



Sacramento  
Employment and  
Training  
Agency

**REGULAR MEETING OF THE  
COMMUNITY ACTION BOARD**

**DATE:** Wednesday, January 11, 2023

**TIME:** 10:00 a.m.

**LOCATION:**

<https://us02web.zoom.us/j/83726082741?pwd=VlhhNjdnWUI2a1BRNjdJMVf5T3hpQT09>

In response to the AB361 (Brown Act Section 54953) relating to the COVID-19 Pandemic, the Sacramento Employment and Training Agency Community Action Board is conducting this meeting on Zoom at <https://us02web.zoom.us/j/83726082741?pwd=VlhhNjdnWUI2a1BRNjdJMVf5T3hpQT09>. Members of the public may join the meeting by clicking the link above or typing the meeting address above into their web browser, or listen to the meeting on One tap mobile +16699006833,,83726082741#US (San Jose). Meeting ID: 837 2608 2741 Passcode: 395861. Find your local number: <https://us02web.zoom.us/u/kbGiBCKo8j>. Members of the public are encouraged to participate in the meeting by submitting written comments by email to: [Monica.Newton@seta.net](mailto:Monica.Newton@seta.net). Any member of the public who wishes to speak directly to the board regarding any item on the agenda may contact Monica Newton at (916) 263-3753, or [Monica.Newton@seta.net](mailto:Monica.Newton@seta.net). Please include in your request on which item you would like to participate. Additionally, during the meeting any questions or comments may be submitted via the Q&A or chat features on Zoom. Public comments will be accepted until the adjournment of the meeting, distributed to the Board and included in the record.

In the event of disruption which prevents broadcasting of the meeting to members of the public using the call-in or internet-based service options, or in the event of a disruption which prevents members of the public from offering public comments, the Board shall take no further action on items appearing on the meeting agenda until public access to the meeting is restored.

Closed captioning will be available. This document and other Board meeting information may be accessed through the Internet by accessing the SETA home page: [www.seta.net](http://www.seta.net).

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Board of Supervisors  
County of Sacramento

**DON NOTTOLI**  
Board of Supervisors  
County of Sacramento

**SOPHIA SCHERMAN**  
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**MAI VANG**  
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**JENNIFER HERNANDEZ**  
Executive Director

925 Del Paso Blvd., Suite 100  
Sacramento, CA 95815

Main Office  
(916) 263-3800

Head Start  
(916) 263-3804

Website: <http://www.seta.net>

# **AGENDA**

## **PAGE NUMBER**

### **I. Call to Order/Roll Call**

Introduction of new Private Sector member:  
Renee John – Valley Vision Representing

### **II. Consent Item**

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B. Approval of Findings and Authorization to Extend Use of Teleconferencing Procedures for Board Meetings During Declared State of Emergency and/or While State or Local Officials Continue to Impose or Recommend Measures to Promote Social Distancing (Legal Counsel) 7-8

### **III. Action Item**

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B. SMUD Resource Priorities Map (Susan Wheeler) 12

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- Folsom Cordova Community Partnership
- La Familia Counseling Center
- Mutual Assistance Network
- Pivot Sacramento
- Rose Family Creative Empowerment Center, Inc.

### **V. Reports to the Board** 24

- A. Chair
- B. Executive Director
- C. Deputy Director/Program Manager
- D. Members of the Board
- E. Public

### **VI. Adjournment**

**DISTRIBUTION DATE: Thursday, January 5, 2023**

Community Action Board meeting hosted by:  
LaShelle Dozier (Chair), Dominique Espinosa (Vice Chair), Sam Starks (Secretary/Treasurer)

