727) 847-8030 and via 1-800-955-8771 if you are hearing impaired.

By typing my name and submitting this application, I acknowledge this constitutes my signature under the Florida Electronic Signature Act.

Electronic Signature

Type Name

Lori Romano

Date

11-28-2022

PLEASE NOTE: Application will remain active for one (1) year. Resumes may be included; however, the application MUST still be completed. **Read Important Information** section, then sign the application.

Revised 5/9/2018

Email Form

Ania Williams

From: Kurt S. Browning <ksbsos@pasco.k12.fl.us>
Sent: Tuesday, October 25, 2022 11:45 AM
To: Ania Williams
Cc: Lori Marie Romano; Kim Dianna Moore
Subject: RE: Seeking Nomination for Pasco Hernando Workforce Board of Directors

Thank you for your email. I would like to recommend Dr. Lori Romano as the designee to serve on the Career Source Board. Lori's contact information is as follows:

Email: lmromano@pasco.k12.fl.us
Cell: 727-215-9939
Work: 813-794-2206

Thanks again Ania for the opportunity to have a representative of this Board. Please let me know if you need anything further.

Kurt S. Browning
Pasco County Superintendent of Schools



From: Ania Williams <awilliams@careersourcepascohernando.com>
Sent: Tuesday, October 25, 2022 11:10 AM
To: Kurt S. Browning <ksbsos@pasco.k12.fl.us>
Cc: Charles Gibbons <cgibbons@keiseruniversity.edu>
Subject: Seeking Nomination for Pasco Hernando Workforce Board of Directors

CAUTION: This email originated from outside Pasco County Schools. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon, Superintendent Browning.

Please see attached letter regarding a nomination to serve on the Pasco Hernando Workforce Board of Directors.

If you have any questions, you may reach me at 352-848-5109.

Sincerely,
Ania

Ania Williams
New Port Richey
Executive Board Assistant
awilliams@careersourcepascohernando.com
Phone: 727-484-3451

Board Composition

WORKFORCE		10	NOTES		
A. Labor/Apprenticeships (Must be 20% or greater)		4	21%	County	
1	Representative of labor organization	Tate Foster	Required	H	
2	Representative of labor organization	Lee Middleton	Required	P	
3	Representative of joint labor-management organization	Keven Barber	Required	P	
4	Representative of community-based organization	Mark Barry	Optional	H	
5	Organization that serves veterans		Optional		
6	Organizations supporting individuals with disabilities		Optional		
7	Organization assisting youth		Optional		
8	Union affiliated registered apprenticeship program		Optional		
9	Non-union affiliated registered apprenticeship program		Optional		
B. Education		4			
1	Representative of adult education and literacy activities	Sophia Watson	Required	H	
2	Representative of higher education	Timothy Beard	Required	P	
3	Representative of private education	Kathryn Starkey	Required	P	
4	Representative of local educational agencies or CBO		Optional	P	
5	Representative of adult education and literacy activities	Pending	Optional	P	
C. Governmental/Economic/Community Development		2			
1	Representative of economic and community development	Turner Arbour	Required	P	
2	Representative of Vocational Rehabilitation	John Howell	Required	P	
3	Representative of transportation, housing, and public assist		Optional		
4	Representative of philanthropic organizations		Optional		
D. Other Entity Representation		0			
1	Other representatives as determined by CLEO		Optional		
BUSINESS					
E. Business (Must be 50% or greater)		9	47%		
1	Representative of small business	Joelle Neri	Required	P	
2	Representative of small business	Dana Cutlip	Required	H	
3	Representative of other business	Mark Earl	Optional	H	
4	Representative of other business	Lex Smith	Optional	H	
5	Representative of other business	Stephanie Adams	Optional	H	
6	Representative of other business		Optional		
7	Representative of other business	Bill Woodard	Optional	H	
8	Representative of other business	Nils Lenz	Optional	P	
9	Representative of other business	Charles Gibbons	Optional	P	
10	Representative of other business	Hope Kennedy	Optional	P	
Representation Count:		19	Hernando:	42%	
Current Board Member Count:		19	Pasco:	63%	


ACTION ITEM 6
Required Financial Disclosure 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 are responsible for the governance and oversight of the organization's activities with regard to meeting its goals.

All Local Workforce Development Board Directors and Chief Executive Directors are required to file a statement of financial interests under Section 445.007, Florida Statutes, and the Rules of the Florida Commission on Ethics. The Required Financial Disclosure Policy outlines the responsibilities and procedures for all current and newly appointed Directors.

FOR CONSIDERATION

Approval of the Required Financial Disclosure Policy.

 Region 16 Local Operating Policy		Policy Number xx
Title:	Required Financial Disclosure	
Effective:	TBD	
Revised:	N/A	

I. PURPOSE AND SCOPE

The purpose of this policy is to provide guidance to Local Workforce Development Board (LWDB) Chief Local Elected Officials, Directors, and Chief Executive Directors, involved in implementing Workforce Innovation and Opportunity Act (WIOA) programs and related workforce services. This policy outlines the responsibilities and procedures concerning the financial disclosure requirements.

II. BACKGROUND

Section 445.007, Florida Statutes, requires that each LWDB Director, who is not otherwise required to file a full and public disclosure of financial interests pursuant to Section 8, Article II of the State Constitution or Section 112.3144, Florida Statutes, shall file a statement of financial interests pursuant to Section 112.3145, Florida Statutes.

The Chief Executive Director or designated person responsible for the operational and administrative functions of the LWDB, who is not otherwise required to file a full and public disclosure of financial interests pursuant to Section 8, Article II of the State Constitution or Section 112.3144, Florida Statutes, shall file a statement of financial interests pursuant to Section 112.3145, Florida Statutes.

The Supervisor of Elections in each county shall be responsible for annually reminding LWDB Directors and Chief Executive Directors of statement of financial interests' submission deadlines and keeping the forms on file. Florida's Department of Economic Opportunity (DEO) shall routinely determine compliance with the financial disclosure requirement as a component of annual monitoring of the LWDB. DEO will review the information from the LWDB and on file with the appropriate local Supervisor of Elections offices to make its determination of compliance.

III. AUTHORITY

Chapter 112, Florida Statutes

Section 445.007, Florida Statutes

DEO Final Guidance FG-075

Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees

IV. GUIDANCE

LWDB Directors and Chief Executive Directors (or a person providing the same services to the LWDB as an executive director but under a different title) who are not otherwise required under another provision of law to file a full and public disclosure of financial interests pursuant to Section 8, Article II of the State Constitution or Section 112.3144, Florida Statutes, are now required to file a statement of financial interests under Section 445.007, Florida Statutes, and follow Chapter 34-8 of the Rules of the Florida Commission on Ethics.

All LWDB Directors and Chief Executive Directors are required to file annually by July 1 of each year. For purposes of filing, LWDB Directors and Chief Executive Directors are considered "local officers" and are required to file with the County Supervisor of Elections in their county of residence. All newly appointed Directors or Chief Executive Directors must file within 30 days of their appointment or employment. Resigning Directors or Chief Executive Directors are required to file their final statement of financial interests within 60 days of leaving public office or employment.

Each LWDB shall appoint a local coordinator to provide the Commission of Ethics and DEO, the names and addresses of its Directors and Chief Executive Directors, and to timely advise of any changes thereto. The local coordinator shall also be responsible for advising LWDB Directors and Chief Executive Directors to file their final statement of financial interests (Form 1F) when leaving the board. Additional information about statements of financial interests is contained in the Commission's publication A Guide to the Sunshine Amendment and Code of Ethics.

V. REVISION HISTORY

Date	Description
TBD	Issued by CareerSource Pasco Hernando.


ACTION ITEM 7
Board Governance 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 are responsible for the governance and oversight of the organization's activities with regard to meeting its goals.

To maintain integrity, accountability and transparency of the Local Workforce Development Board (LWDB), and to remain compliant with federal and state laws and regulations, the Board Governance Policy provides guidance and outlines key roles and responsibilities of all parties involved.

FOR CONSIDERATION

Approval of the Board Governance Policy.

		Policy Number xx
Region 16 Local Operating Policy		
Title:	Board Governance	
Effective:	TBD	
Revised:	N/A	

I. PURPOSE AND SCOPE

The purpose of this policy is to provide guidance to Chief Local Elected Official (CLEOs), Fiscal Agents, Local Workforce Development Boards (LWDBs), LWDB Chairpersons, LWDB Executive Directors, LWDB staff, and workforce system partners on the requirements for local workforce development area (“local area”) and LWDB governance. This policy outlines key roles, responsibilities, and requirements of the entities/individuals that make up the workforce development system within a local area.

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

Local Workforce Development Board Leadership

The federal Workforce Innovation and Opportunity Act (WIOA) requires the chief local elected official (CLEO) in each local area to play an active role in both the strategic planning and ongoing operation of the local system. The CLEO is authorized to appoint the members of the local workforce development board in accordance with criteria established in Public Law 113-128, Section 107, the Workforce Innovation and Opportunity Act, and Chapter 445.007, Florida Statutes.

Each local workforce development board shall elect a chair to direct the business of the board. Each local workforce development board may designate and direct the activities of standing committees to provide information and to assist the local workforce development board in carrying out activities described in Section, 107, WIOA. Such standing committees shall be chaired by members of the board and shall include other individuals appointed by the local workforce development board as persons determined by the local workforce development board to have appropriate experience and expertise.

To effectively fulfill their responsibilities and expectations, local workforce development boards hire executive directors, presidents and/or chief executive officers to carry out the

board-directed programmatic, financial and operational functions of the local workforce development board and one-stop career centers.

Agreements between the CLEO and the entities responsible for the local workforce development system will address how the local workforce development board functions and how administrative tasks will be carried out within the local area.

Executive directors, presidents, chief executive officers, chief operating officers and chief financial officers who represent a local workforce development board shall not personally contract with or otherwise represent more than one local workforce development board. Under extraordinary circumstances, local workforce development boards may request approval for a temporary exception to this prohibition from the state workforce development board and the Department of Economic Opportunity.

Both local workforce development board members and staff must maintain integrity, accountability and transparency in decisions and actions that earn and protect the public trust in compliance with CareerSource Florida Strategic Policy 2018.09.26.A.1: Ethics and Transparency. This includes taking all necessary steps to avoid the appearance of conflicts of interest.

II. BACKGROUND

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

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

State Workforce Development Board

The Governor of Florida establishes the state workforce development board to guide workforce development for the state of Florida and provide oversight and policy direction for talent development programs administered by CareerSource Florida, the Department of Economic Opportunity, and Florida's 24 local workforce development boards.

State board functions include, but are not limited to, those activities described in WIOA, Section 101(d), and Chapter 445.004, Florida Statutes, and guided by the CareerSource Florida Strategic Policy 2020.06.04.A.2: State Workforce Development Board Roles and Responsibilities.

Local Workforce Development Boards

Authorized by WIOA, local workforce development boards oversee the design and delivery of locally customized job training programs and workforce development initiatives.

Local workforce development board functions include, but are not limited to, those activities described in WIOA, Sections 107 and 108.

Specific roles and responsibilities for CLEOs, fiscal agents, local workforce development boards, the chair of local workforce development boards, and the executive director representing the local workforce development board are described in CareerSource Florida Administrative Policy 110: Local Workforce Development Area and Board Governance.

III. AUTHORITY

Public Law 113-128, Workforce Innovation and Opportunity Act (2014)

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

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

20 Code of Federal Regulations 679

20 Code of Federal Regulations 679.310

20 Code of Federal Regulations 679.320

20 Code of Federal Regulations 679.370

Sections 445.003 and 445.007 Florida Statutes

Chapter 112, Florida Statutes

Chapter 119, Florida Statutes

Chapter 286, Florida Statutes

CSF Strategic Policy 2020.06.04.A.2 – State Workforce Development Board Roles and Responsibilities

CSF Strategic Policy 2020.02.20.A.1 – Board Governance and Leadership

CSF Strategic Policy 2018.09.26.A.1 – Ethics and Transparency Policy

CSF Administrative Policy 110: Local Workforce Development Area and Board Governance

Training and Employment Guidance Letter No. 35-10

IV. POLICIES AND PROCEDURES

A. Roles and Responsibilities

1. Chief Local Elected Official (CLEO)

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

The CLEOs responsibilities include:

- a) Requesting local area designation (as prescribed in Administrative Policy 94 – Local Workforce Development Area Designation);

- b) Appointing members to the LWDB;
- c) Requesting LWDB certification (as prescribed in Administrative Policy 091 – Local Workforce Development Board Composition and Certification);
- d) In coordination with the local board, establishing bylaws;
- e) Designating a fiscal agent (if not serving as grant recipient);
- f) Remaining liable for any misuse of WIOA grant funds by the local area;
- g) In coordination with the local board and/or staff to the board, negotiating and reaching agreement on LWDB local performance measures with the state;
- h) Negotiating with the LWDB and required partners to maintain the workforce delivery system through the Memorandum of Understanding (as prescribed in Administrative Policy 106 - Memorandums of Understanding and Infrastructure Funding Agreements); and
- i) Partnering with the LWDB and planning region, if appropriate, to develop and submit the WIOA local plan and regional plan.

The CLEO may delegate the listed administrative functions except:

- a) Appointment of members to the LWDB.
- b) Designation of a fiscal agent (designation of a fiscal agent does not relieve the CLEO or Governor of liability for misuse of grant funds – 20 CFR 679.420).

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

2. Fiscal Agent

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

- a) Receiving funds;
- b) Ensuring sustained fiscal integrity and accountability for expenditures of funds in accordance with Office of Management and Budget (OMB) circulars, WIOA, corresponding federal regulations, state law, and state policies;
- c) Responding to audit financial findings;
- d) Maintaining proper accounting records and documentation;
- e) Preparing financial reports; and,
- f) Providing technical assistance to sub-recipients regarding fiscal issues.

Although the appropriate role of the fiscal agent should be limited to accounting and funds management functions rather than policy or service delivery, there may be circumstances in which the fiscal agent may be the LWDB, the procured

one- stop operator or the workforce services provider and/or youth service provider.

