



**Consortium  
AGENDA**

**Friday, September 17, 2021 – 9:30 a.m.**

**Zoom Meeting Info:** <https://us02web.zoom.us/j/87366439516>  
**Phone 1-646-558-8656 Meeting ID: 873 6643 9516**

Call to Order		J. Gold
Roll Call		C. Schnettler
Approval of Minutes, August 25, 2021	Pages 2 - 3	J. Gold

**DISCUSSION ITEMS**

State Update		R. Skinner
Workforce Issues Important to Our Community		R. Skinner
Internal Control Questionnaire	Pages 4 – 23	D. French

**ACTION ITEMS**

2021-2022 Budget	Pages 24 - 25	D. French
------------------	---------------	-----------

**PUBLIC COMMENT**

**PROJECT UPDATES**

None

**MATTERS FROM THE FLOOR**

**ADJOURNMENT**

2020 – 2021 MEETING SCHEDULE						
Performance/ Monitoring	Business and Economic Development	Career Center	Marketing/ Outreach	Executive	Full Board	
All in-person committee meetings are held at the CF Ocala Campus, Enterprise Center, Room 206. All teleconference meetings will be held through Zoom.						
Tuesday, 9:00 am	Thursday, 9:00 am	Thursday, 9:30 am	Wednesday, 9:00 am	Wednesday, 9:30 am	Wednesday, 11:30 am	
8/11/2020	8/13/2020	8/20/2020	8/26/2020	9/2/2020	9/9/2020	Zoom
11/3/2020	11/5/2020	11/19/2020	11/18/2020	12/2/2020	12/9/2020	Zoom
2/9/2021	2/11/2021	2/18/2021	2/24/2021	3/3/2021	3/24/2021	CF Ocala
5/11/2021	5/13/2021	5/20/2021	5/26/2021	6/2/2021	6/9/2021	CF Ocala

**OUR VISION STATEMENT**

*To be recognized as the number one workforce resource in the state of Florida by providing meaningful and professional customer service that is reflected in the quality of our job candidates and employer services.*



**CAREERSOURCE CITRUS LEVY MARION  
Consortium**

**MINUTES**

DATE: August 25, 2021  
PLACE: Zoom Only  
TIME: 2:30 p.m.

**MEMBERS PRESENT**

Commissioner Gold  
Commissioner Meeks

**MEMBERS ABSENT**

Commissioner Schlabach

**OTHER ATTENDEES**

Rusty Skinner, CSCLM  
Dale French, CSCLM

Robert Stermer, Attorney  
Cira Schnettler, CSCLM

**CALL TO ORDER**

The meeting was called to order by Commissioner Gold, at 2:44 p.m.

**ROLL CALL**

Cira Schnettler called roll and a quorum was declared present.

**APPROVAL OF MINUTES**

Commissioner Meeks made a motion to approve the minutes from the June 17, 2021 meeting. Commissioner Gold seconded the motion. Motion carried.

**DISCUSSION ITEMS**

**State Update**

Rusty Skinner explained that our staff continue to serve candidates as best that can be done with the challenges within the unemployment system.

**ACTION ITEMS**

**Board Appointments**

Rusty Skinner stated that a nomination form has been received for Christie McElroy. She will replace Carol Jones from the Levy County School District. Commissioner Meeks made a motion to approve the appointment of Christie McElroy. Commissioner Gold seconded the motion. Motion carried.

ITA Waiver

Rusty Skinner explained that we currently operate under a granted waiver that permits us to allocate 25% of our funds to customer ITA's. This waiver permits more funding to provide supportive services to the hard to serve populations. We are requesting to submit a waiver for PY 21-22 that will permit us to remain at 25%. Commissioner Meeks made a motion to approve the submission of the 2021 ITA allocation waiver extension request. Commissioner Gold seconded the motion. Motion carried.

**PUBLIC COMMENT**

None

**PROJECT UPDATES**

None

**MATTERS FROM THE FLOOR**

None

**ADJOURNMENT**

There being no further business, the meeting was adjourned at 2:50 p.m.

