

**CAREERSOURCE FLAGLER VOLUSIA**  
**RECOMMENDED AND UPDATED BOARD-RELATED POLICIES**

**New Board Policies:**

**Board Governance & Leadership Policy**– Through this policy, CareerSource Flagler Volusia ensures that CSFV will employ sound management practices and controls for the proper expenditure of funds and verification of program outcomes. Compliance with CareerSource Florida policy developed under Workforce Innovation and Opportunity Act, Sections 107 and 108.

**Board Composition Policy** - Defines the requirements for CareerSource Flagler Volusia's Board composition under the Workforce Innovation and Opportunity Act (WIOA) and Chapter 445, Florida Statutes.

**Updated Board Policies:**

**Ethics & Transparency Policy** – CareerSource Flagler Volusia's Ethics and Transparency Policy aligns with federal and state laws and communicates the Board of Directors' expectations of maintaining integrity, accountability and transparency in decisions and actions that earn and protect the public trust. In accordance with CareerSource Florida policy. (Last updated - 10/17/18)

**Board Travel Policy** - To ensure that all proper CareerSource Flagler Volusia business related expenses incurred by board members are paid or reimbursed in accordance with the state travel policy. Florida Statutes 112.061. (Last updated - 10/10/14.)

**Board & CEO Financial Disclosure** – In accordance with Florida Statutes 445.07, each member of a regional workforce board shall file a statement of financial interests pursuant to Florida Statutes 112.3145 and 445. (Last updated - 11/21/14)

**New Administrative Policies:**

**Compensation Policy** – Administrative Finance Policy which highlights the role of the Executive Committee with regard to Executive level compensation. Policy is written to comply with Department of Economic Opportunity Grantee Sub-Grantee Agreement

**Mandatory Partner Agreements** – Administrative policy to develop Memorandums of Understanding and Infrastructure Funding Agreements with mandatory partners to share infrastructure costs in a transparent manner. Infrastructure Funding Agreements are required under the Workforce Innovation and Opportunity Act (WIOA).

**Budget Policy** – Defines the process to create and maintain the annual budget and specifies the approval format. The policy is established under the mandates of 2 CFR (Code of Federal Regulations) 200 and the criteria set forth in the Department of Economic Opportunity Grantee Sub-Grantee Agreement.

### **Updated Administrative Policies:**

**Procurement Policy** – Administrative Finance Policy which sets forth the procurement procedure and the Board’s responsibility to select contractors. In accordance with 2 CFR (Code of Federal Regulations) 200, Florida Statutes and updated to comply with the Department of Economic Opportunity Grantee Sub-Grantee Agreement

**Audit Policy** – Administrative Finance Policy which specifies the criteria for financial audits and the selection of independent auditors. Subject to Board approval. In accordance with 2 CFR (Code of Federal Regulations) 200, Florida Statutes and updated to comply with the Department of Economic Opportunity Grantee Sub-Grantee Agreement

**Employee Code of Ethics Policy** – Creates the code of conduct for employees of CareerSource Flagler Volusia under the Sarbanes-Oxley Act of 2002 and Florida Statutes 112. Updated to comply with the Department of Economic Opportunity Grantee Sub-Grantee Agreement

<b>Policy Title:</b>	<b>Board Governance and Leadership</b>		
<b>Policy #:</b>	<b>BOD005</b>	<b>Effective Date:</b>	
		<b>Reviewed Date:</b>	
		<b>Expiration Date:</b>	<b>Until Rescinded or Superseded</b>
<b>Purpose:</b>	<b>To provide guidelines for compliance with federal and state laws</b>		
<b>Forms:</b>			
<b>Guidance:</b>	<b>CareerSource Florida Board Governance &amp; Leadership Policy</b>		

## I. Purpose and Scope

Effective state and local workforce board leadership must include compliance with federal and state laws, clear expectations, ethical conduct, transparency, quality customer service, and strategic planning and decision-making. State and local workforce development boards shall ensure the workforce investment system provides economic opportunity for everyone who wants to work, find a better job, or improve their skills to succeed in the 21<sup>st</sup> century workforce.

### High-Performing Local Workforce Development Board

Through this policy, the CareerSource Flagler Volusia Board of Directors will ensure that CSFV will employ sound management practices and controls for the proper expenditure of funds and verification of program outcomes. CareerSource Flagler Volusia shall place a strong emphasis on data-driven decisions and encourage staff to employ proven measurement and improvement systems to evaluate performance.

CareerSource Flagler Volusia will encourage discussion about key program improvements and outcomes, stressing the importance of communication within the organization. The Board of Directors and staff will understand key programmatic requirements and performance outcomes and how those data elements contribute to success.

### Workforce Development Board Leadership

The Chief Elected official in Flagler and Volusia Counties is authorized to appoint the members of the CareerSource Flagler Volusia Board of Directors in accordance with criteria established in Public Law 113-128, Section 107, the Workforce Innovation and Opportunity Act, and Chapter 445.007, Florida Statutes.

The CareerSource Florida Board of Directors shall elect a chair to direct the business of the board. The CSFV Board of Directors may designate and direct the activities of standing committees to provide information and to assist CareerSource Flagler Volusia in carrying out activities described in Section 107, WIOA. Such standing committees shall be chaired by members of the Board of Directors and shall include other individuals determined to have appropriate experience and expertise.

To effectively fulfill the responsibilities and expectations of the CareerSource Flagler Volusia Board of Directors, a President and Chief Executive Officer to carry out the board-directed

programmatic, financial and operational functions of the organization and one-stop delivery system.

The President and CEO will not personally contract with or otherwise represent more than one local workforce development board. Under extraordinary circumstances, CareerSource Flagler Volusia may request approval for a temporary exception to this prohibition from CareerSource Florida and the Department of Economic Opportunity.

CareerSource Flagler Volusia will provide mandatory orientation and training to Board members and the Chief Local Elected Official (CLEO). The President and CEO will ensure that training and orientation regarding Board member and CLEO responsibilities and duties is provided to all Board members and Chief Local Elected Officials.

CareerSource Flagler Volusia Board members and staff must maintain integrity, accountability and transparency in decisions and actions that earn and protect the public trust in compliance with CareerSource Flagler Volusia Ethics and Transparency Policy BOD004. This includes taking all necessary steps to avoid the appearance of conflicts of interest.

Sector strategies are regional, industry-focused approaches to building a skilled workforce and are an effective way to align public and private resources to address the talent needs of employers and define and build career pathways for workers. CareerSource Flagler Volusia will define its approach to establishing, implementing and sustaining effective sector strategies in the local workforce development plan.

## II. Background

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

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

## III. Authority

- Public Law 113-128, Workforce Innovation and Opportunity Act (2014)
- 20 CFR Part 679 – Statewide and Local Governance of the Workforce Development System Under Title 1 of the Workforce Innovation and Opportunity Act
- U.S. Department of Labor, Employment and Training Administration Advisory System, Training and Employment Guidance Letter No.35-10
- Chapter 445.003 – 445.007, Florida Statutes
- Chapter 112, Florida Statutes
- Chapter 119, Florida Statutes
- Chapter 286, Florida Statutes

- BOD004 – CareerSource Flagler Volusia Ethics and Transparency Policy

CSFV Board of Directors, President/CEO, and management oversee adherence to all established policies.

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<b>Policy Title:</b>	<b>Board Composition and Certification</b>		
<b>Policy #:</b>	<b>BOD006</b>	<b>Effective Date:</b>	<b>02/20/2020</b>
		<b>Reviewed Date:</b>	<b>08/21/2020</b>
		<b>Expiration Date:</b>	<b>Until Rescinded or Superseded</b>
<b>Purpose:</b>	<b>Define Board Composition and Certification</b>		
<b>Forms:</b>			
<b>Guidance:</b>	<b>Career Source Florida 091</b>		

I. **PURPOSE AND SCOPE** The purpose of this policy is to define the requirements for CareerSource Flagler Volusia (CSFV) Board composition under the Workforce Innovation and Opportunity Act (WIOA) and Chapter 445, Florida Statutes (F. S.).

II. **BACKGROUND** Each local workforce development area in the state must establish a local workforce development board to carry out the functions specified for the local board under WIOA sec. 107(d) for such area. The CareerSource Florida Board of Directors shall be responsible for granting charters to local workforce development boards that have a membership consistent with the requirements of federal and state law and have developed a plan consistent with the state’s workforce development plan.

III. **AUTHORITY** Public Law 113-128, Workforce Innovation and Opportunity Act, Sections 106 and 107 20 Code of Federal Regulations 679.320 Sections 445.004 and 445.007, F.S. Local Workforce Development Board Composition and Certification Policy Number 091.

A. In accordance with WIOA sec. 107(b)(2), the composition of the CSFV board must meet the following criteria:

1. Business - A majority of the local board members must represent businesses in the local area as individuals who:
  - a. Are owners of a business, chief executives or operating officers of businesses, or other business executives or employers with optimum policymaking or hiring authority;
  - b. Represent businesses, including small businesses, or organizations representing businesses that provide employment opportunities that, at a minimum, include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the local area (at least two representatives of small businesses must be included); and
  - c. Are appointed from among individuals nominated by local business organizations and business trade associations.

2. Labor/Apprenticeships - No fewer than 20 percent of the members must be representatives of the workforce within the local area who:

- a. Include at least two representatives of labor organizations nominated by local labor federations. For a local area in which no employees are represented by such organizations, at least two other representatives of employees will be included.
- b. Include at least one representative of a labor organization or a training director from a joint labor-management apprenticeship program. If no such joint program exists in the area, at least one representative of an apprenticeship program in the area, if such a program exists.
- c. May include representatives of community-based organizations that have demonstrated experience and expertise in addressing the employment needs of individuals with barriers to employment, including organizations that serve veterans or provide/support competitive integrated employment for Local Workforce Development Board Composition and Certification Policy Number 091 Page 3 of 6 individuals with disabilities.
- d. May include representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth, including representatives or organizations that serve out-of-school youth.