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

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

3. Local Workforce Development Board

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

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

- a) Developing and submitting local and, if applicable, regional plans;
- b) Conducting workforce research and regional labor market analysis;
- c) Convening local workforce development system stakeholders to assist in the development of the local plan and identify expertise and resources to leverage support for workforce development activities;
- d) Leading efforts to engage a diverse range of employers and other entities in the region;
- e) Leading efforts to develop and implement career pathways;
- f) 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;
- g) Conducting oversight of the 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;
- h) Negotiating and reaching agreement on local performance measures with the CLEO and the state;
- i) In partnership with the CLEO, establishing bylaws and codes of conduct for LWDB members, LWDB executive director and staff to the LWDB; and,
- j) Establishing additional monitoring and reporting requirements if one entity fulfills multiple functions to ensure the entity is compliant with WIOA, final rules and regulations, OMB circulars, and the state's conflict of interest policy.

A full list of LWDB functions can be found in WIOA sec. 107(d) and 20 CFR 679.320.

4. Local Workforce Development Board Chairperson

The LWDB chairperson is elected by the members of the LWDB and must be one of the business representatives on the board. The LWDB chairperson shall serve a term of no more than two years and may not serve more than two terms as chair. At a minimum, the state will review the LWDB chairperson's term requirements during the LWDB's certification process as described in Administrative Policy 091 – Local Workforce Development Board Composition and Certification. The Department of Economic Opportunity (DEO) will review each LWDB's composition during its annual programmatic monitoring, which may include a review of the LWDB chairperson's term(s).

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

- a) Leading the board to develop a guiding vision that aligns with the state's priorities;
- b) Acting as the lead strategic convener to promote and broker effective relationships between CLEOs and economic development, education, and workforce partners in the local area;
- c) Leading an executive committee to guide the work of the board, and ensure that committees or task forces have necessary leadership and membership to perform the work of the board; and
- d) Leading the agenda setting process for the year and guide meetings to ensure both tactical and strategic work is completed in all meetings.

5. Local Workforce Development Board Executive Director

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

- a) Coordinating with the CLEOs regarding the identification and nomination of members to the LWDB and ensuring membership is compliant with WIOA and Florida Statutes;
- b) Organizing board meetings and ensuring meetings are held according to the LWDB's bylaws and Florida's sunshine laws;
- c) Developing and submitting the local and regional workforce development plan;
- d) Conducting oversight of the WIOA adult, dislocated worker, youth programs and the entire one-stop delivery system, including development of policies and monitoring the administration of the programs;
- e) Negotiating and reaching agreement on local performance measures;

- f) Negotiating with CLEO and required partners for the Memorandum of Understanding (as prescribed in Administrative Policy 106 - Memorandums of Understanding and Infrastructure Funding Agreements);
- g) In compliance with local board procurement policy, provide oversight of the competitive procurement process for procuring or awarding contracts for providers of youth program services, providers of workforce services (if applicable), and the one-stop operator as required in paragraph (I) of 20 CFR 679.370;
- h) Developing a budget for activities of the LWDBs; and
- i) Certifying the one-stop career centers. One-stop certification requirements may be found in Administrative Policy 93 – One-Stop Career Center Certification Requirements.

B. One Entity Performing Multiple Functions

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

One entity may perform multiple functions if appropriate firewalls and internal controls are in place. Local entities or organizations often function simultaneously in a variety of roles, including fiscal agent, board staff, one-stop operator, provider of career services, and provider of youth services. See Section IV.B.3. of this policy for agreement requirements for one entity (not LWDBs) performing multiple functions.

See Section IV. C. 1. for requirements for LWDBs serving multiple functions.

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

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

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

Before a LWDB may be designated as the one-stop operator, LWDBs must still follow criteria established in Administrative Policy 097 – One-Stop Operator Procurement.

1. Local Workforce Development Boards Serving Multiple Functions

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

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

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

D. Temporary Assumption of Duties for Procured and Contracted Services

While LWDBs may provide workforce services and assume the role of one-stop operator, many LWDBs procure and contract with providers for these services. In certain critical circumstances, (e.g., sudden termination of contract or failed procurement), the local board may be faced with needing to temporarily assume the role(s) of one-stop operator, direct provider of workforce and/or youth program services. When this happens, LWDBs may request to temporarily assume the responsibilities that were being provided by a contracted vendor or services being sought when the procurement failed. Requests for boards to act as a one-stop operator and provider of workforce and/or youth program services on a time-limited basis must be approved by the CLEO and submitted to DEO. The request must include the duration for which the board will act as a one-stop operator and provider of services. DEO will make a recommendation to the state workforce development board.

1. Sudden Termination of Contract

If the circumstance arises that the LWDB or LWDB staff needs to temporarily serve in multiple roles due to sudden (unexpected) termination of a contract, a new competitive solicitation must be reissued timely. A new entity must assume the applicable role on or before the end of the temporary designation.

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

The LWDB will:

- a) Submit a request to serve in the role in which the contract was terminated;
- b) Provide documentation of the original contract and the termination notification, which should include the reason for termination;
- c) Provide an explanation and an organizational chart showing who will be responsible for assuming the role(s) temporarily. The explanation and organizational chart must clearly illustrate how the following will be enforced to minimize potential risks associated with the temporary designation.

1. Separation of duties; (including but not limited to the temporary removal of duties from certain areas/individuals to allow assumption of the temporary role);
 2. Firewalls; (including but not limited to restriction from access to any information that may lead to impropriety); and
 3. Conflict of interest requirements.
- d) The length of time in which the LWDB seeks to temporarily serve in the role in which the contract was terminated, not to exceed one year from the date of request.

LWDBs will submit formal requests for temporary designation to CareerSource Florida and DEO via email at LWDBGovernance@deo.myflorida.com.

2. Failed Procurement

- a) If the circumstance arises that the LWDB or LWDB staff needs to serve in multiple roles due to failed procurement, the LWDB will: Submit, in writing, the request to serve in the role sought through the failed procurement and provide the following:
1. A copy of the competitive solicitation;
 2. Proof of the announcement medium used (e.g., newspaper, social media, website, email notification to potential bidders), including documentation showing how long the announcement was posted; and
 3. The length of time the LWDB seeks to temporarily serve in the role.
- b) An explanation and an organizational chart showing who will temporarily be responsible for assuming the role(s). The explanation and organizational chart will clearly illustrate how the following will be enforced to minimize potential risks associated with the temporary designation.
1. Separation of duties; (including but not limited to the temporary removal of duties from certain areas/individuals to allow assumption of the temporary role);
 2. Firewalls; (including but not limited to restriction from access to any information that may lead to impropriety); and
 3. Conflict of interest requirements.
- c) The LWDB will review the previously issued competitive solicitation and identify any elements that led to the failed procurement (e.g., unrealistic compensation for requested services, duties outside the scope of the role for which services are being sought);
- d) Update and reissue the competitive solicitation (within one month of being granted temporary authority to serve in the role in which the procurement was not successful);
- e) Once an entity is selected, notify DEO of the selection upon final approval by the LWDB; and
- f) Onboard the selected entity of the new solicitation on or before the end of the temporary designation.

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

Formal requests for temporary designation will be sent to CareerSource Florida and DEO via email at LWDBGovernance@deo.myflorida.com.

3. Local Workforce Development Area Multi-Function Agreement

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

- a) Definition of roles and responsibilities/duties per function (e.g., fiscal agent, one-stop operator, and/or procured provider of workforce or youth program services);
- b) Description of the separation of staff duties under each role, including deliverables for each separate function;
- c) Description of how budget authority is separated, including separate line item budgets for each function; and
- d) Description of how staff duties will be completed while demonstrating compliance with WIOA and corresponding regulations, OMB circulars, and the state's conflict of interest policy, including how conflict of interest will be minimized;
- e) Description of the roles and responsibilities within the organization, including an organizational chart, and sustainability if a function is removed; and
- f) Description of how fiscal monitoring will occur if the fiscal agent is performing multiple functions.

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

E. Governance Agreements

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

1. Interlocal, Consortium and Other Agreements

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

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

- a) **Identification of local workforce development area** - The agreement will clearly identify the units of local government which are covered by the agreement and which make up the local area.
- b) **Designation and responsibilities of the CLEO** - The parties to the interlocal agreement should identify the county commissioners and/or mayors to serve as the CLEO(s) of the local area for the purposes of approving local and, if appropriate, regional plans; establishing policy; authorizing WIOA expenditures; establishing contracts; paying for services outside of the local area; or paying costs associated with monitoring or audit findings or sanctions.

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

- c) **Establishment, appointment, and operation of the LWDB** - The agreement should include an agreed upon process for establishing and appointing the LWDB members, including:
 - 1. Membership of the LWDB that is consistent with WIOA and state guidance; and
 - 2. How the needs of all geographical areas in all jurisdictions will be represented within the local area.
- d) **Designation and responsibilities of the fiscal agent** - The fiscal agent is the entity designated to perform accounting and funds management on behalf of the CLEO. The agreement will identify the entity performing these duties.
- e) **Process for CLEOs to provide input** - The agreement will include a process for all CLEOs to provide input for the purposes of reaching a consensus on critical decisions that may impact the local workforce development system.
- f) **Liability** - Under WIOA, CLEOs are liable for misspent funds, disallowed costs, funds spent fraudulently, and potential sanctions for nonperformance. Therefore, it is recommended that CLEOs within a local area agree on how liability will be addressed. The following questions can be used to guide such discussions:

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

2. Bylaws

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

- a) **Purpose and Responsibilities (Functions)** – Describe the purpose of the LWDB (e.g. to set policy and establish oversight of the workforce development system). Describe the functions or the responsibilities of the LWDB (e.g. the local board has the responsibility to provide strategic and operational oversight, assists in achievement of the State's strategic and operational vision and goals, and maximizes and continues to improve quality of services, customer satisfaction, and effectiveness of services provided). A list of the board's responsibilities can be found in Section IV.A.3. of this policy.
- b) **Membership** – Include the processes and procedures for the following:
1. Recruiting, nominating, vetting and appointing board members;
 2. Filling LWDB member vacancies; and

3. Resignation, reasons for disqualification, removal, and reappointment of board members.

Board membership and composition requirements can be found in Administrative Policy 091 - Local Workforce Development Board Composition and Certification.

- c) **Authority of LWBD** – Include the power and authorities of the LWBD, including authority to recommend, select, and hire an Executive Director to perform operational and administrative functions of the board.
- d) **Duties and Terms of the Members** – Describe the duties and term limits of the board members. Board member term limit requirements can be found in Administrative Policy 091 - Local Workforce Development Board Composition and Certification.
- e) **Officers** – Describe the authority of its officers, including terms of office, and board officer duties.
- f) **Committees** – Describe the types of committees (e.g. executive committee, finance committee, nominating committee, etc.) as well as their authorities, responsibilities, terms of committee members and chairpersons, who has the authority to appoint committee members, and who may sit on the committee. The LWBD will prohibit any LWBD staff from serving as members of a committee or subcommittee.
- g) **Meetings and Minutes** - Describe frequency of meetings and describe how regular board and committee meetings are planned and conducted. The LWBD will also describe the process and requirements for calling special and emergency meetings, what constitutes an emergency meeting or special meeting, and who is authorized to call such meetings. This includes but is not limited to the requirement to provide the schedule to the board members and the public.
 1. **Record Keeping** – The LWBD will describe how meeting minutes will be scribed/recorded, retain records of board members who are present/absent, and record official acts of the board including the number of votes of members (yeas, nays, and abstentions). Meeting minutes must be made available publicly on the LWBD's website.
 2. **Voting, Board Actions, and Conflict of Interest** – Include voting and quorum requirements, record official acts of the board including the number of votes of members (yeas, nays, and abstentions). Abstentions due to conflict of interest must be recorded, include the name of the abstaining member, and the reason for abstention.
Strategic Policy 2012.05.24.A.2 - State and Local Workforce Development Board Contracting Conflict of Interest Policy provides guidelines for approving contracts in which a conflict of interest may exist.

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

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

F. WIOA Sunshine Provision, Public Disclosures and Transparency

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

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

- a) Local Plans – information about the local plan or modification of the local plan before submission.
- b) Board Members – list of current board members, company, entity that the board member is employed by or owns, and their terms of service.
- c) Selection of One-Stop Operators
- d) Minutes of formal meetings
- e) Bylaws
- f) All the requirements found in the Board Governance, Responsibilities and Transparency section of the Grantee-Subgrantee Agreement.
- g) All public disclosure requirements found in 445.007, F.S. which include:
 - 1. **Compensation disclosures** – the amount and nature of compensation paid to all executives, officers, directors, trustees, key employees, and the highest compensated employees as defined for purposes of the Internal Revenue Service (IRS) Form 990 (Return of Organization Exempt from Income Tax). Compensation includes but is not limited to salary, bonuses, present value of vested benefits, including but not limited to, retirement, accrued leave and paid time off, cashed-in leave, cash equivalents, severance pay, pension plan accruals and contributions, deferred compensation, real property gifts, and any other liability owed to such persons.

Each LWDB will, within 30 days after the end of the fiscal year, provide compensation disclosures to DEO using Exhibit E - Total Compensation for Executive Leadership form found in the Grantee-Subgrantee Agreement.
 - 2. **Written declaration from the Chief Financial Officer (CFO)** – The CFO or his or her designee must provide a written declaration that he or she has read the compensation disclosure documents and that the facts stated in it are true. The written declaration must accompany the applicable document(s).

3. **LWDB's IRS Form 990** – Annually, each LWDB must publish its most recent IRS form 990 within 60 calendar days after it is filed with the IRS and remain posted for three years after it is filed.
4. **Statements of Financial Interest** – The LWDB's website must inform the public that disclosures or statements of financial interest (consistent with requirements in s. 112.3144 or s. 112.3145, whichever is appropriate) for each LWDB member and executive director or designated person responsible for the operational and administrative functions of the LWDB, have been filed with the Commission on Ethics and provide information on how each disclosure or statement may be reviewed. The notice to the public must remain on the website throughout the term of office or employment of the filer and until one year after the term on the LWDB or employment ends.
5. **Contracts** – All contracts between a local board and a member of the local board, relative of a local board member, an organization or individual represented on the local board or an employee of the local board approved on or after July 1, 2021 must be published on the local board's website within 10 days after approval by the local board or the department, whichever is later. Such contracts must remain on the website for at least one year after termination of the contract.

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

The LWDB is subject to open government and confidentiality requirements in Chapters 119 and 286, Florida Statutes (F.S).

