

**POLK COUNTY WORKFORCE
DEVELOPMENT BOARD, INC.
d/b/a CAREERSOURCE POLK
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(with summarized financial information
for the fiscal year ended June 30, 2020)**

POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(with summarized financial information
for the fiscal year ended June 30, 2020)

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Polk County Workforce Development Board, Inc.
Bartow, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Polk County Workforce Development Board, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Organization's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 26, 2021. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

December 17, 2021

FINANCIAL STATEMENTS

POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021
(with summarized financial information
for the fiscal year ended June 30, 2020)

ASSETS	2021	2020
Current assets:		
Cash	\$ 2,550,649	\$ 2,764,007
Certificates of deposit	112,637	110,433
Grant receivable	226,071	214,683
Prepaid expenses	42,720	60,347
Total current assets	2,932,077	3,149,470
Property and equipment, net	107,184	80,707
Total assets	\$ 3,039,261	\$ 3,230,177
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 147,787	\$ 89,629
Accrued expenses	290,928	244,077
Due to grantors	961,050	-
Deferred revenue	296,824	1,778,052
Total current liabilities	1,696,589	2,111,758
Net Assets without donor restrictions	1,342,672	1,118,419
Total liabilities and net assets	\$ 3,039,261	\$ 3,230,177

See notes to financial statements

POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(with summarized financial information
for the fiscal year ended June 30, 2020)

	2021	2020
Unrestricted support and revenues		
Grants and contract revenues	\$ 11,331,558	\$ 7,977,704
Event income	76,576	25,853
Lease income	3,075	-
Other income	293,032	64,031
Investment income	3,819	5,957
Total unrestricted support and revenues	11,708,060	8,073,545
Operating expenses		
Program services	10,897,929	7,460,321
Management and general	585,878	587,687
Total operating expenses	11,483,807	8,048,008
Change in net assets	224,253	25,537
Net assets, beginning of year	1,118,419	1,092,882
Net assets, end of year	\$ 1,342,672	\$ 1,118,419

See notes to financial statements

POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(with summarized financial information
for the fiscal year ended June 30, 2020)

	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 224,253	\$ 25,537
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	31,506	27,137
Change in operating assets and liabilities:		
(Increase)/Decrease in:		
Grants receivables	(11,388)	(86,993)
Prepaid expenses	17,627	29,175
Increase/(Decrease) in:		
Accounts payable	58,158	23,693
Accrued expenses	46,851	(76,800)
Due to grantors	961,050	-
Deferred revenue	(1,481,228)	1,261,617
Net cash provided by (used in) operating activities	(153,171)	1,203,366
Cash flows from investing activities:		
Redemption/(Purchase) of certificates of deposit	(2,204)	(2,169)
Sale (purchase) of investments	(57,983)	-
Net cash provided by (used in) investing activities	(60,187)	(2,169)
Net Increase/(Decrease) in Cash and Cash Equivalents	(213,358)	1,201,197
Cash and cash equivalents, Beginning of year	2,764,007	1,562,810
Cash and cash equivalents, End of year	\$ 2,550,649	\$ 2,764,007

See notes to financial statements

POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – NATURE OF THE ORGANIZATION

The Polk County Workforce Development Board, Inc. (CareerSource Polk) is a not-for-profit entity which provides guidance, coordinates efforts and exercises oversight with respect to job training, employment programs and economic development in both the private and public sectors. CareerSource Polk was organized to administer such programs within Workforce Region 17 as defined by the State of Florida and other geographical areas as the board of directors may deem appropriate. The State of Florida has defined Workforce Region 17 as the geographic area of Polk County, Florida.

The Organization had the following program services in the fiscal year ended June 30, 2021:

Workforce Innovation and Opportunity Act (WIOA) - WIOA programs provide youth, adults and dislocated workers with the information, advice, job search assistance and training they need to get and keep good jobs and provide employers with skilled workers.

Wagner-Peyser - Wagner-Peyser programs are designed to improve the functioning of the nation's labor markets by bringing together individuals who are seeking employment with employers who are seeking workers.

