



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITORS' REPORT

To the CareerSource Board of Elected Officials
and the Broward Workforce Development Board, Inc.

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund, of CareerSource Broward, Broward County Florida ("CSBD") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CSBD, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the CSBD, as of September 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CSBD and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CSBD's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CareerSource Broward's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CareerSource Broward's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–8 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise CareerSource Broward's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the schedule of state financial assistance required by Chapter 10.650, *Rules of the Florida Auditor General*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2025, on our consideration of the CareerSource Broward's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CareerSource Broward's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CareerSource Broward's internal control over financial reporting and compliance.



Miramar, Florida
January 17, 2025

**CAREERSOURCE BROWARD
BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Federal Grantor/Pass-Through Grantor/ Program</u>	<u>Assistance Listing Number/ CFDA</u>	<u>Pass Through Identifier</u>	<u>Federal Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Department of Agriculture				
Passed through FloridaCommerce (FC):				
Supplemental Nutrition Assistance Program	10.561	043170	\$ 234,533	\$ 798
Total U.S. Department of Agriculture			<u>234,533</u>	<u>798</u>
U.S. Department of Labor				
Passed through FloridaCommerce (FC):				
Employment Services Cluster:				
Wagner Peyser	17.207	042888	979,369	12,160
WP Apprenticeship Navigator	17.207	044177, 042919	61,884	249
Hope Florida	17.207	043040	21,784	13
Disabled Veterans' Outreach Program	17.801	043330, 042351	97,560	344
Local Veterans' Employer Representative Program	17.801	43277, 042220	33,373	102
Total Employment Services Cluster			<u>1,193,971</u>	<u>12,869</u>
Workforce Investment Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	044080, 042807	3,263,605	11,120
WIOA Youth Activities	17.259	043785, 042520, 041384	3,668,872	1,265,599
WIOA Dislocated Worker – Rapid Response	17.278	043931, 042836	308,821	650
WIOA Dislocated Worker – Formula Grant	17.278	042860, 041554	3,465,617	11,844
WIOA Adult Program – Get There Faster	17.258	044090, 043597, 040847	273,087	767
WIOA Youth Activities – Get There Faster	17.259	044090, 043597, 040847	264,811	744
WIOA Dislocated Worker – Get There Faster	17.278	044090, 043597, 040847	289,637	813
WIOA Adult Program – Florida Healthcare Training	17.258	042926	253,378	706
WIOA Youth Activities – Florida Healthcare Training	17.259	042926	245,700	685
WIOA Dislocated Worker –Florida Healthcare Training	17.278	042926	268,734	749
WIOA Adult Program – Single Mothers	17.258	043629, 041871	73,983	2,873
WIOA Adult Program – Single Mothers	17.259	043629, 041871	71,741	2,786
WIOA Youth Activities – Single Mothers	17.278	043629, 041871	78,467	3,047
WIOA Adult Program – Hope Florida	17.258	043064	479	-
WIOA Adult Program – Hope Florida	17.259	043064	464	-
WIOA Youth Activities – Hope Florida	17.278	043064	508	-
Total Workforce Investment Act (WIOA) Cluster			<u>12,527,903</u>	<u>1,302,382</u>
Unemployment Insurance:				
Reemployment Services and Eligibility Assessments	17.225	043089, 041951	772,555	2,279
Total Unemployment Insurance			<u>772,555</u>	<u>2,279</u>
Trade Adjustment Assistance:				
Trade Adjustment Assistance	17.245	043207	240	1
Total Trade Adjustment Assistance			<u>240</u>	<u>1</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants:				
Sector Partnership National Emergency – Hurricane Ian	17.277	042466	379,278	1,337
Total WIOA National Dislocated Worker Grants/ WIA National Emergency Grants			<u>379,278</u>	<u>1,337</u>
Total U.S. Department of Labor			<u>14,873,947</u>	<u>1,318,867</u>
U.S. Department of Health and Human Services				
Passed through FloridaCommerce (FC):				
Welfare Transition Program	93.558	043871, 042779, 043248	3,818,382	105,389
Total U.S. Department of Health and Human Services			<u>3,818,382</u>	<u>105,389</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 18,926,863</u>	<u>\$ 1,425,055</u>
State of Florida				
Passed through FloridaCommerce (FC):				
Non-Custodial Parent Employment Program	40.037	044498, 043114	\$ 908,145	\$ 22,382
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 908,145</u>	<u>\$ 22,382</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

To the CareerSource Board of Elected Officials
and the Broward Workforce Development Board, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of CareerSource Broward, Broward County, Florida ("CSBD") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise CSBD's basic financial statements and have issued our report thereon dated January 17, 2025.