G. New Board Member Orientation and Annual Training

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

1. New LWDB Member Orientation

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

- a) Overview of WIOA;
- b) Overview of the workforce development system and structure;
- c) Overview of the workforce development system goals and strategies;
- d) The purpose of the LWDB;
- e) LWDB composition, including required members and areas of representation;

- f) Roles and responsibilities of the CLEO, fiscal agent, LWDB, LWDB chairperson, and LWDB executive director and staff;
- g) Required partners and programs;
- h) How the workforce system is funded;
- i) Performance requirements;
- j) Sunshine law requirements; and
- k) Conflict of interest policy and disclosure of potential conflicts of interest.

2. Annual Training Requirements

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

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

New member orientation and refresher training may be offered in-person and/or virtually at the local area's discretion. The LWDB must retain and, provide to DEO upon request, attendance records of participants and the dates of completion. New board members completing the board member orientation are not required to complete the annual refresher training in the same year they become a new member.

H. State and Local Monitoring

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

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

V. DEFINITIONS

1. **Board Chairperson** is a business representative among the board members who is elected by the board.
2. **Chief Local Elected Official (CLEO) (CEO in WIOA sec. 3(9))** –
 - a) A chief elected executive officer of a unit of general local government in a local area; and
 - b) In a case in which a local area includes more than one unit of general local government, the individuals designated under the agreement described in Section 107(c)(1)(B).
3. **Executive Director** is an individual hired or designated by the LWDB to perform the operational and administrative functions of the board.
4. **Fiscal Agent** is the entity designated to perform accounting and funds management on behalf of the CLEO.
5. **For cause** includes but is not limited to, engaging in fraud or other criminal acts, incapacity, unfitness, neglect of duty, official incompetence or irresponsibility, misfeasance, malfeasance, nonfeasance, gross mismanagement, waste, or lack of performance.
6. **Governance Agreements (i.e. Interlocal, Consortium, and other governing agreements)** are written agreements designed to ensure that decisions to CLEO(s), or a consortium, reflect the agreement of all the chief elected officials in all jurisdictions of a local area. Including, how the local board is governed, roles and responsibilities of members, liabilities, etc.
7. **Local Workforce Development Area (LWDA)** is a geographical area that serves as the jurisdiction for the administration of workforce development activities and has been granted such designation by meeting criteria as prescribed in Administrative Policy 94 – Local Workforce Development Designation.
8. **Local Workforce Development Board (LWDB)** is a board established under WIOA sec. 107, to set policy for the local workforce development system.

VI. REVISION HISTORY

Date	Description
TBD	Issued by CareerSource Pasco Hernando.

VII. RESOURCES

WIOA Face Sheet: Governance and Leadership

ACTION ITEM 8

Training Provider Approval

The Pasco Hernando Workforce Board (PHWB) under the Workforce Innovation Opportunity Act (WIOA) must approve training providers where WIOA funds are used. Pre-apprenticeship programs also need approval by the Local Workforce Board. The North American Building Trades Unions (NABTU) has proposed a pre-apprenticeship training program in conjunction with local building unions as a gateway to apprenticeship opportunities.

NABTU, through its Apprenticeship Readiness Programs, is the largest provider of pre-apprenticeship education (the Multi-Craft Core Curriculum or MC3) in any industry in the United States. NABTU is also the sole educational provider for multi-craft apprenticeship readiness program training in the joint-labor management sector of the construction industry. NABTU has 1,600 training centers across the US and it accounts for 75% of all construction apprentices trained in the U.S.

The MC3 is an online training program, and it is offered at a cost of \$100 per person.

FOR CONSIDERATION

Approval of NABTU as training provider for the 2022-2023 program year.

MC3 Required vs. Elective Topics/Hours*

Required Topics/Hours	Elective Topics/Hours
Construction Industry Awareness- 8 hrs	Blueprint Reading - 4-8 hrs
Construction Trades Awareness- 8 hrs	Green Construction - 4-8 hrs **
Construction Health and Safety – 20 hrs (CPR and First Aid – 8 hrs/OSHA 10 – 10 hrs/Women's Health and Safety – 2 hrs)	Financial Literacy - 4-8 hrs
Tools and Materials - 8 hrs (must include hands on component)	<p>*All MC3 programs must have a minimum of 120 instructional hours. Programs may add more hours at their discretion</p> <p>** All California programs receiving SB1 funding <u>MUST</u> include 8 hours of Green Construction</p>
Construction Math - 40 hrs	
Heritage of the American Worker- 8 hrs	
Diversity in the Construction Industry - 12 hrs (Diversity Awareness - 4 hrs/ Sexual Harassment - 8 hrs)	
Total 104 Hours	Total Elective Hours = 16

ACTION ITEM 9

RFP Release

The Pasco Hernando Workforce Board (PHWB) under the Workforce Innovation Opportunity Act (WIOA) and/or the Welfare Transition Program (WTP) is experiencing a lack a short-term training leading to employment. Additionally, the current flow of customers seeking training is historically low. The current unemployment rate of 2.9% is a major factor.

Because employment is so readily available, individuals do not have the ability to leave employment and seek training. Training is often too long and creates a strain on households over the extended period. The Region needs to pursue short-term training leading to employment in a variety of industries.

FOR CONSIDERATION

Release an RFP on December 13, 2022 seeking short-term occupation skills training leading to industry recognized certification and employment. Duration of the training not to exceed 12 weeks, and entry wage to exceed \$15 per hour. Successful bidders are required to take the lead in placement and follow-up in coordination with CareerSource Pasco Hernando.

Maximum to expend through the RFP is \$500,000 and multiple training providers are sought.

GAP Analysis of Region 16 Occupations

WORKFORCE DEVELOPMENT AREA 16 - HERNANDO AND PASCO COUNTIES

Listed are the top 118 occupations in Region 16 requiring post-secondary education or certification. Occupations requiring a bachelors degree or higher are excluded. Ranking is by the number of openings.

Occupations are labeled as Training available locally, training available outside the Region, or training mainly obtained on the job.

Occupation subject to apprenticeship opportunities are also marked.

SOC Code	Apprenticeship Possible	SOC Title	Employment				Total Job Openings	2021 Median Hourly Wage (\$)*	Education	
			2022	2030	Growth	Percent Growth			FL**	BLS**
00-0000		Total, All Occupations	198,849	219,562	20,713	10.4	208,133	-	-	-
43-4051		Customer Service Representatives	3,653	3,743	90	2.5	3,807	14.48	PS	HS
35-2014 A		Cooks, Restaurant	1,914	2,697	783	40.9	3,447	-	PS	NR
29-1141		Registered Nurses	5,725	6,481	756	13.2	3,287	37.03	A	B
53-3032		Heavy and Tractor-Trailer Truck Drivers	2,885	3,127	242	8.4	2,858	18.62	PS	PS
35-1012		First-Line Supervisors of Food Preparation and Serving Workers	1,872	2,219	347	18.5	2,745	17.69	PS	HS
41-1011		First-Line Supervisors of Retail Sales Workers	2,996	3,052	56	1.9	2,587	18.51	PS	HS
43-6014		Secretaries & Administrative Assistants, Except Legal, Medical, & Executive	2,811	2,751	-60	-2.1	2,314	17.88	PS	HS
31-9092		Medical Assistants	1,734	2,161	427	24.6	2,230	17.48	PS	PS
11-1021		General and Operations Managers	2,591	2,937	346	13.4	2,159	38.40	A	B
43-3031		Bookkeeping, Accounting, and Auditing Clerks	1,956	2,043	87	4.4	1,841	18.62	A	SC
43-6013		Medical Secretaries	1,568	1,812	244	15.6	1,687	17.48	PS	HS
31-1120		Home Health and Personal Care Aides	1,203	1,548	345	28.7	1,672	11.49	PS	HS
13-1198		Project Management Specialists and Business Operations Specialists, All Other	2,015	2,360	345	17.1	1,609	-	A	B
31-1131		Nursing Assistants	1,297	1,529	232	17.9	1,596	14.07	PS	PS
41-4012		Sales Rep., Wholesale & Manufacturing, Except Tech. & Scientific Products	1,670	1,852	182	10.9	1,550	29.61	PS	HS
49-9071		Maintenance and Repair Workers, General	1,686	1,860	174	10.3	1,501	17.89	PS	HS
25-9045		Teaching Assistants, Except Postsecondary	1,982	1,982	0	0.0	1,450	29,939.00	A	SC
49-3023		Automotive Service Technicians and Mechanics	1,529	1,678	149	9.7	1,400	22.14	PS	PS
39-5012		Hairdressers, Hairstylists, and Cosmetologists	1,383	1,517	134	9.7	1,392	-	PS	PS
53-3033		Light Truck or Delivery Services Drivers	1,283	1,436	153	11.9	1,336	14.61	PS	HS
25-2011		Preschool Teachers, Except Special Education	1,418	1,555	137	9.7	1,319	13.91	A	A
47-1011		Supervisors of Construction and Extraction Workers	1,342	1,546	204	15.2	1,279	29.72	A	HS
47-2111 A		Electricians	1,130	1,354	224	19.8	1,242	22.94	PS	HS
39-9011 A		Childcare Workers	1,038	1,045	7	0.7	1,150	11.31	PS	HS
49-9021		Heating, Air Conditioning, and Refrigeration Mechanics and Installers	1,163	1,342	179	15.4	1,120	22.55	PS	PS
53-7051		Industrial Truck and Tractor Operators	962	1,127	165	17.2	1,057	23.34	PS	NR
15-1232		Computer User Support Specialists	1,369	1,557	188	13.7	1,027	23.18	PS	SC
29-2061		Licensed Practical and Licensed Vocational Nurses	1,346	1,481	135	10.0	988	22.66	PS	PS
27-2022		Coaches and Scouts	662	806	144	21.8	950	-	HS	B
47-2031 A		Carpenters	1,061	1,186	125	11.8	948	19.01	PS	HS
29-2098		Medical Dosimetrists, Medical Records Specialists, and Health Technologists and Technicians, all other	1,108	1,270	162	14.6	831	-	PS	PS
47-2073 A		Operating Engineers and Other Construction Equipment Operators	818	899	81	9.9	798	18.58	PS	HS
11-9051		Food Service Managers	698	809	111	15.9	776	29.16	A	HS
51-2090		Miscellaneous Assemblers and Fabricators	941	904	-37	-3.9	772	16.88	PS	HS
41-2022		Parts Salespersons	682	756	74	10.9	756	14.05	PS	NR
31-9091		Dental Assistants	624	714	90	14.4	710	18.41	PS	PS
39-9032		Recreation Workers	451	514	63	14.0	655	13.78	A	HS
33-3051		Police and Sheriff's Patrol Officers	985	1,027	42	4.3	652	29.42	PS	HS
23-2011		Paralegals and Legal Assistants	621	697	76	12.2	636	23.28	PS	A

43-5071	Shipping, Receiving, and Traffic Clerks	779	775	-4	-0.5	588	14.56	PS	HS
47-2152 A	Plumbers, Pipefitters, and Steamfitters	498	589	91	18.3	531	23.08	PS	HS
37-1012	Supervisors of Landscaping, Lawn Service & Groundskeeping Workers	531	581	50	9.4	507	18.93	PS	HS
33-2011	Firefighters	780	815	35	4.5	505	24.17	PS	PS
47-2051 A	Cement Masons and Concrete Finishers	497	588	91	18.3	481	-	PS	NR
51-1011	First-Line Supervisors of Production and Operating Workers	522	575	53	10.2	480	23.81	PS	HS
33-9032	Security Guards	355	397	42	11.8	434	13.79	PS	HS
11-9021	Construction Managers	521	619	98	18.8	423	49.27	A	B
49-1011	First-Line Supervisors of Mechanics, Installers, and Repairers	477	538	61	12.8	420	29.11	PS	HS
47-2141	Painters, Construction and Maintenance	476	537	61	12.8	408	-	PS	NR
49-2022	Telecommunications Equipment Installers & Repairers, Exc. Line Installers	373	424	51	13.7	406	-	PS	PS
31-9097	Phlebotomists	344	400	56	16.3	401	-	PS	PS
53-1047	First-Line Supervisors of Transportation and Material-Moving Workers, Except Aircraft Cargo Handling Spvr	418	441	23	5.5	386	23.73	PS	HS
33-9098	School Bus Monitors and Protective Service Workers, all other	174	185	11	6.3	368	-	PS	HS
35-1011	Chefs and Head Cooks	248	309	61	24.6	347	24.91	PS	HS
33-3012	Correctional Officers and Jailers	501	476	-25	-5.0	333	17.31	PS	HS
21-1093	Social and Human Service Assistants	296	334	38	12.8	328	17.23	PS	HS
29-2034	Radiologic Technologists	387	443	56	14.5	290	29.78	PS	A
29-2010	Clinical Laboratory Technologists and Technicians	427	487	60	14.1	290	22.64	A	B
29-2052	Pharmacy Technicians	406	452	46	11.3	288	17.55	PS	HS
51-8031 A	Water and Wastewater Treatment Plant and System Operators	345	363	18	5.2	273	22.42	PS	HS
27-1024	Graphic Designers	255	309	54	21.2	257	-	A	B
43-3071	Tellers	449	364	-85	-18.9	251	17.78	PS	HS
53-3099	Motor Vehicle Operators, All Other	158	187	29	18.4	249	-	PS	NR
13-2098	Financial and Investment Analysts, Financial Risk Specialists, and Financial Specialists, All Other	262	318	56	21.4	229	-	PS	B
13-1051	Cost Estimators	256	289	33	12.9	226	-	A	B
43-6011	Executive Secretaries and Executive Administrative Assistants	298	270	-28	-9.4	215	23.42	PS	HS
51-3011	Bakers	178	195	17	9.6	212	-	PS	NR
49-9051	Electrical Power-Line Installers and Repairers	267	285	18	6.7	208	-	PS	HS
11-9151	Social and Community Service Managers	237	268	31	13.1	200	30.15	A	B
13-1041	Compliance Officers	257	279	22	8.6	188	29.82	PS	B
49-2011 A	Computer, Automated Teller, and Office Machine Repairers	172	189	17	9.9	171	-	PS	SC
13-1020	Buyers and Purchasing Agents	200	197	-3	-1.5	153	29.36	A	B
29-2055	Surgical Technologists	191	224	33	17.3	149	-	PS	PS
41-4011	Sales Rep., Wholesale & Manufacturing, Technical & Scientific Products	160	178	18	11.2	149	-	PS	B
41-1012	First-Line Supervisors of Non-Retail Sales Workers	222	211	-11	-5.0	142	38.09	A	HS
33-3021	Detectives and Criminal Investigators	228	236	8	3.5	141	23.22	PS	HS
51-4041 A	Machinists	145	158	13	9.0	136	-	PS	HS
43-5031	Police, Fire, and Ambulance Dispatchers	172	179	7	4.1	135	22.04	PS	HS
29-2081	Opticians, Dispensing	177	198	21	11.9	134	-	A	HS
49-3031 A	Bus & Truck Mechanics & Diesel Engine Specialists	168	176	8	4.8	133	22.97	PS	HS
29-2040	Emergency Medical Technicians and Paramedics	188	214	26	13.8	130	-	PS	PS
29-2032	Diagnostic Medical Sonographers	147	182	35	23.8	128	-	PS	A
27-4011 A	Audio and Video Equipment Technicians	123	143	20	16.3	126	-	A	PS
37-1011	First-Line Supervisors of Housekeeping and Janitorial Workers	113	127	14	12.4	121	17.99	PS	HS
29-2031	Cardiovascular Technologists and Technicians	155	177	22	14.2	115	-	PS	A
15-1299	Computer Occupations, all other	148	169	21	14.2	112	-	PS	B
47-4011	Construction and Building Inspectors	107	115	8	7.5	110	23.70	PS	HS
31-9093	Medical Equipment Preparers	88	101	13	14.8	105	-	PS	HS
15-1211	Computer System Analysts	146	160	14	9.6	98	30.22	A	B
13-1031	Claims Adjusters, Examiners, and Investigators	145	152	7	4.8	97	-	PS	HS
33-1011	First-Line Supervisors of Correctional Officers	134	133	-1	-0.7	83	-	PS	HS
33-1021	First-Line Supervisors of Fire Fighting and Prevention Workers	140	146	6	4.3	79	-	PS	PS
15-1244	Network and Computer Systems Administrators	141	146	5	3.5	78	37.58	A	B

