



**General Meeting**  
**May 11, 2023, at 6:00 P.M. (CT)**  
**[Join via Microsoft Teams Meeting](#)**  
**or by phone at 561-570-4464 Conference ID: 271 060 781#**  
**or in person at 4636 Highway 90, Suite K**  
**Marianna, FL 32446 - Community Room**  
**Richard - (850) 557-2441; Tabetha - (850) 693-3913**

**A G E N D A**

<b>CALL TO ORDER</b>	Debbie Kolmetz, Chair	
<b>INVOCATION / PLEDGE TO FLAG</b>		
<b>ROLL CALL</b>	Tabetha Smith	
<b>PUBLIC COMMENTS</b>	Debbie Kolmetz	
<b>EMERGENCY ITEMS</b>	Debbie Kolmetz	
<b>MISSION MOMENT</b>	Richard Williams	
<b>DEO ANNUAL PERFORMANCE PRESENTATION</b>	Daniel Harper	Page 3-22
<b>REVIEW OF FS 21-22 AUDIT</b>	Ben Clark	Page 23-33
<b>NDWG UPDATE</b>	Richard Williams	Page 34-36

**CONSENT ITEMS**

\*General Meeting Minutes  
March 9, 2023

Debbie Kolmetz

Page37-39

**STATUS OF FUNDS REPORT**  
(To be provided)

Richard Williams

**OUTREACH**

Kayla Baxter

**COMMITTEE REPORTS**

\*Executive Committee Meeting  
March 31, 2023

Debbie Kolmetz

Page 40

**NEW BUSINESS**

\* Nominating Committee Appointment

Debbie Kolmetz

Page 41

\* Request to move WIOA DW Funds to WIOA Adult

Richard Williams

\* Work Experience Expenditure/Training Assistance

Richard Williams

\* Request for Letter of Support for CTE Programs

Richard Williams

**DIRECTOR'S COMMENTS**

Richard Williams

**BOARD MEMBER COMMENTS**

Debbie Kolmetz

**ADJOURNMENT**

Debbie Kolmetz

**MARK YOUR CALENDARS**

**July 14, 2023**

# CareerSource Chipola

## Florida Department of Economic Opportunity Annual Performance Presentation

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Daniel S. Harper, Senior Management Analyst Supervisor  
Valerie Peacock, Chief, Financial Monitoring & Accountability  
Yvette McCullough, Revenue Program Administrator I

May 11, 2023



# Workforce System Funding Sources

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- United States Department of Labor (USDOL)
  - Employment and Training Administration (ETA) ~\$156 million
  - Veterans' Employment and Training Service (VETS) ~8.4 million
- United States Department of Health and Human Services (HHS)~56 million
- United States Department of Agriculture (USDA) ~8.2 million
- State of Florida General Revenue (GR)
- Other Sources

# Workforce System Oversight

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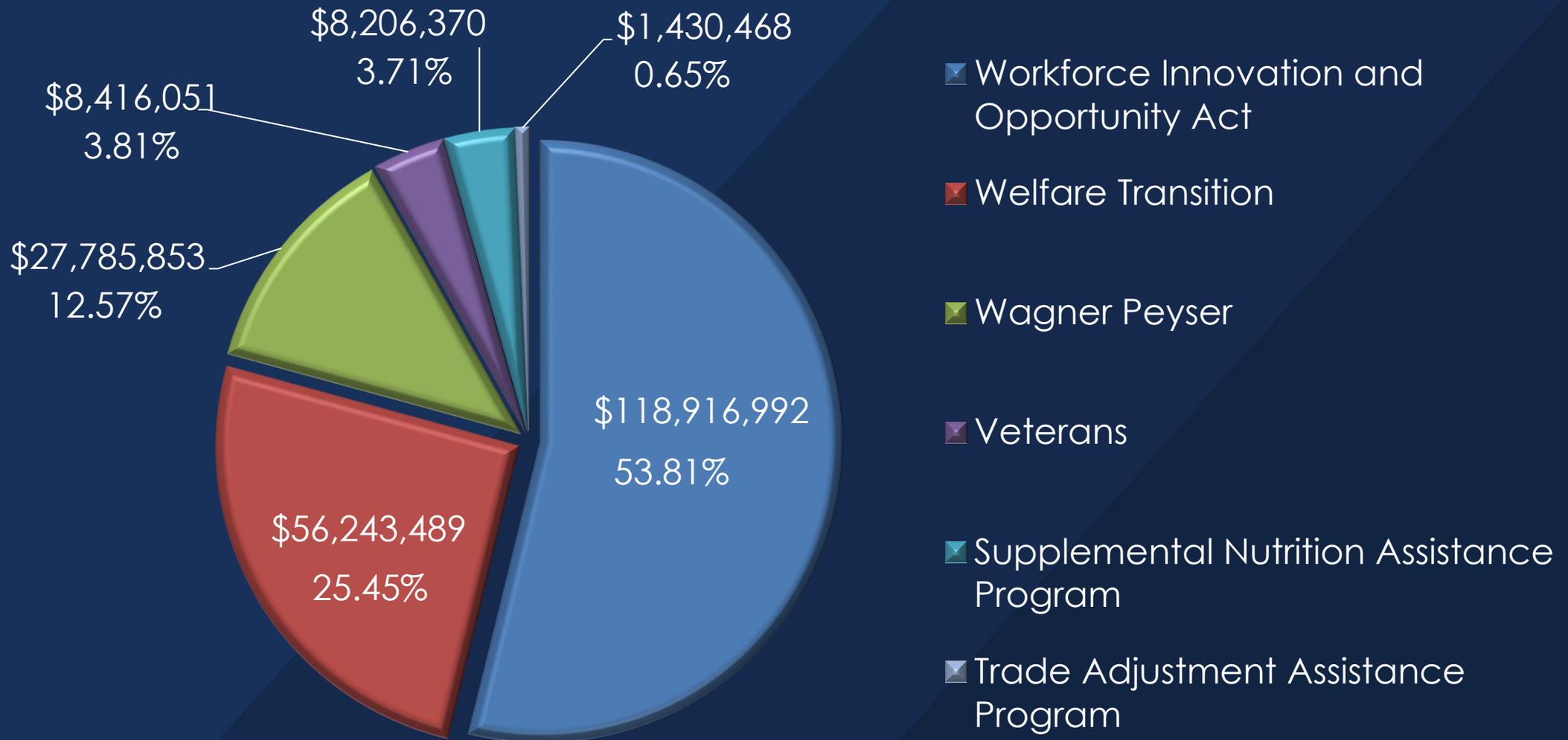
- United States Department of Labor Employment and Training Administration (USDOL - ETA)
- Florida Legislature
- Reimagining Education and Career Help (REACH) Office
- Department of Economic Opportunity (DEO)
- CareerSource Florida (CSF)
- Chief Local Elected Officials or Consortiums (CLEO)
- Local Workforce Development Boards (LWDB)

