



Wednesday, July 31, 2019, 3:30 PM
Teleconference

Audit Committee Agenda

- I. **Welcome and Introductions** Sophia West, Chair
- II. **Public Comment**
- III. **Action/Discussion Items**
 - 1. Approval of Minutes – February 28, 2019 Audit Committee Page 2
 - 2. Approval of Minutes – June 26, 2019 Audit Committee Page 4
 - 3. Rebid RFP 19-0412 Audit and Tax Services Anna Munro, Page 6
- IV. **Adjournment**

Next Audit Committee Meeting – To be determined.

CareerSource Tampa Bay Minutes of Audit Committee Meeting

Date: February 28, 2019
Location: 4902 Eisenhower Blvd., Ste. 250, Tampa, FL

Call to Order

Chair Sophia West called the meeting to order at 9:00 a.m. There was a quorum present with the following Audit Committee members participating.

Board members in attendance

Ken Jones, Sophia West and Commissioner Sandra Murman, (all audit committee members present via conference call)

Staff Present

Juditte Dorcy, Sheila Doyle, Anna Munro, John Flanagan- via conference call

Guests

Richard Powell

The items are listed in the order of discussion.

▶ indicates committee action

Public Comments

There were none.

Action/Discussion Items

▶ Approval of Minutes:

August 2, 2018 Audit Committee Meeting

A motion to approve the minutes of **August 2, 2018 Audit Committee Meeting** was made by Commissioner Murman and seconded by Ken Jones. The motion passed unanimously.

▶ Action Item – Approve the Annual Financial Audit for fiscal year ending June 30, 2018

Richard Powell presented the results of the Annual Audit Report ending June 30, 2018.

The following points of discussion ensued:

- Explanation of the year-to-year variance for certain expense accounts.
- The Committee referenced that it seemed like a very thorough audit.

A motion to approve the **Annual Financial Audit for fiscal year ending June 30, 2018**

Motioned by: Commissioner Murman

Second by: Kenneth Jones

The motion passed unanimously

▶ Action Item – Approve of Agreed Upon Procedures Report

Richard Powell presented the Agreed Upon Procedures Report
Refer to Pages 33-37 of the February 28, 2019 Audit Committee Agenda Packet

The following points of discussion ensued:

- Commissioner Sandra Murman comments: Does the state approve the use of these cards? The most important thing is that we are following state laws.

- After conducting the audit did you find any procedures that need to be brought to the board's attention? Mr. Powell replied, we did not find any procedures that were missing, that would enhance accountability of the use of the cards based on our experience.
- Mr. Powell reported that based on their experience, having conducted reviews of over 10 Workforce boards across the state, every location utilized incentive cards to some degree and it is an extremely common practice.
- What procedures have been put in place to minimize the use of incentive cards? Anna Munro explained that they have updated the Supportive Service and Incentive Policy that was approved at the One-Stop committee and the Executive Committee. Further discussions at a later date will be held with John Flanagan regarding the use of other cards (i.e. gas and bus passes).

A motion to approve the **Approve of Agreed Upon Procedures Report**.

Motioned by: Kenneth Jones

Seconded by: Commissioner Murman

The motion passed unanimously

Information Items

- Communication with those Charged with Governance-Anna Munro
 - Auditors are required to make certain communications to those charged with governance per the American Institute of CPAs (AICPA). The letter is an AICPA required communication letter for all financial Audits.
Refer to page 38 of February 28, 2019 Audit Committee Agenda Packet
 - The purpose of this communication is to bring to the attention of the audit committee details of noteworthy findings while performing the audit. These include but are not limited to: accounting practices, difficulties encountered, any misstatements, disagreements with management or management representations, other management consultation with other independent accountants, or other audit findings or issues.

Old Business/ Outstanding Items

Formal Procurement of Audit and Legal Services

- Release of the formal procurement will be conducted at a later date. Committee will be updated on timing.
- Comments: Would like to thank Powell and Jones CPAs, this is their final year to conduct the audit and it's been a pleasure working with them. They will be returning to the Board of Directors meeting to report the results of this audit to a higher level.

Adjournment

The meeting was adjourned at approximately 9:37 a.m.

