



**CareerSource Florida Crown Board  
Board Meeting**

1389 US Hwy 90 W Suite 170B  
Wednesday April 3, 2024/11:00am

**Audience of Any Citizen**

Career Source Florida Crown’s board or committee will hear any citizen who wishes to address the board or committee on a one-time basis, pertaining to a relevant topic. If the board or committee wishes to hear more about the topic, that topic will be scheduled for a future board or committee meeting. Each speaker is limited to three minutes and the time dedicated to this topic will not exceed twenty minutes.

**Web Conference**

[https://teams.microsoft.com/join/19%3ameeting\\_Y2E2MzE0NjgtMDM0OS00MTZkLTImNDQtMmYxYTg0OTMzZjUz%40thread.v2/0?context=%7b%22Tid%22%3a%2269a5fab7-1071-4d4f-8c1f-cb7a465f5eed%22%2c%22Oid%22%3a%2221ec984e-98b8-4f7c-98e8-d0703e09b4ea%22%7d](https://teams.microsoft.com/join/19%3ameeting_Y2E2MzE0NjgtMDM0OS00MTZkLTImNDQtMmYxYTg0OTMzZjUz%40thread.v2/0?context=%7b%22Tid%22%3a%2269a5fab7-1071-4d4f-8c1f-cb7a465f5eed%22%2c%22Oid%22%3a%2221ec984e-98b8-4f7c-98e8-d0703e09b4ea%22%7d)

**Call In:** 1 863-583-5994 Conference ID: 334583367#

**Due to the maximum occupancy limit of 30 people, seating will be very limited and voting Board members will have seating priority.**

**The Public is encouraged to attend via Web Conference or Call in.**

Item	Agenda Topic	Action	Presenter
1	Call to Order		Chair – Eugene Dukes
2	Invocation & Pledge of Allegiance		TBA
3	Roll Call		Maralisa Reed
4	Introduction of Guests		Chair - Eugene Dukes
5	Verification of Quorum (7)		Maralisa Reed
6	Invitation for Public Response (3 minutes)		Chair - Eugene Dukes
7	Identification of Conflict of Interests		Non required
8	Approval of Meeting Minutes of 7 March 2024	X	Chair - Eugene Dukes
9	Credit Card Reinstatement	X	Robert Jones
10	Executive Director’s Update		Robert Jones
12	New Business		Chair - Eugene Dukes
13	Other Discussion/Adjournment		Chair - Eugene Dukes
14	Adjourn		Chair - Eugene Dukes

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**Board/Consortium Meeting Minutes  
March 7, 2024 (Thursday)  
CareerSource Florida Crown**

**Members Present In-House/Teleconference:** Eugene Dukes, Jennifer Daniels, Lester McKellum, Christopher Mecusker, Arin Murphy, Alonzo Philmore, Jennie Reed

**\*Consortium Present:** Sharon Langford, Mac Johns

**Staff Present:** Robert Jones, Kristina Williams, Jeff Geering, Maralisa Reed, Ron Jones, Roy Armstrong

**Guests Present:** Jeanni Carr, Garrick Wright, Stew Lilker, Selvin Cray, Tisha Womack, Noah Walker

**Invocation and Pledge:** Mack Johns/Chris Mecusker

**Roll Call:** Kristina Williams

**Introduction of Guests:** Eugene Dukes

**Verification of Quorum and Conflict of Interest:** The Quorum was verified/There was no conflict of interest.

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**Public Comment**

Stew Lilker, Selvin Cray, and Jeanni Carr, Noah Walker

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**Meeting Called to order: 10:06 AM**

Eugene Dukes has called for an emergency Executive/Consortium Meeting to address the findings of the letter from FloridaCommerce determining CSFC recurring financial monitoring finding in the Quality Assurance Report for program year 2022-2023, Florida Commerce letter dated February 19, 2024.

**Open Floor Discussion (Comments made by the following members)**

Eugene Dukes, Noah Walker, Robert Jones, Jeff Geering, Chris Mecusker, Sharon Langford, Alonzo Philmore, Tisha Womack, and Attorney Guy Norris.