**APPROVED:**

---



## **RECORD OF ACTION/APPROVAL**

**Board Meeting  
Wednesday, September 8, 2021**

### **TOPIC/ISSUE:**

Internal Control Questionnaire

### **BACKGROUND:**

The Internal Control Questionnaire is a monitoring/compliance tool that requires staff to assess various risk areas of our operation and present to the Board for review and certification by the Board Chair.

The ICQ is used by state monitors as part of their local compliance monitoring.

### **POINTS OF CONSIDERATION:**

The ICQ is due at DEO by September 30, 2021

### **STAFF RECOMMENDATIONS:**

Request approval for Chair to sign.

### **COMMITTEE ACTION:**

### **BOARD ACTION:**

Al Jones made a motion to approve the Internal Quality Questionnaire. Fred Morgan seconded the motion. Motion carried.

**2021-22 Internal Control Questionnaire and  
Assessment**

**Bureau of Financial Monitoring and Accountability  
Florida Department of Economic Opportunity**

*August 20, 2021*

## TABLE OF CONTENTS

OVERVIEW .....	3
Control Environment.....	7
Risk Assessment .....	9
Control Activities .....	12
Information and Communication .....	14
Monitoring Activities.....	16
Attachment A.....	19

# OVERVIEW

---

## Introduction and Purpose

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Department of Economic Opportunity (DEO), Bureau of Financial Monitoring and Accountability, as a self-assessment tool to help evaluate whether a system of sound internal control exists within the Local Workforce Development Board (LWDB). An effective system of internal control provides reasonable assurance that management's goals are being properly pursued. Each LWDB's management team sets the tone and has ultimate responsibility for a strong system of internal controls.

The self-assessment ratings and responses should reflect the controls in place or identify areas where additional or compensating controls could be enhanced. When the questionnaire and the certification are complete, submit them to DEO by uploading to SharePoint.

## Definition and Objectives of Internal Controls

Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to provide "reasonable assurance" regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

The concept of reasonable assurance implies the internal control system for any entity, will offer a reasonable level of assurance that operating objectives can be achieved.

### ***Need for Internal Controls***

Internal controls help to ensure the direction, policies, procedures, and practices designed and approved by management and the governing board are put in place and are functioning as designed/desired. Internal controls should be designed to achieve the objectives and adequately safeguard assets from loss or

unauthorized use or disposition, and to provide assurance that assets are used solely for authorized purposes in compliance with Federal laws, regulations, and program compliance requirements. Additionally, Title 2, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, § 200.303 Internal controls, states:

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statute, regulations and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state and local laws regarding privacy and obligations of confidentiality.

### ***What Internal Controls Cannot Do***

As important as an internal control system is to an organization, an effective system will not guarantee an organization's success. Effective internal controls can keep the right people, such as management and the governing board members, informed about the organization's operations and progress toward goals and objectives. However, these controls cannot protect against economic downturns or make an understaffed entity operate at full capacity. Internal controls can only provide reasonable, but not absolute, assurance the entity's objectives can be met. Due to limitations inherent to all internal controls systems, breakdowns in the internal control system may be caused by a simple error or mistake, or by faulty judgments made at any



level of management. In addition, controls may be circumvented by collusion or by management override. The design of the internal controls system is dependent upon the resources available, which means there must be a cost-benefit analysis performed as part of designing the internal control system.

### *Five Components of Internal Control*

- **Control Environment** – is the set of standards, processes, and structures that provide the basis for carrying out internal controls across the organization. The board of directors and senior management establish the tone at the top regarding the importance of internal controls and expected standards of conduct.
- **Risk Assessment** – involves a dynamic and iterative process for identifying and analyzing risks to achieving the entity’s objectives, forming a basis for determining how risks should be managed. Management considers possible changes in the external environment and within its own business model that may impede its ability to achieve objectives.
- **Control Activities** – are the actions established by policies and procedures to help ensure that management directives mitigate risks so the achievement of objectives are carried out. Control activities are performed at all levels of the entity and at various stages within business processes, and over the technology environment.
- **Information and Communication** – are necessary for the entity to carry out internal control responsibilities in support of achievement of its objectives. Communication occurs both internally and externally and provides the organization with the information needed to carry out day-to-day internal control activities. Communication enables personnel to understand internal control responsibilities and their importance to the achievement of objectives.
- **Monitoring** – are ongoing evaluations, separate evaluations, or some combination of the two used to ascertain whether the components of internal controls, including controls to affect the principles within each component, are present and functioning. Findings are evaluated and deficiencies are communicated in a timely manner, with serious matters reported to senior management and to the board of directors.

