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June 24, 2020

Mr. Joe Paterno  
Executive Director  
Southwest Florida Workforce Development Board, Inc.  
6800 Shoppes at Plantation Drive, Suite 170  
Fort Myers, Florida 33912

Dear Joe:

This letter is to confirm our understanding of the terms of our engagement and nature and limitations of the services we are to provide for Southwest Florida Workforce Development Board, Inc. (CareerSource).

We will apply the agreed-upon procedures in the attached scope of work that were specified and agreed to by CareerSource, to the fiscal and programmatic records for the program year ending June 30, 2021. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of CareerSource and we will require an acknowledgement in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached scope of work either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures in the attached scope of work do not constitute an examination or review, we will not express an opinion or conclusion on the programmatic and fiscal monitoring. In addition, we have no obligation to perform any procedures beyond those listed in the attached scope of work.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to CareerSource. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of CareerSource, and should not be used by anyone other than the specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the programmatic and fiscal records that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the programmatic and fiscal records, we will disclose those matters in our report.

You are responsible for the presentation of the fiscal and programmatic records of CareerSource in accordance with Local, State and Federal requirements, and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are responsible for,

and agree to provide us with, a written assertion about the programmatic and fiscal monitoring. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the fiscal and programmatic records of CareerSource, in accordance with the Local, State and Federal requirements.

Dalton Hall is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Mutually agreed upon dates for performing the procedures for the fiscal year ending June 30, 2021, will be coordinated with designated CareerSource staff. We will perform the agreed-upon procedures during three on-site visits within the period July 1, 2020, through June 30, 2021.

Our fees for these services will be based on the actual time spent at our hourly billing rates. Out-of-pocket costs are included in our rate structure. We estimate that our fees to perform the attached scope of work for the period ending June 30, 2021, *will not exceed* \$105,000 as follows:

Item	Hourly Rate	Hours	Total
Shareholder In-Charge	\$150	190	\$28,500
Shareholder	\$150	190	\$28,500
Shareholder	\$150	190	\$28,500
Consultant	\$100	195	\$19,500
Total		765	\$105,000

If we encounter factors that will require additional time, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If we should incur lesser fees on the engagement than our preliminary estimate, we will bill the lesser amount.

Additionally, for any nonattest services requested by CareerSource, such as training and technical assistance, you are responsible for assuming all management responsibilities and for overseeing the nonattest services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services. Nonattest services will be billed at the rates set forth herein.

Invoices for fees will be billed to you as our work progresses. A final invoice will be submitted upon completion of the engagement. Invoices are due and payable within 20 days of the invoice date.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures

need to be modified, our agreement with you will need to be revised. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Sincerely,

TAYLOR HALL MILLER PARKER, P.A.



Dalton L. Hall, CPA

Accepted:

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

SOUTHWEST FLORIDA WORKFORCE DEVELOPMENT BOARD, INC.  
SCOPE OF WORK

THMP agrees to perform services by using the following pool of procedures throughout the contract period. CareerSource reserves the right to modify the scope of work as deemed necessary with proper advance notice.