# Local Service Delivery

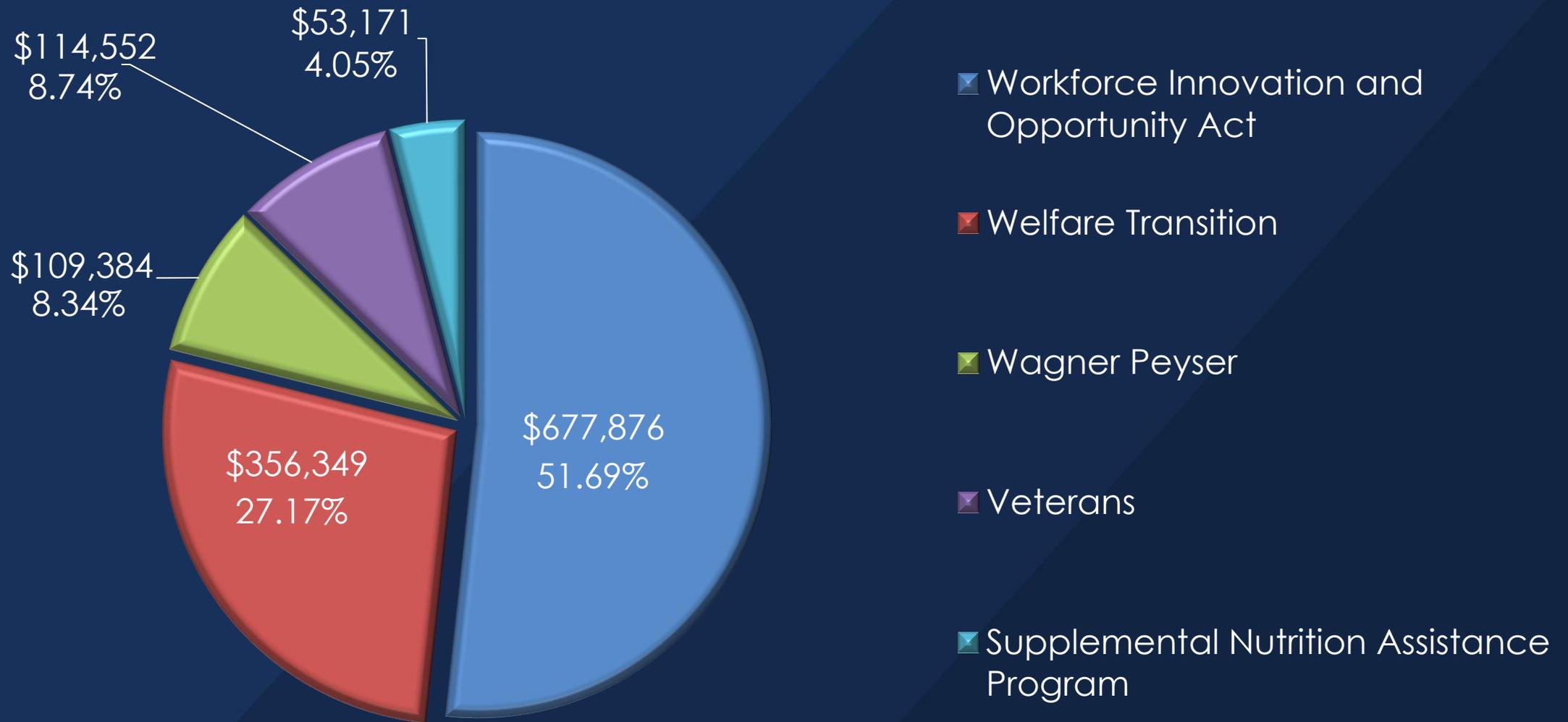
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- One-Stop Career Centers
  - Core Partners and Required Partners
  - Other Local Partnerships
- Job Seekers
- Employers