***“Preparing People for Success: in School, in Work, in Life”***

**COMMUNITY ACTION BOARD  
MEETING ATTENDANCE**

**2022-2023**

<b>BOARD MEMBER</b>	<b>Represented Sector</b>	<b>1/12</b>	<b>2/9</b>	<b>3/9</b>	<b>4/14</b>	<b>5/11</b>	<b>6/8</b>	<b>7/13</b>	<b>8/10</b>	<b>9/14</b>	<b>10/12</b>	<b>11/9</b>	<b>12/14</b>	<b># of meetings attended</b>
Peter Coyle	Public Sector					X			A	A		X		
LaShelle Dozier	Public Sector	X	X			X			X	X		X		
Dominique Espinosa (8/1/21)	Low Income Sector	X	X			X			X	X		A		
John Foley (3/24/21)	Private Sector	X	X			X			X	X		X		
Anthony Garcia	Private Sector	A	X			X			A	X		A		
Kristin (9/18/19) Gibbons	Public Sector	A	X			A			A	X		A		
Renee John (11/9/22)	Private Sector	-	-			-			-	-		A		
Kara Long (1/12/22) Alt.: Charles Taylor	Low Income Sector	X	X			X			X	X		X		
Donald Migge	Private Sector	X	X			-			-	-		-		
Luis Sanchez (11/9/22)	Private Sector	-	-			-			-	-		X		
Sam Starks	Public Sector	X	X			X			X	X		X		
Fienishia Wash (5/19) Alt.: Donna Bonner	Low Income Sector	AP	X			AP			X	AP		X		

\*Special meeting

ITEM II -A- CONSENT

APPROVAL OF MINUTES OF THE NOVEMBER 9, 2022 REGULAR MEETING

BACKGROUND:

Attached are the minutes of the November 9, 2022 board meeting.

RECOMMENDATION:

Review, make any necessary corrections and approve the minutes.

PRESENTER: Julie Davis-Jaffe

## REGULAR MEETING OF THE COMMUNITY ACTION BOARD

### Minutes/Synopsis

*(The minutes reflect the actual progression of the meeting.)*

Electronic meeting

Wednesday, November 9, 2022  
10:00 a.m.

#### I. **Call to Order/Roll Call**

Ms. Dozier called the meeting to order at 10:02 a.m. The roll was called and a quorum was established at 10:05 a.m.

#### Members Present:

LaShelle Dozier, Sacramento Housing & Redevelopment Agency  
Kara Long, Head Start Policy Council  
Sam Starks, Secretary/Treasurer; SMUD  
Peter Coyl, Sacramento Public Library Authority  
Fienishia Wash, Head Start Policy Council  
Luis Sanchez, Community Resource Project  
John Foley, Self Help Housing (*joined at 10:05 a.m.*)

#### Members Absent:

Anthony Garcia, Child Action, Inc.  
Kristin Gibbons, County Department of Human Assistance  
Dominique Espinosa, Vice Chair; Mutual Housing California  
Renee John, Valley Vision

#### **Introduction of New Private Sector Members:**

Mr. Luis Sanchez gave a brief introduction, he is the current CEO of Community Resource Project.

#### II. **Consent Item:**

##### A. Approval of Minutes of the September 14, 2022 Regular Meeting

The minutes were reviewed; there were no questions or concerns.

##### B. Approval of Findings and Authorization to Extend Use of Teleconferencing Procedures for Board Meetings During Declared State of Emergency and/or While State or Local Officials Continue to Impose or Recommend Measures to Promote Social Distancing

Moved/Starks, second/Sanchez, to approve the following consent items:

- A. Approval of Minutes of the September 14, 2022 Regular Meeting
- B. Approval of Findings and Authorization to Extend Use of Teleconferencing Procedures for Board Meetings During Declared State of Emergency and/or

While State or Local Officials Continue to Impose or Recommend Measures to Promote Social Distancing

Roll call vote:

Aye: 7 (Dozier, Long, Starks, Coyl, Wash, Sanchez, Foley)

Nay: 0

Abstention: 0

Absent: 4 (Garcia, Gibbons, Espinosa, John)

**III. Action/Discussion Item:**

**A. Approval of Community Services Block Grant Delegate Agency Funding Augmentation Recommendations for Program Year 2022**

Ms. Davis Jaffe stated that CSBG had received additional funds, and staff is recommending South County Services and The Salvation Army for augmentation of 2022 funds. Both agencies spent down their funds earlier in the program year. The proposed Safety-Net funds amount is \$21,311 each, for South County Services and The Salvation Army.

Mr. Sanchez asked if the program year is a calendar year.

Ms. Davis-Jaffe replied the program year follows the calendar year, January to December. Both agencies are efficient on spending funds in the community and are looking to spend down these funds by the end of December 2022.