Unemployment Compensation (UC) – The UC grant is used to administer the program of unemployment compensation insurance for eligible workers through Federal and State cooperation.

Reemployment Services and Eligibility Assessments - The Worker Profiling and Reemployment Services (WPRS) system, mandated by Public Law 103-152 of the Unemployment Compensation Amendments of 1993, is designed to identify and rank or score unemployment insurance claimants by their potential for exhausting their benefits for referral to appropriate reemployment and training services.

Disabled Veterans Outreach Program (DVOP) - DVOP grants are used to develop jobs and job training opportunities for disabled and other veterans and to provide outreach to veterans through community agencies and organizations.

Local Veterans Employment Representative (LVER) – The LVER program provides job development, placement and support services directly to veterans.

Supplemental Nutrition Assistance Program (SNAP) - Florida's Supplemental Nutrition Assistance Program is designed to provide voluntary training, education, support services and skills to food stamp recipients.

Temporary Assistance for Needy Families (TANF) - TANF programs are designed to emphasize work, self-sufficiency, and personal responsibility for welfare recipients and to enable them to move from welfare to work.

Coronavirus Relief Fund (CARES) – The CARES program is designed to provide assistance with housing, utilities, and food to recipients who have been adversely affected by the coronavirus pandemic.

NOTE 1 – NATURE OF THE ORGANIZATION (Continued)

The following is a schedule of expenditures for the various employment programs for the fiscal year ended June 30, 2021:

WIOA	\$	4,987,527
Wagner-Peyser		211,939
Reemployment services and eligibility assessments		215,690
Veterans' programs		8,215
Supplemental nutrition assistance program		150,788
Welfare transition / TANF		2,540,776
Coronavirus Relief Fund (CARES)		3,294,396
Other		14,243
	\$	<u>11,423,574</u>

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of CareerSource Polk have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

CareerSource Polk has adopted the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, Not-for-Profit Entities - Presentation of Financial Statements. Under this standard, CareerSource Polk is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. CareerSource Polk has no net assets with donor restrictions at June 30, 2021.

The Organization also follows FASB (ASC) 958 regarding accounting for contributions made and received. In accordance with FASB (ASC) 958, contributions received are recorded as with restrictions or without restrictions depending on the existence and/or nature of any donor restrictions.

All assets and liabilities associated with the operation of the Organization are included on the statement of financial position. The costs of providing the various programs and other activities have been summarized in the statement of activities.

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the fiscal year ended June 30, 2020, from which the summarized information was derived.

Revenue Recognition

CareerSource Polk recognizes grants, contracts and contributions of cash or other assets as restricted support if they are received with grantor or donor stipulations that limit the use of the donated assets. Net assets with donor restrictions expire, when a stipulated time restriction ends or the purpose restriction is accomplished. There was no restricted support received in 2021.

CareerSource Polk recognizes revenues from exchange transactions when the service is rendered. Receivables are recognized for outstanding invoices.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Contributed services are recognized if the services received either create or enhance nonfinancial assets, or they require specialized skills and would typically need to be purchased if not donated. Such services are recorded at fair market value or estimated fair market value. No contributed services were recorded in the current or prior year.

Accounts Receivable

CareerSource Polk's accounts receivable mainly consist of amounts receivable from governments and governmental agencies for grants and appropriations. CareerSource Polk considers its receivables to be fully collectible. Accordingly, no allowance for doubtful accounts has been recorded. CareerSource Polk does not charge interest on outstanding accounts receivable.

Concentration of Grants

CareerSource Polk receives substantially all of its support in the form of grants from the United States Departments of Agriculture, Labor and Health and Human Services through the State of Florida Department of Economic Opportunity. During the year ended June 30, 2021 revenue from the State of Florida Department of Economic Opportunity accounted for approximately 69% of total revenue.

Deferred Revenue

Deferred revenue represents grant money which has been received, but for which the prescribed services have not yet been completed. These revenues will be recognized as income when these services are completed.