3. Education - Each local board must include representatives of entities administering education and training activities in the local area who:

- a. Include a representative of eligible providers administering adult education and literacy activities under Title II of WIOA.
- b. Include a representative of institutions of higher education providing workforce investment activities (including community colleges).
- c. Include a private education provider. CareerSource Florida may waive this requirement if requested by a LWDB if it is demonstrated that such representative does not exist in the local area.
- d. May include representatives of local educational agencies and of community-based organizations with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to employment. When there is more than one institution in each of the types of educational entities listed above, nominations are solicited from representatives of each of these entities.

4. Governmental/Economic/Community Development - Each local board must include representatives of governmental, economic and community development entities serving the local area who:

- a. Represent economic and community development entities serving the local area.
- b. Represent Vocational Rehabilitation serving the local area.
- c. May represent agencies or entities serving the local area relating to transportation, housing, and public assistance.
- d. May represent philanthropic organizations serving the local area.

5. Other Entity Representation - Each local board may include other individuals or representatives of entities determined by the Chief Elected Official in the local areas to be appropriate. Unlike the state board, members of the local board may be appointed as representative of more than one entity if the individual meets all the criteria for Local Workforce Development Board Composition and Certification Policy Number 091.

CareerSource Flagler Volusia staff members are prohibited from serving as a member of any Board Committee or Sub Committee.

B. Chairperson - The members of the local board must elect a chairperson for the local board from among the members of the local board. The Chairperson of the LWDB must be from the business community and serve for a term of no more than two years and no more than two terms.

C. Standing Committees - The local board may designate and direct the activities of standing committees to provide information and to assist the local board in carrying out its required activities, as further prescribed in WIOA sec. 107(b)(4).

D. Authority of Board Members - Members of the board who represent organizations, agencies, or other entities must be individuals with optimum policymaking authority within the organizations, agencies or entities.

E. Board Member Nominations – Flagler and Volusia CLEOs must develop a process for soliciting CareerSource Flagler Volusia nominations and for selecting CSFV members, consistent with federal and state law and this policy. Documentation supporting the nomination/selection process, including names of nominating organizations and names of all candidates and their qualifications, must be retained for not less than five years. The members of the board shall represent diverse geographic areas within the local area; the importance of minority and gender representation must be considered when making appointments to the board.

F. Appointment of Board Members - The CLEOs are authorized to appoint the members of the local board who meet the criteria outlined in Section A. of this policy. When a local area includes more than one unit of local government, the CLEOs of such units may execute an agreement that specifies the respective roles of the individual CLEOs with regard to:

a. The selection, appointment, removal or reappointment of the members of the local board from the individuals nominated or recommended to be such members; and

b. In carrying out any other responsibilities assigned to such officials in accordance with WIOA. If after a reasonable effort the CLEOs are unable to reach agreement, the Governor may appoint the members of the Board from individuals nominated or recommended.

G. Removal of a Board Member - Board members who no longer hold the position or status that made them eligible appointees must resign or be removed by the Chief Local Elected Officials. CSFV board vacancies must be filled within a reasonable amount of time.

In accordance with Chapter 445.007(2)(b), F.S., the Governor may remove a member of CSFV, as well as its President & CEO or the designated person responsible for operational and administrative functions for the board, for cause. Cause includes, but is not limited to, engaging in fraud or other criminal acts, incapacity, unfitness, neglect of duty, documented violation of conflict of interest, failure to meet local workforce development board representation requirements, official incompetence and irresponsibility, misfeasance, malfeasance, nonfeasance, or lack of performance.

#### H. Certification of Local Workforce Development Boards

1. Certification Once every two years, one local workforce development board must be certified for each local area in the state, based on the criteria described in WIOA sec. 107(b). For a second or subsequent certification, certification must also be based on the extent to which the local area has ensured that workforce investment activities carried out in the local area have enabled a local area to meet the corresponding performance accountability measures and achieve fiscal integrity as defined in WIOA sec. 106(e)(2).

The CareerSource Florida Board of Directors shall recertify LWDBs every two years. DEO, in consultation with the CareerSource Florida Board of Directors, will issue instructions to the LWDBs for certification. LWDBs will submit certification documents to DEO. Upon satisfactory review of an LWDB's certification documents, DEO will provide a recommendation regarding certification to the CareerSource Florida Board of Directors. At the appropriate time intervals, instructions will be issued to LWDBs regarding the certification process, to include documentation requirements.

2. Failure to Achieve Certification - Failure to achieve certification shall result in appointment and certification of a new local board for the local area pursuant to WIOA sec. 107(c)(1). Local Workforce Development Board Composition and Certification Policy Number 091

I. Decertification of Local Workforce Development Boards - The Governor may decertify CSFV in accordance with WIOA Sec. 107(c)(3), as further prescribed in Administrative Policy 104, Sanctions for Local Workforce Development Boards' Failure to Meet Federal and State Standards.

#### V. DEFINITIONS

1. Small business is defined by the Small Business Administration.
2. Economic agency is defined as including a local planning or zoning commission or board, a community development agency, or another local agency or institution responsible for regulating, promoting, or assisting in local economic development.

CSFV Board of Directors, President/CEO, and management oversee adherence to all established policies.

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<b>CAREERSOURCE FLAGLER VOLUSIA ETHICS AND TRANSPARENCY POLICY</b>			
<b>Policy #:</b>	<b>BOD004</b>	<b>Effective Date:</b>	<b>10/17/2018</b>
		<b>Reviewed Date:</b>	<b>07/16/2020</b>
		<b>Expiration Date:</b>	<b>Until Rescinded or Superseded</b>
<b>Purpose:</b>	<b>To assure accountability to public and private stakeholders</b>		
<b>Forms:</b>			
<b>Guidance:</b>	<b>CareerSource Florida Ethics &amp; Transparency Policy 2018.9.26.A.1</b>		

To ensure CareerSource Flagler Volusia’s commitment to conduct work in a manner that is business-driven, focuses on talent and continuous improvement and assures accountability to public and private stakeholders including businesses, workers and jobseekers, the CareerSource Flagler Volusia Board of Directors adopts this ethics and transparency policy.

CareerSource Flagler Volusia Board of Directors, employees and other stakeholders will conduct business in an open manner, comply with federal and state laws and ensure the public has access to information including but not limited to:

- Information about state and local plans;
- Professional employment of workforce development board members;
- Selection of one-stop operators;
- Awards of grants or contracts to eligible training providers of workforce investment activities;
- Minutes of formal meetings of workforce development boards; and
- Workforce development by-laws.

CareerSource Flagler Volusia’s Ethics and Transparency Policy aligns with federal and state laws and communicates the Board of Directors’ expectations of maintaining integrity, accountability and transparency in decisions and actions that earn and protect the public trust.

## **REGULATORY EXPECTATIONS FOR ETHICS AND TRANSPARENCY**

U.S. Department of Labor Employment and Training Administration Advisory System Training and Employment Guidance Letter No. 35-10 was issued on June 16, 2011. The guidance letter (TEGL 35-10) states that providing responsible stewardship for and oversight of publicly funded workforce programs must be accomplished in a way that demonstrates strong integrity, accountability and transparency to preserve the public trust. The responsibility for this stewardship and oversight is shared in the public workforce system by federal, state and local entities.

Public Law 113-128, the Workforce Innovation and Opportunity Act, was signed into law on July 22, 2014. WIOA is designed to help job seekers access employment, education, training and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. WIOA Section 107(e) and 20 CFR 679 require local workforce development boards to make certain information available to the public, on a regular basis through electronic means, open meetings and upon request. Additional measures may be taken by state and local policymakers to ensure such information is readily accessible to the public.

The Code of Ethics for Public Officers and Employees, adopted by the Florida Legislature as Chapter 112, Part III, Florida Statutes, contains standards of ethical conduct and disclosures applicable to public officers, employees, candidates, lobbyists and others in state and local government. Workforce development board members and their designees are subject to the Code of Ethics for Public Officers and Employees.

Local workforce development boards are subject to Chapter 119, Florida Statutes and Chapter 286, Florida Statutes. Local workforce development boards also are subject to Section 24, Article I of the State Constitution, which describes Access to Public Records and Meetings.

Chapter 119, Florida Statutes, commonly known as Florida's Public Records Law, provides information on public records in Florida, including policies, definitions, exemptions, general information on records access, inspection, examination and duplication. It is the policy of the state of Florida that "all state, county, and municipal records are open for personal inspection and copying by any person. Providing access to public records is the duty of each agency" (Chapter 119.01, Florida Statutes). Included agencies are "public or private agencies, persons, partnerships, corporations or business entities acting on behalf of any public agency" (Chapter 119.011, Florida Statutes), "or other separate unit of government created or established by law" (Chapter 119.0701, Florida Statutes).

Chapter 286, Florida Statutes, also known as Florida's Sunshine Law, establishes a basic right of access to meetings of boards, commissions and other governing bodies of state and local governmental agencies or authorities. The law describes how boards conduct public meetings, how these meetings are noticed, who may attend, and how they may be accessed. This law also describes what records must be kept and made available to the public upon request.

Notice of all Board meetings shall be posted on CareerSource Flagler Volusia's website in a manner easily accessed by the public at least seven (7) days prior to the meeting. Notice of special board meetings must be posted at least 72 hours before the meeting.