15-1257	Web Developers and Digital Interface Designers	114	123	9	7.9	77	-	PS	A
33-1012	First-Line Supervisors of Police and Detectives	139	144	5	3.6	76	43.58	A	HS
51-9161	Computer Numerically Controlled Tool Operators	82	84	2	2.4	74	-	PS	HS
29-1124	Radiation Therapists	121	141	20	16.5	73	-	A	A
43-4161	Human Resources Assistants, Except Payroll and Timekeeping	71	75	4	5.6	61	-	PS	A
43-4121	Library Assistants, Clerical	45	43	-2	-4.4	52	-	PS	HS
11-3051	Industrial Production Managers	80	87	7	8.8	52	30.17	A	B
19-4092	Forensic Science Technicians	35	40	5	14.3	41	-	PS	B
53-6041 A	Traffic Technicians	32	33	1	3.1	36	-	PS	HS
49-3053 A	Outdoor Power Equipment and Other Small Engine Mechanics	29	34	5	17.2	33	-	A	HS
19-4061	Social Science Research Assistants	30	32	2	6.7	32	-	A	B
53-2012	Commercial Pilots	27	32	5	18.5	31	-	PS	HS
33-1090	Miscellaneous First-Line Supervisors, Protective Service Workers	36	39	3	8.3	31	-	PS	HS
13-2071	Credit Counselors	37	43	6	16.2	30	-	A	B
13-1121	Meeting, Convention, and Event Planners	26	31	5	19.2	29	-	A	B
19-4031	Chemical Technicians	30	31	1	3.3	27	-	A	A
37-3012	Pesticide Handlers, Sprayers, and Applicators, Vegetation	24	25	1	4.2	26	-	A	HS
49-3011	Aircraft Mechanics and Service Technicians	27	32	5	18.5	24	-	PS	PS
31-9099	Healthcare Support Workers, All Other	20	23	3	15.0	24	-	PS	HS
15-1245	Database Administrators and Architects	37	39	2	5.4	24	-	A	B
13-1141	Compensation, Benefits & Job Analysis Specialists	27	30	3	11.1	23	-	A	B
47-4051	Highway Maintenance Workers	23	25	2	8.7	22	-	PS	HS
15-1251	Computer Programmers	52	46	-6	-11.5	20	-	PS	B
31-2011	Occupational Therapy Assistants	19	20	1	5.3	20	-	A	A
43-6012	Legal Secretaries	32	26	-6	-18.8	19	22.67	PS	HS

Training Available
Training Available - outside the Region
Subject to training on-the-job

* Annual wage rates are reported where hourly wage rates do not exist but annual wage rates do. These rates are italicized.

** Education levels are abbreviated as follows:

Florida
A: associate degree
B: bachelor's degree
HS: high school diploma or GED
M+: master's, doctoral or professional degree
NR: no formal educational credential required
PS: postsecondary non-degree award

U.S. Department of Labor, Bureau of Labor Statistics
A: associate degree
B: bachelor's degree
D: doctoral or professional degree
HS: high school diploma or GED
M: master's degree
NR: no formal educational credential required
PS: postsecondary non-degree award
SC: some college, no degree

ACTION ITEM 10
Hernando Grown Sponsorship

Hernando Grown provides career exploration opportunities for Hernando County high school students through a variety of activities and resources to prepare them for college, career, and life. Due to bus shortages, Hernando County School District is looking for sponsorship/donations for charter busses, to bus approximately 300 high school students and 400 middle school students to and from the event.

CareerSource Pasco Hernando would like to sponsor \$12,000 for the cost of transportation as well as \$2,000 in venue fees by using TANF and WIOA Youth dollars.

FOR CONSIDERATION

Approval of the Hernando Grown Sponsorship in the amount of \$14,000 to help support Career Exploration Day in Hernando County.

ACTION ITEM 11
Layoff, Recall and Retention Agreement Policy

Pasco-Hernando Workforce Board, Inc., is mostly funded by federal funding. As legislation changes, as we operate can also change.

Because of funding changes, adverse economic conditions, legislative changes, organizational restructuring, corporate merger or other organizational wide change or other conditions, layoffs could happen.

This policy, drafted and reviewed by the attorney, addresses layoffs, recall from layoffs and retention agreements and retention compensation for the positions deemed critical and for key operational management employees.

FOR CONSIDERATION

Approval of the Layoff, Recall and Retention Agreement policy effective immediately.

Pasco-Hernando Workforce Board
Layoff, Recall and Retention Agreement Policy

If it is determined that a reduction in the workforce is necessary because of funding changes, adverse economic conditions, legislative changes, organizational restructuring or other conditions, then layoffs and recall from layoffs will generally be conducted in a manner that is consistent with the procedures described below. In addition, in the event of organizational restructuring, corporate merger or other organizational wide change, where reductions in force are necessary, critical and key operational and management employees may be offered a retention agreement, with retention compensation incentives, to provide for certain organizational stability and retention of key employees through substantial organizational change.

Procedures

Layoff

- If a layoff is expected, Employer will attempt to communicate information about an impending layoff as soon as possible considering the employer's interests and compliance with state and federal notice requirements.
- Employees will generally be selected for layoff based on the following criteria, although not in this particular order:
 - The needs of the organization and specific projects.
 - Promotion potential and transferability of skills to other positions within the unit.
 - Demonstrated current and past performance.
 - Length of service with the organization.
- An employee's length of service is measured from the original date of employment with organization, if there has not been a break in service greater than 30 days. Employees with breaks in service greater than 30 days, but less than one year, are credited only for their time actually worked; that is, the break in service time does not get credited in an employee's length of service unless required by law. Employees with a break in service greater than one year will receive credit for service from their most recent date of hire with the organization.
- Employees selected for layoff will be given as much notice as is required by law or as much as is reasonable under the circumstances.
- If the layoff is expected to exceed 30 days, unused, accrued paid leave will be paid at the time of layoff if permitted under paid leave policies. Employees who are laid off will not continue to accrue paid leave during the layoff.
- Provided adequate funding is available and authorized, employee's subject to layoff may be eligible for up to three months of employer-paid subsidy for the cost of a health insurance in the same amount as the employer-paid at the time of layoff.

Recall

- Employees who are laid off will be maintained on a recall list for six months, or until management determines the layoff is permanent, whichever occurs first (the “Recall Period”). Removal from the recall list terminates any potential reinstatement the employee may have. While on the recall list, employees should inform the human resource department if they become unavailable for recall. Employees who do not keep a current home address, telephone number and email on record with the HR department will lose recall rights.
- Employees will be recalled according to the needs of organization, the employee's classification and ability to perform the job. Notice of recall will be sent by email and US Mail to the employee's email and home address on record. Unless an employee responds to the recall notice within seven (7) days following receipt of the notice or its attempted delivery, the employee's name will be removed from the recall list and the employee will no longer have any job rights with organization.
- Credit for seniority will continue to accumulate during any layoff of 30 days or less. Employees laid off for more than 30 days, will not be granted any credit for prior service even if reinstated during the recall period.

Retention Incentive Compensation and Employment Agreements

- In the event of organizational restructuring, corporate merger or other organizational wide change, where reductions in force are necessary, upon recommendation of the CEO and approval by the Board of Directors, critical and key operational and management employees may be offered a retention agreement, with retention compensation incentives, to provide for certain organizational stability and retention of key employees through substantial organizational change.
- Definitions:
 - Key Employees - critical operational or management employees occupying positions that the CEO deems essential for organizational and operational stability through times of substantive organizational disruption or change.
 - Critical Service Period - The period of time, in which Key Employees are essential to maintain organizational and operational stability through times of substantial organizational change.
- Key Employees may be offered retention incentive compensation to encourage them to remain employed with the organization during the Critical Service Period.
 - The terms of the retention incentive and the conditions of retention shall be set forth in a separate written retention employment agreement to be approved by the Board of Directors.
 - Retention employment agreements shall be effective no more than the length of the Critical Service Period.
- Retention Incentive Compensation may include, but is not limited to,:
 - For hourly employees, time and one-half the employee’s regular rate of pay for any hours worked identified during a specified period; or

- For salaried employees, an additional weekly or bi-weekly stipend in a flat amount or as percentage of base salary; and
 - May not exceed an amount greater than 20 weeks of compensation based on the employee's regular rate of pay or base salary.
- Retention Incentive Compensation shall be earned each week during the Critical Service Period, and paid in the ordinary course of payroll at the conclusion of the Critical Service Period if all the terms and condition of the Retention Agreement are satisfied.

ACTION ITEM 12
Retention Incentive Agreements
January 1, 2023 to June 30, 2023

To ensure a continuity of services and fiscal responsibility, the following key positions have been identified and determined critical to provide organizational stability through the Critical Service Period of January 1, 2023 through June 30, 2023, for a maximum time of 20 weeks as suggested per policy:

1. Chief Executive Officer
2. Chief Financial Officer
3. Chief Operations Officer – Workforce Services
4. Chief Operations Officer – Business Services
5. Business Programs Manager
6. Executive Board Assistant

Should an organizational restructuring occur, fitting the criteria listed in the Layoff, Recall and Retention Agreement Policy, the following agreements, drafted by our attorney, shall become effective to provide consistency and stability during the organizational change.

The total financial impact will not exceed \$284,000 which equals salaries and applicable benefits. Due to other programs, which extend beyond June 30, 2023, closeout may be extended beyond June 30 and employment arrangements will be made at that time.

FOR CONSIDERATION

1. Approval of key positions.
2. Approval to delegate authority to the CEO to negotiate and execute the retention incentive agreements for all key positions other than the CEO, in accordance with the layoff policy, during the Critical Service Period of January 1, 2023 until June 30, 2023.

**PASCO-HERNANDO WORKFORCE BOARD, INC.
RETENTION INCENTIVE AGREEMENT**

This Retention Incentive Agreement is made and entered into on this 1st day of January, 2023 (the “Effective Date”) by and between Pasco-Hernando Workforce Board, Inc. (Employer), and _____ (Employee).

Employer has declared a Critical Service Period to run from January 1, 2023 until June 30, 2023 due to the imminent regionalization planning that may result in the elimination, consolidation and merger of certain workforce service areas into larger regional organizations which will require leadership and operational staff to navigate the transition of operations, employees, and finances; and,

Employee is currently employed as _____; and,

Employee is determined to be a Key Employee necessary to maintain organizational and operational stability in accordance with the Layoff, Recall and Retention Incentive Compensation Policy; and,

Employee is an at-will employee and is free to resign from his or her employment at any time; and,

Employee commits to remaining employed with Employer in the Employee’s current job through the Critical Service Period; and,

Employer offers certain retention incentive compensation to Employee for the Employee’s commitment to remain employed through the duration of this Agreement; and,

The parties desire to set forth the specific terms and conditions to earn, and the amount of, retention incentive compensation to be paid under this Agreement.

NOW THEREFORE, for and in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt of which is hereby acknowledged, the Employer and Employee hereby agree as follows:

1. **Condition Precedent.** This Agreement shall not become effective, until or unless, Employer receives notice from the State of Florida Department of Economic Opportunity or Career Source Florida that the Pasco-Hernando Workforce Region will either be eliminated or merged into another workforce region as part of the statewide workforce region reorganization.
2. **Term.** The term of this Agreement shall commence on the date on which the Condition Precedent in paragraph 1 is met (“Commencement Date”) and terminate on June 30, 2023 (“Expiration Date”), unless otherwise earlier terminated or extended in accordance with the terms of this Agreement.
3. **Employee Obligation(s).**
 - a. Employee agrees to remain employed as _____.
 - b. Employee agrees to:
 - i. Perform all essential job functions as set forth in the job description attached hereto as Exhibit A, and incorporated herein.
 - ii. Perform other reasonably related duties as assigned by the Chief Executive Officer.