# State Fiscal Year 2022 Statewide Funding \$220,999,223

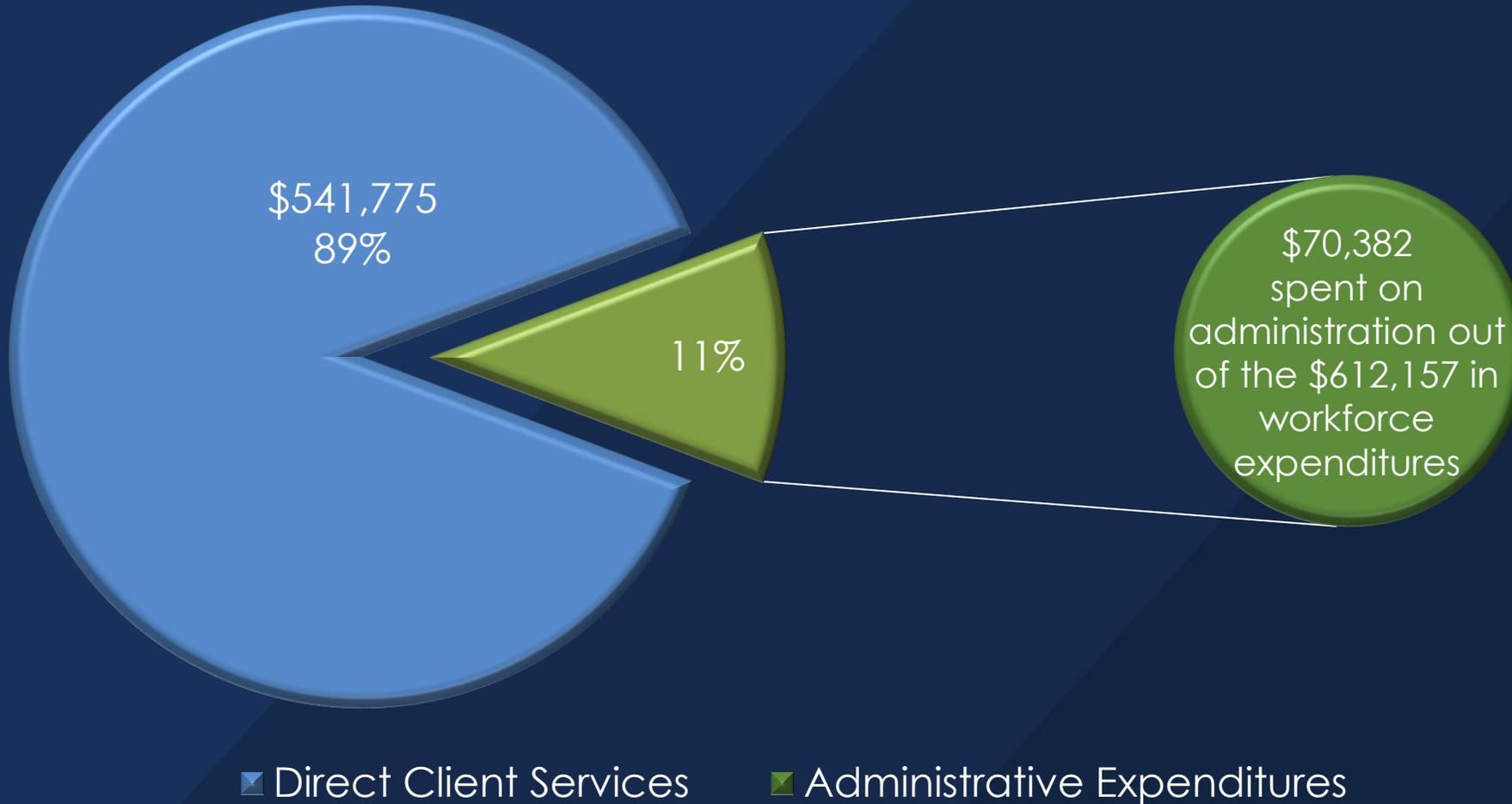


# State Fiscal Year 2022 Local Board Funding \$1,311,332



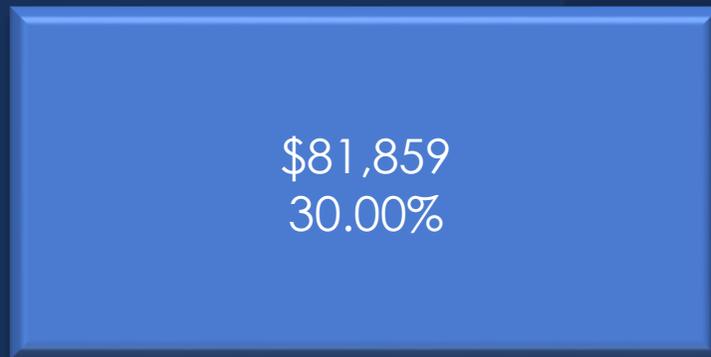
# Direct Client Services and Administrative Expenditures