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**Executive Director Presentation**

Mr. Robert presentation addressed the following:

- PowerPoint presentation of the CSFC Analysis of Negative Fund Balance
- Unrestricted and Restricted Funds
- Cash Draws
- WT and WIOA Programs
- Addresses Deterioration of Organization Allegations

The floor was turned over to Eugene Dukes (Chair) for the Motion to select Options 1 or 2.

- Motion was selected for Option 1 to designate LWDB 9 the temporary fiscal financial agent for CSFC and agree to transfer all funding to them.
  
- **Motion #1: Motion to approve Option 1 was motioned by Chris Mecusker**
- **Motion #2: Approved and seconded by Sharon Langford with no dissent.**

**Meeting adjourned at 12:07 PM.**

# Executive Director

## Robert Jones



- Budget Report
- Performance Report
- Suspension of Current Audit
- Fiscal Entity and Consolidation Update

# Budget Report

## Current Approved Budget 2023-24

Expense Element	Approved Budget 2023-24	Actual/Accrual Expenditures	Percent of Budget
PEO/Board Program Employees	\$ 787,782	\$457,941	58%
One Stop Cost			
Advertising/Community Outreach/Dues& Members	\$3,500	\$3,686	105%
Leases - Facilities/Equipment	\$285,000	\$207,022	73%
Liability Insurance	\$15,000	\$4,721	31%
Maintenance/Service Fees	\$19,500	\$5,124	26%
Participants Training, Support & Incentives	\$761,279	\$189,596	25%
Postage	\$2,000	\$1,445	72%
Printing and Copying	\$7,500	\$3,309	44%
Professional Fees	\$135,000	\$12,025	9%
Salary & Fringe	\$600,311	\$374,316	62%
Software/Hardware/Computer	\$25,000	\$11,980	48%
Supplies	\$18,000	\$7,689	43%
Travel	\$35,000	\$19,499	56%
Utilities	\$60,000	\$38,612	64%
<b>Total Budget</b>	<b>\$2,754,872</b>	<b>\$1,336,966</b>	<b>48.53%</b>
Straight Line =66.64%			



# Budget Report (cont.)

Proposed Budget without Carryforward

For Program Year 2023-24

Expense Element	Current Budget 2023-24	Proposed Admin Budget	Proposed Program Budget	Total Proposed Budget
Leased Employee - Landrum	\$787,782	\$0	\$787,782	\$787,782
One Stop Cost				
Advertising/Community Outreach	\$3,500		\$3,500	\$3,500
Employee Incentives				\$0
Leases - Facilities/Equipment	\$285,000	\$28,500	\$256,500	\$285,000
Liability Insurance	\$15,000	\$1,000	\$14,000	\$15,000
Maintenance/Service Fees	\$19,500	\$1,950	\$17,550	\$19,500
Participants Training, Support & Incentives	\$761,279	\$0	\$906,597	\$906,597
Postage	\$2,000	\$200	\$1,800	\$2,000
Printing and Copying	\$7,500	\$750	\$6,750	\$7,500
Professional Fees	\$135,000	\$135,000	\$0	\$135,000
Salary & Fringe	\$600,311	\$187,710	\$412,601	\$600,311
Software/Hardware/Computer	\$25,000	\$2,500	\$22,500	\$25,000
Supplies	\$18,000	\$1,800	\$16,200	\$18,000
Travel	\$35,000	\$3,500	\$31,500	\$35,000
Utilities	\$60,000	\$6,000	\$54,000	\$60,000
	\$2,754,872	\$368,910	\$2,531,280	\$2,900,190