<b>CareerSource</b>
<b>Administration</b>
Review Corrective Action Plans to determine the status of the previous monitoring report's recommendations.
Review State monitoring reports to obtain an understanding of issues identified by DEO and CareerSource's correction action plans.
Interview CareerSource staff to confirm knowledge of program policies and regulations.
Review the Board meeting minutes for unusual items or conflicts of interest.
Review the DEO Internal Control Questionnaire completed by CareerSource, address any deficiencies noted and determine if CareerSource had controls in place to mitigate risks, and make recommendations as deemed necessary.
Review ETA Salary & Bonus Cap documentation to determine whether: <ul style="list-style-type: none"> <li>a. CareerSource tested salaries &amp; bonuses of all staff, including subrecipients, whose total compensation was determined to be in excess of the salary &amp; bonus cap for that calendar year; and</li> <li>b. appropriate entries were made to reduce the level of ETA funding, if applicable.</li> </ul>
Determine whether audit reports submitted by CareerSource's subrecipients were reviewed and deficiencies addressed.
<b>Procurement</b>
Select a sample of procurements, obtain the contract files, and perform a review to ensure the contract files contain required documentation. Additionally, complete the sections of the DEO procurement monitoring tool applicable to contracts.
<b>Cost Allocation</b>
Obtain the Indirect Cost Rate Plan and perform the following: <ul style="list-style-type: none"> <li>a. Determine whether the indirect rate utilized was properly substantiated and approved by DEO.</li> <li>b. Recalculate indirect costs for a month.</li> </ul>
Review CareerSource's cost allocations for a month by performing the following: <ul style="list-style-type: none"> <li>a. Determine whether the method of allocation agrees with the approved cost allocation plan.</li> <li>b. For cost pool allocations: <ol style="list-style-type: none"> <li>1. Trace expenditure data to supporting documentation.</li> <li>2. Recalculate cost pool allocation base percentages.</li> <li>3. Recalculate month-end allocations and trace to the general ledger.</li> </ol> </li> <li>c. For a sample of distribution codes in MIP: <ol style="list-style-type: none"> <li>1. Trace the distribution base to supporting documentation.</li> <li>2. Recalculate distribution percentages.</li> </ol> </li> </ul>

### Operating Disbursements

Select a sample of small purchases and employee expense reimbursements to ensure compliance with Federal, State and Local requirements by determining whether:

- a. check data agrees to invoice;
- b. check contains an authorized signature and endorsement agrees to payee or bank guaranteed lack of endorsement;
- c. disbursement is supported by proper documentation and approval;
- d. purchasing and travel procedures were followed, and a cost or price analysis was performed, if applicable;
- e. the cost was allowable, reasonable, and necessary;
- f. the cost was properly allocated and classified;
- g. payment traces to general ledger posting; and
- h. prior approval procedures were followed in accordance with DEO guidance, when applicable.

### Payroll

Select a sample of payroll disbursements and determine whether:

- a. check/direct deposit data agrees to payroll register;
- b. gross pay recalculates and deductions appear reasonable
- c. leave was properly tracked and approved, and days of leave agrees to the Personnel Activity Reports (PARs);
- d. PARs are properly signed and approved;
- e. pay rate for the employee was authorized;
- f. payroll allocation percentages recalculate and trace to supporting documentation and PARs;
- g. costs were properly allocated and classified; and
- h. costs traced to the general ledger.

### Bank Reconciliation

Obtain the operating account bank statement and reconciliation for a month and perform the following:

- a. Interview staff associated with the accounts payable and bank reconciliation processes to obtain an understanding of the current processes and internal controls in place.
- b. Determine whether the bank account was reconciled, reviewed, and approved in a timely manner.
- c. Trace the reconciled balance bank balance to the general ledger.
- d. Test the clerical accuracy of the reconciliation.
- e. Compare the bank balance listed on the reconciliation to the bank statement.
- f. Trace payroll transfers to supporting documentation.
- g. Trace electronic deposits listed on the bank statement to the State of Florida remittance advices.
- h. Trace miscellaneous deposits listed on the bank statement to supporting documentation.
- i. For a sample of cleared checks included with the bank statement, agree the payee and amount to the supporting documentation (invoice).
- j. For the checks listed as cleared on the bank statement, agree the check number and amount to the check register.
- k. For the list of outstanding checks:
  1. trace the check number and amount to the check register; and
  2. select a sample of outstanding checks listed on the reconciliation and agree the payee and amount to the supporting documentation (invoice).
- l. Obtain the check register for the month and account for the sequence of checks by tracing the check number to the bank statement, list of outstanding checks, or examine the voided check.
- m. Inquire about any large or unusual outstanding checks that are outstanding for a period of time.