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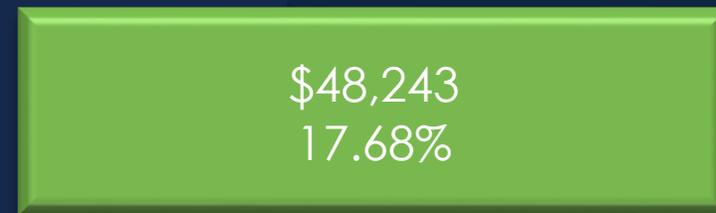


# Individual Training Account (ITA) Expenditures

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Annual ITA Expenditure Requirement



ITA Expenditures

# Work Experience Expenditures

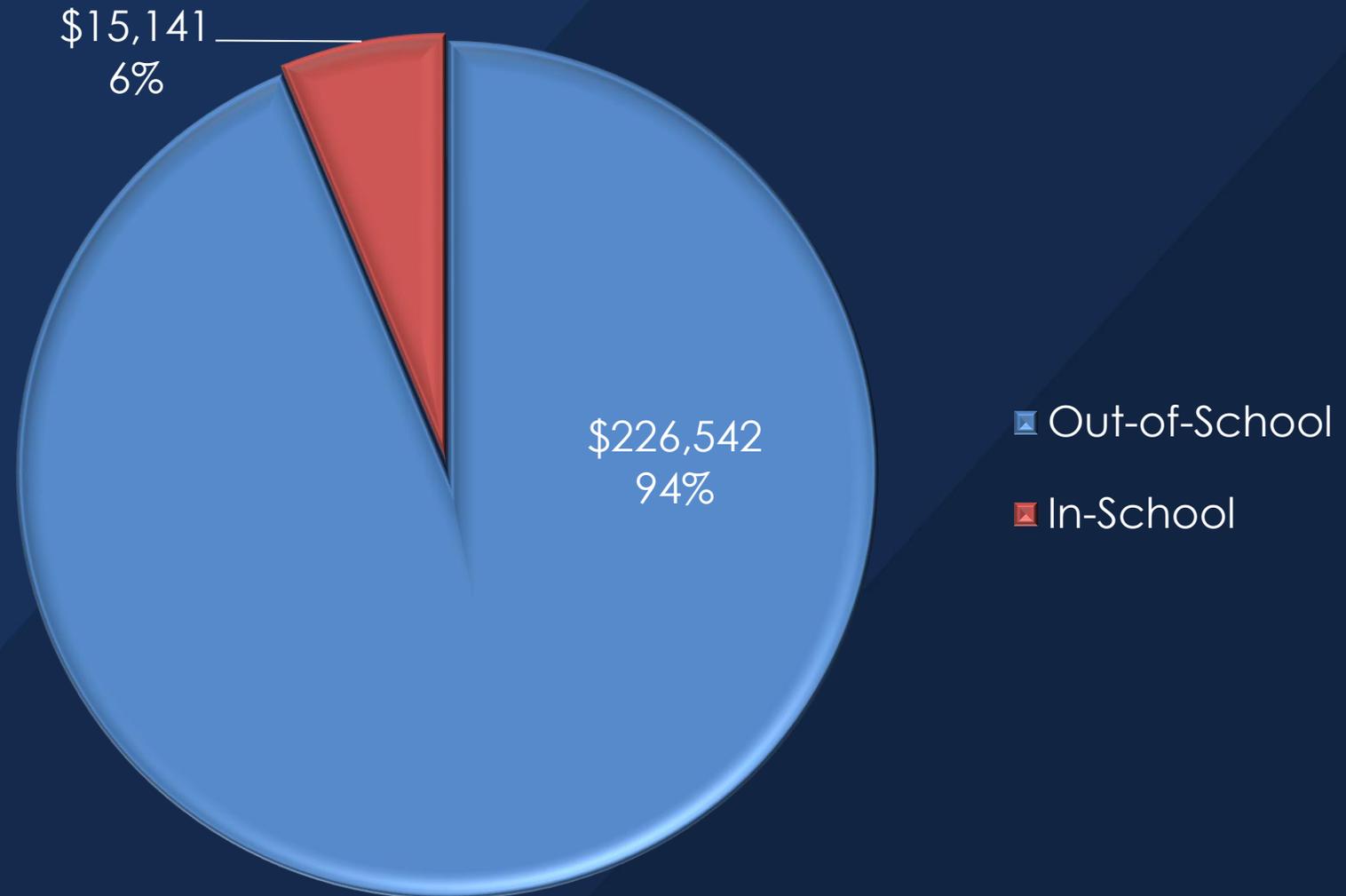
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WIOA Requirement: Greater than 20% Work Experience Expenditures



# Out-of-School Youth Expenditures

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# Primary Indicators of Performance

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## Customer Groups

- Adult Metrics (5)
- Dislocated Worker Metrics (5)
- Youth Metrics (5)
- Wagner Peyser Metrics (3)

## Metrics

1. Employed in 2<sup>nd</sup> quarter after exiting the program
2. Employed in 4<sup>th</sup> quarter after exiting the program
3. Median wages in 2<sup>nd</sup> quarter after exiting the program
4. Credential attainment rate (Not applicable for Wagner Peyser)
5. Measurable Skill Gains (Not applicable for Wagner Peyser)