## Makeup of the ICQ

Subsequent sections of this document emphasize the “17 Principles” of internal controls developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and presented in the

Internal Controls – Integrated Framework. The five components of internal controls listed above are fundamentally the same as the five standards of internal controls and reflect the same concepts the “Standards for Internal Control in the Federal Government” utilizes.

The principles are reflected in groupings of questions related to major areas of control focus within the organization. Each question represents an element or characteristic of control that is or can be used to promote the assurance that operations are executed as management intended.

It should be noted that entities may have adequate internal controls even though some or all of the listed characteristics are not present. Entities could have other appropriate internal controls operating effectively that are not included here. The entity will need to exercise judgment in determining the most appropriate and cost effective internal controls in any given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements.

## Completing the Document

On a scale of 1 to 5, with “1” indicating the greatest need for improvements in internal controls and “5” indicating that a strong system of internal controls already exists, select the number that best describes your current operating environment. Please provide details in the comments/explanations column for each statement with a score of 1 or 2. **For questions requiring a narrative, please provide in the comments/explanations column.**

## Certification of Self-Assessment of Internal Controls

Attachment A, includes a certification which should be completed and signed by the Executive Director, reviewed and signed by the Board Chair or their designee and uploaded to SharePoint.

## CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<b>Principle 1. The organization demonstrates a commitment to integrity and ethical values.</b>							
1.	The LWDB's management and board of directors' commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	The LWDB has a code of conduct and/or ethics policy that has been communicated to all staff, board members, and outsourced service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethics and sound internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.</b>							
4.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management's activities and present alternate views.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	The board of directors and/or audit committee maintains a direct line of communication with the board's external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

<b>Principle 3. Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.</b>						
7.	Management reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities.  <b>Provide the date of last review.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	The LWDB management understands the importance of internal controls, including the division of responsibility.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.</b>						
10.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11.	The LWDB has succession plans for senior management and contingency plans for assignments of responsibilities important for internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.	For all employees, the LWDB regularly evaluates the performance of the employee and shares the results with the employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Principle 5. The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.</b>						
13.	The LWDB has mechanisms in place to ensure that all required information is timely published to the website in a manner easily	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	accessed by the public in compliance with laws, regulations, and provisions of grant agreements.						
14.	The LWDB's structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15.	The LWDB has policies, processes and controls in place to evaluate and promote accountability of outsourced service providers (and other business partners) and their internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<b>Principle 6. The organization specifies with sufficient clarity to enable the identification and assessment of risks relating to objectives.</b>							
16.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

<b>Principle 7. The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.</b>						
19.	Management ensures that risk identification considers internal and external factors and the potential impact on the achievement of objectives.  <b>What measures are being taken to address the risk of cybersecurity in the organization?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks.  <b>What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21.	The LWDB's risk identification/assessment is broad and includes both internal and external business partners and outsourced service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.</b>						
22.	The LWDB periodically performs an assessment of each of its operating locations' exposure to fraudulent activity and how the operations could be impacted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

23.	<p>The LWDB’s assessment of fraud risks considers opportunities for unauthorized acquisition, use and disposal of assets, altering the reporting records, or committing other inappropriate acts.</p> <p><b>Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, visa cards) against unauthorized use/distribution.</b></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Principle 9. The organization identifies and assesses changes that could significantly impact the system of internal controls.</b>							
24.	<p>The LWDB has mechanisms in place to identify and react to risks presented by changes in government, regulatory, economic, operating, or other conditions that could affect the achievement of the goals and objectives.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25.	<p>The most significant risks affecting the LWDB have been identified and controls are designed and implemented that mitigate risks.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
26.	<p>Considering the most significant risks, have controls been designed and implemented that mitigate risks associated with each.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<b>Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</b>							
27.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls and allowable use of funds.  <b>What type of training is provided to program and administration staff to ensure the allowable use of funds?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.</b>							
30.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the entity's assets from external threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



## CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
31.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third-parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
32.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.</b>							
33.	The LWDB has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
34.	The LWDB has written procedures that minimize the time elapsing between the receipt of advanced funds and disbursement of funds as required by 2 CFR 200.305(b)(1).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
35.	The LWDB has processes to ensure the timely submission of required reporting (i.e. financial reports, performance reports, audit reports, internal monitoring reviews, or timely resolution of audit findings).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
36.	The LWDB has a records retention policy and has implemented internal controls to ensure all records are retained, safeguarded, and accessible, demonstrating compliance with laws, regulations, and provisions of contracts and grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<b>Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal controls.</b>							
37.	Federal, state, or grant program rules or regulations are reviewed by one or more of the following: governing board, audit, finance or other type committee.  <b>How often are these reviewed?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
39.	The LWDB's has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Principle 14. The organization internally communicates information, including objectives and responsibilities for internal controls, necessary to support the functioning of internal controls.</b>							
40.	Communication exists between management and the board of directors so that both have information needed to fulfill their roles with respect to the LWDB's objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
41.	There is a process to quickly disseminate critical information throughout the LWDB when necessary.  <b>Provide a description of the dissemination process.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
42.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.</b>							

## INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
43.	<p>The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements.</p> <p><b>Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?</b></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
44.	<p>The LWDB has processes in place to communicate relevant and timely information to external parties.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
45.	<p>The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, DEO Bureau of Financial Monitoring and Accountability (FMA), DEO Bureau of One-Stop and Program Support, DEO Office of Inspector General, Florida Auditor General, and Federal Awarding Agencies (USDOL, USDHHS, and USDA) to the Board of Directors.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
<p><b>Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.</b></p>							

## MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
46.	<p>The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities.</p> <p><b>Describe the process of how funding decisions are determined. What is the criteria, who initiates/approves, etc.?</b></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
47.	<p>The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries and inspection of source documents.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
48.	<p>LWDB management periodically visits all career center locations in its region (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended.</p> <p><b>When was the most recent visit performed, by whom, and who were the results communicated to?</b></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p><b>Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.</b></p>							

**MONITORING ACTIVITIES**

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					<b>Comments/Explanations</b>
		<i>Weak</i>		<i>Strong</i>			
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
49.	The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
50.	The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the LWDB's board of directors.  <b>Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## ATTACHMENT A

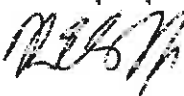
### Department of Economic Opportunity Certification of Self-Assessment of Internal Controls

---

Local Workforce Development Board Number: 10

**To be completed by the Executive Director:**

A self-assessment of internal controls has been conducted for the 2021-2022 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Department of Economic Opportunity has been 12/30/21 is available for review.

Signature:  Rusty Skinner  
2021.08.30 10:25:34 -04'00'

Printed Name: Thomas E. Skinner, Jr.

Title: Chief Executive Officer

Date: 8/30/2021

**To be completed by the Board Chair or their designee:**

I have reviewed the self-assessment of internal controls that was conducted for the 2021-2022 fiscal monitoring period.

Signature: 

Printed Name: Kim Baxley

Title: Board Chair

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

Please scan and upload to SharePoint an executed copy of this certification on or before **September 30, 2021**.



## **RECORD OF ACTION/APPROVAL**

**Consortium, Friday, September 17, 2021  
Board Meeting, Wednesday, September 8, 2021  
Executive Committee, Wednesday, September 1, 2021**

### **TOPIC/ISSUE:**

Updated budget for program year 7/1/21-6/30/22

### **BACKGROUND:**

The first budget of program year 2021 was presented at the 6/2/21 meeting.