Report on Internal Control over Financial Reporting

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

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



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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CSBD's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Miramar, Florida
January 17, 2025



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650, RULES OF THE AUDITOR GENERAL**

To the CareerSource Board of Elected Officials
and the Broward Workforce Development Board, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited CareerSource Broward's ("CSBD") compliance with the types of compliance requirements described in the *OMB Compliance Supplement and the requirements described in the Department of Commerce State projects Compliance Supplement* that could have a direct and material effect on each of the CSBD's major federal programs and state project for the fiscal year ended September 30, 2024. CSBD's major federal programs and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CSBD complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state project for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program and State Financial Assistance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 Rules of the Auditor General for the State of Florida. Our responsibilities under those standards and the Uniform Guidance and Rules of the Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CSBD and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of CSBD's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to CSBD's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CSBD's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CSBD's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the Rules of the Auditor General we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CSBD's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of CSBD's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of CSBD's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

compliance with a type of compliance requirement of a federal program and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Miramar, Florida
January 17, 2025

**CAREERSOURCE BROWARD
BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
SEPTEMBER 30, 2024**

Section I - Summary of Auditors' Results

Financial Statements

Type of Auditors' Report Issued

Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified? _____ Yes X No
- Significant deficiency identified that are not considered to be material weaknesses? _____ Yes X No
- Non-compliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ Yes X No
- Significant deficiency identified that are not considered to be material weaknesses? _____ Yes X No

Type of Auditors' Report Issued on Compliance for Major Program: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with The Uniform Guidance? _____ Yes X No

Identification of Major Programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
17.801	Employment Services Center
17.258	WIOA Adult Program
17.277	Natural Emergency Grant

Dollar threshold used to distinguish between

Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

**CAREERSOURCE BROWARD
BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
SEPTEMBER 30, 2024**

Section I - Summary of Auditors' Results (cont'd)

State Projects

Internal control over major projects:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditors' report issued on compliance for major projects: **Unqualified Opinion**

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650 "Rules of the Auditor General?" Yes X No

Identification of Major Projects:

CSFA Number	Name of State Project
	State of Florida
	Passed through FloridaCommerce (FC):
40.037	Non-Custodial Parent Employment Program

Dollar threshold used to distinguish between Type A and Type B projects: \$750,000

**CAREERSOURCE BROWARD
BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
SEPTEMBER 30, 2024**

Section II – Current Year Findings – Financial Statements Audit

No current year findings.

Section III – Current Year Findings and Questioned Costs – Major Federal Award Programs Audit

No current year findings.

Section IV – Prior Year Findings – Financial Statements Audit

No prior year findings.

Section V – Prior Year Findings and Questioned Costs – Major Federal Award Programs Audit

No prior year findings.



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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the CareerSource Board of Elected Officials
and the Broward Workforce Development Board, Inc.

We have examined CareerSource Broward, Broward County, Florida's ("CSBD") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for CSBD's compliance with those requirements. Our responsibility is to express an opinion on CSBD's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether CSBD complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether CSBD complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on CSBD's compliance with specified requirements.

In our opinion, CSBD complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Career Source Board of Elected Officials and the Broward Workforce Development Board, Inc. of CareerSource Broward, Broward County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.



Miramar, Florida
January 17, 2025

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the CareerSource Board of Elected Officials
and the Broward Workforce Development Board, Inc.

Report on the Financial Statements

We have audited the financial statements of CareerSource Broward ("CSBD") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 17, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project, and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report(s) on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated January 17, 2025 should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings and recommendations made in the preceding financial audit report.

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Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name or official title and legal authority of CSBD are disclosed in the notes to the financial statements.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Elected Officials of CareerSource Broward, Broward County, Florida and is not intended to be and should not be used by anyone other than these specified parties.



Miramar, Florida
January 17, 2025