# Primary Indicators of Performance Results

LWDB 03   Program Year (PY) 2020 & 2021 Performance for July 1– June 30	PY2020 Performance Goals	PY2020 4th Quarter Performance	PY2021 Performance Goals	PY2021 4th Quarter Performance
<b>Adult Programs:</b>				
Employed 2nd Quarter After Exit	85.5	95.2	85.5	82.5
Median Wage 2nd Quarter After Exit	\$7,100	\$7,475	\$7,400	\$8,209
Employed 4th Quarter After Exit	85.0	89.7	85.5	90.5
Credential Attainment Rate	85.0	76.0	85.5	100.0
Measurable Skill Gains	70.0	66.7	70.0	92.7
<b>Dislocated Workers Programs:</b>				
Employed 2nd Quarter After Exit	85.0	0.0	85.0	87.5
Median Wage 2nd Quarter After Exit	\$7,500	\$0	\$7,700	\$7,574
Employed 4th Quarter After Exit	79.0	50.0	80.5	0.0
Credential Attainment Rate	83.0	100.0	83.2	0.0
Measurable Skill Gains	50.0	66.7	50.0	100.0
<b>Youth Programs:</b>				
Employed 2nd Quarter After Exit	85.0	83.3	86.0	74.0
Median Wage 2nd Quarter After Exit	\$4,200	\$4,417	\$4,400	\$4,623
Employed 4th Quarter After Exit	80.0	85.7	82.0	83.8
Credential Attainment Rate	80.0	63.3	82.0	48.6
Measurable Skill Gains	52.0	35.8	55.0	60.8
<b>Wagner Peyser Programs:</b>				
Employed 2nd Quarter After Exit	65.0	66.4	65.0	68.5
Median Wage 2nd Quarter After Exit	\$4,800	\$4,323	\$4,900	\$5,656
Employed 4th Quarter After Exit	65.0	66.5	65.0	63.5



Not Met (less than 90% of negotiated)



Met (90 - 100% of negotiated)



Exceeded (greater than 100% of negotiated)

# Self-Sufficiency Quarterly Performance Report

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## Customer Groups

- Welfare Transition
- Supplemental Nutrition Assistance Program
- Employment & Training

## Metrics

1. Employed in 2<sup>nd</sup> quarter after exiting the program
2. Median wages in 2<sup>nd</sup> quarter after exiting the program
3. Closure Rate
4. Co-Enrollment
5. Benefit Sanction and Restoration
6. Participation Rates (Not applicable for SNAP)

# Self-Sufficiency Quarterly Report Results

LWDB 03   Program Year (PY) 2021 Performance for July 1, 2021 – June 30, 2022	PY2021 Performance	Statewide
<b>Supplemental Nutrition Assistance Program:</b>		
Employed 2nd Quarter After Exit	35.2	46.6
Median Wage 2nd Quarter After Exit	\$4,117	\$5,902
Employed 4th Quarter After Exit	38.3	47.2
Co-Enrollment WIOA	9	1604
Co-Enrollment WP	34	6520
<b>Welfare Transition:</b>		
Employed 2nd Quarter After Exit	42.3	45.5
Median Wage 2nd Quarter After Exit	\$2,986	\$4,364
Employed 4th Quarter After Exit	43.6	49.1
Co-Enrollment WIOA	1	494
Co-Enrollment WP	8	2880
All-Families Participation Rate	0.0	11.3
Two-Parents Participation Rate	0.0	7.2

# Letter Grades

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## Customer Groups

- WIOA (Adult, Dislocated Worker, Youth), Wagner-Peyser, Supplemental Nutrition Assistance Program, Welfare Transition, National Dislocated Worker Grant, Trade Adjustment Assistance, Employers

## Metrics

1. Participants with Increased Earnings
2. Reduction in Public Assistance
3. Employment and Training Outcomes
4. Participants in Work-Related Training
5. Continued Repeat Business
6. Year-Over-Year Business Penetration
7. Completion-To-Funding
8. Extra Credit: Serving Individuals on Public Assistance

# Letter Grades

The screenshot shows a web browser at the URL <https://analytics.careersourceflorida.com/LetterGrades>. The page features a dark blue header with the CareerSource Florida Analytics logo and navigation links for ANALYTICS HOME, LETTER GRADES, CLIFF DASHBOARD, BUSINESS & WORKFORCE, GIG DASHBOARD, and CIP INITIATIVE. Below this is a white sub-header with the Letter Grades logo and navigation links for HOME, PERFORMANCE, METHODOLOGY, FAQ, and RESOURCES, along with a LOG IN button. The main content area contains a large banner with a light blue background on the left showing a map of Florida, and a dark blue background on the right with the Letter Grades logo and the text "Grading Success".

# Programmatic Monitoring Activities

<b>LWDB 03</b> <b>Program Year (PY) 2021-22</b> <b>April 1, 2021 – March 31, 2022</b>	<b>PY 2020 Findings</b>	<b>PY 2021 Findings</b>
<b>Welfare Transition</b>	<b>0</b>	<b>2</b>
<b>Wagner-Peyser / MSFW / MIS</b>	<b>1</b>	<b>0</b>
<b>Migrant and Seasonal Farmworkers</b>	<b>0</b>	<b>0</b>
<b>Supplemental Nutrition Assistance Program - Employment and Training</b>	<b>2</b>	<b>3</b>
<b>WIOA Adult / Dislocated Worker / Youth</b>	<b>2</b>	<b>1</b>
<b>Trade Adjustment Act</b>	<b>0</b>	<b>0</b>
<b>Jobs for Veterans Grants</b>	<b>0</b>	<b>0</b>
<b>Total Findings</b>	<b>3</b>	<b>6</b>

# Financial Monitoring Activities

<b>LWDB 03 Program Year (PY) July 1, 2020 – June 30, 2021</b>	<b>PY 2020</b>	<b>PY 2021</b>
<b>Findings</b>	0	0
<b>Issues of Non-Compliance</b>	0	2
<b>Observations</b>	2	0
<b>Technical Assistance</b>	2	0

# Q&A



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# Contact

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## Thank You

Please contact our office with questions or comments about this presentation.