NOTE 2 – SUMMARY OF SIGNFICANT ACCOUNTING POLICIES (Continued)

Functional Expenses

The costs of providing program and other activities have been summarized on a functional bases in the statement of activities. Accordingly, certain costs have been allocated among program services and management and general costs. Such allocations are determined by management on an equitable bases.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of allocation</u>
Salaries	FTE Time and Effort
Retirement Plan	FTE Time and Effort
Other Employee Benefits	FTE Time and Effort
Payroll Taxes	FTE Time and Effort
Audit Services	Admin Indirect
Monitoring Services	Admin and Program Indirect
Professional Services	Time and Effort
Payroll Services	FTE
Advertising	Admin Indirect
Office Expenses	FTE
Equipment Expense	FTE
Equipment Rental and Maintenance	FTE
Building Rental and Maintenance	Square Footage and FTE
Telephone	FTE Usage
Travel	Time and Effort
Outreach	Program Indirect
Workshop Expense	Direct Time and Effort
Event Expenses	Direct
Depreciation Expense	100% admin in the general operating fund
Insurance	FTE
Vehicle Expense	Time and Effort
Training	Participant Data for ITA Time and Effort for Staff
Employment Initiative	Participant Data
Supportive Services	Participant Data
Disallowed Cost Repayment	100% program in the general operating fund

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of cash flows, CareerSource Polk considers all deposits with an original maturity date of three months or less to be cash equivalents.

Certificates of Deposit

Certificates are stated at cost. Certificates totaling \$112,637 bear interest at 1.98% and have a three year term.

Prepaid Expenses

Prepaid expenses consist of prepaid insurance, rent and prepaid fuel and retail cards. Unused prepaid fuel and retail cards are recorded as prepaid expenses. These cards are for use in providing assistance to unemployed individuals served by the CareerSource Polk's programs.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the estimated fair value at the date of donation. CareerSource Polk has a policy of capitalizing expenditures for property and equipment with costs greater than \$5,000. Depreciation is provided using the straight-line method over the estimated useful lives of assets. Useful lives for leasehold improvements are fifteen years. All other property and equipment have a useful life of five years. Some of the property and equipment recorded by CareerSource Polk was acquired with Federal funds. Accordingly, certain rules and regulations apply to the acquisition, recording, use and disposition of such fixed assets, including authorization for disposal by the specific grantor agency.

Fair Value of Financial Instruments

The following methods and assumptions were used to estimate fair value of each class of financial instruments for which it is feasible to estimate that value:

Cash, Certificates of Deposit, Grant Receivable and Accounts Payable – Carrying amount approximates fair value due to the short maturity of these financial instruments.

Vacation and Sick Leave

CareerSource Polk requires all employees to use all paid time off in the year in which it is granted. Therefore there is no liability for accrued compensated absences in the financial statements.

Advertising

Advertising costs are expensed as incurred.

Income Taxes

CareerSource Polk is a not-for-profit organization that is exempt from Federal income taxes under Section 501(c) (3) and, accordingly no provision for income taxes has been made in the accompanying financial statements.

CareerSource Polk follows the guidance in the income tax standard regarding the recognition of uncertain tax positions. The guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax filing that are not certain to be realized.

CareerSource Polk is not aware of any activities that would jeopardize its tax exempt status. CareerSource Polk is not aware of any activities that are subject to tax on unrelated business income, excise or other taxes. The tax returns for the fiscal years ended 2018 to 2020 are open to examination by Federal and State authorities.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to June 30, 2021 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended June 30, 2021. Management has performed their analysis through December 17, 2021, the date financial statements were available to be issued, and has noted no subsequent events requiring disclosure in the financial statements.

NOTE 3 – AVAILABILITY AND LIQUIDITY

The following represents CareerSource Polk’s financial assets at June 30, 2021, reduced by amounts not available for general use within one year of June 30, 2021:

Financial assets at year end:	
Cash	\$ 2,550,649
Certificates of deposit	112,637
Grant receivable	<u>226,071</u>
Total financial assets	2,889,357
Less those unavailable for general expenditure within one year:	
Due to grantors	(961,050)
Financial assets available to meet general expenditures over the next twelve months	<u><u>\$ 1,928,307</u></u>

CareerSource Polk is substantially supported by restricted contributions. Because a donor’s restrictions require resources to be used in a particular manner or in a future period, CareerSource Polk, must maintain sufficient resources to meet those responsibilities to its donors. Thus, financials assets may not be available for general expenditure within one year. As part of CareerSource Polk’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 4 - CONCENTRATION OF CREDIT RISK

CareerSource Polk maintains their cash balances in various bank accounts which, at times, may exceed federally insured limits. CareerSource Polk has not experienced any losses in such accounts.