Moved/Sanchez, second/Starks, to approve the augmentation of CSBG Safety-Net funds for The Salvation Army and South County Services, each in the amount of \$21,311 for PY2022

Roll call vote:

Aye: 7 (Dozier, Long, Starks, Coyl, Wash, Sanchez, Foley)

Nay: 0

Abstention: 0

Absent: 4 (Garcia, Gibbons, Espinosa, John)

**B. Approval of Community Services Block Grant Program, Delegate Agency Funding Extension Recommendations for Program Year 2023**

Ms. Davis-Jaffe stated that a procurement is done every two years. We are in the second year of the current procurement. It is recommended to take additional funds to at the maximum proposed amount for The Salvation Army, South County Services, La Familia Counseling Center and Elk Grove Adult and Continuing Education. Next Move, Francis House and Volunteers of America are recommended to receive funding under a new contract for 2023, as we have the funding this year to include them. Additional funds not spent on agencies will be set aside for

administrative, program staffing, and direct customer supports provided by Job Centers and SETA staff. This amount is the largest we have been able to distribute to providers.

Mr. Foley asked what the original three providers had proposed initially for the funds.

Ms. Davis-Jaffe stated that Volunteers of America serves veterans and their families, located at Mather campus.

Ms. Moore commented that Francis House provides a family rescue program, which is hotel stay, food and on occasion, transportation. Volunteers of America works with veterans on an ongoing basis. The proposed CSBG program is an emergency services program that supplements their ongoing program.

Moved/Foley, second/Starks, to approve the extension of CSBG delegate agreements for PY 2023.

Roll call vote:

Aye: 7 (Dozier, Long, Starks, Coyl, Wash, Sanchez, Foley)

Nay: 0

Abstention: 0

Absent: 4 (Garcia, Gibbons, Espinosa, John)

#### **IV. Information Item**

##### **A. SMUD Resource Priorities Map**

This item will be brought back at the next meeting.

##### **B. Community Services Block Grant Fiscal Monitoring Reports**

Ms. Davis-Jaffe reviewed the monitoring reports.

Mr. Foley asked if each of the programs to receive funds will need to complete the single audit.

Ms. Karen Mora clarified My Sister's House is in the process. There seemed to be confusion across agencies due to extensions and COVID-19 changes.

Mr. Foley asked how it works if an agency is not stand alone, but part of a larger agency.

Ms. Mora replied there has to be documentation from the larger agency; a single audit is not necessary for them.

Mr. Foley asked if Wind Youth Services is a separate agency.

Ms. Mora replied Goodwill handles their accounting.

Mr. Starks clarified they are a fiscal sponsor.

C. Program Operator Report – 3<sup>rd</sup> Quarter

Ms. Davis-Jaffe stated that Women’s Empowerment is working on a corrective action plan due to COVID-19 complications.

**V. Reports to the Board**

A. Chair: No Report

B. Interim Executive Director: No Report

C. Program Manager/Deputy Director:

Mr. Kim gave an update regarding the new SETA Executive Director. He noted an announcement that was sent to Board members for the WIOA Public Input Meeting being held next week.

Ms. Davis-Jaffe welcomed the new members Ms. John and Mr. Sanchez.

D. Members of the Board: None

E. Public: None

**VI. Adjournment:** The meeting was adjourned at 10:47 a.m.



## ITEM II-B-CONSENT

### APPROVAL OF FINDINGS AND AUTHORIZATION TO EXTEND USE OF TELECONFERENCING PROCEDURES FOR BOARD MEETINGS DURING DECLARED STATE OF EMERGENCY AND/OR WHILE STATE OR LOCAL OFFICIALS CONTINUE TO IMPOSE OR RECOMMEND MEASURES TO PROMOTE SOCIAL DISTANCING

#### BACKGROUND:

California Governor Gavin Newsom has issued long-existing state of emergency related to COVID-19, which remains in effect. Governor Newsom had previously authorized local agencies, by Executive Order, to conduct meetings under the Brown Act utilizing Zoom or other remote procedures to conduct meeting by modified teleconference procedures. In September 2021, the legislature signed and passed into law AB 361, which amended Section 54953 of the Brown Act to similarly authorize teleconferencing of Board Meetings, provided necessary procedures are followed.

Under AB 361, in the event of disruption which prevents broadcasting of the meeting to members of the public using the call-in or internet-based service options, or in the event of a disruption which prevents members of the public from offering public comments, the legislative body shall take no further action on items appearing on the meeting agenda until public access to the meeting is restored.