- c. Should the Employee not fulfill his or her obligations as set forth herein, Employee forfeits any entitlement to Retention Incentive Compensation.
4. **Retention Incentive Compensation.** Employer shall pay Employee as follows:
 - a. In addition to Employee's regular base pay, Employee shall earn retention incentive compensation in accordance with the schedule, attached hereto and incorporated herein as Exhibit B, for each week of service performed under the terms of this Agreement, but not more than twenty (20) weeks of base pay plus benefits.
 - b. Payment of any earned Retention Incentive Pay shall be made in the final paycheck issued to Employee, in the ordinary course of payroll, following the Termination Date.
 - c. All payments contemplated herein are conditioned upon availability of funds, and authorization to expend such funds, specifically for this purpose, by the Board of Directors.
5. **No Guarantee of Employment.** Nothing in this Agreement constitutes a commitment or guarantee on the part of Employer to provide employment to Employee for any specific period of time or duration. Unless otherwise provided in writing other than this Agreement, Employee's employment shall remain "at-will."
6. **Notice.** Any notice provided or concerning this Agreement shall be in writing and shall be deemed sufficiently given when sent certified or registered mail if sent to the respective address of record for each party.
7. **Termination.** Either party may terminate this Agreement prior to the Expiration Date by providing not less than thirty (30) days prior written notice to the other party. In the event it is earlier terminated by Employee, Employee shall only be entitled to that Retention Incentive Compensation earned and accrued, in accordance with the terms and conditions of the Retention Incentive Compensation set forth herein, through the Employee's last day worked. In the event this Agreement is earlier terminated by Employer, Employee shall be entitled to receive the maximum Retention Incentive Compensation contemplated herein. The Employee's last day worked shall be the Termination Date.
8. **Amendment and Modification.** This Agreement may not be amended or modified except by written agreement duly executed by the parties hereto.
9. **Governing Law and Jurisdiction.** All questions, issues or disputes arising out of or under this Agreement, shall be governed by the laws of the State of Florida, without regard to its conflict of laws provision, and exclusive jurisdiction is hereby agreed by Employee to be only in Pasco or Hernando County, Florida. In the event that any litigation is commenced by either party to enforce this Agreement, the action will be filed and litigated, if necessary, solely and exclusively in state circuit court located in Pasco or Hernando County, Florida; Employee hereby agrees that the jurisdiction and venue of all disputes arising out of this Agreement lie in no Court other than those stated above. Employee agrees that this Agreement is consummated and entered into in Pasco or Hernando County, Florida.
10. **Attorneys' Fees and Costs.** It is further agreed that Employee shall bear Employee's own costs and attorneys' fees in negotiating and reviewing matters covered by this Agreement. However, in the event that either Party commences an action for damages, injunctive relief or to enforce the provisions of this Agreement once executed, the prevailing party in any such action shall be entitled to an award of its reasonable attorney's fees and all costs, including appellate fees and costs, incurred in connection therewith as determined by the court in any such action.

11. **Waiver.** No claim or right arising out of a breach or default under this Agreement can be discharged by a waiver of that claim or right unless the waiver is in writing signed by the party hereto to be bound by such waiver. A waiver by any party of a breach or default of the other party of any provisions of this Agreement shall not be deemed a waiver of future compliance of such provisions, and such provisions shall remain in full force and effect.
12. **Counterparts.** Employee and Employer agree that this Agreement may be executed in counterparts and each executed counterpart shall be as effective as a signed original. Photographic or faxed copies of each signed counterpart may be used in lieu of the originals for any purpose.
13. **Entire Agreement.** Employee agrees that this Agreement constitutes the complete understanding between the parties and other promises, contracts or agreements, either express or implied, are superseded by this Agreement, and no other promise, contract or agreement, either express or implied, shall be binding unless signed in writing by Employee and Employer. Employee further confirms that no promises, inducements or agreements not herein expressed have been made to her; that this Agreement contains the entire agreement among the parties hereto; and that the terms of this Agreement are contractual and not merely a recital.
14. **General.** Time shall be of the essence of this Agreement. In this Agreement, wherefore the singular and masculine are used, they shall be construed as if the plural or the feminine or the neutral had been used, where the context or the party or parties so requires, and the rest of the sentence shall be construed as if the grammatical and the terminological changes thereby rendered necessary had been made. Paragraph headings are provided as an organizational convenience and are not meant to be construed as material provisions of this Agreement.
15. **Successors and Assigns.** This Agreement shall be binding on and shall inure to the benefit of the heirs, executors, administrators, successors and assigns of employer and employee. Employer may assign any right or interest arising under this Agreement to any third party. This Agreement is not assignable by Employee.
16. **Severability.** Whenever possible each provision and term of this Agreement will be interpreted in a manner to be effective and valid but if any provision or term of this Agreement is held to be prohibited or invalid, then such provision or term will be ineffective only to the extent of such prohibition or invalidity, without invalidating or affecting in any manner whatsoever the remainder of such provision or term or the remaining provisions or terms of this Agreement.

Employer:

Employee:

Signature

Jerome Salatino

Chief Executive Officer

Signature

Board Approval Date:_____

ACTION ITEM 13
CEO Retention Incentive Agreement
January 1, 2023 to June 30, 2023

To provide consistency and stability, the position of the Chief Executive Officer has been identified and determined critical through the Critical Service Period of January 1, 2023 through June 30, 2023, for a maximum time of 20 weeks as suggested per policy.

The following Retention Incentive Agreement, drafted by our attorney, shall not become effective, until or unless, Employer receives notice from the State of Florida Department of Economic Opportunity or Career Source Florida that the Pasco-Hernando Workforce Region will either be eliminated or merged into another workforce region as part of the statewide workforce region reorganization.

FOR CONSIDERATION

Approval of the Retention Incentive Agreement for the Chief Executive Officer for the Critical Service Period of January 1, 2023 until June 30, 2023.

**PASCO-HERNANDO WORKFORCE BOARD, INC.
RETENTION INCENTIVE AGREEMENT**

This Retention Incentive Agreement is made and entered into on this 1st day of January, 2023 (the “Effective Date”) by and between Pasco-Hernando Workforce Board, Inc. (Employer), and Jerome Salatino (Employee).

Employer has declared a Critical Service Period to run from January 1, 2023 until June 30, 2023 due to the imminent regionalization planning that may result in the elimination, consolidation and merger of certain workforce service areas into larger regional organizations which will require leadership and operational staff to navigate the transition of operations, employees, and finances; and,

Employee is currently employed as Chief Executive Officer; and,

Employee is determined to be a Key Employee necessary to maintain organizational and operational stability in accordance with the Layoff, Recall and Retention Incentive Compensation Policy; and,

Employee is an at-will employee and is free to resign from his or her employment at any time; and,

Employee commits to remaining employed with Employer in the Employee’s current job through the Critical Service Period; and,

Employer offers certain retention incentive compensation to Employee for the Employee’s commitment to remain employed through the duration of this Agreement; and,

The parties desire to set forth the specific terms and conditions to earn, and the amount of, retention incentive compensation to be paid under this Agreement.

NOW THEREFORE, for and in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt of which is hereby acknowledged, the Employer and Employee hereby agree as follows:

1. **Condition Precedent.** This Agreement shall not become effective, until or unless, Employer receives notice from the State of Florida Department of Economic Opportunity or Career Source Florida that the Pasco-Hernando Workforce Region will either be eliminated or merged into another workforce region as part of the statewide workforce region reorganization.
2. **Term.** The term of this Agreement shall commence on the date on which the Condition Precedent in paragraph 1 is met (“Commencement Date”) and terminate on June 30, 2023 (“Expiration Date”), unless otherwise earlier terminated or extended in accordance with the terms of this Agreement.
3. **Employee Obligation(s).**
 - a. Employee agrees to remain employed as Chief Executive Officer through the Expiration Date.
 - b. Employee agrees to:
 - i. Perform all essential and other job functions as set forth in the job description attached hereto as Exhibit A, and incorporated herein.
 - ii. Perform other reasonably related duties as assigned by the Board of Directors.

- c. Should the Employee not fulfill his or her obligations as set forth herein, Employee forfeits any entitlement to Retention Incentive Compensation.
4. **Retention Incentive Compensation.** Employer shall pay Employee as follows:
 - a. In addition to Employee's regular base pay, Employee shall earn retention incentive compensation in accordance with the schedule, attached hereto and incorporated herein as Exhibit B, for each week of service performed under the terms of this Agreement, but not more than twenty (20) weeks of base pay plus benefits.
 - b. Payment of any earned Retention Incentive Pay shall be made in the final paycheck issued to Employee, in the ordinary course of payroll, following the Termination Date.
 - c. All payments contemplated herein are conditioned upon availability of funds, and authorization to expend such funds, specifically for this purpose, by the Board of Directors.
5. **No Guarantee of Employment.** Nothing in this Agreement constitutes a commitment or guarantee on the part of Employer to provide employment to Employee for any specific period of time or duration. Unless otherwise provided in writing other than this Agreement, Employee's employment shall remain "at-will."
6. **Notice.** Any notice provided or concerning this Agreement shall be in writing and shall be deemed sufficiently given when sent certified or registered mail if sent to the respective address of record for each party.
7. **Termination.** Either party may terminate this Agreement prior to the Expiration Date by providing not less than thirty (30) days prior written notice to the other party. In the event it is earlier terminated by Employee, Employee shall only be entitled to that Retention Incentive Compensation earned and accrued, in accordance with the terms and conditions of the Retention Incentive Compensation set forth herein, through the Employee's last day worked. In the event this Agreement is earlier terminated by Employer, Employee shall be entitled to receive the maximum Retention Incentive Compensation contemplated herein. The Employee's last day worked shall be the Termination Date.
8. **Amendment and Modification.** This Agreement may not be amended or modified except by written agreement duly executed by the parties hereto.
9. **Governing Law and Jurisdiction.** All questions, issues or disputes arising out of or under this Agreement, shall be governed by the laws of the State of Florida, without regard to its conflict of laws provision, and exclusive jurisdiction is hereby agreed by Employee to be only in Pasco or Hernando County, Florida. In the event that any litigation is commenced by either party to enforce this Agreement, the action will be filed and litigated, if necessary, solely and exclusively in state circuit court located in Pasco or Hernando County, Florida; Employee hereby agrees that the jurisdiction and venue of all disputes arising out of this Agreement lie in no Court other than those stated above. Employee agrees that this Agreement is consummated and entered into in Pasco or Hernando County, Florida.
10. **Attorneys' Fees and Costs.** It is further agreed that Employee shall bear Employee's own costs and attorneys' fees in negotiating and reviewing matters covered by this Agreement. However, in the event that either Party commences an action for damages, injunctive relief or to enforce the provisions of this Agreement once executed, the prevailing party in any such action shall be entitled to an award of its reasonable attorney's fees and all costs, including appellate fees and costs, incurred in connection therewith as determined by the court in any such action.

11. **Waiver.** No claim or right arising out of a breach or default under this Agreement can be discharged by a waiver of that claim or right unless the waiver is in writing signed by the party hereto to be bound by such waiver. A waiver by any party of a breach or default of the other party of any provisions of this Agreement shall not be deemed a waiver of future compliance of such provisions, and such provisions shall remain in full force and effect.
12. **Counterparts.** Employee and Employer agree that this Agreement may be executed in counterparts and each executed counterpart shall be as effective as a signed original. Photographic or faxed copies of each signed counterpart may be used in lieu of the originals for any purpose.
13. **Entire Agreement.** Employee agrees that this Agreement constitutes the complete understanding between the parties and other promises, contracts or agreements, either express or implied, are superseded by this Agreement, and no other promise, contract or agreement, either express or implied, shall be binding unless signed in writing by Employee and Employer. Employee further confirms that no promises, inducements or agreements not herein expressed have been made to her; that this Agreement contains the entire agreement among the parties hereto; and that the terms of this Agreement are contractual and not merely a recital.
14. **General.** Time shall be of the essence of this Agreement. In this Agreement, wherefore the singular and masculine are used, they shall be construed as if the plural or the feminine or the neutral had been used, where the context or the party or parties so requires, and the rest of the sentence shall be construed as if the grammatical and the terminological changes thereby rendered necessary had been made. Paragraph headings are provided as an organizational convenience and are not meant to be construed as material provisions of this Agreement.
15. **Successors and Assigns.** This Agreement shall be binding on and shall inure to the benefit of the heirs, executors, administrators, successors and assigns of employer and employee. Employer may assign any right or interest arising under this Agreement to any third party. This Agreement is not assignable by Employee.
16. **Severability.** Whenever possible each provision and term of this Agreement will be interpreted in a manner to be effective and valid but if any provision or term of this Agreement is held to be prohibited or invalid, then such provision or term will be ineffective only to the extent of such prohibition or invalidity, without invalidating or affecting in any manner whatsoever the remainder of such provision or term or the remaining provisions or terms of this Agreement.

Employer:

Signature
Charles Gibbons
Chair, Board of Directors

Employee:

Signature
Jerome Salatino
Chief Executive Officer

Board Approval Date: _____



EXHIBIT A

careersourcepascohernando.com

Job Description: Chief Executive Officer	
Reports to: Pasco-Hernando Workforce Board	FLSA: Exempt
Date reviewed: May 2021	

SUMMARY

Implements the policies adopted by the Pasco-Hernando Workforce Board, Inc. (The Board) in its fulfillment of its role as the governing board for Career Source Pasco Hernando in accordance with State and Federal legislation and regulations and local CareerSource policies. Works under supervision and direction of The Board and its established policies.

ESSENTIAL FUNCTIONS

- Plans, directs, and manages staff/employees, programs, operations, and activities of CareerSource Pasco Hernando. Responsible for the effectiveness of programs and staff engaged to obtain established goals and objectives as required by state, federal, and local regulations/policies.
- Conducts day to day business of the CareerSource Pasco Hernando in implementing the policies adopted by The Board.
- Prepares, implements, evaluates, and maintains the Pasco Hernando strategic workforce development plan, including modifications and notifications of changes to the Plan, with established goals, objectives, and strategies to address the needs of the workforce and the business and employer communities of the region.
- Assists The Board in setting policies, goals and objectives by providing essential research and vital information for standing and ad-hoc committees and for The Board. Provides administrative support to all committees of The Board.
- Provides administrative oversight and monitoring of activities under the jurisdiction of The Board in accordance with Acts, the Florida Workforce Innovation Act of 2000, Florida Statutes, Chapter 445 (and related Acts, Laws, Statutes), and subsequent enabling legislation, regulations, and administrative rules.
- Prepares, develops, and presents an annual budget for the approval of The Board and for subsequent recommendation to the Pasco and Hernando Boards of County Commissioners for approval. Upon adoption, implements, oversees, and monitors fiscal transactions, revenue trends, and adherence to budget as approved. Prepares and presents any necessary budget amendments, in accordance with policy and regulation, during the fiscal year. Budget formulation

and implementation includes soliciting, accepting, receiving, investing, and expending funds from any private or public source that furthers the mission and goals of the workforce development strategy. Oversees the response to any findings from the auditors and monitors.