NOTE 5 - RETIREMENT PLAN

CareerSource Polk sponsors a 401(k) retirement plan for its employees who have completed six months of service. The Plan allows for a discretionary match contribution up to 5% of compensation. In fiscal year 2021 CareerSource Polk amended the plan and added an additional profit share contribution of 5% of wages to the plan. For the year ended June 30, 2021, the amount of discretionary match contributions and profit share contributions was \$210,516.

NOTE 6 - CONTINGENCY

CareerSource Polk is subject to federal and state audits to determine compliance with grant funding requirements. In the event that expenditures would be disallowed, repayment could be required. Government grants require the fulfillment of certain conditions as set forth by applicable laws, rules and regulations and in the grant agreements. Failure to fulfill the conditions could result in the return of the funds to the grantor.

NOTE 7 - OPERATING LEASES

CareerSource Polk leases office space and equipment under operating leases with varying terms through 2021. Lease expense under all operating leases was \$361,124 for the year ended June 30, 2021. The following is a schedule by years of future minimum rentals under lease agreements at June 30, 2021:

Year ending June 30,	Total
2022	\$ 379,907
2023	376,916
2024	376,916
2025	323,064
2026	323,064
Total	<u>\$ 1,779,867</u>

NOTE 8 - PROPERTY AND EQUIPMENT

Property and equipment balances were the following for the year ending June 30, 2021:

Vehicles	\$ 321,118
Leasehold improvements	293,343
Office equipment	229,207
Computer Equipment	52,247
Office Furniture	9,051
Software	<u>78,882</u>
	983,848
Less accumulated depreciation	<u>(876,664)</u>
	<u>\$ 107,184</u>

Depreciation expense for the year ended June 30, 2021 was \$31,506.

NOTE 9 - RELATED PARTY TRANSACTIONS

CareerSource Polk's Board of Directors includes representatives of both the private and public sector industries. During the year ended June 30, 2021, CareerSource Polk entered into several contracts with entities with which certain board members are associated for the purpose of providing services to participants. Total payments to these entities during the year ended June 30, 2021 were \$524,550.

NOTE 10 – EXPENSES BY FUNCTION AND NATURE

Expenses by function and nature for the fiscal year ended June 30, 2021 were as follows:

	Program Services	Management and General	Total
Salaries	\$ 2,197,178	\$ 253,317	\$ 2,450,495
Retirement Plan	185,815	24,701	210,516
Other Employee Benefits	450,030	41,545	491,575
Payroll Taxes	192,295	20,831	213,126
Audit Services	-	35,500	35,500
Monitoring Services	60,039	29,516	89,555
Professional Services	214,192	21,415	235,607
Payroll Services	2,613	50,123	52,736
Advertising	-	193	193
Office Expenses	122,146	22,766	144,912
Equipment Expense	141,561	3,175	144,736
Equipment Rental and Maintenance	15,640	2,372	18,012
Building Rental and Maintenance	366,394	29,877	396,271
Telephone	68,200	4,908	73,108
Travel	5,902	223	6,125
Outreach	1,200	-	1,200
Workshop Expense	3,709	280	3,989
Event Expenses	11,429	-	11,429
Depreciation Expense	-	31,506	31,506
Insurance	31,043	13,630	44,673
Vehicle Expense	2,392	-	2,392
Training	1,888,767	-	1,888,767
Employment Initiative	1,441,107	-	1,441,107
Supportive Services	3,489,249	-	3,489,249
Disallowed Cost Repayment	7,028	-	7,028
	<u>\$ 10,897,929</u>	<u>\$ 585,878</u>	<u>\$ 11,483,807</u>