<b>Financial Report Summary</b>
Select a sample of grants, obtain the Financial Report Summary (FRS) for each grant, and perform the following: a. Test the mathematical accuracy. b. Trace FRS expenditures to supporting schedules and the general ledger. c. Determine whether costs were properly reported among the FRS cost categories. d. Determine whether administrative costs were limited to the appropriate guidelines.
<b>Cash Draws</b>
Select a cash draw from SERA and determine whether the requests for funds are supported by documentation of the anticipated expenditures.
<b>Customer-Related Expenditures</b>
Select a sample of customer charges/disbursements for training, training-related and support service costs; obtain the supporting documentation for each disbursement; and determine whether: a. check data agrees to supporting documentation; b. the check contains the authorized signatures and endorsement agrees to payee, or bank guaranteed lack of endorsement, if applicable; c. the disbursement is supported by proper documentation and approval; d. the cost is allowable, reasonable, and necessary; e. the cost is properly allocated and classified; f. the payment traces to the general ledger; g. for training and training-related payments, the training vendor appears on the approved training vendor list and the cost was incurred for a demand occupation; h. the obligation recorded in the ITA tracking system did not exceed CareerSource's cap; and i. the customer is registered in the appropriate State system.
Select a sample of work experience payroll disbursements and determine whether: a. gross pay recalculates and deductions appear reasonable; b. the pay rate is authorized; c. hours paid trace to supporting timesheet; d. the timesheet is properly approved; e. check register data agrees to payroll register; f. the billable rate agrees to the contract rates; g. costs are properly allocated and classified; h. the amount traces to the general ledger posting; i. a properly signed worksite agreement and job description exists, and j. the customer is registered in the appropriate State system.
<b>Wagner-Peyser</b>
For a sample of Wagner-Peyser job orders, review the job orders utilizing DEO's monitoring tool to determine whether proper procedures were followed.
For a sample of Wagner-Peyser customers, review a sample of services documented in the State system utilizing DEO's monitoring tool to determine whether proper procedures were followed and the services provided were properly documented.
For a sample of Migrant and Seasonal Farmworkers, review a sample of I-9s and agricultural job orders utilizing DEO's monitoring tool to determine if proper procedures were followed and services were properly documented.

<b>WTP File/System Review</b>
Select a sample of case records for mandatory customers who were active in the Welfare Transition program utilizing information on DEO's monitoring tool to review the State systems and customer files for evidence of compliance.
Review a sample of open transitional cases in OSST utilizing DEO's monitoring tool to determine whether customers were eligible for transitional services provided and cases were properly processed.
Select a sample of Up-Front Diversion and Relocation assistance cases and, utilizing DEO's Welfare Transition monitoring tool, review the State systems and case files to determine whether the cases were properly processed.
<b>Supplemental Nutrition Assistance Program (SNAP)</b>
Select a sample of Supplemental Nutrition Assistance Program customers and review customer files and the State system utilizing DEO's SNAP monitoring tool for evidence of compliance in accordance with the SNAP State Plan and DEO's guidance.
<b>WIOA Adult/DW File/System Review</b>
Select a sample of active WIOA Adult and Dislocated Worker customers served through the One-Stop system, review customer files and the State system for evidence of eligibility and effective file organization and documentation, and complete DEO's Adult/Dislocated Worker monitoring tool.
Select a sample of WIOA Adult and Dislocated Worker customer cases identified as being active in the State system and determine the status of each customer based on documentation recorded in the State system.
<b>Youth File/System Review</b>
Select a sample of WIOA Youth files, review them for evidence of eligibility and effective file organization and documentation, and complete DEO's Youth monitoring tool.