# Quarter 1 Performance

Metric	Metric Category	Weight	Numerator	Denominator	Rate (%)	YOY Rate Difference	Target (%)	Target Met <sup>1</sup> (%)	Weighted Performance <sup>2</sup> (%)
1. Participants with Increased Earnings	Employment and Training Services, Self-Sufficiency	0.25	179	446	40.13	-	50.00	80.26	<b>20.07</b>
2. Reduction in Public Assistance	Employment and Training Services, Self-Sufficiency	0.25	312	653	47.78	-	50.00	95.56	<b>23.89</b>
3. Employment and Training Outcomes	Employment and Training Services	0.20	9	18	50.00	-	100.00	50.00	<b>10.00</b>
4. Participants in Work-Related Training	Training Services	0.10	167	899	18.58	-	25.00	74.32	<b>7.43</b>
5. Continued Repeat Business	Business Services	0.05	206	977	21.08	-	35.00	60.23	<b>3.01</b>
6. Year-Over-Year Business Penetration	Business Services	0.05	-	-	-	-3.25	100.00	60.00	<b>3.00</b>
PY 2022-2023 Business Penetration		-	353	2,543	13.88	-	-	-	-
PY 2023-2024 Business Penetration		-	275	2,586	10.63	-	-	-	-
7. Completion-to-Funding Ratio	Employment and Training Services	0.10	0.72	0.66	100.00	-	100.00	100.00	<b>10.00</b>
Exiters: Local Board (N) / Statewide (D)		-	600	82,880	0.72	-	-	-	-
Budget: Local Board (N) / Statewide (D)		-	\$907,870	\$138,314,587	0.66	-	-	-	-
Extra Credit: Serving Individuals on Public Assistance	Employment and Training Services, Self-Sufficiency	Up to 0.05 points	555	981	56.57	-	-	-	<b>5.00</b>
<b>TOTAL</b>									<b>82.40 = B-</b>

# Suspension of Current Audit

**From:** Ben Clark <[Ben.Clark@jmco.com](mailto:Ben.Clark@jmco.com)>

**Sent:** Friday, March 8, 2024 11:57 AM

**To:** Jeff Geering <[jgeering@careersourceflcrown.com](mailto:jgeering@careersourceflcrown.com)>

**Cc:** Robert L. Jones <[rljones@careersourceflcrown.com](mailto:rljones@careersourceflcrown.com)>; Mark Payne <[Mark.Payne@JMCo.com](mailto:Mark.Payne@JMCo.com)>

**Subject:** FY2023 and FY2024 Audit

Jeff,

With regard to the 2023 audit, we were notified of the attached letter addressed to CareerSource Florida Crown stating that Alachua (Region 9) will now be assuming responsibility as the fiscal agent over CareerSource Florida Crown due to the negative fund balance present at the Organization.

We have discussed that with our team here (Mark Payne being the audit partner over this engagement) and since James Moore is **not** engaged as the auditor for fiscal year 2024 and the fiscal year 2023 audit has not really started yet due to the cash and equity reconciliation issues, we think it would be more advisable to consider letting the Alachua auditor audit the 2023 and 2024 records. Alachua's auditor by default should be the auditor for FY2024 as they will be the fiscal agent going forward. This would be more cost effective for the Organization and we think would make for an easier transition. In addition we could provide you with a download of our request list and uploads so far that you in turn could provide to the Alachua auditor should they accept the terms of this engagement.

If you all want to continue on with our firm for the FY2023 audit, we can do that as well, we will just send an invoice for advance payment due to the increase risk associated with the engagement.

Please let us know your thoughts as we continue to work through this.

Thank you,

Ben Clark

Ben Clark, CPA

Ph: 850-386-6184

Email: [Ben.Clark@jmco.com](mailto:Ben.Clark@jmco.com)

Website: [www.jmco.com](http://www.jmco.com)



# Suspension of Current Audit (cont.)

**From:** Womack, Caroline (Tisha) B.

**Sent:** Thursday, March 21, 2024 8:25 AM

**To:** Robert L. Jones

**Cc:** Eugene Dukes; Jeff Geering ; Todd Hutchison; Tommy Crosby; Marty, Phyllis; Wright, Garrick; Johnston, Adrienne; Volpe, Lindsay; Callaway, Adam; McCullough, Yvette

**Subject:** FW: [EXTERNAL] - Board Packet for Board/Consortium Emergency Board Meeting on Friday, 22 March 2024 at 11am

**Importance:** High

Robert,

I noticed in the board packet that Item #10 is for approval to provide an advance payment to James Moore & Co. to complete your FY2022-23 audit. Even if your board votes to approve this payment, FloridaCommerce will not approve this type of advance payment. Advance payment for audit services is considered an improper payment under the Uniform Guidance. An improper payment is defined in 2 CFR 200.1 to include any payment for goods and services not received.

While the audit itself may be riskier than in previous years, there is no additional risk of nonpayment that would warrant advance payment. To reduce the perceived risk, the audit firm may invoice periodically for an amount no greater than its incurred cost on the contract.