- Develops procedures designed to implement policies and decisions adopted by The Board to include direct services, administrative and fiscal services and technical assistance for The Board and Board staff.
- Analyzes, interprets, and obtains needed clarification for any federal or state legislation, regulations, or policies.
- Prepares, oversees, obtains/provides approval, and assures compliance of contracts with public and private entities as necessary to further the directives of the workforce development strategy. Prepares, oversees, obtains/provides approval, and assures compliance of contracts necessary for the internal operational and activities of CareerSource Pasco Hernando. Approval is obtained or provided in accordance with the established policies and formal directives of The Board.
- Oversees and assures administration and compliance of financial and non-financial agreements developed by The Board, coordination of related services with other federal, state, and local organizations, and evaluation of the program, effectiveness, expenditures, and outcomes.
- Prepares, develops, and presents grant applications and submissions for approval of The Board. Upon adoption, implements, oversees, and monitors for financial, operational, and legislative/regulatory performance and compliance.
- Actively promotes the mission and direction of The Board to the workforce and the business community and economic development initiatives within Pasco and Hernando Counties. Represents The Board with legislative, governmental, and other entities to promote the economic viability of our region.
- Oversees the negotiations of RFPs, contracts and agreements with Partners and other workforce related agreements. Ensures all contracts and agreements follow workforce Federal and State regulations.
- Coordinates the activities of The Board with other related policy organizations governing workforce development components such as Welfare Transition, Occupational Forecasting and Economic Development.

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, or related field.

Experience: Eight (8) years or more of workforce experience, with five (5) years or more of progressively responsible management experience or other related disciplines to perform the described job functions and meet the position's critical skills, abilities, and expertise. Proficiency in office/accounting computer software programs, including databases and Microsoft Office (Word, Excel, PowerPoint, and Outlook). Preference in prior Florida not-for-profit or workforce development board experience.

Licenses, Certification, or Registrations: Employee must successfully complete the Florida Certified Workforce Professional (Tier-1) exam within six (6) months from the date of hire.

Must have and maintain a valid Florida driver's license and reliable, safe vehicle for travel requirements. The employee must carry adequate insurance coverage on their personal vehicle, 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: Knowledge of workforce development plans; and business and management principles. Ability to organize and compile data to prepare proposals, grants, and contracts. Knowledge of economic and accounting principles and practices and reporting of financial data. Skills in excellent interpersonal and team building. 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. Ability to effectively communicate orally and in writing. Ability to use positive language. Skills and ability to listen effectively. Skills in negotiation. 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 a governing board, 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. 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 occasional 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 The Board.

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.

Print Employee Name

Date

Employee Signature

Supervisor Signature

EXHIBIT B

		Pay DATES	1/13/2023	1/27/2023	2/10/2023	2/24/2023	3/10/2023	3/24/2023	4/7/2023	4/21/2023	5/5/2023	5/19/2023	6/2/2023	6/16/2023	6/30/2023	7/14/2023		
Position:	Annual Salary	Pay Period Ending	1/7/2023	1/21/2023	2/4/2023	2/18/2023	3/4/2023	3/18/2023	4/1/2023	4/15/2023	4/29/2023	5/13/2023	5/27/2023	6/10/2023	6/24/2023	7/1/2023	TOTALS	
		20 weeks																
Chief Executive Officer	188,645.39	72,555.92	453.47	1,179.03	1,904.59	2,630.15	3,355.71	4,081.27	4,806.83	5,532.39	6,257.95	6,983.51	7,709.07	8,434.63	9,160.18	10,067.13	72,555.92	

INFORMATION ITEM 1
Audit Presentation

The following item is presented as information for the Board.

No action is required.

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

FINANCIAL STATEMENTS

June 30, 2022

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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

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) (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2022, 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, 2022, 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 8, 2022, 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 Comparative Information

The financial statements of the Organization as of June 30, 2021 were audited by other auditors whose report dated December 8, 2022, expressed an unmodified audit opinion on those audited financial statements. In our opinion, the comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Correction of Error

As discussed in Note 10 to the financial statements, an error resulting in the overstatement of other revenue as of June 30, 2021 in the amount of \$712,750 was discovered. Accordingly, amounts reported for net assets without donor restrictions have been restated at June 30, 2021 in the 2022 financial statements now presented.

Moss, Krusick & Associates, LLC

Winter Park, Florida
December 8, 2022

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

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2022 AND 2021

ASSETS

	2022	As Restated 2021
Current assets:		
Cash and cash equivalents	\$ 1,637,577	\$ 2,111,042
Grants receivable	445,286	823,892
Prepaid expenses	60,467	69,330
Deposits and other	47,139	46,369
Accounts receivable	-	1,356
	<hr/>	<hr/>
Total current assets	2,190,469	3,051,989
Property and equipment, net	<hr/> 42,185	<hr/> 26,874
	<hr/>	<hr/>
Total assets	<u>\$ 2,232,654</u>	<u>\$ 3,078,863</u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable and accrued expenses	\$ 229,188	\$ 220,245
Contracts payable	327,193	351,114
Accrued wages and benefits	97,849	73,751
Accrued compensated absences	54,004	53,200
Deferred grant revenue	133,427	813,807
	<hr/>	<hr/>
Total current liabilities	841,661	1,512,117
	<hr/>	<hr/>
Non-current portion of accrued compensated absences	306,019	301,465
	<hr/>	<hr/>
Total liabilities	1,147,680	1,813,582
	<hr/>	<hr/>
Net assets:		
Without donor restrictions	1,084,974	1,265,281
	<hr/>	<hr/>
Total net assets	1,084,974	1,265,281
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 2,232,654</u>	<u>\$ 3,078,863</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, 2022 AND 2021

	2022	As Restated 2021
REVENUES:		
Grant revenue	\$ 8,016,483	\$ 8,331,871
Other income	469,555	1,641,004
	<hr/>	<hr/>
Total revenues and support	8,486,038	9,972,875
	<hr/>	<hr/>
EXPENSES:		
Programs		
Welfare Transition	3,177,391	3,279,219
Workforce Innovation and Opportunity Act	3,009,298	3,339,153
Other	892,342	1,264,142
Wagner-Peyser and Veterans Services	761,210	548,273
Supplemental Nutrition Assistance	141,587	207,077
National Emergency	66,086	182,244
Administrative		
Management and general	618,431	594,496
	<hr/>	<hr/>
Total expenses	8,666,345	9,414,604
	<hr/>	<hr/>
Increase (decrease) in net assets	(180,307)	558,271
NET ASSETS AT BEGINNING OF YEAR	1,265,281	707,010
	<hr/>	<hr/>
NET ASSETS AT END OF YEAR	\$ 1,084,974	\$ 1,265,281
	<hr/> <hr/>	<hr/> <hr/>

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, 2022
(with summarized financial information for the year ended June 30, 2021)

	Program Services						Management and General	2022	2021
	Welfare Transition	Workforce Innovation and Opportunity Act	Other	Wagner-Peyser and Veterans Services	Supplemental Nutrition Assistance	National Emergency			
Personnel and benefits	\$ 1,238,493	\$ 1,399,460	\$ 674,710	\$ 195,209	\$ 127,647	\$ 53,826	\$ 561,573	\$ 4,250,918	\$ 4,079,944
Participant training and support	1,742,671	1,468,081	106,279	-	-	5,387	-	3,322,418	4,347,406
Communications	18,512	11,343	5,846	47,662	1,197	614	2,068	87,242	116,033
Depreciation	-	-	6,840	-	-	-	-	6,840	5,224
Insurance	9,154	6,742	2,663	22,266	677	334	395	42,231	41,132
Professional and contractual	66,117	24,707	20,799	170,838	3,189	1,802	35,542	322,994	260,084
Facilities, repairs and supplies	96,110	92,935	35,339	316,920	8,608	4,061	12,737	566,710	525,193
Travel and training	750	859	870	4,557	29	1	3,733	10,799	2,632
Other	5,584	5,171	38,996	3,758	240	61	2,383	56,193	36,956
Total expenses	\$ 3,177,391	\$ 3,009,298	\$ 892,342	\$ 761,210	\$ 141,587	\$ 66,086	\$ 618,431	\$ 8,666,345	\$ 9,414,604

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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
(Decrease) increase in net assets	\$ (180,307)	\$ 558,271
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	6,840	5,224
(Increase) decrease in assets:		
Accounts receivable	1,356	42,495
Grants receivable	378,606	(62,182)
Prepaid expense	8,863	(26,015)
Deposits and other	(770)	(2,045)
Increase (decrease) in liabilities:		
Accounts and contracts payable	(14,978)	132,706
Accrued wages and benefits	24,098	614
Accrued compensated absences	5,358	6,048
Deferred grant revenue	(680,380)	811,087
Net cash provided by (used in) operating activities	<u>(451,314)</u>	<u>1,466,203</u>
CASH FLOWS USED IN FINANCING ACTIVITIES		
Purchase of fixed assets	<u>(22,151)</u>	<u>(23,698)</u>
Net increase (decrease) in cash and cash equivalents	(473,465)	1,442,505
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>2,111,042</u>	<u>668,537</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,637,577</u></u>	<u><u>\$ 2,111,042</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, 2022

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 Title I), Temporary Assistance for Needy Families 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.

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, 2022

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 year ended June 30, 2022.

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.

Accounts Receivable

The Organization's accounts 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, 2022. 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 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, Accounts 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, 2022

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (ASC 606), which prescribes a single, common revenue standard to replace most existing revenue recognition guidance, including most industry-specific requirements. The standard outlines a five-step model whereby revenue is recognized as performance obligations within the contract are satisfied.

In June 2018, the FASB issued 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.

The Organization adopted ASC 606 and ASC 958-605 and all related amendments effective July 1, 2020. The adoption had no significant impact on the Organization's financial statements.

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 asset 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, 2022, 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, 2022

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, 2022. 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, 2022, the Organization had bank balances totaling \$1,678,801 in a regional bank. The bank balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each bank. Uninsured cash balances at June 30, 2022 were \$622,923.

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, 2022 was \$360,023.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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 has 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 2021 financial information have been made to conform to the 2022 presentation. Such reclassifications have no effect on change in net assets for that fiscal year.

Recent accounting pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, Leases, 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 new guidance is effective for fiscal years beginning after December 15, 2021. The Organization is evaluating the potential effects ASU 2016-02 will have on its financial statements.

Accounting Pronouncements Implemented

In September 2020, the FASB issued ASU No. 2020-07, Not-for-Profit Entities (Topic 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 ASU No. 2020-07 effective July 1, 2021. The adoption has 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, 2022

NOTE 3 – GRANTS RECEIVABLE

Grants receivable consisted of the following at June 30:

	<u>2022</u>
Welfare Transition	\$ 291,032
WIOA-Youth	61,689
Disabled Veterans Outreach Program	26,005
Wagner Peyser	23,133
Supplemental Nutrition Assistance Program	19,616
Local Veterans Employment Representative	16,115
WIOA-Dislocated Workers	7,657
Trade Adjustment Assistance	<u>39</u>
Total	<u><u>\$ 445,286</u></u>

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	<u>2022</u>
Computer equipment	\$ 286,407
Office furniture	7,742
Office equipment	110,346
Mobile One-Stop Center	317,082
Software	<u>62,900</u>
	784,477
Less: Accumulated Depreciation	<u>(742,292)</u>
	<u><u>\$ 42,185</u></u>

Depreciation expense for the fiscal year ended June 30, 2022 was \$6,840.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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 June 30:

	2022
Back to Work	\$ 97,261
Welfare Transition	26,618
WIOA-Youth	6,298
Trade Adjustment Assistance	3,250
Total	<u>\$ 133,427</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 94% of revenues for the fiscal year ended June 30, 2022. 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, 2022, the Organization made matching contributions of \$117,291 to the Plan.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 8 – LEASE COMMITMENTS

As Lessee

The Organization leases office space under operating leases with varying terms through 2025. Some of the office lease options contain an escalation clause providing for annual increases in monthly rents. Under the terms of the leases, the Organization is generally responsible for insurance, repairs and maintenance costs. The Organization also leases various equipment under leases with varying terms through 2025. Lease expense under all operating leases for the fiscal year ended June 30, 2022 was \$260,479. Minimum future annual lease payments under operating leases are as follows:

2023	\$	261,991
2024		166,675
2025		54,424
Total	\$	<u>483,090</u>

As Lessor

The Organization has long-term operating lease agreements with certain entities to occupy space in its offices and at One-Stop Career Centers. All of the agreements are month to month. Rents collected for the fiscal year ended were \$74,167.

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.

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) was categorized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel and meetings, (iv) the effects on the financial markets and (v) the effects on the economy overall, all of which are uncertain.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 10 – CORRECTION OF ERROR

The Organization's financial statements as of June 30, 2021 contained the following error: deferred grant revenue was understated by \$712,750, other income was overstated by \$712,750, accordingly net assets without donor restrictions was overstated by \$712,750. During fiscal 2021 the Organization received \$1,591,960 from Pasco County Board of County Commissioners that contained a right of return. The Organization erroneously recorded all of the funds in 2021, instead of only those used for purposes stated in the agreement. Accordingly, an adjustment was made to increase deferred grant revenue and decrease other income and net assets without donor restrictions. The following is a summary of the prior period adjustment:

Net Assets Classification	As Previously Reported	Restated	Change
Liabilities:			
Deferred grant revenue	\$ 101,057	\$ 813,807	\$ 712,750
Revenues and support:			
Other income	\$ 2,353,754	\$ 1,641,004	\$ (712,750)
Net assets without donor restrictions:			
End of year	\$ 1,978,031	\$ 1,265,281	\$ (712,750)

NOTE 11 – 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, 2022, the Organization had related party transactions with the following entities for training services:

	Amount Paid	Amount Payable
Keiser University	\$ 106,377	-
Amskills, Inc.	65,366	-
Pasco-Hernando State College	18,878	\$ -
Withlacoochee River Electric	17,141	-
	\$ 207,762	\$ -

NOTE 12 – 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 year ended June 30, 2021, from which the summarized information was derived.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 13 – 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 14 – LIQUIDITY AND AVAILABILITY

Financial assets available within one year of the statement of financial position date of June 30, 2022 for general expenditures are as follows:

Cash and cash equivalents	\$ 1,637,577
Grants receivable	445,286
Total financial assets available	<u>\$ 2,082,863</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, 2022

NOTE 15 – 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, 2022, 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, 2022:

Expenditures of Federal Awards	\$ 7,648,006
Expenditures of State Financial Assistance	368,477
Amount reported in SERA	<u>(8,016,483)</u>
Difference	<u>\$ -</u>

NOTE 16 – EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events and transactions for potential recognition and disclosure through December 8, 2022, the date the financial statements were available to be issued.