## **AUTHORITIES**

- U.S. Department of Labor, Employment and Training Administration Advisory System, Training and Employment Guidance Letter No. 35-10
- Public Law 113-128, the U.S. Workforce Innovation and Opportunity Act Of 2014 (WIOA), Sections 106-110
- 20 CFR Part 679—Statewide and Local Governance of the Workforce Development System Under Title I of the Workforce Innovation and Opportunity Act
- Chapter 445.003-445.007, Florida Statutes
- Chapter 112, Florida Statutes
- Chapter 119, Florida Statutes
- Chapter 286, Florida Statutes

CSFV Board of Directors, President/CEO, and management oversee adherence to all established policies.

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<b>Policy Title:</b>	<b>Board Member Travel</b>		
<b>Policy #:</b>	<b>BOD002</b>	<b>Effective Date:</b>	<b>10/10/2014</b>
		<b>Reviewed Date:</b>	<b>07/16/2020</b>
		<b>Expiration Date:</b>	<b>Until Rescinded or Superseded</b>
<b>Purpose:</b>	<b>To provide guidelines for Board Members for CareerSourceFV business related expenses</b>		
<b>Forms:</b>	<b>Travel Class C; Travel Out of Town (Class A B); Authorization to Incur Travel</b>		
<b>Guidance:</b>	<b>DEO FG-075</b>		

To ensure that all proper CareerSource Flagler Volusia business related expenses incurred by board members are paid or reimbursed, the following procedure has been established in accordance with the state travel policy under FS 112.061:

- An authorization to travel form must be completed one week advance.
- Airline, hotels and conference fees will normally be paid directly by CareerSource Flagler Volusia.
- All meals will be paid for, whenever possible, by the President & CEO, who will then be reimbursed. Meals not paid for by the President & CEO will be reimbursed at the per diem rate
- All items purchased or charged by the board member are to be itemized on an approved travel expense report.

### **Mileage Reimbursement**

Board members of CareerSource Flagler Volusia who use their personal vehicle for CareerSource Flagler Volusia travel purposes will be reimbursed at the current State of Florida mileage rate. This reimbursement rate is intended to compensate the board member for all costs related to the operation of his or her personal vehicle on CareerSource Flagler Volusia travel. The board member assumes liability for his or her personal vehicle in CareerSource Flagler Volusia related travel.

The board member must complete a travel expense report detailing the purpose of such travel, date of travel, and miles traveled. The reimbursement will be available in accordance with the check processing schedule established.

### **Mileage Traveled Calculation**

For the purpose of primary point-to-point travel, which is between cities and addressable points, board members will use the shortest distance for reimbursable mileage. DOT map mileage will serve as the source for mileage calculation. If the city is not on DOT map mileage vicinity odometer readings will be used and recorded as vicinity mileage. Once at the primary point or primary destination, the odometer readings for vicinity travel

associated with CareerSource Flagler Volusia business can be used. Vicinity travel in excess of 25 miles should be accompanied by an explanation.

### Classes of travel

- Class A – Continuous travel of 24 hours or more away from home (>24 Hours & Overnight)
- Class B – Continuous travel of less than 24 hours, which involves overnight absence from home (<24 Hours & Overnight)
- Class C – Travel for short or day trips where the traveler is not away from home overnight. (<24 Hours & Not Overnight) **Reimbursement for meals and per diem, while in this status, cannot be paid with federal funds**

A board member cannot incur expenses for lodging if the overnight travel is within 50 miles (one way) of their home, unless it has been approved and justified by the president in the authorization to travel form.

This policy establishes the general guidelines and procedures to be followed when CareerSource Flagler Volusia travel is required.

- All parking expenses and highway tolls incurred as a result of CareerSource Flagler Volusia travel will be reimbursed.
- All air travel will be at tourist, coach, or less than first class unless itinerary or unavailability dictate otherwise. All automobile travel will be reimbursed at the current State of Florida mileage rate.
- If a rental car is used, additional insurance should not be purchased because of our existing insurance coverage. A copy of the rental car agreement form must accompany the travel reimbursement form.
- Moderately priced lodging convenient to the destination should be selected to minimize time and expense. A detailed receipt from the hotel or motel must accompany the reimbursement form unless such is unavailable, in which case, a credit card receipt is acceptable. While justification will not be required in all cases where hotel expenses for in-state travel exceeds \$150 per night (room rate only), authorized travelers are reminded that the most economical use of hotel is required in all situations (in-state and out-of-state). Travelers should be prepared to justify situations where hotel costs appear excessive for the areas in which the traveler is staying.
- Any charges for unallowable expenses including amounts that exceed the meal allowance or alcohol will be reimbursed out of unrestricted funds. When a meal is included in a registration fee, the meal allowance cannot be claimed for reimbursement, even if the traveler decides for personal reasons not to eat the meal. A continental breakfast is considered a meal and cannot be claimed for meal reimbursement if included in the registration fee.
- In the case where a meal is provided by a hotel or airline, the traveler will be allowed to claim the meal allowance provided by law.

## **Incidental Travel Expenses**

The following information shall be required with reimbursement request when claiming reimbursement for incidental expenses.

- Receipts for taxi fares in excess of \$25 on a per-fare basis.
- Receipts for storage, parking fees or tolls in excess of \$25 on a per transaction basis.
- A statement that communication expenses were business related. Personal telephone calls made to a traveler's family are not a reimbursable communication expense.
- Receipts for baggage fees are required. Baggage fees for more than one bag must be justified.

### **The following do not require a receipt.**

- Tips paid to taxi drivers that do not exceed fifteen percent of the taxi fare.
- Tips paid for mandatory valet parking not to exceed \$1 per incident.
- Portage shall not exceed \$1 per bag not to exceed \$5 per incident. Portage charges exceeding \$5 per incident will require additional justification.
- Photocopies that are business related.

CSFV Board of Directors, President/CEO, and management oversee adherence to all established policies.



<b>Policy Title:</b>	<b>Board &amp; CEO Financial Disclosure</b>		
<b>Policy #:</b>	<b>BOD001</b>	<b>Effective Date:</b>	<b>11/21/2014</b>
		<b>Reviewed Date:</b>	<b>07/16/2019</b>
		<b>Expiration Date:</b>	<b>Until Rescinded or Superseded</b>
<b>Purpose:</b>	<b>To provide guidelines for Board Members and President &amp; CEO for annual financial disclosure.</b>		
<b>Forms:</b>	<b>Form 6F 2019; Form 6 2018; Form 1F 2019; Form 1 2018</b>		
<b>Guidance:</b>	<b>DEO FG-075</b>		

**Background:**

Florida Statutes 445.07. Each member of a regional workforce board who is not otherwise required to file a full and public disclosure of financial interests pursuant to s.8, Art.II of the State Constitution or s.112.3144 shall file a statement of financial interests pursuant to s.112.3145. The executive director or designated person responsible for the operational and administrative functions of the regional workforce board who is not otherwise required to file a full and public disclosure of financial interests pursuant to s.8, Art.II of the State Constitution or s.112.3144 shall file a statement of financial interests pursuant to s. 112.3145.

**Purpose:**

To abide by our agreement as set forth in the Unified Brand Charter that CareerSource Flagler Volusia will fulfill our mission with honesty and accountability and strive in every decision and action to earn and protect the public trust

**Policy:**

Conflicts of Interest may occur when public officers are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. In accordance with Florida Statutes, members of the Board of Directors of CareerSource Flagler Volusia, along with the President & CEO, are required to file financial disclosure on or before **July 1 of each year**. New board members or a new executive director or designated person responsible for the operational and administrative functions of the regional workforce board must file within **thirty (30) days** from the date of appointment or the beginning of

employment. Financial disclosure forms are filed with the Supervisor of Elections in the county where the officer resides.

Failure to comply with the legislation will result in automatic fines of \$25.00 per day for each day the form is filed after September 1, up to a maximum penalty of \$1,500. Additionally, failure to comply will result in termination from the Board of Directors or any position mandated to file financial disclosure.

If there are any questions regarding this policy, please call the Chief Administrative Officer at 386-323-7092.

CSFV Board of Directors, President/CEO, and management oversee adherence to all established policies.



<b>Policy Title:</b>	<b>Compensation Policy</b>		
<b>Policy #:</b>	<b>FIN 007</b>	<b>Effective Date:</b>	
		<b>Reviewed Date:</b>	
		<b>Expiration Date:</b>	<b>Until Rescinded or Superseded</b>
<b>Purpose:</b>	<b>To Provide guidance for compensation.</b>		
<b>Forms:</b>	<b>N/A</b>		
<b>Guidance:</b>	<b>USDOL - 29 CFR 778.415 through 778.421 7; DEO &amp; CSFV Subrecipient Agreement; 2 CFR 200.431</b>		

CareerSource Flagler Volusia (CSFV) pays competitive wages and salaries with businesses in our community and industry. Wages and salaries are classified by position based on experience, responsibility, and physical and mental demands. Management reviews salary ranges once per year and makes any adjustment deemed necessary.

Any employee of CSFV will be subject to an evaluation. Any increase in an employee's salary will have a performance evaluation as a prerequisite.

Position descriptions are used by CSFV to compare with the positions of other companies for salary surveys. Position descriptions are also one of the factors used in setting the pay scale of positions within CSFV.

Management will review all position descriptions periodically to ensure equity and consistency within and across job families and functional lines.

**Executive Compensation:**

Executive compensation is subject to board approval for all executive positions. The Board of Directors shall determine the salary of the President & CEO. All compensation for the President & CEO is reported annually on the Salary Cap form that is submitted to Florida Department of Economic Opportunity (DEO). Should an executive salary exceed the Executive Level II Salary Cap (as defined by USDOL), unrestricted funds must be used to pay the amount in excess of the salary cap. The Executive Level II Salary Cap is adjusted on a yearly basis.