If you have any questions or concerns, please let me know.

**Tisha Womack**

Chief Financial Officer  
FloridaCommerce  
Office: 850-245-7126  
Cell: 850-728-4289

# Suspension of Current Audit (cont.)

**From:** Jeff Geering

**Sent:** Thursday, March 21, 2024 12:49 PM

**To:** Ben Clark <[Ben.Clark@jmco.com](mailto:Ben.Clark@jmco.com)>

**Cc:** Robert L. Jones <[rljones@careersourceflcrown.com](mailto:rljones@careersourceflcrown.com)>; Mark Payne <[Mark.Payne@JMCo.com](mailto:Mark.Payne@JMCo.com)>

**Subject:** RE: FY2023 and FY2024 Audit

Ben,

After discussion, our region would like to move forward with your company as the auditor for 2023. We also have had discussion with Department of Commerce and they stated that this needs to be progress billing, we are not allowed to pay for services upfront.

I also believe that I have found the differences in the Cash and Equity.

Thanks,

**Jeffrey Geering, MAcc, MBA**  
**Director of Finance & Administrative Services**  
**CareerSource Florida Crown**

# Suspension of Current Audit (cont.)

**From:** Ben Clark <[Ben.Clark@jmco.com](mailto:Ben.Clark@jmco.com)>

**Sent:** Monday, March 25, 2024 1:56 PM

**To:** Jeff Geering <[jgeering@careersourceflcrown.com](mailto:jgeering@careersourceflcrown.com)>

**Cc:** Robert L. Jones <[rljones@careersourceflcrown.com](mailto:rljones@careersourceflcrown.com)>; Mark Payne <[Mark.Payne@JMCo.com](mailto:Mark.Payne@JMCo.com)>

**Subject:** RE: FY2023 and FY2024 Audit

Hey Jeff,

I discussed the below with Mark and unfortunately for our firm to perform the audit for Fiscal Year 2023, we will need the engagement fee paid for at the front of the engagement due to firm policies surrounding this engagement.

In addition, for us to begin work on this engagement, we are unable to begin until we have a trial balance with the fund balance agreeing to last year's financial statement balance in the 2022 audited financial statements and all bank accounts have been reconciled and agree to the bank statements/general ledger.

Thank you,

Ben Clark

**Ben Clark, CPA**

**Ph: 850-386-6184**

**Email: [Ben.Clark@jmco.com](mailto:Ben.Clark@jmco.com)**

**Website: [www.jmco.com](http://www.jmco.com)**

# Fiscal Entity & Consolidation Update



# Florida Commerce Letter to Consortium

## Dtd 3/39/2024

**FLORIDACOMMERCE**

Ron DeSantis GOVERNOR  
J. Alex Kelly SECRETARY

March 29, 2024

Via Certified Mail and e-mail

Sharon Langford, County Commissioner  
Chief Local Elected Official, CareerSource Florida Crown  
c/o Gilchrist County Board of County Commissioners  
209 SE 1<sup>st</sup> Street  
Trenton, FL 32693

Subject: Specific Conditions, Fiscal Controls, and Sanctions

Dear Commissioner:

Effective immediately, CareerSource Florida Crown (CSFC) will receive its funding on a cost reimbursement basis only.

FloridaCommerce and CareerSource Florida have lost confidence in the leadership at CSFC due to their inability to appropriately manage its finances and adequately execute its duties and responsibilities. CSFC's leadership has been unable to adequately explain its deteriorating financial condition, failed to start its financial audit for the period that ended June 30, 2023, and has not executed the Executive Committee of the CSFC Board of Director's direction to cooperate with CareerSource North Central Florida (LWDB 9) for LWDB 9 to assume the fiscal agent role.

FloridaCommerce and CareerSource Florida remain focused on providing services to Floridians in an open, transparent, and accountable manner. As stewards of taxpayers' dollars, it is critical that we work together to ensure that workforce services are provided efficiently, ethically, and transparently to serve jobseekers and businesses in Columbia, Dixie, Gilchrist, and Union counties.