NOTE 11 - RISK MANAGEMENT

The Organization is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Organization carries insurance. Insurance against losses are provided through various commercial insurers for the following types of risk:

- Workers' Compensation and Employers' Liability
- General and Professional Liability
- Personal Property Damage
- Directors' and Officers' Liability

SUPPLEMENTARY INFORMATION

**POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title/Grant Number	Contract Period	Federal CFDA Number	Contract Number	Federal Expenditures
United States Department of Agriculture:				
Passed through the State of Florida Department of Economic Opportunity:				
Food Stamp, Employment and Training-SNAP	10/1/2019- 09/30/2020	10.561	FSH 20	\$ 25,132
Food Stamp, Employment and Training-SNAP	10/1/2020- 09/30/2021	10.561	FSH 21	125,656
Total United States Department of Agriculture				<u>150,788</u>
United States Department of Labor:				
Passed through the State of Florida Department of Economic Opportunity:				
Employment Services Cluster:				
Wagner Peyser PY 2019	7/1/2019 -9/30/2020	17.207	WPA20	24,667
Wagner Peyser PY 2020	7/1/2020 -9/30/2021	17.207	WPA21	175,559
Wagner Peyser Performance Incentives	7/1/2019 - 12/31/2020	17.207	WPB20	11,713
Total Wagner Peyser				<u>211,939</u>
Disabled Veterans' Outreach Program	10/1/2019 -12/31/2020	17.801	DVP20	7,195
Disabled Veterans' Outreach Program	10/1/2020 -12/31/2021	17.801	DVP21	1,020
Total Disabled Veterans' Outreach Program				<u>8,215</u>
Total Employment Services Cluster				<u>220,154</u>
Reemployment RESEA	01/01/2019 -07/31/2020	17.225	UCR19	28,576
Reemployment RESEA	01/01/2020 -09/31/2021	17.225	UCR20	187,114
Total Reemployment Assistance/Unemployment Compensation Program				<u>215,690</u>
Trade Adjustment Assistance	07/01/2019-09/30/2020	17.245	TAC18	61
Trade Adjustment Assistance	07/01/2019-09/30/2020	17.245	TAT18	3,030
Trade Adjustment Assistance	10/01/2020-09/30/2021	17.245	TAC19	1,627
Trade Adjustment Assistance	10/01/2020-09/30/2021	17.245	TAT19	9,525
Total Trade Adjustment Assistance				<u>14,243</u>
WIOA Cluster:				
WIOA Adult	7/1/2020 - 6/30/2022	17.258	WIA21	1,740,233
WIOA State Level Supplement	7/1/2020 - 6/30/2021	17.258	WIS20	411,796
WIOA State Level Performance Incentives	7/1/2020-9/30/2021	17.258	WIS20	35,899
WIOA State Level Performance Incentives	7/1/2020-2/28/2022	17.258	WIS21	23,996
Total WIOA Adult				<u>2,211,924</u>
WIOA Youth	4/1/2019- 6/30/2021	17.259	WIY20	666,687
Total WIOA Youth				<u>666,687</u>
WIOA Dislocated Worker	7/1/2019- 6/30/2021	17.278	WID20	1,309,064
WIOA Dislocated Worker	7/1/2020- 6/30/2022	17.278	WID21	799,474
COVID-19 WIOA State Level COVID PPE	4/1/2020-12/31/2020	17.278	WIS19	378
Total WIOA Dislocated Worker				<u>2,108,916</u>
Total WIOA Cluster				<u>4,987,527</u>
Total United States Department of Labor				<u>5,437,614</u>

(Continued)

