

## Request for Subsequent Local Workforce Development Area Designation

Name of Local Workforce Development Area: CareerSource Southwest Florida

Name of Contact Person: Peg Elmore Phone Number: 239-225-2500 x1801

Title: President CEO Email Address: pelmore@careersourceswfl.com

Date of Request: March 11, 2026

Local workforce development areas that receive an initial designation will be granted a subsequent designation if, for the two most recent program years, the local workforce development area performed successfully and sustained fiscal integrity.

### Performed Successfully

The term "Performed Successfully" means the local workforce development area met or exceeded the identified levels of performance for primary indicators of performance for the last two consecutive years for which data are available, and the local area has not failed the same individual measure for the last two consecutive program years.

### Sustained Fiscal Integrity

The term "Sustained Fiscal Integrity" means that the Secretary of Labor has not made a formal determination, during either of the last two consecutive years preceding the determination regarding such integrity, that either the grant recipient or the administrative entity of the local workforce development area has mis-expended funds provided.

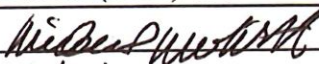
## LOCAL AREA LEVELS OF PERFORMANCE

For subsequent designation of local workforce development areas, the local area must include the local negotiated levels of performance and actual levels of performance for the two program years (PY) for which data are available prior to the program year for which designation is requested.

Name of Local Workforce Development Area: CareerSource SWFL - Region 24				
Measures	Negotiated	Actual	Negotiated	Actual
	PY: 23-24	PY: 23-24	PY: 24-25	PY: 24-25
<b>Adult</b>				
Employed 2 <sup>nd</sup> Quarter After Exit	88.10	90.50	88	80.90
Median Wages 2 <sup>nd</sup> Quarter After Exit	\$7,815	\$10,503	\$7,442	\$9,625
Employed 4 <sup>th</sup> Quarter After Exit	88.40	84.90	85.10	87.2
Credential Attainment Rate	80.20	77.40	75.60	81.5
Measurable Skill Gains	72.10	86.80	56.10	85.5
<b>Disheated Worker</b>				
Employed 2 <sup>nd</sup> Quarter After Exit	87.50	90.40	88.10	82.70
Median Wages 2 <sup>nd</sup> Quarter After Exit	\$8,904	\$10,214	\$9,937	\$11,040
Employed 4 <sup>th</sup> Quarter After Exit	88.10	81.10	87.70	83
Credential Attainment Rate	78.60	82.10	86.20	78.90
Measurable Skill Gains	77.90	86.50	70	93.50
<b>Youth</b>				
Employed 2 <sup>nd</sup> Quarter After Exit	81.60	74.30	83.80	76.20
Median Wages 2 <sup>nd</sup> Quarter After Exit	\$4,005	\$5,530	\$5,046	\$5,963.50
Employed 4 <sup>th</sup> Quarter After Exit	78.20	77.00	76.50	75.90
Credential Attainment Rate	69.30	72.60	46.50	59
Measurable Skill Gains	80.00	84.40	70	86.70
<b>Waynes Pever</b>				
Employed 2 <sup>nd</sup> Quarter After Exit	71.80	68.20	68.80	54.30
Median Wages 2 <sup>nd</sup> Quarter After Exit	\$5,674	\$7,648	\$6,531	\$8,120
Employed 4 <sup>th</sup> Quarter After Exit	67.90	67.20	62.80	60.20

## CERTIFICATION AND APPROVAL OF REQUEST

By signing below, the local workforce board chairperson and chief local elected official certify that the local area has performed successfully sustained fiscal integrity for subsequent designation of the existing local area.

Local Workforce Development Board Chairperson	
Name:	Michael (Mike) Wukitsch
Signature:	
Date:	3/11/2026

Chief Local Elected Official	
Name:	Joseph Tiseo, <i>Commissioner</i>
County:	Charlotte
Signature:	
Date:	

Chief Local Elected Official	
Name:	Burt Saunders
County:	Collier
Signature:	
Date:	

Chief Local Elected Official	
Name:	Tim Stanley
County:	Glades
Signature:	
Date:	

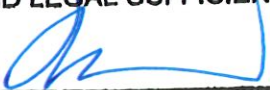
Chief Local Elected Official	
Name:	Ramon Iglesias
County:	Hendry
Signature:	
Date:	

Chief Local Elected Official	
Name:	Cecil Pendergrass
County:	Lee
Signature:	
Date:	

Chief Local Elected Official	
Name:	Michelle Lincoln
County:	Monroe
Signature:	
Date:	

The completed request and certification page(s) must be submitted to: [LWDBGovernance@commerce.fl.gov](mailto:LWDBGovernance@commerce.fl.gov).

**APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:**



Thomas M. David, County Attorney

*LR26-0369* 

Attest:

Roger D. Eaton, Clerk of the  
Circuit Court and Ex-officio  
Clerk of the Board of County  
Commissioners

By: \_\_\_\_\_ Deputy Clerk

## Summary Information for Chief Local Elected Officials (CLEOs)

### Application for Subsequent Local Workforce Development Area Designation

For CareerSource Southwest Florida (CSSWF) to be granted Subsequent Local Workforce Development Board (LWDB) Area Designation, an application must be submitted to Florida Commerce and CareerSource Florida every two years. The application must be signed by the six Chief Local Elected Officials and CSSWF Chair certifying that our region (Charlotte, Collier, Glades, Hendry, Lee and Monroe Counties) has performed successfully and sustained fiscal integrity for subsequent designation of the existing local area.

#### Performed Successfully:

To determine subsequent local workforce development area designation, the term “performed successfully” means the local workforce development area met or exceeded the adjusted levels of performance for primary indicators of performance for the last two consecutive years for which data are available, and that the local area has not failed the same measure for the last two consecutive years.