AB 361 also authorizes public agencies to continue to hold subsequent meetings via teleconference procedures during any state of emergency that directly impacts the ability of the members to meet safely in person or while State or local officials continue to impose or recommend measures to promote social distancing. The Governor's declared continuing state of emergency remains active and continues to serve to protect members of the public from unnecessary risk and exposure to COVID-19. In addition, Cal OSHA continues to recommend physical distancing in places of employment as a measure to protect employees against the spread of COVID-19. Given these circumstances, in order to allow for the next Board meeting to be held by teleconference procedures consistent with AB 361, the Board must make the following findings no later than 30 days after the first teleconferencing meeting and every 30 days thereafter by majority vote:

- a. The legislative body has reconsidered the circumstances of the state of emergency.
- b. Any of the following circumstances exists:
  - i. The state of emergency continues to directly impact the ability of the members to meet safely in person.
  - ii. State or local officials continue to impose or recommend measures to promote social distancing.

RECOMMENDATION:

Authorize the continued use of teleconferencing for Governing Board meetings under AB 361, occasioned by the continuing state of emergency issued by Governor Newsom that directly impacts the ability of the members to meet safely in person and the continuation of Cal OSHA recommendations promoting physical distancing in places of employment and, based thereon, make the following findings in support of this action:

- a. The Board has reconsidered the circumstances of the state of emergency.
- b. The following circumstances exist:
  - i. The state of emergency continues to directly impact the ability of the members to meet safely in-person.
  - ii. State officials continue to recommend measures to promote social distancing.

PRESENTER: Legal Counsel

## ITEM III-A – ACTION

### ELECTION OF OFFICERS TO THE COMMUNITY ACTION BOARD

#### BACKGROUND:

In accordance with the Community Action Board (CAB) Bylaws, “...officers shall be elected by the members of the Board at the January meeting, and shall consist of a Chair, Vice-Chair, and Secretary-Treasurer” (p. 15, CAB Bylaws).

Current officers are Chair – Ms. LaShelle Dozier, Vice-Chair - Ms. Dominique Espinosa, and Secretary/Treasurer – Mr. Sam Starks.

#### 6.2 Chair

The Chair shall be the presiding officer of the Community Action Board and of the Executive Committee. The Chair shall be responsible for management of the affairs of the Community Action Board and shall see that all orders and resolutions of the Community Action Board are implemented. The Chair shall appoint committee members in accordance with Article VII, herein. The Chair shall represent the Community Action Board to the SETA Governing Board and to the community. The Chair shall request that the SETA Governing Board initiate the processes for filling vacancies on the Community Action Board as they occur. The Chair shall have such additional powers and duties as may be assigned from time to time by the Community Action Board. (p.15, CAB Bylaws)

#### 6.3 Vice-Chair

The Vice-Chair shall perform such duties and have such authority and power as the Community Action Board may from time to time assign, or as the Chair may from time to time delegate. In the absence of the Chair, the Vice-Chair shall perform all the duties of the Chair. The Vice-Chair shall succeed to the office of the Chair in the event of death, resignation, or removal from office of the Chair. (p. 16, CAB Bylaws)

#### 6.4 Secretary/Treasurer

The Secretary/Treasurer shall attend all meetings of the Community Action Board and of the Executive Committee, and keep or cause to be kept the minutes of such meetings. The Secretary/Treasurer shall assure that the minutes of each meeting are sent to each Community Action Board member five (5) days in advance of the next regular meeting. The Secretary/Treasurer shall give or cause to be given, notice of all regular, special and emergency meetings of the Community Action Board. The Secretary/Treasurer shall report or cause to be reported to the Community Action Board full and accurate accounts of disbursements; and current fiscal conditions of the Community Action Program. (p. 16 CAB Bylaws)

ITEM III-A-ACTION (continued)  
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RECOMMENDATION:

Conduct an election to select a CAB Chair, Vice-Chair and Secretary/Treasurer, consistent with the CAB Bylaws.

PRESENTER: Julie Davis-Jaffe

ITEM IV-A-INFORMATION

COMMUNITY SERVICES BLOCK GRANT PROVIDER PRESENTATION

BACKGROUND:

The Salvation Army will provide a presentation of their program and services.

PRESENTER: Julie Davis-Jaffe

ITEM IV-B- INFORMATION  
SMUD RESOURCE PRIORITIES MAP

BACKGROUND:

Presentation on SMUD Resource Priorities Map.

PRESENTER: Julie Davis-Jaffe

ITEM IV-C- INFORMATION

COMMUNITY SERVICES BLOCK GRANT FISCAL MONITORING REPORTS

BACKGROUND:

Attached for your information are the latest CSBG fiscal monitoring reports.