For further information please refer to the following:

[https://wdr.doleta.gov/directives/attach/TEGL/TEGL\\_16-19.pdf](https://wdr.doleta.gov/directives/attach/TEGL/TEGL_16-19.pdf)

<https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2020/executive-senior-level>

### **DOL overtime rules:**

The requirements for computing overtime pay pursuant to section 7(g)(2) are prescribed in 29 CFR 778.415 through 778.421.

Unless specifically exempted, employees covered by the Fair Labor Standards Act (FLSA) must receive overtime pay for hours worked in excess of 40 in a workweek at a rate not less than time and one-half their regular rates of pay. There is no limit in the Act on the number of hours employees aged 16 and older may work in any workweek. The Act does not require overtime pay for work on Saturdays, Sundays, holidays, or regular days of rest

For further information go to: **<http://www.wagehour.dol.gov> and/or call their toll-free information and helpline, available 8 a.m. to 5 p.m. in your time zone, 1-866-4USWAGE (1-866-487-9243).**

When state law differs from the federal FLSA, an employer must comply with the standard most protective to employees.

CSFV Board of Directors, President/CEO, and management oversee adherence to all established policies.



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Policy Title:	IFA / MOU Policy		
Policy #:	FIN-002	Effective Date:	
		Review Date:	
		Expiration Date:	Until Rescinded or Superseded
Forms:			
Guidance:	Public Law 113-128, Workforce Innovation and Opportunity Act, Section 121(C), Section 121(h)(1)(B)(i) and 121(h)(2)(C)(i) 2 Code of Federal Regulations (CFR) Part 200 Federal Cost Principles 20 CFR 678.400 Required One-Stop Partners 20 CFR 678 Subpart C Memorandum of Understanding for One-Stop Delivery System 20 CFR. 678.700 - 678.760 Subpart E One-Stop Operating Costs 20 CFR 678.800 One-Stop Certification 34 CFR 361.500 What is the Memorandum of Understanding for the one-stop delivery system and what must be included in the Memorandum of Understanding? 34 CFR 463.700 What are one-stop infrastructure costs? Training and Employment Guidance Letter (TEGL No. 16-16); (TEGL No. 16-16, Change 1) and (TEGL No. 17-16) Section 445.009(2)(c), Florida Statutes CareerSource Florida Administrative Policy #106		

**PURPOSE**

The purpose of this policy is to ensure that CSFV meets the requirements and procedures for developing Memorandums of Understanding (MOU) and Infrastructure Funding Agreements (IFA) under the Workforce Innovation and Opportunity Act (WIOA).

**BACKGROUND**

The U.S. Department of Labor developed a uniform policy for acceptable methods of cost allocation and resource sharing with respect to funding the one-stop delivery system. Under WIOA and consistent with the Uniform Guidance, funding provided by the one-stop partners to cover the operating costs, including infrastructure costs and

additional costs, of the one-stop delivery system must be based on the partner program's proportionate use of the system and relative benefit received. WIOA requires

CSFV with the agreement of the chief elected official, to develop and execute MOUs with required partners on the operation of the one-stop delivery system in the local service delivery area. Each CSFV must include an IFA in the MOU with required partners. The IFA details how infrastructure costs for the one-stop delivery system will be funded in the local area. CSFV and the Career Centers are expected to act in good faith and negotiate infrastructure costs and additional costs of operating a local one-stop delivery system in a transparent manner.

## **POLICIES AND PROCEDURES**

### **The Memorandum of Understanding**

CSFV is required by the Workforce Innovation and Opportunity Act (WIOA), to enter into a Memorandum of Understanding (MOU) with its required one-stop partners. The MOU is an agreement that details the operations of the local one-stop delivery system, provision of programs and services, and apportionment of costs.

CSFV has the option of entering into an umbrella MOU that addresses the issues relating to the one-stop delivery system for the CSFV, chief elected official and all partners. Alternatively, CSFV with agreement of chief elected official, may enter into separate agreements between each partner or groups of partners.

#### **1. The Required Partners**

CSFV must execute an agreement with the required partners. The required partners are:

- a. Programs authorized under title I of WIOA include: Memorandum of Understanding and Infrastructure Funding Agreements
  - i. Adults
  - ii. Dislocated workers
  - iii. Youth
  - iv. Job Corps
  - v. Youth Build
  - vi. Native American programs
  - vii. Migrant and seasonal farmworker programs
- b. Wagner-Peyser Act Employment Service, as amended by WIOA Title III
- c. Adult Education and Family Literacy Act
- d. Division of Vocational Rehabilitation
- e. Division of Blind Services
- f. Senior Community Service Employment Program

- g. Career and technical education programs at the postsecondary level authorized under the Strengthening Career and Technical Education for the 21st Century Act (Perkins V)
- h. Trade Adjustment Assistance activities authorized under chapter 2 of title II of the Trade Act of 1974 (19 U.S.C. 2271 et seq.)
  
- i. Jobs for Veterans State Grants Programs
- j. Employment and training activities carried out under the Community Services Block Grant
- k. Employment and training activities carried out by the Department of Housing and Urban Development
- l. Programs authorized under State unemployment compensation laws
- m. Programs authorized under sec. 212 of the Second Chance Act of 2007
- n. Temporary Assistance for Needy Families (TANF)

Pursuant to WIOA Sec. 121(b)(2)(B) and 20 CFR 678.410, 34 CFR 361.410, and 34 CFR 463.410, additional one-stop partners may be included with the approval of CSFV and chief elected official based on needs of the local area. CSFV must enter into a MOU with those partners to confirm the manner in which services will be offered.

## 2. Negotiating the MOU

CSFVs must work with one-stop partners to negotiate the terms of MOUs. In each MOU, CSFV must establish how they will fund the infrastructure costs and other shared costs of the one-stop career centers. CSFV and partners must document the negotiations and efforts that have taken place in the MOU. If an agreement regarding infrastructure costs is not reached upon completion of the MOU, pursuant to 20 CFR 678.715(c) an interim infrastructure funding agreement may be included for a period of up to six months. Once an infrastructure Memorandum of Understanding and Infrastructure Funding Agreements. Once the agreement is reached, CSFV and one-stop partners must amend the MOU to include the infrastructure funding agreement.

## 3. Requirements of the MOU

CSFVs must ensure each MOU includes the following requirements:

- a. A description of services that will be provided through the one-stop delivery system. This must also include the way the services will be coordinated and delivered through the one-stop delivery system.
- b. Agreement between the CSFV and partners on funding the costs of the services and the operating costs of the system, including:
  - i. Funding of infrastructure costs of one-stop centers pursuant to 20 CFR 678.700 through 678.755.
  - ii. Funding of the shared services and operating costs of the one-stop delivery system pursuant to 20 CFR 678.760.

- c. Methods for referring individuals to either the one-stop operators or partners for appropriate services and activities.
- d. Methods to ensure the needs of workers, youth and individuals with barriers to employment, including individuals with disabilities, are addressed when providing access to services. Access may be provided to technology and materials that are available through the one-stop delivery system.
- e. The duration of the MOU and procedures for amending it.
- f. Assurances that the MOU will be reviewed and renewed, not less than once every three years, to ensure appropriate funding and delivery of services. Additionally, the MOU must be renewed if substantial changes occur prior to the three-year renewal period.
- g. The signatures of the chairperson of the CSFV Board of Directors, one-stop partners, the chief elected official(s), and the time period in which the agreement is effective. The MOU must be updated not less than every three (3) years to reflect any changes in the signatory official of the board, one-stop partners, and chief elected officials, or one-stop infrastructure funding. The MOU will not be considered executed without the signature of all parties.
- h. Any other provisions agreed to by the CSFV and partners. The provisions must be consistent with WIOA title I, the authorizing statutes and regulations of one-stop partner programs, and the WIOA regulations.
- i. An infrastructure funding agreement. The requirements related to infrastructure funding are outlined in section B of this policy.

## **Infrastructure Funding Agreements**

Infrastructure Funding Agreements (IFAs) are a mandatory component of the local MOU. CSFV may negotiate an umbrella IFA for all of its career centers or an individual IFA with each of its career centers. CSFVs must ensure the IFA contains an infrastructure costs budget. The other component of the operating budget consists Memorandum of Understanding and Infrastructure Funding Agreements Policy of additional costs, which include applicable career services, and may include shared operating costs and shared services.

CSFV and career center partners and chief elected officials may negotiate the IFA, along with additional costs, when developing the operating budget for the local area. Pursuant to 20 CFR 678.755(b), the operating shared services budget must be included in the MOU.

CSFVs must include the following elements within IFAs:

- a. The period of time in which this infrastructure funding agreement is effective. This may be a different time period than the duration of the MOU.
- b. Identification of an infrastructure and shared services budget that will be periodically reconciled against actual costs incurred and adjusted accordingly to ensure that it reflects a cost allocation methodology that demonstrates how infrastructure costs are charged to each partner in proportion to its use of the one-stop center and relative benefit received, and that complies with 2 CFR part 200 (or any corresponding similar regulation or ruling).

- c. Identification of all one-stop partners, chief elected officials and CSFV participating in the infrastructure funding arrangement.
- d. Steps the CSFV, chief elected officials and one-stop partners used to reach consensus or an assurance that the local area followed the guidance for the state funding process.
- e. Description of the process to be used among partners to resolve issues during the MOU duration period when consensus cannot be reached.
- f. Description of the periodic modification and review process to ensure equitable benefit among one-stop partners.
- g. Signatures of individuals with authority to bind the signatories to an IFA, including all partners, chief elected officials and CSFVs participating in an IFA.