### **POINTS OF CONSIDERATION:**

The budget is updated for the below:

- Carry forward amounts after June's expenditures were reported
- 2021 Revenue for DVOP, LVER, and SNAP are estimated as they are not available at this time.
- Grants added to this budget version are Covid, TAA, Foundational Skills, Rapid Response, and Rural Initiatives.

### **STAFF RECOMMENDATIONS:**

Approve updated 2021 Budget

### **COMMITTEE ACTION:**

Charles Harris made a motion to approve the 2021-2022 Budget. Pete Beasley seconded the motion. Motion carried.

### **BOARD ACTION:**

Mark Paugh made a motion to approve the final budget. Fred Morgan seconded the motion. Motion carried.

### **CONSORTIUM ACTION:**



BUDGET - CSCLM																							
PY 2021(JULY 2021 - JUNE 2022)																							
9/1/2021																							
	ADULT	YOUTH	TAA	DISL WORKER	LVER	CORRECTIONS	RURAL INITIATIVES	VOC REHAB	WAGNER PEYSER	VETERAN DVOP	WTP	SNAP	SIGNED BONUS	RECOVERY NAVIGATOR	FOUNDATIONAL SKILLS	YOUTH BUILD.3	RAPID RESPONSE	COVID 19	RWB 6	REA	UN-RESTR	TOTAL	
<b>ITA requirement: 30%</b>																							
<b>REVENUE</b>																							
P.Y. 2021 CONTRACTS	1,278,426	1,222,997	5,520	733,775	25,040	196,310	62,500	45,494	156,104	28,336	1,676,326	145,000	100,000	260,870	41,666	-	162,177	-	5,665	60,000	-	-	6,206,206
CARRY FORWARD	167,022	342,884	3,278	142,126	14,036	-	-	-	39,617	19,934	134,389	158,694	-	-	-	624,887	-	41,920	-	56,453	147,354	-	1,892,596
INCENTIVES/SUPPLEMENTAL	-	196,704	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196,704
TRANSFER	120,000	-	-	(120,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,565,448</b>	<b>1,762,585</b>	<b>8,798</b>	<b>755,901</b>	<b>39,076</b>	<b>196,310</b>	<b>62,500</b>	<b>45,494</b>	<b>195,721</b>	<b>48,270</b>	<b>1,810,715</b>	<b>303,694</b>	<b>100,000</b>	<b>260,870</b>	<b>41,666</b>	<b>624,887</b>	<b>162,177</b>	<b>41,920</b>	<b>5,665</b>	<b>116,453</b>	<b>147,354</b>	<b>-</b>	<b>8,295,506</b>
<b>EXPENDITURES</b>																							
<b>TOTAL ITA</b>	<b>34.69%</b>																						
<b>TRAINING:</b>																							
ITA %	34%			37%																			
ITA/TRAINING	160,000	-	-	19,000	-	-	-	-	-	-	-	-	-	-	-	27,600	-	-	-	-	-	-	206,600
OUT	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
EMPLOYED WORKER	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
INTERNSHIPS	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
TRAINING SUPPORT	2,000	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000
TRAINING STAFF	195,500	-	-	195,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	391,000