NOTE 17 – DESCRIPTION OF PROGRAM SERVICES

The Organization had the following program services in the fiscal year ended June 30, 2022:

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, 2022

NOTE 17 – 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, 2022:

WIOA Cluster	\$ 3,244,510
Welfare Transition/TANF	3,099,865
Wagner-Peyser	574,812
Back to Work	427,739
Reemployment Services and Eligibility Assessments	372,230
Veterans' Programs	222,637
National Emergency	73,428
Supplemental Nutrition and Assistance Program	39,396
Trade Adjustment Assistance	21,128
	<hr/>
	\$ 8,075,745

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 18 – FAIR VALUE MEASUREMENTS

At June 30, 2022, the Organization had no assets or liabilities subject to disclosure of fair value measurements as to valuation levels hierarchy per Financial Accounting Standards Board Statement No. 157.

NOTE 19 – 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, 2022

Grantor/Pass-through Agency Program Title	Contract Number	CFDA / CSFA Number	Expenditures
FEDERAL AWARDS			
U.S. DEPARTMENT OF AGRICULTURE Supplemental Nutrition Assistance Program	FSH21	10.561	\$ 39,396
TOTAL U.S. DEPARTMENT OF AGRICULTURE			39,396
U.S. DEPARTMENT OF LABOR Passed through the Florida Department of Economic Opportunity:			
Workforce Innovation and Opportunity Act (WIOA) Cluster			
WIOA - Adult	WIA21	17.258	221,623
WIOA - Adult	WIA22	17.258	291,688
WIOA - Youth	WIY21	17.259	587,835
WIOA - Youth	WIY22	17.259	583,202
WIOA - Dislocated Worker	WID21	17.278	1,351,032
WIOA - State Level Performance Incentives	WIS20	17.278	12,294
WIOA - State Level Performance Incentives	WIS21	17.278	127,449
WIOA - State Level Apprenticeship Navigator	WRS20	17.278	43,023
WIOA - State Level Rapid Response	WIR22	17.278	26,364
Total WIOA Cluster			3,244,510
National Emergency			
National Emergency - COVID 19	WNC20	17.277	930
National Emergency - Fostering Opioid Recovery	WNO20	17.277	72,498
Total National Emergency			73,428
Employment Services Cluster			
Wagner Peyser	WPA21	17.207	338,539
Wagner Peyser	WPA22	17.207	236,273
Veterans Program-Disabled Veterans	DVP21	17.801	74,330
Veterans Program-Disabled Veterans	DVP22	17.801	62,505
Veterans Program-Local Veterans	LVR21	17.801	47,487
Veterans Program-Local Veterans	LVR22	17.801	38,315
Total Employment Services Cluster			797,449
Unemployment Compensation			
Reemployment Services and Eligibility Assessments	UCR20	17.225	122,868
Reemployment Services and Eligibility Assessments	UCR21	17.225	249,362
Total Unemployment Compensation			372,230
Trade Adjustment Assistance			
Trade Adjustment Assistance Case Management	TAC19	17.245	2,720
Trade Adjustment Assistance Training	TAT19	17.245	7,219
Trade Adjustment Assistance Case Management	TAC20	17.245	4,439
Trade Adjustment Assistance Training	TAT20	17.245	6,750
Total Trade Adjustment Assistance			21,128
TOTAL U.S. DEPARTMENT OF LABOR			4,508,745

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, 2022

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	WTS21	93.558	158,117
Welfare Transition NCP October - June	WTS21	93.558	140,335
Welfare Transition Program July - September			383,646
Welfare Transition NCP July - September	WTS21	93.558	354,000
Welfare Transition Program October - June	WTS22	93.558	1,318,185
Welfare Transition NCP October - June	WTS22	93.558	745,582
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			3,099,865
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 7,648,006
STATE FINANCIAL ASSISTANCE			
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY			
2021 Supplemental Non-Custodial Parent	FWFLP	40.037	\$ 250,000
Supplemental Nutrition Assistance Program	FWFLP	40.037	91,575
2021 Supplemental SNAP	FWFLP	40.037	26,902
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			\$ 368,477
TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			\$ 8,016,483

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, 2022

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 April 2022, 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 2022 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, 2022. 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, 2022:

Program Title	CFDA / CSFA	
	Number	Amount
Temporary Assistance for Needy Families	93.558	\$ 1,289,341
WIOA - Youth Activities	17.259	771,717
Supplemental Nutrition Assistance Program	40.037	250,000
National Emergency	17.277	290
Total		<u>\$ 2,311,348</u>

NOTE 4 – INDIRECT COST RATE

The Organization did not elect to use the 10% de minimis indirect cost rate.



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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) (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2022, 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 8, 2022.

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 8, 2022



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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 the Organization's major federal programs for the fiscal year ended June 30, 2022. 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, 2022.

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 8, 2022

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS**

JUNE 30, 2022

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>
Workforce Innovation and Opportunity Act (WIOA) Cluster	
WIOA – Adult	17.258
WIOA – Youth	17.259
WIOA – Dislocated Worker	17.278
Employment Services Cluster	
Wagner Peyser	17.207
Veterans Programs	17.801
Unemployment Compensation	17.225

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS**

JUNE 30, 2022

Part II – Financial Statement Findings

None (no corrective action plan or management letter 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.



MANAGEMENT LETTER

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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, 2022 and have issued our report thereon dated December 8, 2022.

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 Audit 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 8, 2022, 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 8, 2022

INFORMATION ITEM 2
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 10/31/2022
(In Whole Numbers)

	<u>Beginning Year Balance</u>	<u>Current Year Balance</u>	<u>YTD % Change</u>
Assets			
Current Assets			
Cash - Operating	720,357.00	140,049.00	(80.56)
Cash - Corporate Unrestricted	53,610.00	53,610.00	0.00
Cash - Money Market	52,860.00	52,862.00	0.00
Cash - Payroll	4,872.00	1,901.00	(60.97)
BB&T Banking Solutions	805,878.00	805,838.00	0.00
Prepaid Expenses	82,617.00	13,787.00	(83.31)
Deposits	46,369.00	46,369.00	0.00
Accounts Receivable	0.00	2,752.00	100.00
Grants Receivable	445,286.00	0.00	(100.00)
Employee Benefit Receivables	<u>770.00</u>	<u>770.00</u>	<u>0.00</u>
Total Current Assets	2,212,619.00	1,117,939.00	(49.47)
Long-term Assets			
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	110,346.00	110,346.00	0.00
Fixed Assets - Vehicles	294,932.00	294,932.00	7.51
Fixed Assets - Software	62,900.00	62,900.00	0.00
Accumulated Depreciation	<u>(742,292.00)</u>	<u>(742,292.00)</u>	<u>0.00</u>
Total Long-term Assets	20,034.00	42,184.00	110.56
Total Assets	<u>2,232,653.00</u>	<u>1,137,973.00</u>	<u>(48.04)</u>
Liabilities			
Short-term Liabilities			
Sales Tax Payable	0.00	0.00	0.00
Accounts Payable - Vendors	123,048.00	58,772.00	(52.24)
Accrued Expenses	106,138.00	33,200.00	(68.72)
Contracts Payable	327,193.00	311,808.00	(4.70)
Benefits Payable	2,758.00	(3,112.00)	(212.86)
401K Traditional	0.00	0.00	100.00
Payroll Taxes Payable	0.00	0.00	100.00
Workers Comp Liability	(3,070.00)	1,738.00	(156.59)
Accrued Wages	48,701.00	0.00	(100.00)
Accrued Leave	360,023.00	207,815.00	(42.28)
Accrued Payroll Taxes	31,798.00	16,512.00	(48.07)
Accrued Pension	17,662.00	10,712.00	(39.35)
Deferred Grant Revenue	<u>133,427.00</u>	<u>0.00</u>	<u>(100.00)</u>
Total Short-term Liabilities	<u>1,147,678.00</u>	<u>637,445.00</u>	<u>(44.46)</u>
Total Liabilities	<u>1,147,678.00</u>	<u>637,445.00</u>	<u>(44.46)</u>
Net Assets			
Total Net Assets	<u>1,084,975.00</u>	<u>500,528.00</u>	<u>(51.83)</u>
Total Liabilities and Net Assets	<u>2,232,653.00</u>	<u>1,137,973.00</u>	<u>(48.04)</u>

Pasco Hernando WFB 16
Statement of Revenues and Expenditures - Unpostgd Transactions included In Report
From 7/1/2022 Through 10/31/2022
(In Whole Numbers)

	Current Period Budget - Original	Current Year Actual	Percent Total Budget Remaining - Original
Operating Revenue			
Grant Revenue	11,640,390.00	2,045,201.00	(82)%
Pasco County BCC	1,409,364.00	97,261.00	(93)%
Ticket to Work	45,000.00	9,901.00	(79)%
Tobacco Free America	55,000.00	4,510.00	(92)%
Interest Income	0.00	14.00	0 %
Other Income	50,000.00	0.00	(100)%
Total Operating Revenue	<u>13,199,754.00</u>	<u>2,156,887.00</u>	<u>(84)%</u>
 Total Revenue	 <u>13,199,754.00</u>	 <u>2,156,887.00</u>	 <u>(84)%</u>
Expenditures			
Personnel Expenses	5,528,362.00	1,215,764.00	78 %
Allocation Costs	0.00	0.00	0 %
Insurance	105,000.00	43,591.00	58 %
One Stop Operator	21,000.00	7,591.00	64 %
Program Expenses	5,012,900.00	1,028,754.00	79 %
Professional Fees	273,622.00	83,899.00	69 %
Supplies	122,250.00	60,413.00	51 %
Telephone	109,241.00	30,663.00	72 %
Postage & Shipping	8,600.00	(149.00)	102 %
Occupancy	519,800.00	115,194.00	78 %
Maintenance & Repairs	47,950.00	20,709.00	57 %
Equipment Rental	38,550.00	13,422.00	65 %
Travel & Training	48,050.00	7,089.00	85 %
Dues & Subscriptions	1,100.00	635.00	42 %
Outreach	25,500.00	2,599.00	90 %
Equipment < \$5,000 capital threshold	19,500.00	89,010.00	(356)%
Capital Expenditures	<u>22,150.00</u>	<u>22,150.00</u>	<u>0 %</u>
Total Expenditures	<u>11,903,575.00</u>	<u>2,741,334.00</u>	<u>77 %</u>
 Net Revenue Over Expenditures	 <u>1,296,179.00</u>	 <u>(584,447.00)</u>	 <u>(145)%</u>

NOTES:

Postage & Shipping We were refunded for closing one of our mailboxes

Equipment < \$5,000 When budget was prepared we did not anticipate needing to replace
the amount of laptops and resource room computers
We also received approval to upgrade our email security and icloud backup.
This will be an additional \$24,000

Pasco Hernando WFB 16

Statement of Activities -
 Unposted Transactions Included
 From 7/1/2022 Through 10/31/2022
(In Whole Numbers)

	Corporate	PCBCC	Indirect Pool	NCPEP	Other Pooled Costs	RESEA	SNAP	VETS	Wagner Peyser	WIOA AD	WIOA DW
Revenue											
Grant Revenue.	0.00	0.00	0.00	290,000.00	(13,913.00)	54,038.00	33,524.00	27,711.00	306,750.00	209,420.00	120,000.00
Other Revenue	<u>14,411.00</u>	<u>97,261.00</u>	<u>14.00</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>	<u>0.00</u>	<u>0.00</u>
Total Revenue	<u>14,411.00</u>	<u>97,261.00</u>	<u>14.00</u>	<u>290,000.00</u>	<u>(13,913.00)</u>	<u>54,038.00</u>	<u>33,524.00</u>	<u>27,711.00</u>	<u>306,750.00</u>	<u>209,420.00</u>	<u>120,000.00</u>
Expenditures											
Personnel	872.00	83,594.00	190,911.00	4,941.00	523,161.00	42,725.00	19,318.00	7,109.00	24,601.00	88,334.00	50,070.00
Program Expenses	0.00	1,660.00	0.00	562,036.00	0.00	0.00	0.00	0.00	0.00	92,324.00	85,414.00
Professional Services	1,966.00	578.00	13,519.00	141.00	58,651.00	327.00	209.00	100.00	391.00	674.00	1,122.00
One Stop Operator	0.00	0.00	0.00	0.00	7,591.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	708.00	0.00	42,883.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel	250.00	0.00	2,380.00	0.00	3,264.00	0.00	0.00	1,195.00	0.00	0.00	0.00
Leases	0.00	0.00	2,194.00	0.00	95,544.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities & other Facility Costs	0.00	0.00	1,239.00	0.00	14,936.00	0.00	0.00	0.00	0.00	0.00	0.00
Software License renewals	0.00	278.00	5,884.00	0.00	39,608.00	0.00	0.00	0.00	0.00	2,536.00	3,786.00
Communications	0.00	205.00	1,471.00	0.00	26,521.00	0.00	0.00	1,646.00	0.00	410.00	0.00
Repairs and Maintenance	0.00	0.00	342.00	0.00	20,168.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Expenses	635.00	12.00	41.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Outreach	2,020.00	0.00	579.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	1,015.00	4,160.00	0.00	93,806.00	0.00	1,015.00	4,060.00	0.00	1,522.00	1,522.00
Indirect Costs	218.00	16,778.00	(223,427.00)	1,228.00	0.00	16,933.00	6,253.00	28,757.00	16,841.00	27,513.00	15,599.00
Program Costs Pool	292.00	6,596.00	0.00	1,644.00	(366,562.00)	33,616.00	9,013.00	7,503.00	43,807.00	29,849.00	16,923.00
Business Services Pool	0.00	0.00	0.00	0.00	(183,722.00)	14,898.00	6,331.00	0.00	0.00	30,770.00	17,445.00
One Stop Cost Pool	<u>32.00</u>	<u>2,454.00</u>	<u>0.00</u>	<u>180.00</u>	<u>(375,852.00)</u>	<u>2,477.00</u>	<u>1,633.00</u>	<u>294.00</u>	<u>302,420.00</u>	<u>4,025.00</u>	<u>2,282.00</u>
Total Expenditures	<u>6,284.00</u>	<u>113,172.00</u>	<u>0.00</u>	<u>570,171.00</u>	<u>0.00</u>	<u>110,976.00</u>	<u>43,772.00</u>	<u>50,663.00</u>	<u>388,061.00</u>	<u>277,957.00</u>	<u>194,163.00</u>