Staff will be available to answer questions.

PRESENTER: Julie Davis-Jaffe

**MEMORANDUM**

**TO: Mr. Robert Sanger** **DATE: December 2, 2022**  
**FROM: David B. Clark, SETA Fiscal Monitor**  
**RE: Fiscal Desk Monitoring of Folsom Cordova Community Partnership**

<u>PROGRAM</u>	<u>ACTIVITY</u>	<u>FUNDING</u>	<u>CONTRACT PERIOD</u>	<u>PERIOD COVERED</u>
RSS	Additional Support	\$34,056	12/2/21 – 9/30/22	12/2/21 – 6/30/22
CSBG	Safety Net	\$76,896	1/1/22 - 12/31/22	1/1/22 – 6/30/22
WIOA	DEA	\$130,000	6/1/21 - 3/31/23	1/1/22 – 6/30/22
RSS	ES	\$123,840	10/1/21 - 9/30/22	10/1/21 – 6/30/22
RSS	VESL OJT	\$278,320	10/1/21 - 9/30/22	10/1/21 – 6/30/22
WIOA	OSY	\$141,888	7/1/21 – 6/30/22	1/1/22 – 6/30/22
WIOA	ADULT	\$231,000	7/1/21 – 6/30/22	1/1/22 – 6/30/22
WIOA	DW	\$79,000	7/1/21 – 6/30/22	1/1/22 – 6/30/22
CSBG	SN CARES	\$60,000	11/2/20 – 3/31/22	1/1/22 – 7/31/22
CSBG	FSS CARES	\$103,917	11/2/20 – 3/31/22	1/1/22 – 6/30/22
RSS	COVID-19	\$10,494	10/1/21 – 9/30/22	10/1/21 – 7/31/22

Monitoring Purpose: Initial  Follow-up Special Final   
 Date of review: 8/18/22  
 Follow Up: 8/23, 9/9, 9/12, 9/15, 9/19, 9/26, 9/29, 10/28, 10/31, 11/2

AREAS EXAMINED	SATISFACTORY		COMMENTS/ RECOMMENDATIONS	
	YES	NO	YES	NO
1 Accounting Systems/Records		X	X	
2 Internal Control	X			
3 Bank Reconciliations	X			
4 Disbursement Control	X			
5 Staff Payroll/Files	X			
6 Fringe Benefits	X			
7 Participant Payroll	X			
8 OJT Contracts/Files/Payment	X			
9 Indirect Cost Allocation	X			
10 Adherence to Budget	X			
11 In-Kind Contribution		N/A		
12 Equipment Records		N/A		



**Program Operator: Folsom Cordova Community Partnership**

**Findings and General Observations:**

- 1) The total costs as reported to SETA for the Community Services Block Grant, Workforce Innovation and Opportunity Act, and Refugee Support Services programs have been traced to the delegate agency records. The records were verified and appear to be in order with the exception noted below:

In 2020, FCCP reported revenues of grant funding exceeded the federal single audit \$750,000 threshold, which could mean a single audit submission is required as stated by CFR, Title 2, Subtitle A, Part 200, Subpart F(a). SETA has not received a federal single audit for fiscal year 2021 which was due by September 30, 2022.

**Recommendations for Corrective Action:**

Please provide an approved request for extension of the due date of FCCP's audit, provide other verifiable documentation demonstrating a single audit is not required, or provide the single audit for FY 2021.

cc: Denise Lee  
Governing Board

**MEMORANDUM**

**TO: Ms. Rachel Rios** **DATE: November 17, 2022**  
**FROM: David B. Clark, SETA Fiscal Monitor**

**RE: Fiscal Desk Monitoring of La Familia Counseling Center**

<b><u>PROGRAM</u></b>	<b><u>ACTIVITY</u></b>	<b><u>FUNDING</u></b>	<b><u>CONTRACT PERIOD</u></b>	<b><u>PERIOD COVERED</u></b>
WIOA	OSY	\$ 189,888	7/1/21 - 6/30/22	7/1/21 - 6/30/22
WIOA	AD/BIC	\$ 208,000	7/1/21 - 6/30/22	7/1/21 - 6/30/22
WIOA	DW/BIC	\$ 52,000	7/1/21 - 6/30/22	7/1/21 - 6/30/22
CSBG	YSS	\$ 60,000	1/1/21 - 3/31/22	7/1/21 - 3/31/22
CSBG	YSS	\$ 83,000	1/1/22 - 12/31/22	1/1/22 - 6/30/22