### **C. Allocation of Infrastructure Costs Process**

To allocate infrastructure costs, CSFVs must:

- a. Identify one-stop career center operating costs, including infrastructure costs and additional costs.
- b. Develop the operating budget that includes an infrastructure costs budget and additional costs budget.
- c. Develop the cost allocation methodology, including the identification of cost pools and allocation bases.
- d. Determine estimated partner contributions.
- e. Prepare and agree to the IFAs.
- f. Allocate actual costs by each partner's proportionate use and relative benefit received.
- g. Conduct a periodic reconciliation (i.e., monthly or quarterly).
- h. Modify infrastructure costs budget and/or cost allocation methodology, as appropriate.
- i. Evaluate the existing process and prepare for the following program year.

The infrastructure funding mechanisms are subject to review by federal administering agencies and partners to ensure compliance with applicable requirements. CSFVs will use federal guidelines, this policy and tools supplied to work with all partners to determine and agree upon infrastructure funding.

### **D. Resolution of Issues in Memorandums of Understanding and/or Infrastructure Funding Agreements:**

If a CSFV is unable to execute MOUs or agree on infrastructure costs with required partners, all parties shall attempt to resolve the issue in a timely and efficient manner. If resolved no further action is necessary. If issues regarding MOUs and/or IFAs remain unresolved, CSFVs shall document the issue and efforts at resolution. Documentation is forwarded to the Department of Economic Opportunity, Division of Workforce Services

(DEO) and the Chancellor for Career and Adult Education, the Director of the Division of Vocational Rehabilitation, the Director of the Division of Blind Services or the executive administrator(s) of agencies responsible for administering the partner's program. DEO and the appropriate division will work to resolve the impasse and secure an executed agreement. A joint decision shall be transmitted within 30 calendar days of receipt. Issues will be remanded back to the local partners to execute recommended action. If

issues remain unresolved, the CSFV must notify CareerSource Florida and include the details of the impasse. CareerSource Florida will work with the Commissioner of Education, the Executive Director of the Department of Economic Opportunity or other agency heads to resolve the impasse and provide a resolution response to the all parties. Decisions are considered final. If recommended action or required resolution is not implemented, the State Funding Mechanism (SFM) will be initiated.

## **E. Funding Mechanism Requirements**

Under the Local Funding Mechanism (LFM), one-stop career center partners may determine what funds they will use to pay for infrastructure costs. There are no specific caps on the amount or percentage of overall funding a partner may contribute to fund infrastructure costs under the LFM, except that contributions for administrative costs may not exceed the amount available for administrative costs. and partners the flexibility to design and fund a one-stop delivery system through a consensus, to meet the needs of their local area by leveraging the funds and resources available to provide program services. The intent of the LFM is to encourage local areas to reach a consensus in developing a local IFA. After all local MOU and IFA negotiation options have been exhausted, even when only one required partner is unable to come to agreement, the SFM is triggered.

CSFV must provide a notice they are unable to reach a consensus on infrastructure funding to the Governor, CareerSource Florida and the Department of Economic Opportunity. Notification must be provided by the specific date established in DEO's guidance on infrastructure funding. The SFM requires complex calculations and determinations and seek the guidance of multiple parties. Reaching consensus on IFAs must be completed by the CSFVs no later than March 30, prior to the beginning of the subsequent program year beginning July 1.

Local workforce development boards must provide local negotiation materials to the Department of Economic Opportunity. The following steps will be executed:

- a. Determine one-stop career center infrastructure budget(s);
- b. Establish cost allocation methodology;
- c. Determine partners' proportionate shares;
- d. Calculate statewide caps;

- e. Assess the aggregate total for infrastructure contributions as it relates to the statewide cap and Adjust proportionate shares.

### **Infrastructure Funding Appeals Process**

Local workforce development boards and partners may appeal the state funding mechanism and determination of shared infrastructure costs. The appeal may be founded on the basis that the determination is inconsistent with proportionate share requirements, the cost contribution limitations or the cost contribution caps consistent with the process described in the state plan.

Appeals must be sent within 21 days from the CSFV's receipt of the state's determination on shared infrastructure costs. Appeals must be filed in writing with the President and CEO of CareerSource Florida. Decisions on appeals will be documented in writing and considered final.

### **G. State and Local Monitoring**

The Department of Economic Opportunity will monitor the requirements outlined in this policy.

## **I V. DEFINITIONS**

1. **Infrastructure Costs** – Non-personnel costs that are necessary for the general operation of the one-stop career center, including: rental of the facilities; utilities and maintenance; equipment (including assessment-related and assistive technology for individuals with disabilities); and technology to facilitate access to the career center, including technology used for the center's planning and outreach activities.

2. **Local Funding Mechanism (LFM)** – A process where the CSFVs, chief elected official(s) and career center partners negotiate and agree to the amounts that each partner will contribute for one-stop infrastructure funding, and the methods of calculating the amounts to include the infrastructure funding terms in the MOU as an IFA, and to sign the MOU and accompanying IFA.



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Policy Title:	Budget Policy		
Policy #:	FIN-003	Effective Date:	
		Review Date:	
		Expiration Date:	Until Rescinded or Superseded
Forms:			
Guidance:	DEO Grantee Sub Grantee Agreement, 2 CFR part 200		

### Budget Control

The budget is modified throughout the program year as additional information and funding becomes available. The CFO is responsible for maintaining, monitoring and reporting the budget information to the President, CSFV Directors, Finance Committee and Board of Directors as it relates to actual activity. Detailed departmental reports are distributed and reviewed monthly by the President and CSFV Directors. Condensed reports are e-mailed to the finance committee monthly along with explanations of any significant variances.

The budgetary process entails the collection of raw data containing actual and/or estimated revenues and expenditures. The raw data will typically come from actual expenditure and receipt records from the previous year, projected increases or decreases in functional activities, grant award notices and contractual agreements obtained. The Chief Financial Officer is responsible for compiling the raw data for presentation to the President/CEO. The President/CEO and CareerSource Flagler Volusia management team determine if and how much to forecast categorically based on established programmatic objectives, cost limitations and reasonable assumptions. The Board of Directors approves the final budget which is then presented to the two county commissions for approval.

WIOA funding is contingent upon certain training requirements.

- WIOA adult and dislocated worker require a percentage of funding be used for training. This percentage is determined annually with CareerSource Florida and the Department of Economic Opportunity. Our current internal percentage is 36% although our state requirement is 30%.
- WIOA youth funds require that no less than 20% be expended on work experience for participants.

Administrative costs are capped at 10% for all funding sources.

These percentages are tracked by finance and program staff quarterly.

**Allowable Costs:** All costs are reviewed to determine they are allowable costs before being incorporated into the budget.

#### Costs Generally Allowable

Generally, costs that are necessary, reasonable, and essential to the administration and operation of a program are considered allowable for funding. Costs considered generally allowable include:

- Personnel services and fringe benefits; includes normal and reasonable severance costs
- Staff training and development
- Consultant and technical services
- Communications and utilities
- Printing of program literature
- Office and program supplies
- Work-related travel costs
- Accounting/auditing services
- Rent/mortgage
- Insurance, including professional liability premiums
- Maintenance and repairs
- Food
- Security
- Payments to individual participants in a program

This list is not intended to be all-inclusive but only to provide a guide for funding recipients.

#### Unallowable Costs

The following costs are unallowable as either direct or indirect costs and will not be funded in whole, or in part:

- Advertising -fundraising and public relations
- Alcoholic beverages
- Bad debts
- Compensation for personnel auto use
- Contributions and donations
- Entertainment costs including program staff and board functions
- Fines or penalties
- Goods or services for personal use
- Housing and personal living expenses
- Lobbying/political activities
- Losses from other contracts, grants, etc.

- Selling & marketing
- Consultant pay greater than \$710/ per day.

The budget and grant or contract for each award will be reviewed for costs specifically allowable or unallowable. The CareerSource Flagler Volusia management team will be familiar with the allowability of costs.

Annually, the subrecipient shall submit the following information electronically to [FMARWB@deo.myflorida.com](mailto:FMARWB@deo.myflorida.com) by the deadlines prescribed below:

- Completed Salary Cap by April 1
- Annual detailed budget of revenues and expenditures by funding source by October 1
- Completed Internal Control Questionnaire signed by Board Chair and CEO by September 30.



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Policy Title:	Procurement		
Policy #:	FIN-006	Effective Date:	
		Review Date:	
		Expiration Date:	Until Rescinded or Superseded
Forms:			
Guidance:	2 CFR 200.318, section 287.135 Florida Statutes, 215.4725 and 215.473, Florida Statutes , DEO Grantee - Sub Grantee Agreement, 2 CFR 200.421, and DEO’s Guidance on Use of Funds for the Purchase of Outreach/Informational Items (FG-OGM-84), 41 U.S.C. § 1902(f)		

*Purpose of procurement standards:*

This directive sets forth standards for use by the employees of CareerSource Flagler Volusia (CSFV) and its recipients in establishing procedures for the procurement of supplies and other expendable property, equipment, real property and other services. These standards are furnished to ensure that such materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and executive orders.

*Responsibilities:*

CSFV and its recipients’ employees have a responsibility to the public to maintain high organizational and personal standards in the performance of their official duties. This directive defines the standards of conduct that must be met by all employees engaged in any activity related to purchasing or contracting for goods or services under the Workforce Innovation and Opportunity Act, Welfare to Work, the Welfare Transition Program and any other funding received through CSFV. This policy is written to comply with state laws and federal guidelines, standards of ethics and good business practices.