<b>Employed Worker Training</b>
<b>File/System Review</b>
Select a sample of WIOA Employed Worker Training customers, obtain the appropriate EWT contracts, and review customer files and the State system utilizing DEO's monitoring tool for evidence of program eligibility and effective file organization and documentation.
<b>Payment Request</b>
Select a sample of WIOA Employed Worker Training (EWT) reimbursement requests and perform the following: a. Test the mathematical accuracy. b. Determine whether the amount invoiced/reimbursed agrees with the EWT agreement. c. Determine whether appropriate documentation as required by the contract/ agreement was submitted to support payment. d. For the training completers identified, select a sample of customers to determine whether: 1. the customer was registered in the State system, 2. the credential was recorded in the State system upon training completion, and 3. the employment wage recorded in the State system at case closure agrees with the information provided by the employer. e. Trace the payment request to the general ledger.
<b>On-the Job Training</b>
<b>File/System Review</b>
Select a sample of WIOA On-the-Job Training customers, obtain the appropriate OJT contracts, and review customer files and the State system for evidence of program eligibility and effective file organization and documentation.
<b>Payment Request</b>
Select a sample of WIOA On-the-Job (OJT) reimbursement requests and perform the following: a. Test the mathematical accuracy. b. Determine whether the amount invoiced/reimbursed agrees with the OJT agreement. c. Determine whether appropriate documentation as required by the contract/agreement was submitted to support payment. d. For the training completers identified, select a sample of customers to determine whether: 1. the customer was registered in the State system, 2. an OJT activity was recorded in the State system, and 3. the employment wage recorded in the State system at case closure agrees with the information provided by the employer. e. Trace the payment request to the general ledger.
<b>Support Service Cards</b>
Through inquiry of CareerSource staff, obtain an understanding of the current card purchasing, issuance and reconciliation processes and the tracking system utilized.
Perform a physical inventory of cards on-hand at various CareerSource locations and reconcile to the system generated reports.
Obtain the distribution logs and select a sample of cards issued and verify that the service was properly documented in the appropriate State system.
Determine that the balance of cards on-hand does not exceed two months' worth of average customer issuances.



<b>Subrecipients (if applicable)</b>
<b>Programmatic Review</b>
Conduct a site visit at the direction of CareerSource, and select a sample of customer files and review them for evidence of eligibility and file documentation, and complete the applicable DEO Eligibility and Services Review Tool.
Review subrecipient performance against contracted requirements.
<b>Financial Review</b>
Review subrecipient contracts to obtain an understanding of the financial and programmatic requirements.
Select a payment request submitted by each subrecipient, conduct a site visit at the direction of CareerSource, and perform the following: <ul style="list-style-type: none"> <li>a. Test the mathematical accuracy.</li> <li>b. For a sample of payroll disbursements, obtain the supporting detail by employee salary and related benefits to determine whether costs were properly supported, allowable, and properly allocated.</li> <li>c. For a sample of non-personnel disbursements, determine whether the vendor invoice is present and contains the appropriate approval, and costs are properly allocated and classified.</li> <li>d. Determine whether costs are allocated in accordance with contractor's approved cost allocation plan.</li> <li>e. Determine whether indirect costs and profit were properly billed and supported.</li> <li>f. For a sample of customer work experience wages, determine whether gross pay recalculates, hours paid trace to supporting timesheets, timesheets are properly signed and approved, and the customer is enrolled in the State system with the appropriate activity.</li> <li>g. For a sample of customer stipend/incentive/support disbursements, determine whether the customer was registered in the State system with an appropriate activity, and the costs were properly classified and supported by appropriate documentation.</li> <li>h. Determine whether the contractor adhered to the line-item contract budget.</li> <li>i. Determine whether costs are properly reported among the SERA cost categories.</li> </ul>
<b>One-Stop Operator</b>
Select a sample of reports and review to determine if they addressed the deliverables outlined in the contract.
Select a sample of MOUs/IFAs and inspect the agreement to determine if all key elements as required by TEGs 16-16 and 16-17 were included in the applicable document.
Determine if the IFA reconciliation process as outlined in the IFA agreement has been completed for all required partners for the program year end.

