

2015-16 Financial Compliance Monitoring Report
CareerSource Central Florida
Local Workforce Development Board No. 12

Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity

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Period Reviewed: July 1, 2015 – June 30, 2016

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I. MONITORING RESULTS

The Bureau of Financial Monitoring and Accountability (FMA) performed financial monitoring procedures based on the DEO 2015-16 Financial Monitoring Tool. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries (1) to determine the status of recommendations from the prior year monitoring visit(s) and (2) to adequately support current year findings, other non-compliance issues, observations and technical assistance provided. Detailed information for these items is disclosed in the following section of this report.

Summarized below are the results of testing by category as detailed in the DEO 2015-16 Financial Monitoring Tool for the 1st Bi-Annual On-site Review:

2015-16 Monitoring Results				
Category	Current Year Findings	Current Year Issues of Non-Compliance	Current Year Observations	Current Year Technical Assistance Provided
1.0 – Prior Year Corrective Action Follow-Up	-	-	-	-
2.0 – Financial Management Systems	-	-	-	-
3.0 – Internal Control Environment	-	-	-	-
4.0 – Cash Management and Revenue Recognition	-	-	-	-
5.0 – OSMIS Reporting and Reconciliation	-	-	-	-
6.0 – Prepaid Program Items	-	-	-	-
7.0 – General Ledger and Cost Allocation Statistics	-	-	-	-
8.0 – Payroll and Personnel Activity Report (PAR) Testing	-	-	-	-
9.0 – ETA Salary and Bonus Cap	-	-	-	-
10.0 – Individual Training Accounts (ITAs)	-	-	-	-
11.0 – Purchasing	-	-	-	-
12.0 – Contracting / Contract Monitoring	-	-	-	-
13.0 – Subawarding / Subrecipient Monitoring	-	-	-	-
14.0 – Property Management	-	-	-	-
15.0 – Disbursement Testing	-	-	-	-
Implementation of the Uniform Guidance Regulations	-	-	-	-
TOTAL	-	-	-	-

II. FINDINGS

1st Bi-Annual Review

There were no findings during the current period.

III. ISSUES OF NON-COMPLIANCE

1st Bi-Annual Review

There were no other non-compliance issues during the current period.

IV. OBSERVATIONS

1st Bi-Annual Review

There were no observations during the current period.

V. TECHNICAL ASSISTANCE

1st Bi-Annual Review

No technical assistance was provided during the current period.