*Procurement or purchasing activities include:*

1. Approvals, disapprovals or recommendations concerning a procurement transaction.
2. Preparation of any part of procurement actions.
3. Influencing the content of any specification or procurement standard; and
4. Acting in any advisory capacity including rendering of advice, investigation or auditing in any procurement activity.

#### Codes of Conduct:

Employees shall not participate in the selection of a vendor or the award or administration of any contract or purchase if a real or apparent conflict of interest would be involved. Such a conflict would exist when the employee or any member of his or her immediate family has a financial or other interest in the firm otherwise eligible for the procurement action, and that interest would result in personal benefit to the employee or family member.

Employees shall neither solicit nor accept any gift, favor, privilege, benefit, service, exemption or thing of value from any vendor, contractor or party to a sub agreement that would result in personal benefit and/or that could influence the employee's official conduct.

Any attempt to realize personal gain through conduct inconsistent with the proper discharge of an employee's duties to the agency is a breach of the public trust and will subject the employee to disciplinary action up to and including termination, and the possibility of criminal charges.

An employee shall not solicit, demand, or accept any personal benefit, economic opportunity, employment, gift, loan, gratuity, special discount, trip, favor or service from any vendor, contractor or party who may have any direct connection with a current procurement activity.

For the purposes of this document, such benefit shall include personal and individual invitations to meals or items of significant gain or advantage with a value of \$50.00 or more. In cases where the appropriateness of the benefit may be in question, the benefit should not be accepted.

An employee shall not offer, give, or agree to give any individual or organization a gratuity, benefit or an offer of employment in connection with any procurement activity.

An employee may not disclose confidential information obtained by reason of his or her position or otherwise use such information for actual or anticipated personal gain or for the personal gain of any other person.

Employees who, as a function of their job responsibilities, participate directly or indirectly in any procurement activity may not (nor shall any member of their immediate families):

1. Acquire or maintain a direct financial relationship pertaining to the procurement;
2. Acquire or maintain a direct financial relationship with a business or organization pertaining to the procurement; or
3. Enter into a negotiation or an arrangement concerning prospective employment with a person, business or organization involved in any specific procurement in which the employee is involved.

Prior to an employee or any member of the employee's immediate family entering into

any financial relationship or accepting any benefit, the employee must submit to CSFV President a detailed written disclosure of the proposed relationship. The disclosure shall include:

1. The name and relationships of the individual entering into the relationship or activity;
2. The nature of the pending activity or relationship;
3. The relationship between the outside entity and the agency;
4. Any benefits to be gained by the employee or family member; and
5. A description of how the employee will ensure separation of interests between the commitment to the outside entity and to the agency.

CSFV's President shall review the information provided and may request additional information, which may be considered pertinent for final determination and approval of the proposed activity.

### *DEFINITIONS*

- a. Benefit: Anything reasonably regarded as providing monetary gain or advantage. For the purposes of this document, such benefit shall include personal and individual invitations to meals or items of significant gain or advantage with a value of \$50.00 or more.
- b. Conflict of interest: A situation in which there is a divergence between the employee's private interests and the employee's professional obligations to CSFV (i.e., the public interest) such that an independent observer might reasonably question whether the employee's actions or decisions are determined by considerations of private gain, financial or otherwise.
- c. Financial relationship: Includes paid employment, consulting or other contract work, ownership or investment such that the relationship accrues a financial benefit to the employee or family member. This directive concerns benefits to the employee or family member that are direct and substantial.
- d. Consulting and other outside employment relationship: Activities undertaken for remuneration from a third party within the scope of activities, functions or expertise for which the individual is compensated by CSFV or its recipients.
- d. Department head: The employee's immediate supervisor.
- e. Immediate family: Includes spouse and dependent children. Dependent children, for the purposes of this document, include adopted, step- and foster children and natural sons and daughters.
- f. Regular employee: An employee of CSFV, or vendor/partner/provider/contractor who is employed at least 20 hours per week on a regular basis for a period of at least four and a half months, excluding students employed in a position for which student status is a condition of employment.

The CSFV President is authorized to approve noncompetitive, sole source and emergency procurement following state and federal guidelines.

*Method #1 - Micro Purchases/noncompetitive procurement:*

Procedures used to make purchases and/or obtain services (tangible/intangible) will be as outlined in 2 CFR 200.318, monetary thresholds shall apply:

- Purchases of \$10,000 or less (micro-purchases) may be awarded without soliciting competitive quotations if CSFV considers the prices to be reasonable. To the extent practicable, the micro-purchases will be distributed equitably among qualified suppliers.

*Method #2 -Simplified Acquisition:*

- Simple and informal procurement methods will be used for the purchase of any single unit costing most than \$10,000 but less than \$250,000, the Simplified Acquisition Threshold. A minimum of adequate (2) documented quotes will be required.

*Method #3 – Sealed Bid*

- Purchases are over \$250,000
- Primarily used in construction projects, such as a firm fixed price contract
- Price is a major factor and a *formal process* for bidding is generally required

Noncompetitive procurement or sole source procurement is documented by CSFV. This is accomplished through files maintained by CSFV for the purchase of office supplies, equipment, services etc. These records include price comparisons conducted through current catalogs from various suppliers for procurement of goods and services and quotes, description of goods and/or services, justification - purposes and reason.

*Method #4 - Competitive Purchase:*

- Purchases of more than \$250,000 will use competitive processes such as the Request for Proposals (RFP), Request for Qualifications (RFQ), Invitation to Negotiate (ITN).

*Special Purchasing Conditions:*

- Emergencies: Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, of staff and protection of organization property is involved, or the program is about to miss a deadline. The reasons for such purchases will be documented in the procurement file.
- Single Source: Sole source purchases will be made only when solicitation of multiple vendors is not feasible and one of the following conditions applies:
  1. The item or service is only available from the source that we want to work with;
  2. The situation is an emergency;
  3. The awarding agency approves the purchase; or
  4. Competition is deemed inadequate (insufficient bidders).

## Method #5: Sole Source

Sometimes because of the *uniqueness* of the goods or services or the *immediacy of the need*, competition is NOT as open as we would wish in the procurement process. If these cases, the sole-source method must be followed.

- This non-competitive method is available for procurements of *any* dollar amount
- Because there is no competition it *must be authorized by the agency* (or Pass-through entity-for sub-recipients)

There are *exceptions* to pre-approval such as certain unique circumstances or a public emergency.

### *Competition:*

All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. Local preference cannot be used in the selection process. CSFV and its recipients shall be alert to organizational conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade.

In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder/proposer whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered.

Solicitations shall clearly set forth all requirements that the bidder/proposer shall fulfill in order for the bid or offer to be evaluated by the recipient. Any and all bids or offers may be rejected when it is in the recipient's interest to do so.

### *Cost and Price Analysis:*

Cost analysis shall be conducted when a bidder submits a line item budget, when adequate price competition is lacking and for sole source procurement. Cost analysis will also be performed concerning contract modifications or changes that have monetary impact. Items that will be considered in conducting a cost analysis may include any of the following: staff costs, fringe benefits, materials for the training program, office supplies, equipment required to perform the contract, facilities required, communication requirements, insurance/bonding requirements, staff travel, consultants, audit requirements, legal services, printing, supportive services, indirect costs, and any subcontract requirements. CSFV, depending on the nature of the procurement, may add additional areas. Bidders/proposers will include in the proposal a certification stating that to the best of their knowledge and belief, the cost data submitted is accurate, complete and current at the time of proposal submission.

Price analysis shall be used to determine the reasonableness of the proposed price. In conducting a price analysis, CSFV will take into consideration prices of bids submitted for the same or similar work, comparison of prices on existing contracts, past contracts for the same item or past bids for the same or similar serves. CSFV, depending on the nature of the procurement, may add additional areas.

### *Price Estimates*

Cost estimates shall be developed prior to the procurement of service providers where offers are required to submit a justified line item budget.

In those cases where it is not known what specific activities and/or services will be provided, CSFV will use rough yardsticks, such as cost per placement or cost per individual served to estimate the price of specific types of training.

Estimates shall be used, in part, as a tool to determine whether proposals are correctly responding to the technical requirements of the RFP/RFQ and are used to determine the reasonableness of costs/prices that are offered.

The cost and price estimates are not absolute barriers to accepting higher or lower cost proposals, the estimates are merely meant for internal guidance.

### *Procurement Records:*

CSFV shall maintain records to detail the significant history of procurement. These records may include, but are not limited to:

1. Rationale for the method of procurement.
2. Selection or agreement type.
3. Awardees selection or rejection.
4. Basis for the agreement price.
5. Bidder's list.
6. Copies of advertisements.
7. Original proposals.
8. CSFV Board of Directors / Committee Minutes

These records, maintained at the Administrative Office of CSFV, are generated through minutes of CSFV Board of Directors or a committee thereof, history of past procurement and recommendations of the President who is responsible for selecting the type of agreement used. This is accomplished on an individual basis and as deemed necessary. Contract agreements that are used by CSFV are generally fixed unit price performance-based agreements and cost-reimbursement agreements or combinations thereof.