**SPECIFIC CONDITIONS, FISCAL CONTROLS, AND SANCTIONS**

1. CSFC will receive grant funds on a cost reimbursement basis only, effective immediately. FloridaCommerce will begin authorizing draw requests on a cost reimbursement basis. See below for a list of supporting documentation and evidence which the Board must submit to receive funding. FloridaCommerce may request additional supporting documentation prior to approving the cash draw and reserves the right to partially or wholly deny the draw based upon denial of this request or insufficient documentation to support the allowability and reasonableness of the expenses.

Prior to FloridaCommerce approving cash draw requests, CSFC must provide the following:

- Copies of invoices
- Copies of cancelled checks

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March 29, 2024

Via Certified Mail and e-mail

Sharon Langford, County Commissioner  
Chief Local Elected Official, CareerSource Florida Crown  
c/o Gilchrist County Board of County Commissioners  
209 SE 1<sup>st</sup> Street  
Trenton, FL 32693

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FloridaCommerce and CareerSource Florida have lost confidence in the leadership at CSFC due to their inability to appropriately manage its finances and adequately execute its duties and responsibilities. CSFC's leadership has been unable to adequately explain its deteriorating financial condition, failed to start its financial audit for the period that ended June 30, 2023, and has not executed the Executive Committee of the CSFC Board of Director's direction to cooperate with CareerSource North Central Florida (LWDB 9) for LWDB 9 to assume the fiscal agent role.

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Prior to FloridaCommerce approving cash draw requests, CSFC must provide the following:

- Copies of invoices
- Copies of cancelled checks

- Documentation of allocation methodology and statistics used
  - Spreadsheet summarizing the following for each payment:
    - NFA Identification Number
    - Organization receiving payment
    - Invoice amount
    - Invoice Date
    - Invoice Due Date
    - Amount requested within the draw
    - Brief description of services or products within the invoice
  - For costs that are internal and not invoiced (e.g., payroll and indirect), CSFC must provide the following:
    - NFA Identification Number
    - Supporting documentation for how the cost was determined, e.g., timesheets
    - Indirect calculation
    - Documentation of allocation methodology and statistics used
2. CSFC shall cooperate fully with FloridaCommerce and CareerSource Florida's efforts to provide technical and management assistance. This includes cooperating fully with any fiscal and administrative agent(s) designated by FloridaCommerce to continue providing services in the CSFC region.
  3. CSFC is required to provide a detailed reconciliation and detailed financial and performance reports with its invoices and supporting documentation requesting payment.
  4. All costs incurred by CSFC, going back to the beginning of the period in which CSFC began demonstrating a deteriorating financial condition, are questioned and subject to disallowance.

If CSFC fails to comply with the specific conditions set forth above, then FloridaCommerce may, pursuant to section 184(b) of WIOA, in its discretion, take one or more of the following steps:

1. Withhold payments until all deficiencies have been corrected.
2. Disallow costs for which adequate documentation has not been provided by CSFC.
3. Suspend CSFC's federal awards, in whole or in part, until CSFC complies with the Specific Conditions.
4. Suggest an alternative entity be selected to administer the program for the local area involved.
5. Suggest CSFC be decertified.
6. Terminate the Grant Agreement and one or more of CSFC's federal awards.

FloridaCommerce and CareerSource Florida are committed to empowering CSFC to serve jobseekers and businesses in Columbia, Dixie, Gilchrist, and Union counties. Once appropriate and adequate steps have been taken to restore CSFC's ability to appropriately manage its finances and adequately execute its duties and responsibilities, FloridaCommerce may remove CSFC from cost reimbursement status.

If you have any questions regarding this notice, please contact Tisha Womack at (850) 245-7126 or via email at [caroline.womack@Commerce.fl.gov](mailto:caroline.womack@Commerce.fl.gov).

Sincerely,



Lindsay Volpe  
Deputy Secretary  
Division of Workforce Services  
FloridaCommerce



Adrienne Johnston  
President & CEO  
CareerSource Florida

cc: Ethan Fieldman, CareerSource North Central Florida, Board Chair  
Sharon Langford, Gilchrist County Commissioner  
David Osteen, Dixie County Commissioner  
Mac Johns, Union County Commissioner  
Robby Hollingsworth, Columbia County Commissioner  
Robert Jones, Executive Director, CareerSource Florida Crown