<b>TOTAL TRAINING</b>	<b>447,500</b>	<b>-</b>	<b>-</b>	<b>216,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>691,600</b>
<b>OPERATING:</b>																							
SUPPORTIVE SVS	3,000	190,000	-	-	-	62,810	-	-	-	-	191,041	-	90,000	-	-	138,720	-	-	-	-	-	-	675,571
DIRECT CHARGE (STAFF)	-	-	-	-	-	61,969	-	14,046	-	-	453,312	-	82,924	-	-	-	-	-	-	58,000	-	-	670,251
ECKERD	30,000	570,000	-	15,000	-	-	-	-	-	-	-	-	-	-	-	104,900	-	-	-	-	-	-	719,900
DEO STAFF TRAVEL	-	-	-	-	1,400	-	-	-	9,600	3,000	-	-	-	-	-	-	-	-	-	-	-	-	14,000
OPERATING	-	5,350	-	-	-	23,138	-	-	33,350	5,000	-	-	3,702	43,000	15,425	-	60,039	15,519	-	-	-	30,000	234,523
<b>TOTAL OPERATING</b>	<b>33,000</b>	<b>765,350</b>	<b>-</b>	<b>15,000</b>	<b>1,400</b>	<b>124,779</b>	<b>23,138</b>	<b>14,046</b>	<b>42,950</b>	<b>8,000</b>	<b>644,353</b>	<b>82,924</b>	<b>93,702</b>	<b>43,000</b>	<b>15,425</b>	<b>243,620</b>	<b>60,039</b>	<b>15,519</b>	<b>-</b>	<b>58,000</b>	<b>30,000</b>	<b>-</b>	<b>2,314,244</b>
<b>PROGRAM SUPPORT:</b>																							
FACILITIES	32,178	79,766	8,007	22,736	6,194	9,215	-	3,248	68,133	16,769	70,248	20,319	-	9,215	-	13,370	-	-	5,665	14,881	-	-	379,945
PROGRAM	72,833	123,874	-	27,665	167	2,765	2,765	5,133	956	77,003	9,910	442	5,139	1,843	-	7,175	1,855	-	1,778	-	-	-	339,717
INFORMATION TECHNOLOGY	77,878	167,357	-	37,376	226	20,146	3,736	2,268	6,934	1,292	104,033	13,388	568	6,942	2,490	9,693	2,506	-	2,403	-	-	-	458,965
OUTREACH	66,787	114,375	-	25,544	154	-	2,553	1,550	4,739	883	71,098	9,150	408	4,745	1,702	-	6,625	1,712	-	1,642	-	-	313,667
BUSINESS	177,601	224,569	-	67,927	-	6,789	4,121	12,602	2,347	189,066	24,332	1,086	12,617	4,526	-	17,617	4,554	-	4,366	-	-	-	754,121
SELF SERVICES	113,148	143,071	-	43,276	-	4,325	2,626	8,029	-	120,453	15,501	692	8,038	2,883	-	11,223	2,901	-	2,782	-	-	-	478,949
CAREER SERVICES	273,053	-	-	104,434	-	10,438	6,336	19,376	-	290,679	37,409	1,670	19,398	6,959	-	27,085	7,001	-	6,713	-	-	-	810,549
<b>TOTAL PROGRAM SUPPORT</b>	<b>812,678</b>	<b>853,013</b>	<b>8,007</b>	<b>328,958</b>	<b>6,742</b>	<b>29,361</b>	<b>30,606</b>	<b>21,827</b>	<b>124,946</b>	<b>22,247</b>	<b>922,580</b>	<b>130,009</b>	<b>4,897</b>	<b>66,095</b>	<b>20,404</b>	<b>13,370</b>	<b>79,418</b>	<b>20,528</b>	<b>5,665</b>	<b>34,564</b>	<b>-</b>	<b>-</b>	<b>3,535,914</b>
<b>TOTAL EXPENDITURES</b>	<b>1,293,178</b>	<b>1,618,363</b>	<b>8,007</b>	<b>560,458</b>	<b>8,142</b>	<b>154,140</b>	<b>53,744</b>	<b>35,873</b>	<b>167,896</b>	<b>30,247</b>	<b>1,566,932</b>	<b>212,933</b>	<b>98,599</b>	<b>109,095</b>	<b>35,829</b>	<b>284,590</b>	<b>139,457</b>	<b>36,047</b>	<b>5,665</b>	<b>92,564</b>	<b>30,000</b>	<b>-</b>	<b>6,541,758</b>