### *Procurement Procedures:*

In addition to the internal procurement procedures authorized by CSFV, CSFV shall adhere to the guidance established in the Uniform Guidance, which includes the following:

1. Avoid purchasing unnecessary items.
2. Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the Federal Government.
3. Solicitations for goods and services provide for all of the following.
  1. A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features, which unduly restrict competition.
  2. Requirements, which the bidder/offer must fulfill, and all other factors to be used in evaluating bids or proposals.
  3. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
  4. The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitation.
  5. The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.
  6. Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.
4. Positive efforts shall be made by recipients to utilize small businesses, minority-owned firms, and women's' business enterprises, whenever possible. Recipients of Federal awards shall take all of the following steps to further this goal.
  5. Ensure that small businesses, minority-owned firms, and women's' business enterprises are used to the fullest extent practicable.
  6. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small businesses, minority-owned firms, and women's business enterprises.
  7. Consider in the contract process whether firms competing for larger contracts intend to subcontract with small businesses, minority-owned firms, and women's business enterprises.
  8. Encourage contracting with consortiums of small businesses, minority-owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually.
  9. Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Management Service's Minority Business Development Agency in the solicitation and utilization of small businesses, minority- owned firms and women's business enterprises.
10. The type of procuring instruments used (e.g., fixed price contracts, cost reimbursable contracts, purchase orders, and incentive contracts) shall be determined by the recipient but shall be appropriate for the particular procurement and for promoting the best interest of the program or project involved. The "cost-plus-a-percentage-of-cost" or "percentage of construction cost" methods of contracting shall not be used.

11. Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources. In certain circumstances, contracts with certain parties are restricted by agencies' implementation of E.O.s 12549 and 12689, "Debarment and Suspension."
12. CSFV shall, on request, make available for the Federal awarding agency, pre-award review and procurement documents, such as request for proposals or invitations for bids, independent cost estimates, etc., when any of the following conditions apply.

As described in CSFV by-laws, the President has the authority to sign on behalf of the Corporation all necessary papers in connection with the routine administrative matters of the Corporation and has the authority to make contracts and contract modifications. The President has the authority to terminate contracts.

*Procurement of goods and services:*

For purchases exceeding the \$250,000 threshold, CSFV uses either the Request for Proposals (RFP) process, Request for Qualifications (RFQ) or obtains three written proposals. The RFP/RFQ process is used for the procurement of services whereas written proposals are appropriate for the purchases of equipment. The following steps are included in CSFV RFP/RFQ process:

1. Written Announcement

CSFV issues a written announcement of its intent to solicit proposals for the provision of services. This announcement is printed in the major newspapers in the two-county area and sent to all individuals/firms on the RFP or RFQ list (which is maintained in CSFV Administrative Office). The Announcement of Intent to Solicit briefly describes the types of services to be solicited, RFP/RFQ availability date, proposal due dates, and CSFV address and phone.

2. Legal Notices

CSFV announces its intent to solicit proposals through legal notices in newspapers throughout the two-county area. Legal advertisements briefly describe the services being solicited, RFP/RFQ availability date, proposal due dates and CSFV address and phone.

3. RFP/RFQ List

CSFV maintains a list of all individuals or organizations that have expressed an interest in receiving CSFV RFP/RFQ. New firms that show interest in the RFP/RFQ, either by phone or in writing, are added to the list. The list is updated periodically to remove defunct organizations or organizations/individuals who have not demonstrated an interest in the RFP/RFQ process within a reasonable amount of time.

#### 4. RFP/RFQ Requests

Individuals and organizations expressing an interest in the RFP/RFQ will be added to the general RFP/RFQ list and mailed a copy of the RFP/RFQ document upon request. The list of those requesting an RFP/RFQ is maintained through the clerical department of CSFV

#### 5. RFP/RFQ Release

On the official RFP/RFQ release date, RFP/RFQ packages may be picked up in CSFV Administrative Office or downloaded from CSFV's web site. RFP/RFQ packages will be mailed to those who have requested them. Subsequent RFP/RFQ package requests are taken until the RFP/RFQ due date and usually mailed to the potential proposer the day of request. No RFPs will be released prior to the official RFP/RFQ release date.

#### 6. RFP/RFQ Inquiries

Following the release of the RFPs, a bidders' workshop is held for all interested parties. During the bidders' workshop, CSFV staff are available to answer questions and address issues relevant to the RFP/RFQ process. Individuals/organizations who cannot attend the conference, but have questions, may mail, e-mail or phone those questions into CSFV prior to the deadline specified in the RFP. All questions asked and information given out at the bidders' workshop, as well as the questions from bidders not in attendance at the workshop, shall be recorded, along with the appropriate answers to those questions and mailed to each individual/organization in receipt of a RFP.

CSFV encourages bidders to ask all pertinent questions at the bidders' workshop. Following the bidders' workshop, CSFV will take technical inquiries only. The delivery of bidders' workshop notes and the subsequent information sharing process is meant to discourage bidders from waiting until the last minute to prepare their proposal. More importantly, this process will assist CSFV to provide all bidders with equal information.

#### 7. Receipt of Proposals

CSFV receives proposals through the mail and directly at the Administrative Office in Daytona Beach. Each proposal is date stamped upon receipt. For proposals received on the deadline date, the staff logs the time of the proposal submission. The proposal due date will be strictly adhered to. Any individual/organization that does not conform to the time and date requirement will not be considered for funding.

As proposals are received, they are logged into the computer system.

Proposals are maintained at CSFV Administrative Office in Daytona Beach.

#### 8. Disbursements to Staff

Proposals will be distributed to CSFV staff who analyze the proposal in accordance with the evaluation criteria.

Similar proposals may be prioritized. In the event CSFV is unable to contract with all approved proposals, CSFV will contract for those proposals that received highest priority based upon, but not limited to, the following criteria:

1. Recent past and current performance
2. Current enrollments
3. Recent past and current price
4. Location of training
5. Target populations served

9. Cost/Price Analysis

The staff of CSFV conducts a cost/price analysis according to policy for each proposal received.

10. Committee Review

Designated committees of CSFV will assess proposals submitted. These committees will assess all programs and make funding recommendations to CSFV Board of Directors.

The committees of the CSFV will review the individual proposals and arrive at a consensus for funding recommendations. This will be accomplished through open discussion and “round table” review of each proposal. The committee(s) will take into account the merits of the technical proposal, the evaluation criteria described in the RFP/RFQ package, price/cost analysis and reasonableness and staff review while making their decisions. Also considered are the following elements of the proposal:

1. Program outcomes
  2. Service to the appropriate target groups
  3. Proposer’s operational and fiscal capability
  4. Documented community need for the project
  5. Responsiveness of the proposal package to the RFP/RFQ outline
  6. Prior performance of proposer or proposed program
11. CSFV Review

CSFV Board of Directors, or its designee, will meet in order to make the final funding decisions for proposals. Proposals and staff comments will be available at this meeting for the CSFV Board of Directors to review and discuss. Any real or potential CSFV Board of Directors conflicts of interest concerning the RFP/RFQ procurement process will be identified at this time.

The CSFV Board of Directors will consider the Committee’s recommendations, staff comments, and the technical merits of the proposals and price/cost reasonableness. The CSFV Board of Directors may accept or reject the Committee’s funding recommendations. Funding parameters and/or limitations for negotiation may be

established. Actual contract prices will be established at the time of negotiation. The CSFV Board of Directors may question all of the proposers, as it deems necessary.

*12. Selection of contract Awardees:*

The primary responsibility for proposal evaluation shall reside with CSFV or a committee thereof. The perceptions of CSFV, based on their collective experience regarding employment and training needs within the community, will form the basis for proposal evaluation. In addition, the CSFV or a committee will be provided with information concerning performance history of the particular proposers with CSFV or other organizations, prices of past similar contracted services and staff review comments.

A Committee of CSFV will assess proposals submitted. This Committee will assess all programs and make funding recommendations to CSFV Board of Directors.

The Committee will review the individual proposals and arrive at a consensus for funding recommendations. This will be accomplished through open discussion and “round table” review of each proposal. The Committee will take into account the merits of the technical proposal, the evaluation criteria described in the RFP/RFQ package, price/cost analysis and reasonableness and staff review while making their decisions.

If CSFV enters into a contract in the amount of \$1,000,000 or more, in accordance with the requirements of section 287.135, Florida Statutes, CSFV that Boycott Israel List or is engaged in a boycott of Israel, the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, engaged in business operations in Cuba or Syria, or meets the conditions for exemption as provided in section 287.135(4), Florida Statutes. These lists are created pursuant to sections 215.4725 and 215.473, Florida Statutes. The CSFV certifies that it is in compliance with this provision. Upon request, DEO will provide a form the CSFV may utilize in connection with any procurement for the purposes of ensuring compliance with this paragraph. If federal law ceases to authorize the states to adopt and enforce the contracting prohibition described in this paragraph, this paragraph will be null and void.

If the CSFV is affiliated with a local government entity, it will ensure compliance with section 287.133(2)(a), Florida Statutes. Any person or affiliate, as defined by that section of the Florida Statutes, placed on the convicted vendor list following a conviction for a public entity crime may not submit a response to any solicitation for the provision of goods or services to the CSFV. CSFV will not accept any solicitation response from such an entity and will not award a contract in excess of \$35,000 for a period of 36 months from the date an entity is placed on the convicted vendor list. Upon request, DEO will provide an attestation form CSFV may utilize in connection with any procurement for the purposes of ensuring compliance with this paragraph.

*Procurement files:*

Procurement files for the current program year are maintained at the Administrative Office of CSFV. Procurement files include documentation of the steps of selection as described above under the RFP/RFQ process.

Funds expended for events are compliant with 2 CFR 200.421, and DEO's Guidance on Use of Funds for the Purchase of Outreach/Informational Items (FG-OGM-84). Documentation is retained to support the cost of the funds expended and demonstrate that the costs are reasonable and necessary to connect individuals to employment and training services.

*13. Appeal and protest of contract awards:*

In accordance with Workforce Innovation and Opportunity Act regulations, service providers who have disputes or claims have the right to appeal/protest. The proposer may submit a letter within 15 days to CSFV requesting further details concerning the denial, dispute or claim. In the event the response is not satisfactory to the proposer, a second request may be made directly to CSFV for further clarification. Final decision rests with CSFV.