Pasco Hernando WFB 16

Statement of Activities -
 Unposted Transactions Included
 From 7/1/2022 Through 10/31/2022
(In Whole Numbers)

	Corporate	WIOA NEG	WIOA Supplment & Incentives	WIOA Youth	Welfare Transition	TAA	Total
Revenue							
Grant Revenue.	0.00	42,086.00	19,644.00	221,798.00	721,813.00	12,330.00	2,045,201.00
Other Revenue	<u>14,411.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>111,686.00</u>
Total Revenue	<u>14,411.00</u>	<u>42,086.00</u>	<u>19,644.00</u>	<u>221,798.00</u>	<u>721,813.00</u>	<u>12,330.00</u>	<u>2,156,887.00</u>
Expenditures							
Personnel	872.00	11,492.00	20,443.00	22,015.00	126,177.00	0.00	1,215,764.00
Program Expenses	0.00	1,698.00	0.00	251,200.00	34,274.00	148.00	1,028,754.00
Professional Services	1,966.00	68.00	71.00	1,291.00	4,792.00	0.00	83,899.00
One Stop Operator	0.00	0.00	0.00	0.00	0.00	0.00	7,591.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	43,591.00
Travel	250.00	0.00	0.00	0.00	0.00	0.00	7,089.00
Leases	0.00	0.00	0.00	13,746.00	0.00	0.00	111,484.00
Utilities & other Facility Costs	0.00	0.00	0.00	956.00	0.00	0.00	17,131.00
Software License renewals	0.00	0.00	0.00	28.00	8,018.00	56.00	60,195.00
Communications	0.00	0.00	0.00	410.00	0.00	0.00	30,663.00
Repairs and Maintenance	0.00	0.00	0.00	200.00	0.00	0.00	20,709.00
Office Expenses	635.00	0.00	0.00	0.00	12.00	0.00	705.00
Outreach	2,020.00	0.00	0.00	0.00	0.00	0.00	2,599.00
Equipment	0.00	0.00	0.00	2,030.00	2,030.00	0.00	111,160.00
Indirect Costs	218.00	2,856.00	5,074.00	7,312.00	77,900.00	166.00	0.00
Program Costs Pool	292.00	3,823.00	6,793.00	9,789.00	196,678.00	236.00	0.00
Business Services Pool	0.00	0.00	0.00	7,686.00	106,593.00	0.00	0.00
One Stop Cost Pool	<u>32.00</u>	<u>418.00</u>	<u>742.00</u>	<u>1,070.00</u>	<u>57,782.00</u>	<u>45.00</u>	<u>0.00</u>
Total Expenditures	<u>6,284.00</u>	<u>20,354.00</u>	<u>33,122.00</u>	<u>317,733.00</u>	<u>614,256.00</u>	<u>650.00</u>	<u>2,741,334.00</u>

INFORMATION ITEM 3
Board Governance

The following item is presented as information for the Board.

No action is required.



BOARD GOVERNANCE



Federal Workforce Laws

- Areas covered under WIOA:
 - Title I – Workforce Development Activities
 - Title II – Adult Education and Literacy
 - Title III – Amendments to the Wagner – Peyser Act
 - Title IV – Amendments to the Rehabilitation Act of 1973
 - Title V – General Provisions

Workforce Development System Goals and Strategies

- Economic Recovery and Growth
 - Supporting economic recovery from the effects of COVID-19
 - Engaging employers in key industry sectors
 - Providing supportive services to postsecondary students
- Apprenticeship Expansion
 - Building capacity through LWDBs to enhance local expertise
 - Strengthening collaboration among LWDBs, businesses, colleges, and high schools
- Performance and Accountability
 - Delivering high-value services to employers
 - Improving service delivery, employment and career advancement outcomes for individuals with barriers to employment

Workforce Development System Goals and Strategies

- Substance and Re-Entry Navigators
 - Helping Floridians who are recovering from opioid abuse and other drugs
 - Offering intensive employment and training support
- Strengthening Talent Pipeline Strategies for Rural Communities
 - Identifying and activating talent solutions for building and retaining a skilled rural workforce

LWDB Membership and Composition

- Business
 - A majority must represent businesses in the local area
- Labor/Apprenticeships
 - Not less than 20 percent must be representatives of the workforce
- Education
 - Must include representatives of entities administering education and training activities in the local area
- Governmental/Economic/Community Development
 - Must include representatives of economic and community development as well as governmental entities serving the local area
- Other Entity Representation
 - May include other individuals determined by the CLEO



Board Composition

WORKFORCE		9		
A.	Labor/Apprenticeships (Must be 20% or greater)	4	22%	County
1	Representative of labor organization	Tate Foster	Required	H
2	Representative of labor organization	Lee Middleton	Required	P
3	Representative of joint labor-management organization	Keven Barber	Required	P
4	Representative of community-based organization	Mark Barry	Optional	H
5	Organization that serves veterans		Optional	
6	Organizations supporting individuals with disabilities		Optional	
7	Organization assisting youth		Optional	
8	Union affiliated registered apprenticeship program		Optional	
9	Non-union affiliated registered apprenticeship program		Optional	
B.	Education	3		
1	Representative of adult education and literacy activities	Sophia Watson	Required	H
2	Representative of higher education	Timothy Beard	Required	P
3	Representative of private education	Kathryn Starkey	Required	P
4	Representative of local educational agencies or CBO		Optional	P
C.	Governmental/Economic/Community Development	2		
1	Representative of economic and community development	Turner Arbour	Required	P
2	Representative of Vocational Rehabilitation	John Howell	Required	P
3	Representative of transportation, housing, and public assist		Optional	
4	Representative of philanthropic organizations		Optional	
D.	Other Entity Representation	0		
1	Other representatives as determined by CLEO		Optional	
BUSINESS				
E.	Business (Must be 50% or greater)	9	50%	
1	Representative of small business	Joelle Neri	Required	P
2	Representative of small business	Dana Cutlip	Required	H
3	Representative of other business	Mark Earl	Optional	H
4	Representative of other business	Lex Smith	Optional	H
5	Representative of other business	Stephanie Adams	Optional	H
6	Representative of other business		Optional	
7	Representative of other business	Bill Woodard	Optional	H
8	Representative of other business	Nils Lenz	Optional	P
9	Representative of other business	Charles Gibbons	Optional	P
10	Representative of other business	Hope Kennedy	Optional	P
	Representation Count:	18	Hernando	44%
	Current Board Member Count:	18	Pasco	61%



The REACH Act

- Florida's 2021 Reimagining Education and Career Help Act (REACH Act)
- Created to enhance access, alignment and accountability across the state's workforce development system
- For up-to-date information and the implementation process, please visit the CareerSource Florida website at www.careersourceflorida.com

WIOA Performance

- WIOA establishes performance indicators and reporting requirements to assess the state and local area's effectiveness in serving individuals participating in the workforce development system.
- Indicators displayed consist of:
 - 5 Adult Indicators
 - 5 Dislocated Worker Indicators
 - 5 Youth Indicators
 - 3 Wagner-Peyser Indicators

WIOA Performance Goals

LWDB 16 CareerSource Pasco Hernando WIOA Performance Measures	PY2022 Negotiated Performance Levels	PY2023 Negotiated Performance Levels
Adults:		
Employed 2nd Qtr. After Exit	92.5%	92.5%
Employed 4th Qtr. After Exit	89.0%	89.0%
Median Wage 2nd Quarter After Exit	\$9,600	\$9,600
Credential Attainment Rate	85.4%	85.4%
Measurable Skill Gains	63.2%	63.2%
Dislocated Workers:		
Employed 2nd Qtr. After Exit	86.0%	86.0%
Employed 4th Qtr. After Exit	83.1%	83.1%
Median Wage 2nd Quarter After Exit	\$9,099	\$9,099
Credential Attainment Rate	92.9%	92.9%
Measurable Skill Gains	56.0%	56.0%
Youth:		
Employed 2nd Qtr. After Exit	78.0%	78.0%
Employed 4th Qtr. After Exit	73.0%	73.0%
Median Wage 2nd Quarter After Exit	\$3,457	\$3,457
Credential Attainment Rate	91.9%	91.9%
Measurable Skill Gains	80.3%	80.3%
Wagner-Peyser:		
Employed 2nd Qtr. After Exit	58.5%	58.5%
Employed 4th Qtr. After Exit	58.5%	58.5%
Median Wage 2nd Quarter After Exit	\$5,889	\$5,889



Letter Grades

Local Workforce Development Board Letter Grades

PY 2021-2022 Baseline Letter Grades

The baseline letter grades for program year 2021-2022 represent performance by local workforce development boards, from July 1, 2021, through June 30, 2022. 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	89.62	B+	\$3,483,589	2.16%	491	0.81%	\$7,094.89	37.50%
02 - CareerSource Okaloosa Walton	81.43	B-	\$1,890,611	1.17%	401	0.66%	\$4,714.74	56.44%
03 - CareerSource Chipola	92.29	A-	\$989,026	0.61%	366	0.60%	\$2,702.26	98.47%
04 - CareerSource Gulf Coast	83.55	B	\$1,895,215	1.18%	773	1.28%	\$2,451.77	108.53%
05 - CareerSource Capital Region	86.41	B	\$3,961,639	2.46%	1,384	2.29%	\$2,862.46	92.96%
06 - CareerSource North Florida	93.86	A	\$1,070,659	0.66%	355	0.59%	\$3,015.94	88.22%
07 - CareerSource Florida Crown	90.21	A-	\$1,295,151	0.80%	236	0.39%	\$5,487.93	48.48%
08 - CareerSource Northeast Florida	94.41	A	\$10,764,674	6.68%	1,652	2.73%	\$6,516.15	40.83%
09 - CareerSource North Central Florida	85.57	B	\$3,260,098	2.02%	1,138	1.88%	\$2,864.76	92.88%
10 - CareerSource Citrus Levy Marion	90.82	A-	\$4,339,501	2.69%	721	1.19%	\$6,018.73	44.21%
11 - CareerSource Flagler Volusia	89.62	B+	\$4,583,266	2.84%	726	1.20%	\$6,313.04	42.15%
12 - CareerSource Central Florida	93.76	A	\$22,860,161	14.19%	5,408	8.93%	\$4,227.10	62.95%
13 - CareerSource Brevard	91.71	A-	\$4,654,905	2.89%	2,858	4.72%	\$1,628.73	163.37%
14 - CareerSource Pinellas	87.98	B+	\$6,695,229	4.15%	2,341	3.87%	\$2,859.99	93.04%
15 - CareerSource Tampa Bay	90.09	A-	\$11,555,302	7.17%	2,500	4.13%	\$4,622.12	57.57%
16 - CareerSource Pasco Hernando	80.54	B-	\$5,305,981	3.29%	2,797	4.62%	\$1,897.03	140.26%
17 - CareerSource Polk	91.47	A-	\$5,532,515	3.43%	2,283	3.77%	\$2,423.35	109.80%
18 - CareerSource Suncoast	79.50	C+	\$4,402,048	2.73%	1,115	1.84%	\$3,948.03	67.40%
19 - CareerSource Heartland	92.36	A-	\$1,817,483	1.13%	942	1.56%	\$1,929.39	137.91%
20 - CareerSource Research Coast	90.40	A-	\$4,655,473	2.89%	917	1.51%	\$5,076.85	52.41%
21 - CareerSource Palm Beach County	87.47	B+	\$10,209,482	6.34%	5,593	9.23%	\$1,825.40	145.77%
22 - CareerSource Broward	90.88	A-	\$14,521,869	9.01%	1,617	2.67%	\$8,980.75	29.63%
23 - CareerSource South Florida	91.82	A-	\$23,531,996	14.60%	22,379	36.95%	\$1,051.52	253.04%
24 - CareerSource Southwest Florida	88.57	B+	\$7,872,945	4.89%	1,571	2.59%	\$5,011.42	53.09%

Total:

\$161,148,818

100.00%

60,564

100.00%

Letter Grades Scale:

A+: ≥ 97

B+: 87 to < 90

C+: 77 to < 80

D: 60 to < 70

A: 93 to < 97

B: 83 to < 87

C: 73 to < 77

F: < 60

A-: 90 to < 93

B-: 80 to < 83

C-: 70 to < 73

Letter Grades

CareerSource Pasco Hernando LWDA 16

B-

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	2,797	8,120	34.45	-	45	76.56	19.14
2. Reduction in Public Assistance	Employment and Training Services, Self-Sufficiency	0.25	3,117	5,970	52.21	-	65	80.32	20.08
3. Employment and Training Outcomes	Employment and Training Services	0.2	13	18	72.22	-	100	72.22	14.44
4. Participants in Work-Related Training	Training Services	0.1	789	6,359	12.41	-	25	49.64	4.96
5. Continued Repeat Business	Business Services	0.05	1,044	3,806	27.43	-	35	78.37	3.92
6. Year-Over-Year Business Penetration	Business Services	0.05	-	-	-	0	100	80	4
PY 2020-2021 Business Penetration		-	1,583	16,087	9.84	-	-	-	-
PY 2021-2022 Business Penetration		-	1,617	16,429	9.84	-	-	-	-
7. Completion-to-Funding Ratio	Employment and Training Services	0.1	3.66	3.29	100	-	100	100	10
Exiters: Local Board (N) / Statewide (D)		-	4,459	121,838	3.66	-	-	-	-
Budget: Local Board (N) / Statewide (D)		-	\$5,305,981	\$161,148,818	3.29	-	-	-	-
Extra Credit: Serving Individuals on Public Assistance	Employment and Training Services, Self-Sufficiency	Up to 0.05 points	2,714	5,879	46.16	-	-	-	4
								FINAL SCORE	80.54

THANK YOU

For more information, please visit our website at:

www.careersourcepascohernando.com