See notes to schedule of expenditures of federal awards

POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Grant Number	Contract Period	Federal CFDA Number	Contract Number	Federal Expenditures
United States Department of Health and Human Services:				
Passed through the State of Florida Department of Economic Opportunity:				
Temporary Assistance for Needy Families	10/1/2019 - 8/31/2020	93.558	WTS20	337,697
Temporary Assistance for Needy Families	7/1/2020- 10/31/2020	93.558	WTS20	657,508
Temporary Assistance for Needy Families	10/1/2020- 8/15/2021	93.558	WTS21	<u>1,545,571</u>
Total United States Department of Health and Human Services				<u>2,540,776</u>
United States Department of Treasury:				
Passed through United Way of Central Florida:				
COVID-19 Coronavirus Relief Fund (CARES)	5/22/2020 - 11/15/2020	21.019		2,994,936
Passed through Polk County, Florida				
COVID-19 Coronavirus Relief Fund (CARES)	9/11/2020 - 1/31/2021	21.019		219,460
COVID-19 Coronavirus Relief Fund (CARES) Laptops		21.019		<u>80,000</u>
Total United States Department of Treasury				<u>3,294,396</u>
Total Expenditures of Federal Awards				<u>\$ 11,423,574</u>

See notes to schedule of expenditures of federal awards

**POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE A – BASIS OF PRESENTATION

All Federal grant operations of the Polk County Workforce Development Board, Inc. (CareerSource Polk) are included in the scope of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) audit (the Single Audit). The Single Audit was performed in accordance with the provisions of the OMB Compliance Supplement in Appendix XI of the Uniform Guidance (the "Compliance Supplement"). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the grant programs noted below.

The programs tested as a major programs were:

<u>Federal Program</u>	<u>CFDA No.</u>
WIOA Cluster:	
WIOA Adult	17.258
WIOA Youth	17.259
WIOA Dislocated Worker	17.278
Temporary Assistance for Needy Families (TANF)	93.558
Coronavirus Relief Fund (CARES)	21.019

NOTE B – RECONCILIATION OF FINANCIAL RECORDS TO THE SUBRECIPIENT ENTERPRISE SOURCE APPLICATION (“SERA”)

The year-to-date grant expenditure totals reported in CareerSource Polk’s financial records are not reconciled to SERA report totals. The SERA system has \$797,249 of expenditures for NFA ID 037481 that are not recorded in CareerSource Polk’s financial records. At June 30, 2021 CareerSource Polk has recognized this \$797,249 as part of the \$961,050 due to grantors current liability on its statement of net position. See the Schedule of Findings for more information.

NOTE C – INDIRECT COST RATE

CareerSource Polk did not elect to use the 10 percent *de minimis* indirect cost rate.

NOTE D – FINDINGS OF NONCOMPLIANCE

See the Schedule of Findings for a finding of noncompliance identified in connection with the 2021 Federal Single Audit.

OTHER REPORTS



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Polk County Workforce Development Board, Inc.
Bartow, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Polk County Workforce Development Board, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item FS 2021-01 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item FS 2021-01.

The Organization's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

December 17, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Polk County Workforce Development Board, Inc.
Bartow, Florida

Report on Compliance for Each Major Federal Program

We have audited Polk County Workforce Development Board, Inc.'s (a nonprofit organization) (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the fiscal year ended June 30, 2021. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Basis for Qualified Opinion on the WIOA cluster (WIOA Adult, WIOA Youth, and WIOA Dislocated Worker) and the Coronavirus Relief Fund (CARES)

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding CFDA 17.278 Dislocated Worker and CFDA 21.019 CARES as described in finding number UG 2021-01 for Cash Management. Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to those programs.

Qualified Opinion on the WIOA cluster (WIOA Adult, WIOA Youth, and WIOA Dislocated Worker) and the Coronavirus Relief Fund (CARES)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the WIOA cluster (CFDAs 17.258, 17.259, and 17.278 WIOA Adult, Youth, and Dislocated Worker, respectively) and CARES (CFDA 21.019) for the year ended June 30, 2021.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance, requirements referred to above that could have a direct and material effect on the other major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

Other Matters

The Organization's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item UG 2021-01, that we consider to be a material weakness.

The Organization's responses to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 17, 2021

**POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

The auditor's report expresses an unmodified opinion on the financial statements of the Polk County Workforce Development Board, Inc.