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Office: DEO Bureau of One-Stop & Program Support

Main Line: 850-921-3327

Email: [Daniel.Harper@DEO.MyFlorida.com](mailto:Daniel.Harper@DEO.MyFlorida.com)



March 28, 2023

Board of Directors,  
Chipola Regional Workforce Development Board, Inc.  
d/b/a CareerSource Chipola  
4636 Highway 90  
Marianna, Florida 32446

We have audited the financial statements of Chipola Regional Workforce Development Board, Inc. CareerSource Chipola (“CareerSource Chipola”) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 28, 2023. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated December 6, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of CareerSource Chipola solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

In order to eliminate threats to independence related to non-attest services that we provide you, we have instituted a quality control review over all non-attest work. Also, in the engagement letter, we identified a person within your organization with the skills, knowledge and expertise to review our non-attest work on your behalf.

## **Significant Risks Identified**

As part of the audit process, we have identified the following significant risks, which are being communicated solely to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit: override of internal controls by management, improper revenue recognition due to fraud.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by CareerSource Chipola is included in Note 1 to the financial statements. As described in Note 1(n) to the financial statements, during the year, the entity changed its method of accounting for leases by implementing Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the Statement of Activities. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements is:

Management's estimate of the depreciation expense is based on the underlying assets depreciation calculated using the straight-line method over the assets' useful lives. We evaluated the key factors and assumptions used to develop the estimate of depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Organization's financial statements relate to:

- Note 3 – Capital Assets and Depreciation
- Note 4 – Leases
- Note 8 – Concentrations of Credit Risk and Significant Funding Source
- Note 10 – Related Parties

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We identified no significant unusual transactions as a result of our audit procedures.

### **Identified or Suspected Fraud**

We have not identified or have obtained information that indicates that fraud may have occurred.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. See below for uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- Adjustment to debit internal account balances by approximately \$25,000 to balance the internal due to and from balances.
- Adjustment to increase prepaid health insurance and decrease health insurance expense for approximately \$5,300 to record current year prepaid health insurance and adjustment to increase beginning fund balance and increase health insurance expense for prior year prepaid health insurance for approximately \$5,400 .
- Adjustment to decrease accounts payable and expenses by \$9,300 to agree general ledger to accounts payable schedule.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to CareerSource Chipola's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We identified no circumstances that affect the form and content of the auditor's report as a result of our audit procedures.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated March 28, 2023.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

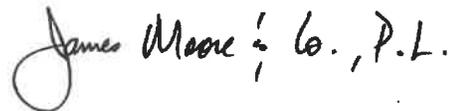
### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with CareerSource Chipola, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as CareerSource Chipola's auditors.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

Very truly yours,

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large initial 'J'.

James Moore & Co., P.L.



March 28, 2023

James Moore & Co, P.L.  
2477 Tim Gamble Place, Suite 200  
Tallahassee, Florida 32308

This representation letter is provided in connection with your audit of the basic financial statements of Chipola Regional Workforce Development Board, Inc., Inc. d/b/a CareerSource Chipola, which comprise the statement of financial position as of June 30, 2022, and the related statement of governmental activities for the year ended June 30, 2022 and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position and results of operations of the various opinion units of the Organization in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated August 1, 2019, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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4636 Highway 90 E, Suite K, Marianna, FL 32446  
850.633.4417, 850.482.3590/Fax  
[www.careersourcechipola.com](http://www.careersourcechipola.com)

Equal Opportunity Employer. Auxiliary aids and services are available upon request to individuals with disabilities via the Florida Relay Service at 711.

5. With regard to nonattest services performed by you, we acknowledge our responsibility to:
  - a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained internal controls, including monitoring ongoing activities.
6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized below and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
  - a. Adjustment to debit internal account balances by approximately \$25,000 to balance the internal due to and from balances.
  - b. Adjustment to increase prepaid health insurance and decrease health insurance expense for approximately \$5,300 to record current year prepaid health insurance and adjustment to increase beginning fund balance and increase health insurance expense for prior year prepaid health insurance for approximately \$5,400.
  - c. Adjustment to decrease accounts payable and expenses by \$9,300 to agree general ledger to accounts payable schedule.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* which codifies FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 12.
13. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All net position components and fund balance classifications have been properly reported.
17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Special items and extraordinary items have been properly classified and reported.
21. Deposit and investment risks have been properly and fully disclosed.
22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.