**ADDENDUM TO VENDOR AGREEMENT  
BY AND BETWEEN SOUTHWEST FLORIDA WORKFORCE DEVELOPMENT BOARD, INC. AND  
TAYLOR HALL MILLER PARKER, P.A.**

This Addendum is part of the attached Vendor Agreement by and between Southwest Florida Workforce Development Board, Inc. (SFWDB) and Taylor Hall Miller Parker, P.A. (Contractor) for services described in the Vendor Agreement attached hereto. In consideration of the mutual covenant and stipulations set forth in the agreement and Addendum herein, the parties hereby agree as follows:

**1. COMPLIANCE WITH POLICIES AND LAWS**

The warranty of this Section specifically includes compliance by Contractor and its subcontractors with the provisions of the Immigration Reform and Compliance Act of 1986 (P. L. 99-603), the Workforce Innovation and Opportunity Act (WIOA), the Workforce Innovation Act of 2000, 45 CFR 98, the Temporary Assistance for Needy Families Program (TANF), 45 CFR parts 260-265, and other applicable federal regulations and policies promulgated thereunder and other applicable State, Federal, criminal and civil law with respect to the alteration or falsification of records created in connection with this Agreement. Office of Management and Budget (OMB) Circulars: Contractor agrees that, if applicable, it shall comply with all applicable OMB circulars, such as 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Contractor will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. 276a to 276a7), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874, and the Contract Work Hours and Safety Standards Act (40.327-333), regarding labor standards for federally assisted construction subagreements.

**2. CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER MATTERS**

Contractor certifies that it is not currently debarred, suspended, or excluded from or for participation in Federal assistance programs, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency within a three-year period preceding the effective date of the Agreement in accordance with 29 CFR Parts 45, 74, 95 and 98. No contract shall be awarded to parties listed on the GSA List of Parties Excluded from Federal Procurement or Non-Procurement Programs.

**3. NON-DISCRIMINATION, EQUAL OPPORTUNITY ASSURANCES, CERTIFICATIONS, OTHER PROVISIONS**

As a condition of funding from SFWDB under Title I of the WIOA, Contractor assures that it will comply fully with the following:

- 1) Title VI of the Civil Rights Act of 1964 as amended, 42 U.S.C. 2000d et seq., which prohibits discrimination on the basis of race, color or national origin.
- 2) Section 504 of the Rehabilitation Act of 1973 as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of disability.
- 3) Title IX of the Education Amendments of 1972 as amended, 20 U.S.C. 1681 et. Seq. which prohibits discrimination on the basis of sex in educational programs.
- 4) The Age Discrimination Act of 1975 as amended, 42 U.S.C. 6101 et seq., which prohibits discrimination on the basis of age.
- 5) Section 654 of the Omnibus Budget Reconciliation Act of 1981 as amended, 42 U.S.C. 9849, which prohibits discrimination on the basis of race, creed, color, national origin, sex, handicap, political affiliation or beliefs.
- 6) Section 188 of the Workforce Innovation and Opportunity Act (WIOA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation, or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or Participation in any WIOA Title I financially assisted program or activity.
- 7) The American with Disabilities Act of 1990, P.L. 101-336, which prohibits discrimination on the basis of disability and requires reasonable accommodation for persons with disabilities.
- 8) Equal Employment Opportunity (EEO): The Contractor agrees that it shall comply with Executive Order (EO) No. 11246, Equal Employment Opportunity, as amended by EO No. 11375, requires that Federal Contractors and subcontractors not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. It also requires the Contractor/subcontractor to take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin and as supplemented in Department of Labor regulation 29 CFR Parts 33 and 37 as well as 41 CFR Part 60 and 45 CFR Part 80 if applicable.
- 9) Contractor also assures that it will comply with 29 CFR Part 37 and all other regulations implementing the laws listed above. This assurance applies to the grant applicant's operation of the WIOA Title I-financially assisted program or activity, and to all agreements Contractor makes to carry out the WIOA Title I-financially assisted program or activity. Contractor understands that the United States has the right to seek judicial enforcement of this assurance.