*Contract Administration:*

A system for contract administration will be maintained by CSFV to ensure contractor conformance with the terms, conditions and specifications of the contract and to ensure adequate and timely follow up of all purchases. CSFV shall evaluate contractor performance and document, as appropriate, whether contractors have met the terms, conditions and specifications of the contract.

CSFV will include the following in all contracts:

- a. Conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms and provide for such remedial actions as may be appropriate.
- b. Suitable provisions for termination by the recipient, including the manner by which termination shall be affected and the basis for settlement. In addition, such contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.
- c. A provision to the effect that the recipient, the Federal awarding agency, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions.

*14. Contract close-outs:*

The General Terms and Conditions of all contracts of CSFV sets forth reasons for contract closeout prior to the expected termination date of the contract. CSFV reserves the right to terminate a contract for convenience or for cause. Service providers are notified, as specified in the terms and conditions, of contract closeout. For those service providers whose contracts are ending at the termination date without renewal, notification of closeout is sent in a timely manner. At the time of notification, CSFV refers to the terms and conditions regarding the service provider's responsibilities regarding audit, equipment purchased, materials created, etc., and gives the service provider a deadline in which these conditions are to be met.



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Policy Title:	Audit Policy		
Policy #:	FIN-004	Effective Date:	
		Review Date:	
		Expiration Date:	Until Rescinded or Superseded
Forms:			
Guidance:	2 CFR 200, Subpart F, DEO Grantee - Sub Grantee Agreement, Section 215.97(2), Florida Statutes, 2 CFR §200.90, §200.64, and §200.70.		

The purpose of the Audit policy is to establish the guidance followed yearly for the external audit and the DEO monitoring.

The CSFV contracts with an independent certified public accountant to conduct audits and audit resolution in accordance with the approved State Audit Plan and with applicable auditing standards set forth in the financial and compliance element of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions issued by the Comptroller General of the United States according to the requirements for audits contained in Uniform Guidance 2 CFR Part 200.

**Audit Requirements**

The administration of resources awarded by the Department of Economic Opportunity (Department or DEO) to CSFV may be subject to audits and/or monitoring by DEO as described in the DEO Agreement and as described further in Exhibit A of said agreement. No provision of the Agreement is intended to limit the terms of this Exhibit, and no provision in this Exhibit is intended to limit the terms of the Agreement. The term “contract,” as used throughout this Exhibit, means the Agreement, and any individual subaward granted to the recipient through a Notice of Fund Availability (NFA).

**Audits**

Federally Funded: This part is applicable if the subrecipient is a state or local government or a nonprofit organization as defined in 2 CFR §200.90, §200.64, and §200.70.

1. A recipient that expends \$750,000 or more in federal awards in its fiscal year must have a single or program specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements.

2. EXHIBIT A of the DEO Agreement to this form lists the federal resources awarded through DEO by this agreement. In determining the federal awards expended in its fiscal year, the subrecipient shall consider all sources of federal awards, including federal resources received from DEO. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR §§200.502-503. An audit of the subrecipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part 2. For the audit requirements addressed in Part 1, paragraph 1, the subrecipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§200.508-512.

3. A recipient that expends less than \$750,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. If the subrecipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than federal entities).

### **Monitoring**

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F – Audit Requirements, and section 215.97, Florida Statutes (F.S.), as revised (see AUDITS below), monitoring procedures may include, but not be limited to, on-site visits by DEO staff, limited scope audits as defined by 2 CFR §200.425, or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures or processes deemed appropriate by DEO. In the event DEO determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by DEO staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

The annual audit report includes the following information:

- Report of Independent Certified Public Accountant on the Financial Statements and on compliance Related to Federal Financial Assistance Programs
- Statement of Financial Position
- Statement of Activities
- Statement of Functional Expenses
- Statement of Cash Flows
- Notes to Financial Statements
- Schedule of Federal Financial Assistance
- Schedule of State Grants and Aids Appropriations
- Auditor’s Report on Internal Accounting Controls
- Recommendations to Improve Internal Accounting Controls

- Auditor’s Report on Compliance
- Auditor’s Report on Compliance with CPE Requirements

The annual audit report, a copy of the transmittal letter from the auditor and a copy of the management letter to the Board of Directors is provided to the DEO by the CFO no later than 30 days after the receipt of the audit.

If there are any findings, an audit resolution report detailing all corrective actions taken is furnished to the State within 60 days from the receipt of the audit reports.

### **Other Audit Requirements: Auditor Work Papers on Internal Controls**

CSFV will obtain the internal control work papers from the auditor(s) performing its annual independent financial statement audit. The Board will keep these work papers onsite as part of their financial records and will make these records available for review by DEO upon request. The Board further agrees that, upon request, DEO will also be provided other audit work papers as needed.

### **Report Submission**

1. Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F – Audit Requirements, and required by Part I of this form shall be submitted, when required by 2 CFR §200.512, by or on behalf of the recipient directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR §200.36 and §200.512.

The FAC’s website provides a data entry system and required forms for submitting the single audit reporting package. Updates to the location of the FAC and data entry system may be found at the OMB website.

2. Copies of financial reporting packages required by Part II of this form shall be submitted by or on behalf of the recipient directly to each of the following:

a. DEO at each of the following addresses:

Electronic copies (preferred): or Paper (hard copy): [Audit@deo.myflorida.com](mailto:Audit@deo.myflorida.com)  
 Department Economic Opportunity MSC #75, Caldwell Building 107 East Madison Street Tallahassee, FL 32399-4126

b. The Auditor General’s Office at the following address: Auditor General Local Government Audits/342 Claude Pepper Building, Room 401 111 West Madison Street Tallahassee, Florida 32399-1450. The Auditor General’s website (<https://flauditor.gov/>) provides instructions for filing an electronic copy of a financial reporting package.

3. Copies of reports or the management letter required by Part III of this form shall be submitted by or on behalf of the recipient directly to: Electronic copies (preferred): or Paper (hard copy): [Audit@deo.myflorida.com](mailto:Audit@deo.myflorida.com) Department Economic Opportunity MSC #75, Caldwell Building 107 East Madison Street Tallahassee, FL. 32399-4126

4. Any reports, management letters, or other information required to be submitted DEO pursuant to this agreement shall be submitted timely in accordance with 2 CFR §200.512, section 215.97, F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

5. Recipients, when submitting financial reporting packages to DEO for audits done in accordance with 2 CFR 200, Subpart F - Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.



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Policy Title:	Code of Ethics		
Policy #	HR 005	Effective Date:	
		Review Date:	
		Expiration Date:	Until Rescinded or Superseded
Forms:			
Guidance:	Sarbanes-Oxley Act of 2002, Chapter 112, Florida Statutes, DEO Grantee Sub Grantee Agreement		

**Purpose:**

CareerSource Flagler Volusia’s Code of Ethics and Conduct (“Code”) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, individuals must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

**Sarbanes-Oxley Act of 2002:**

**Reporting Responsibility**

It is the responsibility of all directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

**No Retaliation**

No director, officer or employee who in good faith reports a violation of the Code will suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to

encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

### **Reporting Violations**

The Code addresses the Organization's open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the Organization's open-door policy, individuals should contact the Organization's Compliance Officer directly.

### **Compliance Officer**

The Organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, will advise the President/CEO and/or the Finance Committee. The Compliance Officer has direct access to the Finance Committee of the Board of Directors and is required to report to the Finance Committee at least annually on compliance activity. The Organization's Compliance Officer is the chair of the Finance Committee.

### **Prohibitions and Restrictions:**

#### **Prohibition Against Contingent Fees**

It will be a breach of ethical standards for anyone to be retained, or to retain anyone, to solicit or secure a contract for a commission, brokerage or contingent fee or the promise of such payments.

#### **Restrictions on Employment of Employees**

It is a breach of ethical standards for anyone involved in the procurement process to be simultaneously employed by the contracting agency and any organization or individual contracting with the agency.

### **Use of Confidential Information**

It is a breach of ethical standards for any employee or former employee to use confidential information for actual or anticipated personal gain, or for the actual or anticipated personal gain of any other person.

### **Gratuities:**

#### **Gratuities and Kickbacks**

It is a breach of ethical standards for anyone to offer, give or agree to give any employee, or for an employee to accept from another person, a gratuity or an offer of employment in connection with any aspect of a procurement.

#### **Gratuities to Government Officials or Employees**

In adherence to government regulations, no CSFV employee may offer a gratuity to any government employee or official on behalf of, or in pursuance of, CSFV business. Gratuities are defined as meals, drinks, gifts, expenses, cash, or any other item of value including personal service. An offer to provide, or the actual provision of any form of gratuity to a government employee or official, will constitute grounds for immediate termination.

#### **Gratuities to Customer Representatives**

As an employee of CSFV you may not offer to give or give, or accept a gratuity from a client, contractor or potential contractor or a representative of either in pursuance of business or in conjunction with negotiating business on behalf of this corporation. Gratuities are defined as anything of value. Expenses for meals as part of a seminar, convention, or business meeting are not within the definition of gratuities for purposes of this policy. Invitations extended by a client, contractor or potential contractor to participate in any program or activity, should be referred to your supervisor for approval on a case by case basis. Any violation of this policy will constitute grounds for immediate termination of the employee.

### **Accounting and Auditing Matters**

The Finance Committee of the Board of Directors will address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer will immediately notify the Finance Committee of any such complaint and work with the committee until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

**It is a crime to alter, cover up, falsify or destroy any document that may be relevant to an official investigation.**