**Monitoring Purpose:** Initial  X  Follow-Up      Special      Final  X

**Date of review: August 25, 2022**  
**Follow up: 8/31, 9/7, 9/8, 9/9, 9/19**

	<b>AREAS EXAMINED</b>	<b>SATISFACTORY</b>		<b>COMMENTS/ RECOMMENDATIONS</b>	
		<b>YES</b>	<b>NO</b>	<b>YES</b>	<b>NO</b>
1	Accounting Systems/Records	X			
2	Internal Control	X			
3	Bank Reconciliation	X			
4	Disbursement Control	X			
5	Staff Payroll/Files	X			
6	Fringe Benefits	X			
7	Participant Payroll	X			
8	OJT Contracts/Files/Payment	NA			
9	Indirect Cost Allocation	X			
10	Adherence to Contract/Budget	X			
11	In-Kind Contribution	NA			
12	Equipment Records	NA			

**Program Operator:** La Familia Counseling Center

**Findings and General Observations:**

The total costs as reported to SETA for WIOA and CSBG have been traced to the delegate agency records. The records were verified and appear to be in order, and there are no adjustments required.

**Recommendations for Corrective Action:**

None

cc: Denise Lee  
Governing Board

**MEMORANDUM**

**TO:** Ms. Danielle Lawrence **DATE:** November 17, 2022  
**FROM:** David B. Clark, SETA Fiscal Monitor  
**RE:** Fiscal Desk Monitoring of Mutual Assistance Network

<b><u>PROGRAM</u></b>	<b><u>ACTIVITY</u></b>	<b><u>FUNDING</u></b>	<b><u>CONTRACT PERIOD</u></b>	<b><u>PERIOD COVERED</u></b>
CSBG	SN – CARES	\$ 60,000	11/2/20 – 3/31/22	11/2/20 – 3/31/22

**Monitoring Purpose:** Initial  Follow-Up  Special  Final

**Date of review:** August 15, 2022 - Desk review

<b>AREAS EXAMINED</b>	<b>SATISFACTORY</b>		<b>COMMENTS/ RECOMMENDATIONS</b>	
	<b>YES</b>	<b>NO</b>	<b>YES</b>	<b>NO</b>
1 Accounting Systems/Records	X			
2 Internal Control	X			
3 Bank Reconciliation	X			
4 Disbursement Control	X			
5 Staff Payroll/Files	N/A			
6 Fringe Benefits	N/A			
7 Direct Participant Cost	X			
8 OJT Contracts/Files/Payment	N/A			
9 Indirect Cost Allocation	N/A			
10 Adherence to Contract/Budget	X			
11 In-Kind Contribution	N/A			
12 Equipment Records	N/A			

**Program Operator:** Mutual Assistance Network

**Findings and General Observations:**

The total costs as reported to the SETA CSBG programs have been traced to the subgrantee's fiscal records. The recorded expenditures were verified and appear to be in order and there are no adjustments required.

**Recommendations for Corrective Action:**

None.

cc: Denise Lee  
Governing Board



**Program Operator:** Pivot Sacramento

**Findings and General Observations:**

The total costs as reported to SETA have been traced to the subgrantee's fiscal records. The records were verified and appear to be in order.

**Recommendations for Corrective Action:**

None.

cc: Denise Lee  
Governing Board

**MEMORANDUM**

**TO: Ms. Jacqueline Rose                      DATE: November 7, 2022**

**FROM: Tracey Anderson, SETA Fiscal Monitor**

**RE: Fiscal Monitoring of Rose Family Creative Empowerment**

<b><u>PROGRAM</u></b>	<b><u>ACTIVITY</u></b>	<b><u>FUNDING</u></b>	<b><u>CONTRACT PERIOD</u></b>	<b><u>PERIOD COVERED</u></b>
CSBG	CARES-Safety Net	\$33,286	11/2/2020-3/31/2022	10/1/2021-3/31/2022