<b>ADMIN POOL</b>	<b>156,210</b>	<b>101,827</b>	<b>623</b>	<b>66,829</b>	<b>725</b>	<b>18,309</b>	<b>6,892</b>	<b>4,316</b>	<b>17,692</b>	<b>2,992</b>	<b>191,904</b>	<b>25,569</b>	<b>1,103</b>	<b>13,156</b>	<b>4,595</b>	<b>4,302</b>	<b>17,885</b>	<b>4,623</b>	<b>-</b>	<b>10,966</b>	<b>3,847</b>	<b>-</b>	<b>654,365</b>
<b>GENERAL POOL</b>	<b>42,225</b>	<b>27,527</b>	<b>168</b>	<b>18,066</b>	<b>196</b>	<b>4,950</b>	<b>1,863</b>	<b>1,167</b>	<b>4,783</b>	<b>809</b>	<b>51,879</b>	<b>6,912</b>	<b>298</b>	<b>3,557</b>	<b>1,242</b>	<b>1,163</b>	<b>4,835</b>	<b>1,250</b>	<b>-</b>	<b>2,964</b>	<b>1,040</b>	<b>-</b>	<b>176,898</b>
<b>TOTAL INDIRECT COST RATE</b>	<b>198,435</b>	<b>129,354</b>	<b>791</b>	<b>84,896</b>	<b>922</b>	<b>23,258</b>	<b>8,756</b>	<b>5,483</b>	<b>22,475</b>	<b>3,801</b>	<b>243,783</b>	<b>32,481</b>	<b>1,401</b>	<b>16,713</b>	<b>5,837</b>	<b>5,465</b>	<b>22,719</b>	<b>5,873</b>	<b>-</b>	<b>13,930</b>	<b>4,887</b>	<b>-</b>	<b>831,264</b>
<b>BALANCE</b>	<b>73,830</b>	<b>14,868</b>	<b>0</b>	<b>110,547</b>	<b>30,013</b>	<b>18,911</b>	<b>0</b>	<b>4,139</b>	<b>5,350</b>	<b>14,222</b>	<b>(0)</b>	<b>58,281</b>	<b>0</b>	<b>135,062</b>	<b>0</b>	<b>334,833</b>	<b>1</b>	<b>0</b>	<b>(0)</b>	<b>9,959</b>	<b>112,467</b>	<b>-</b>	<b>922,484</b>
<b>INDIRECT RATE CALCULATION</b>																							
<b>DIRECT TOTAL COSTS</b>	<b>1,293,178</b>	<b>1,618,363</b>	<b>8,007</b>	<b>560,458</b>	<b>8,142</b>	<b>154,140</b>	<b>53,744</b>	<b>35,873</b>	<b>167,896</b>	<b>30,247</b>	<b>1,566,932</b>	<b>212,933</b>	<b>8,599</b>	<b>109,095</b>	<b>35,829</b>	<b>284,590</b>	<b>139,457</b>	<b>36,047</b>	<b>-</b>	<b>92,564</b>	<b>30,000</b>	<b>-</b>	<b>6,446,093</b>
<b>LESS: LEASES</b>	<b>(45,117)</b>	<b>(64,362)</b>	<b>(3,151)</b>	<b>(24,349)</b>	<b>(2,465)</b>	<b>(11,376)</b>	<b>-</b>	<b>(2,220)</b>	<b>(29,939)</b>	<b>(6,913)</b>	<b>(70,540)</b>	<b>(13,558)</b>	<b>-</b>	<b>(6,506)</b>	<b>-</b>	<b>(7,427)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,057)</b>	<b>-</b>	<b>-</b>	<b>(295,000)</b>
<b>SUBAWARD (ECKERDS)</b>	<b>(30,000)</b>	<b>(760,000)</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(243,620)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,048,620)</b>
<b>TOTAL MTDC</b>	<b>1,218,061</b>	<b>794,002</b>	<b>4,856</b>	<b>521,108</b>	<b>5,657</b>	<b>142,765</b>	<b>53,744</b>	<b>33,653</b>	<b>137,958</b>	<b>23,333</b>	<b>1,496,392</b>	<b>199,374</b>	<b>8,599</b>	<b>102,589</b>	<b>35,829</b>	<b>33,542</b>	<b>139,457</b>	<b>36,047</b>	<b>-</b>	<b>85,507</b>	<b>30,000</b>	<b>-</b>	<b>5,102,473</b>