23. All required supplementary information is measured and presented within the prescribed guidelines.
24. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
25. With respect to the supplementary information accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with The Uniform Guidance.
  - b. We believe the supplementary information, including its form and content, is fairly presented in accordance with The Uniform Guidance.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
  - d. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
  - e. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
  - f. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
26. With respect to the required supplementary information accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
  - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
27. With respect to the preparation of the financial statements and related notes and schedule of expenditures of federal awards and the data collection form, we have performed the following:
  - a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services (Richard Williams and Sara Johnson);
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained internal controls, including monitoring ongoing activities.

#### **Information Provided**

1. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

2. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
3. All transactions have been recorded in the accounting records and are reflected in the financial statements.
4. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
6. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
7. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
8. *We are not aware of any pending or threatened* litigation and claims whose effects should be considered when preparing the financial statements.
9. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
10. We have a process to track the status of audit findings and recommendations.
11. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
12. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
13. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
14. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
15. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
16. The Organization has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
17. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
18. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
19. The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
20. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
21. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates

are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

#### **Single Audit**

1. With respect to federal award programs:
  - a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
  - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
  - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
  - d. As part of your audit(s), you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual (Richard Williams and Sara Johnson) with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
  - e. The methods of measurement or presentation have not changed from those used in the prior period.
  - f. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
  - g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
  - h. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any), and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
  - i. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
  - j. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
  - k. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
  - l. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
  - m. We have received no requests from a federal agency to audit one or more specific programs as a major program.
  - n. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards,

including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.

- o. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- p. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- t. We have issued management decisions for audit findings that relate to federal awards we make to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, we have followed-up ensuring that the subrecipients have taken the appropriate and timely action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
- u. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- v. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- z. The reporting package does not contain personally identifiable information.
- aa. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.

- bb. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- cc. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.
- dd. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- a. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- b. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes [or disclose the changes made] have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the period covered by the auditor's report.
- c. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.



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Richard Williams, Executive Director



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Sara Johnson, Finance Director



# COVID-19 National Emergency National Dislocated Worker Grant

*April 13, 2020 – March 31, 2023*

Serving Calhoun, Holmes, Jackson, Liberty, and Washington Counties

## Disaster-Relief Temporary Employees

62 Certified Eligible for Grant

59 Individuals Worked at one or more disaster  
recovery locations.

Grant allowed 2 years or 4,160 hours of temporary  
employment per worker.

First Day of Work – June 1, 2020

Last Day of Work – March 18, 2023



## Recovery, Clean-Up, Emergency Services

### Disaster-Relief Employers:

JC Backpacks for Kids, Calhoun, Holmes, and Washington County Public Libraries, City of Marianna, FL Caverns State Park, Chipola Family Ministries, Innovative Charities, and the CSC.

County	# of Locations	# of Disaster Worker Positions
Calhoun	5	11
Holmes	1	1
Jackson	7	44
Liberty	0	0
Washington	3	3
<b>TOTAL</b>	<b>16</b>	<b>59</b>



## COVID-19 Humanitarian Services

### During 2022:

An average of 1,783 families were provided monthly food from 2 worksites in Jackson and Calhoun Counties.

In addition, JC Backpacks for Kids provided an average of 723 weekend bags to children.

Bottled water, sanitizers, masks, and cleaning supplies were also supplied to churches, community agencies, schools, and individuals.





## Federal Performance Measure

53% of Grant Recipients  
Entered Employment Rate  
2<sup>nd</sup> Quarter After Exit





**General Meeting**  
**March 9, 2023, at 6:00 P.M. (CT)**  
**[Join via Microsoft Teams Meeting](#)**  
**or by phone at 561-570-4464 Conference ID: 934 508 058#**  
**or in person at 4636 Highway 90, Suite K**  
**Marianna, FL 32446 - Community Room**  
**Richard - (850) 557-2441; Tabetha - (850) 693-3913**

### **MINUTES**

#### **CALL TO ORDER**

A quorum was present and Debbie Kolmetz, Chair, called the meeting to order. Donnie Read led the group in the Invocation and Pledge to the Flag.

#### **The following board members were present:**

Debbie Kolmetz, Janice Sumner, Travis Ephriam, Mary McKenzie, Arthur Obar, Donnie Read, David Bouvin, David Corbin, Raymond Russell, Bryan Lee, Johnny Eubanks

#### **The following board members were absent:**

Sandy Spear, Ralph Whitfield, Frances Henderson, Kristy Terry, Keith Sutton, Penny Bryan, Tracy Andrews, Sarah Clemmons, Kyle Peddie

#### **Others present included:**

Richard Williams, Debby Wood, Rose Adams, Sara Johnson, Melody Wade, Tabetha Basford, Kayla Baxter, Deena Johnson, Cheri Gilmore – CSC Staff, Grace Dampier – Chick-Fil-A

#### **PUBLIC COMMENTS**

Debbie Kolmetz asked if there were any public comments. There were none.

#### **GENERAL MEETING MINUTES**

**Donnie Read made the motion, Travis Ephriam seconded the motion, and the vote was unanimous to approve the minutes of the January 12, 2023, general meeting.**

## **STATUS OF FUNDS REPORT**

Richard Williams and Sara Johnson went over the Status of Funds Report. Mr. Williams reminded the Board that Covid funds end in March and funds are wrapping up.

## **MISSION MOMENT**

Cheri Gilmore discussed the collaboration with Chick-Fil-A and CareerSource Chipola in aiding in employment and introduced Grace Dampier. Ms. Dampier gave a presentation on her journey with opening Marianna's Chick-Fil-A mid-April of 2023.