**4. CERTIFICATION REGARDING CLEAN AIR ACT, WATER ACT, ENERGY EFFICIENCY AND ENVIRONMENTAL STANDARDS, SOLID WASTE**

Clean Air and Water Act: When applicable, if this Contract is in excess of \$100,000, Contractor shall comply with all applicable standards, orders or regulations issued under the Clean Air Act as amended (42 U.S.C. 7401), Section 508 of the Clean Water Act as amended (33 U.S.C. 1368 et seq.), Executive Order 11738 and Environmental Protection Agency regulations (40 CFR Part 15). The Contractor shall report any violation of the above to the contract manager. Energy Efficiency: The Contractor shall comply with mandatory standards and policies relating to energy efficiency which are contained in the State of Florida's Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163).

Contractor will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in flood plains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. 1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L. 93-523); and (h) protection of endangered species under

the Endangered Species Act of 1973, as amended, (P.L. 93-205). The Contractor will comply with the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act (42 U.S.C. 6962).

#### **5. CERTIFICATION REGARDING LOBBYING AND INTEGRITY**

Contractor shall comply with the provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) 29 CFR Part 93. When applicable, if this Agreement is in excess of \$100,000, Contractor must, prior to contract execution, complete the Certification Regarding Lobbying Form.

#### **6. CONFIDENTIALITY**

It is understood that the Contractor shall maintain the confidentiality of any information, regarding SFWDB customers and the immediate family of any applicant or customer, that identifies or may be used to identify them and which may be obtained through application forms, interviews, tests, reports from public agencies or counselors, or any other source. Contractor shall not divulge such information without the written permission of the customer, except that such information which is necessary as determined by SFWDB for purposes related to the performance or evaluation of the Agreement may be divulged to SFWDB or such other parties as they may designate having responsibilities under the Agreement for monitoring or evaluating the services and performances under the Agreement, or to governmental authorities to the extent necessary for the proper administration of the law. All release of information shall be in accordance with applicable State laws, and policies of the SFWDB. No release of information by Contractor, if such release is required by Federal or State law, shall be construed as a breach of this Section.

#### **7. RIGHTS TO DATA/COPYRIGHTS AND PATENTS**

The Board, State of Florida and the U.S. Department of Labor shall have unlimited rights to inventions made under contract or agreement: Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements" and any implementing regulations issued by the awarding agency.

#### **8. MONITORING**

At any time and as often as SFWDB, the State of Florida, United States Department of Labor, Comptroller General of the United States, the Inspector Generals of the United States and the State of Florida, or their designated agency or representative may deem necessary, Contractor shall make available all appropriate personnel for interviews and all financial, applicant, or participant books, documents, papers and records or other data relating to matters covered by this contract, for examination and/or audit, and/or for the making of excerpts or copies of such records for the purpose of auditing and monitoring activities and determining compliance with all applicable rules and regulations, and the provisions of this Agreement. The above referenced records shall be made available at the Contractor's expense, at reasonable locations as determined by SFWDB. Contractor shall respond in writing to monitoring reports and requests for corrective action plans within 10 working days after the receipt of such request from SFWDB.

#### **9. PUBLIC ANNOUNCEMENTS AND ADVERTISING**

Contractor agrees that when issuing statements, press releases, request for proposals, bid solicitation, and other documents describing the project or programs funded in whole or in part under this Agreement, Contractor shall clearly state: (1) the percentage of the total cost of the program or project which will be financed with Federal money under this Agreement and (2) the dollar amount of Federal funds for the project or program.

#### **10. PUBLIC ENTITY CRIMES**

Contractor shall comply with subsection 287 .L33(2)(a), F.S., whereby a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor or consultant under a contract with any public entity and may not transact business with any public entity in excess of the threshold amount provided in section 287.0t7, F.S., for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

#### **11. THE PRO-CHILDREN ACT**

Contractor agrees to comply with the Pro-Children Act of 1994, 20 U.S.C. 6083. Failure to comply with the provisions of the law may result in the imposition of civil monetary penalty up to \$1,000 for each violation and/or the imposition of an administrative compliance order on the responsible entity. This clause is applicable to all approved sub-contracts. In compliance with Public Law (Pub. L.) LO3-277, the Contract shall not permit smoking in any portion of any indoor facility used for the provision of federally funded services including health, day care, early childhood development, education or library services on a routine or regular basis, to children up to age 18.