Internal control over financial reporting:	
• Material weakness identified?	Yes
• Significant deficiency identified?	<i>None reported</i>
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major federal programs:	
• Material weakness identified?	Yes
• Significant deficiency identified?	<i>None reported</i>
Type of auditor's report issued on compliance for major federal programs:	<i>Qualified for WIOA Cluster</i>
	<i>Qualified for CARES</i>
	<i>Unmodified for TANF</i>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Identification of major federal programs:	
<u>Federal Program</u>	<u>CFDA No.</u>
WIOA Cluster:	
WIOA Adult	17.258
WIOA Youth	17.259
WIOA Dislocated Worker	17.278
Temporary Assistance for Needy Families (TANF)	93.558
Coronavirus Relief Fund (CARES)	21.019
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	<i>No</i>

**POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Material Weakness and Non-Compliance Finding

FS 2021-01: Cash Management

Observation: During the course of conducting procedures for the audit, we noted CareerSource Polk had excess drawdowns on grants that have ended because CareerSource Polk requested reimbursement for expenditures that were not substantiated or allocated to the grant in CareerSource Polk's accounting system. See section "C. Findings and Questioned Costs – Major Federal Programs" for more information.

Recommendation: CareerSource Polk should return to grantors funds that have been overdrawn. CareerSource Polk should correct reporting that has been made to grantors related to overdrawn funds. CareerSource Polk should review invoicing and reconciliation policies, procedures and practices for expense reimbursement grants. These policies, procedures and practices should include steps that ensure that expense reimbursement for a grant will only occur for substantiated, reconciled expenses that exist in CareerSource Polk's accounting system.

Management Response: See "Responsible Official's Response and Corrective Action Planned" to finding UG2021-01 on pages 24 and 25.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

UG 2021-01: Cash Management

Information on the Federal Program:

United States Department of Labor passed through the State of Florida Department of Economic Opportunity ("DEO"):

<u>CFDA Number</u>	<u>Program Name</u>	<u>NFA ID</u>
17.278	WIOA - Dislocated Worker	037481

United States Department of Treasury passed through United Way of Central Florida ("UWCF"):

<u>CFDA Number</u>	<u>Program Name</u>
21.019	Coronavirus Relief Fund

Compliance Requirement:

Cash Management

Type of Finding:

Material Noncompliance and Material Weakness in Internal Control Over Compliance

**POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)**

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS (Continued)

UG 2021-01: Cash Management (Continued)

Criteria:

§200.305(b)(1), states “Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project.”

WIOA Dislocated Worker: For funds passed through the DEO, the financial policies and procedures of DEO require that discrepancies or variances in the reconciliation of amounts reported in the Subrecipient Enterprise Resource Application (“SERA”) to CareerSource Polk’s financial records be timely resolved.

Coronavirus Relief Fund: For funds passed through (“UWCF”), the memorandum of understanding between UWCF and CareerSource Polk (“MOU”) requires that funds distributed must comply with the agreement between UWCF and Polk County (“County Agreement”). The MOU and County Agreement also states that funds not distributed by the end of the agreement must be returned to the grantors. The MOU and County agreement are clear that funds for administrative costs are reimbursements for actual substantiated costs.

Condition:

WIOA Dislocated Worker: At June 30, 2021, CareerSource Polk has an excess drawdown from DEO of \$797,249 from the closed NFA ID # 037481 with a contract period from July 1, 2018 to June 30, 2020 that it did not correctly report to the DEO. CareerSource Polk reported \$797,249 of expenditures on SERA under NFA ID # 037481 that are not accounted for in its accounting records as of June 30, 2021.

Coronavirus Relief Fund: At June 30, 2021, CareerSource Polk has an excess \$125,126 of Coronavirus Relief Funds passed through from UWCF under the MOU and County agreement that ended by December 2020 that it has not correctly reported to UWCF or Polk County. CareerSource Polk requested and was granted reimbursement for administrative expenditures under the MOU and County agreement that are reimbursed and accounted for under other grants.