## **OUTREACH**

Kayla Baxter discussed the audience increase on social media since posting regularly. Ms. Baxter shared top performing posts, and presented to the Board recent social events CareerSource Chipola has and will participate in.

## **YOUTH COMMITTEE REPORT**

Travis Ephriam reviewed the Youth Committee meeting held prior to the Board meeting. The Youth Committee had discussed the scoring of the received responses to the Youth ITNs. Noted Tracy Andrews, not present, has a conflict of interest with Chipley Community Outreach Center. **Arthur Obar made the motion, Janice Sumner seconded, to direct the Executive Director to negotiate final terms and award contracts for the submissions of applicants Chipley Community Outreach Center, Graceville FFA, T.J. Roulhac Enrichment Center, and Marianna K-8 FFA total not to exceed \$80,000.**

## **SNAP EMPLOYMENT AND TRAINING UPDATES**

Debby Wood shared her concerns with the Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) State Plan that has been updated for 2023. Ms. Wood shared historically, the program funding has been insufficient to operate the program. Now, based on key updates, staff will spend an even greater amount of time on a customer base who receives limited assistance. Further, the staff is concerned about the potential expense of the program and the impact on performance if funding is limited, and a significant number of participants are exempted from participation.

## **DISCUSSION ON BOARD REALIGNMENT AND LEGISLATION**

Richard Williams discussed Board realignment and legislation. Mr. Williams presented to the Board examples of realignment, and what these changes could have meant for our region.

## **CHANGE IN MANAGEMENT INFORMATION SYSTEM**

Debby Wood voiced concerns on the conversion to Employ Florida, as the process to enroll participants and assign activities will take double the amount of time versus the OSST system. Staff training will take place in April 2023 and the date of rollout will be prior to June 30, due to the sunset of the OSST system. Ms. Wood reminded the Board of the Employ Florida system experienced a cyberattack in late June 2022 and was down until July 11. Since that date, the system has not performed at the same capacity prior to the cyberattack. Since WT records from 2003 and SNAP records from 2016 will be interfaced with Employ Florida, there is concern regarding the system's capacity to handle the additional massive number of records.

## **DIRECTOR'S COMMENTS**

Mr. Williams spoke on the Manufacturing Work Group. Mr. Williams then brought State Bill 240 before the Board, stating that it asks for each local workforce development board to create an education and industry consortium composed of representatives of educational entities and businesses in the designated service delivery area, these members being not of the Board.

## **BOARD MEMBER COMMENTS**

None.

## **ADJOURNMENT**

There being no further business to discuss, Debbie Kolmetz adjourned the meeting.



**Executive Committee Meeting**  
**March 31, 2023 @ 10:00 AM (CT)**  
**[Join via Microsoft Teams Meeting](#)**  
**or by phone at 561-570-4464 Conference ID: 693 585 82#**  
**Richard - (850) 557-2441; Tabetha - (850) 633-2731**

### **Minutes**

#### **CALL TO ORDER**

A quorum was present, and Debbie Kolmetz, Chair, called the meeting to order.

**Attendees-** Debbie Kolmetz, Chair, David Corbin, Janice Sumner, Travis Ephriam, Johnny Eubanks, Tracy Andrews

**Absentees-** Sandy Spear

**Others-** Richard Williams, Sara Johnson, Deena Johnson, Tabetha Basford - CSC Staff

#### **PUBLIC COMMENTS**

D. Kolmetz asked if there were any public comments. There were none.

#### **REVIEW OF AUDIT**

Benjamin Clark from James Moore Auditing Firm reviewed the 2021-2022 Program Year audit before the Executive Committee. **Johnny Eubanks made the motion, Tracy Andrews seconded the motion, and the vote was unanimous to approve the 2021-2022 James Moore audit.**

#### **ADJOURNMENT**

There being no more items to discuss, Ms. Kolmetz adjourned the meeting.

## **New Business:**

### **Nominating Committee Appointment**

The chair seeks approval to appoint a Nominating Committee for the 2023-2024 Program Year.

### **Request to move WIOA Dislocated Worker Funds to WIOA Adult**

WIOA Dislocated Worker Funds have not been utilized in any significant amount due to a lack of qualified workers in the service area. Local Boards are allowed to transfer WIOA Dislocated Worker Funds to be utilized as WIOA Adult if approval for the transfer is granted by the local Board of Directors. Staff is requesting a move of \$47,000 (30.5%) of 2020-2021 WIOA Dislocated Worker funds to WIOA Adult and move of \$72,780 (50%) of 2021-2022 funds from WIOA Dislocated Worker to WIOA Adult.

### **Work Experience Expenditure/Training Assistance**

Staff requests authorization to purchase services using virtual reality headsets for career exploration and basic training usage in the region for an amount not to exceed \$55,000 annually.

### **Request for Letter of Support for CTE Programs**

The Jackson County School District is requesting a letter of support for the following CTE programs that are not currently on a state approved list: Building Trades and Construction Design Technology, Digital Design, Early Childhood Education, Nursing Assist (Acute and Long-Term Care), Principles of Teaching, Digital Media/Multimedia Design.

The Executive Director requests the support of the Board for other educational institutions in the region that may request support for these same programs.