**Monitoring Purpose:    Initial:    Follow-up    Special    Final: X**

**Date of review: July 2022, 8/5, on site 8/26, on site 9/26, 9/27**

	<b>AREAS EXAMINED</b>	<b>SATISFACTORY</b>		<b>COMMENTS RECOMMENDATIONS</b>	
		<b>YES</b>	<b>NO</b>	<b>YES</b>	<b>NO</b>
1	Accounting Systems/Records		X	X	
2	Internal Control		X	X	
3	Bank Reconciliations	X			
4	Disbursement Control	X			
5	Staff Payroll/Files	X			
6	Fringe Benefits	X			
7	Participant Payroll	N/A			
8	OJT-Contracts/Files/Payment	N/A			
9	Indirect Cost Allocation	N/A			
10	Adherence to Budget	X			
11	In-Kind Contribution	N/A			
12	Equipment Records	N/A			



**Program Operator: Rose Family Creative Empowerment Center, Inc.**

**Recommendations and General Observations:**

- 1) We have reviewed the CSBG CARES Safety Net program from October 1, 2021 to March 31, 2022. The costs reported for this program have been traced to the subgrantee's records. The majority of the records were verified and appear to be in order with the exception of those noted below.
- 2) During Direct Participant Costs testing, Rose Family Creative Empowerment (RFCE) was found to have orderly participant files, however some of the files lacked proof of payment for the expenditures. Specifically, the Direct Participant Cost transaction in the amount of \$575.55, paid by credit card on 3/28/22.
- 3) RFCE has not filed a form 990 with the IRS since 2019. In 2019 reported revenues of grant funding exceeded the federal single audit \$750,000 threshold, which could mean a single audit submission is required as stated by CFR, Title 2, Subtitle A, Part 200, Subpart F(a). SETA has not received a federal single audit for fiscal years 2020 and 2021 nor any financial statements to verify whether a single audit is required for either year. This is also a prior finding that has yet to be addressed.
- 4) Per RFCE's contract with SETA, all costs shall be clearly identified and readily accessible. Many challenges were encountered as RFCE was asked to provide the necessary documentation to complete a fiscal monitoring review. After two on site visits, the majority of all requested documents were eventually made available, however the reports provided were minimal in content. The same challenges were noted during the last fiscal monitoring review. With the lack of supporting documents and overall agency financial records, it is SETA's conclusion that RFCE does not have an adequate accounting system in place. SETA highly recommends that RFCE utilize a financial accounting software system to help ensure greater accuracy and timeliness in its agency accounting and reporting.

**Findings with Corrective Action Needed:**

RFCE is to provide a written plan which details how they will ensure all costs will be clearly identified and supporting documentation readily available. The plan should include a timeline for implementation.

RFCE will provide SETA proof of payment for the tested Direct Participant transaction in the amount of \$575.55 paid by credit card on 3/28/22, or issue SETA a refund in the amount of \$575.55.

RFCE is to provide a federal single audit for fiscal year ending December 31, 2020 and fiscal year ending December 31, 2021, or provide other verifiable documentation demonstrating a single audit is not required.

cc: Denise T. Lee  
Governing Board

## ITEM V - REPORTS TO THE BOARD

### A. CHAIR'S REPORT

The Chair of the SETA Community Action Board on a regular basis receives numerous items of information concerning legislation, current programs and agency activities.

The important information from the material received and meetings attended will be shared with the entire Board and the method proposed by the Chair is to give a verbal report at each regular meeting. It will also allow time for the Board to provide input on items that may require future action.

### B. EXECUTIVE DIRECTOR'S REPORT

This item is set aside to allow the Executive Director of the Community Action Program to report to the Board on any items of important information or to deal with special requests which need to be addressed but, because of time constraints, were not included in the formal SETA Community Action Board packet.

The Executive Director's Report also allows the opportunity for the Executive Director to apprise the Board of upcoming events, significant agency activities, or conferences.

### C. DEPUTY DIRECTOR/PROGRAM MANAGER

This item provides an opportunity for Ms. Julie Davis-Jaffe, the CSBG program manager, and Mr. Roy Kim, the Deputy Director, to provide an oral report on issues not included in the agenda packet.

### D. MEMBERS OF THE BOARD

This item provides the opportunity for SETA Community Action Board members to raise any items for consideration not covered under the formal agenda. It also provides the opportunity for Board members to request staff to research or follow up on specific requests or to ask that certain items be placed on the next agenda.

### E. PUBLIC PARTICIPATION

Participation of the general public at SETA Community Action Board meetings is encouraged. Members of the audience are asked to address their requests to the Chair, if they wish to speak.