#### **12. TERMINATION FOR DEFAULT/CONVENIENCE**

This modified agreement may be terminated as follows:

1. Either party may request termination of modified agreement upon 30 days prior written notice to the other party.
2. The Board may unilaterally terminate or modify this modified agreement, if for any reason either the U.S. Department of Labor or the State of Florida reduces funding through the grants under which this modified agreement is funded.
3. The Board may unilaterally terminate this modified agreement at any time that it is determined that:

- a. Contractor fails to provide any of the services it has contracted to provide; or
  - b. Contractor fails to comply with the provisions of this modified agreement; or
  - c. Such termination is in the best interest of the BOARD.
4. Written notification of termination must be by registered mail, return receipt requested.

If Contractor disagrees with the reasons for termination, they may file a grievance in writing within ten days of notice of termination to SFWDB, who will conduct a grievance hearing and decide, from evidence presented by both parties, the validity of termination.

In the event this modified agreement is terminated for cause, Contractor shall be liable to the Board for damages sustained for any breach of this modified agreement by the Contractor, including court costs and attorney fees, when cause is attributable to the Contractor.


In instances where Vendors/sub grantees violate or breach modified agreement terms, the Board will use all administrative, contractual or legal remedies that are allowed by law to provide for such sanctions and penalties as may be appropriate.

**IN WITNESS WHEREOF**, Contractor and SFWDB caused this Agreement to be duly executed as of the date set forth below.

APPROVED BY: Southwest Florida Workforce  
Development Board, Inc.

APPROVED BY: TAYLOR HALL MILLER PARKER, P.A.

BY: \_\_\_\_\_  
Joseph Paterno, Executive Director

BY:  \_\_\_\_\_  
Signed Authorized Contractor Representative

**Dalton L. Hall, Shareholder**  
\_\_\_\_\_  
Name Printed Authorized Contractor Representative

WITNESS: \_\_\_\_\_

WITNESS: \_\_\_\_\_

DATE \_\_\_\_\_

DATE **6/24/2020** \_\_\_\_\_



6800 Shoppes at Plantation Drive, Suite 170  
Fort Myers, Florida 33912  
Phone: 239-225-2500  
Fax: 239-225-2559  
Toll Free: 1-866-992-8463  
Florida Relay 711

MICHAEL JACKSON, *Board President*

JOE PATERNO, *Executive Director*

September 8, 2020

Taylor Hall Miller Parker, P.A.  
225 E Robinson Street  
Suite 455  
Orlando, FL 32801

In connection with your engagement to apply agreed-upon procedures to the fiscal and programmatic records of CareerSource Southwest Florida (CareerSource) as of August 28, 2020, for the program year ending June 30, 2021, in accordance with Local, State and Federal requirements, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

- We are responsible for the presentation of the fiscal and programmatic records of CareerSource, in accordance with the Local, State and Federal requirements; and for selecting the criteria and determining that such criteria are appropriate for your purposes. We are responsible for assuming all management responsibilities and for overseeing the programmatic and fiscal monitoring services you provide by designating an individual who possesses suitable skill, knowledge, and/or experience. In addition, we are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.
- As of August 28, 2020, the fiscal and programmatic records of CareerSource for the program year ending June 30, 2021, are presented in accordance with the Local, State and Federal requirements.
- We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
- We have disclosed to you all known matters contradicting the presentation of the fiscal and programmatic records of CareerSource, in accordance with Local, State and Federal requirements.
- We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the fiscal and programmatic records of CareerSource, including communications received between August 28, 2020, and September 8, 2020.
- We have provided you with access to all records that we believe are relevant to the fiscal and programmatic records of CareerSource and the agreed-upon procedures.
- We have responded fully to all inquiries made to us by you during the engagement.
- No events have occurred subsequent to August 28, 2020, that would require adjustment to or modification of the fiscal and programmatic records of CareerSource.

Signature: \_\_\_\_\_

Joe Paterno, Executive Director

Date: \_\_\_\_\_

9-8-2020