CareerSource Tampa Bay Audit Committee Meeting Minutes

Date: June 26, 2019

Location: 4902 Eisenhower Blvd., Suite 250 Tampa, FL. 33624

Call to Order

Sophia West called the meeting to order at 1:19 PM. There was a quorum present with the following Audit Committee members participating.

Members in attendance

Kenneth Jones, Commissioner Sandra Murman, Sophia West, with all members participating via phone.

Members not in attendance

None

Staff Present

John Flanagan, Anna Munro, Sheila Doyle, and Tammy Stahlgren.

Guests

None

Public Comments

There were none

Welcome and Introductions

There was a brief introduction and move to discussion items.

The items are listed in the order of discussion.

Indicates Action Needed

Discussion Items:

Having been emailed the draft RFP prior to this meeting, the purpose of this meeting is to review and discuss audit committee members' edits and/or provide feedback/comments on the RFP for Audit and Tax services before it is sent out for bid.

Discussion to modify the following areas:

- **Contract Renewal** (Section B.12)
 - Modify language to reflect contract review and approval on an annual basis.
- **Organization Qualification** (p.14)
 - Add Additional item under qualifications that indicates or describes how the respondent will meet CSTB timeline.
 - Ensure evaluation criteria includes what is listed in this section

Attachment 6 Price Reply Form

- Proposer to provide price breakdown of pricing structure for each year.

- **Qualifications of the Proposer** (Section A.6)
 - Clarified rationale for specific workforce board experience and the number of years of experience.
 - Kenneth Jones expressed a concern of a proposer's workforce board experience being limited to only those proposers who have workforce board experience in the State of Florida and suggested alternative wording so as not to appear competition was being restricted
 - CSTB will revise the requirement to remove the restriction.
- **Dispute Process** (Section B.10.12)
 - This section states that the CEO of CSTB will notify a member of the CSTB Executive Committee. Kenneth Jones recommends naming a specific member of the executive committee.
 - It was recommended to specify "the Board Chair."
- **Timeline of events**
 - CSTB will incorporate the suggested changes and send the RFP out for the committee to review.
 - Suggested changing the timeline for Q&A to 2 weeks, ending July 12th.

Adjournment

The meeting was adjourned at approximately 1:43 p.m.

Minutes prepared by: Tammy Stahlgren, Administrative Services Coordinator.



Action Item # 3 Rebid RFP 19-0412 Audit and Tax Services

Background:

The Audit Committee convened on June 26, 2019 to discuss the timeline for the provision of Audit and Tax Services as well as to provide feedback, revisions and approval of the Request for Proposal (RFP) No.19-0412 Audit and Tax Services. A notice, which included the RFP for CareerSource Tampa Bay’s solicitation for Audit and Tax Services, was emailed to seven (7) potential bidders (CPA firms). The proposal due date was June 22, 2019 at 2 p.m.

Information:

One (1) proposal was received on the due date. CareerSource Tampa Bay contacted each of the CPA firms who did not submit a proposal. This dialogue provided the primary reasons for the non-submission of a proposal (audit and tax fees paid in prior years and the US Department of Labor investigation) and a means for each CPA firm to have an open ended conversation that addressed their potential concerns. In the end, a few of the CPA Firms represented they would consider submitting a proposal if the RFP were to be rebid. CareerSource Tampa Bay also reached out to the State of Florida’s Finance Officers Group who recommended four (4) additional CPA firms with workforce audit background.

Recommendation:

Staff recommends approval to rebid RFP 19-0412 for Audit and Tax Services with the following timeline:

Events	Date
Release date to potential bidders and posting to CareerSource Tampa Bay website	Thursday, 8/1/2019
Period for technical questions/inquiries	Five (5) business days: Fri., 8/2/19 – Thur., 8/8/19
Due date of Proposal	Tues.9/3/2019
Audit Committee review of proposals	Six (6) business days: Wed., 9/4/19 -Wed. 9/11/19
Audit Committee convene to select CPA firm	Thursday, 9/12/19
Audit Committee to present approval of CPA firm to the Board of Directors	Thursday, 9/19/19



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