Cause:

WIOA Dislocated Worker: The \$797,249 of expenditures were added to reporting in SERA on this NFA after June 30, 2020 with no decrease in expenditures in any other NFA in SERA and not as a result of an increase in expenses in CareerSource Polk’s accounting records. CareerSource Polk did not consider this \$797,249 difference between expenditures reported on SERA and expenses on its financial records as a discrepancy to be resolved.

Coronavirus Relief Fund: CareerSource Polk did not allocate administrative expenses in its accounting system to the fund that it uses to account for the MOU and County agreement. When requesting reimbursement for expenses under this grant, CareerSource Polk did not reconcile the request with expenses allocated to this fund.

**POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)**

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS (Continued)

UG 2021-01: Cash Management (Continued)

Effect:

CareerSource Polk owes DEO and UWCF, respectively, the amounts below under questioned costs for advances that do not have qualifying expenditures. Also CareerSource Polk reporting of expenditures to DEO and the UWCF, respectively is incorrect as the following questioned costs are not substantiated in its accounting system.

Questioned Costs:

<u>WIOA Dislocated Worker:</u>	\$797,249
<u>Coronavirus Relief Fund:</u>	\$125,126

Context:

WIOA Dislocated Worker: CareerSource Polk reconciliation of expenditures in SERA to related expenses in its financial records for the period July 1, 2020 to June 30, 2021 does not show any other material discrepancies.

Coronavirus Relief Fund: CareerSource Polk typically receives insubstantial amounts of federal funding that is not provided through DEO's SERA system.

Recommendation:

WIOA Dislocated Worker: CareerSource Polk should return funds that have been overdrawn on NFA ID # 037481 to DEO. CareerSource Polk should correct reporting that has been made to DEO regarding unsubstantiated expenditures. CareerSource Polk should review its cash management policies and procedures to ensure that cash advances are limited to the minimum amounts needed and are timed to be in accordance with actual, immediate cash requirements. CareerSource Polk should resolve all discrepancies and variances noted in its reconciliation of SERA expenditures to the expenses in its financial records in a timely manner. Once CareerSource Polk reconciles expenditures reported in SERA to expenses in its financial records, if CareerSource Polk makes a change in either system to amounts already reconciled, they should perform a new reconciliation.

Coronavirus Relief Fund: CareerSource Polk should return funds that have been overdrawn related to the MOU and County agreement to UWCF. CareerSource Polk should correct reporting that has been made to UWCF regarding unsubstantiated expenditures. CareerSource Polk should review invoicing and reconciliation policies, procedures and practices for expense reimbursement grants outside of DEO's SERA system. These policies, procedures, and practices should include steps that ensure that reimbursement for a grant will not be requested for an expense that is not allocated to that grant in CareerSource Polk's accounting system.

Responsible Official's Response and Corrective Action Planned:

WIOA Dislocated Worker: The \$797,249 was a reporting error made in SERA in July 2020 and this resulted in a cash overdraw in PY2021 which will be returned to DEO December 15, 2021, check number 49795. CareerSource Polk has requested from DEO to open NFA 037481 in SERA to make the appropriate corrections when they receive the refund check. CareerSource Polk will review our cash management procedures to ensure appropriate step are to follow when analyzing cash needs. The reconciliation of expenditures has been completed and was found that the July 1-30, 2020, expenditures was reported for the balance of the NFA on June 30, 2020. We did not have expenditures in the general ledger to support the amount reported.

POLK COUNTY WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS (Continued)

UG 2021-01: Cash Management (Continued)

Responsible Official's Response and Corrective Action Planned (Continued):

Coronavirus Relief Fund: CareerSource Polk reached out to UWCF regarding the questioned cost of \$125,126. UWCF has stated their intent for CareerSource Polk to keep the funds as a reimbursement for providing services/following the grant agreement and MOU. These funds will be expensed as indirect costs as they are a reimbursement for administrative fees.

Planned Implementation Date of Corrective Action:

December 15, 2021

D. OTHER

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDINGS - FINANCIAL STATEMENTS AUDIT

Finding Reference: FS 2020-01: Accounting

Current Status: Recommendation has been implemented.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

Finding Reference: UG 2020-01: Indirect costs charged over the approved rate

Current Status: Planned corrective action completed this fiscal year.