Program Year July 1, 2023 – June 30, 2024

For PY23-24, CSSWF exceeded in eleven (11) and met in seven (7) of the Indicators of Performance. There are 24 regions in Florida, and we were one of the five regions that met or exceeded all performance measures during the program year.

Measures	PY2022-2023 % of Performance Goal Met For Q1	PY2022-2023 2nd Quarter Performance	PY2022-2023 % of Performance Goal Met For Q2	PY2022-2023 3rd Quarter Performance	PY2022-2023 % of Performance Goal Met For Q3	PY2022-2023 4th Quarter Performance	PY2022-2023 % of Performance Goal Met For Q4	PY2022-2023 Performance Goals	PY2023-2024 1st Quarter Performance	PY2023-2024 % of Performance Goal Met For Q1	PY2023-2024 2nd Quarter Performance	PY2023-2024 % of Performance Goal Met For Q2	PY2023-2024 3rd Quarter Performance	PY2023-2024 % of Performance Goal	PY2023-2024 4th Quarter Performance	PY2023-2024 % of Performance Goal	
<b>Adults</b>																	
Employed 2nd Qr After Exit	95.57	81.00	91.94	73.00	83.67	85.00	98.49	89.10	87.43	93.21	87.40	93.21	85.50	101.53	90.00	92.72	88.10
Median Wage 2nd Quarter After Exit	108.23	11,365	107.04	18,878	103.28	18,554	114.58	87,815	89,833	124.03	118,806	122.52	110,600	133.08	110,500	134.40	87,895
Employed 4th Qr After Exit	95.15	73.50	83.93	83.60	94.57	84.40	95.70	89.40	80.00	90.50	85.00	95.15	85.60	96.83	84.90	95.04	89.40
Credential Attainment Rate	96.88	80.70	100.82	81.50	101.62	83.40	103.99	80.20	82.50	102.87	83.60	104.24	80.20	100.00	77.40	96.51	80.20
Measurable Skill Gains	73.20	52.80	73.23	55.10	78.56	78.50	104.72	72.10	82.00	85.93	71.10	98.61	87.00	82.93	88.00	120.39	72.10
<b>Dislocated Workers</b>																	
Employed 2nd Qr After Exit	94.51	84.82	96.63	83.60	95.77	81.10	92.63	87.50	80.52	92.00	79.70	91.09	85.10	97.25	90.40	103.31	87.50
Median Wage 2nd Quarter After Exit	112.57	11,347.00	103.14	110,510	113.88	110,598	116.75	88,504	110,308	116.77	110,575	118.77	110,025	113.71	110,254	114.71	88,504
Employed 4th Qr After Exit	101.59	74.50	84.56	60.50	91.71	82.70	93.67	89.10	80.10	91.63	81.10	92.05	78.20	83.50	81.00	92.05	88.10
Credential Attainment Rate	104.83	82.70	117.533	81.10	115.50	91.50	116.16	78.60	88.50	112.60	88.10	112.09	87.00	110.69	82.10	104.45	78.60
Measurable Skill Gains	90.12	45.20	83.697	64.70	83.06	76.80	90.72	77.50	83.20	89.83	78.00	101.10	78.00	101.41	60.50	111.04	77.50
<b>Youth</b>																	
Employed 2nd Qr After Exit	104.04	78.20	97.06	81.10	99.99	77.90	95.47	81.60	78.70	92.77	73.90	90.56	78.50	94.24	74.90	91.05	81.60
Median Wage 2nd Quarter After Exit	100.73	11,971	121.62	14,532	123.89	14,708	119.50	84,005	84,722	117.90	84,335	123.32	85,274	131.69	85,530	133.08	84,005
Employed 4th Qr After Exit	111.13	78.80	102.06	83.80	107.16	82.70	108.91	78.20	81.70	104.48	80.90	103.32	78.70	90.92	77.00	93.47	78.20
Credential Attainment Rate	101.44	84.00	93.22	83.60	91.77	85.40	94.37	83.30	80.67	103.67	83.60	113.71	78.50	113.28	78.50	104.78	83.30
Measurable Skill Gains	77.63	54.50	68.13	81.60	77.25	83.50	66.68	80.60	83.60	78.50	71.10	88.68	71.63	89.75	64.40	105.50	80.00
<b>Wage Earners</b>																	
Employed 2nd Qr After Exit	100.14	82.60	87.13	70.60	98.61	71.00	90.69	71.80	88.10	94.65	83.40	95.28	83.60	95.54	88.20	94.99	71.80
Median Wage 2nd Quarter After Exit	127.00	80,474.00	114.10	17,547	134.77	17,595	130.38	85,874	87,877	132.63	17,343	129.41	87,230	129.10	87,640	134.79	85,874
Employed 4th Qr After Exit	98.97	56.00	83.65	68.00	100.15	87.00	93.56	87.90	85.90	96.17	85.40	95.32	85.40	96.32	87.20	93.97	87.90

Not Met (Less than 50% of target)  
Met (50-100% of target)  
Exceeded (Greater than 100% of target)

For PY24-25, CSSWF exceeded in ten (10) and met seven (7) of the Indicators of Performance. We did not meet the Wagner-Peyser employed second quarter after exit measure. Due to the reorganization of workforce regions, there were 21 regions in Florida in PY24-25. There were five regions that met or exceeded all performance measures during the program year, and we were one of the four regions that did not meet one performance measure, performing better than the remaining eleven regions.

Measures	PY2023-2024 4th Quarter Performance	PY2023-2024 % of Performance Goal Met	PY2023-2024 Performance Goals	PY2024-2025 1st Quarter Performance	PY2024-2025 % of Performance Goal Met	PY2024-2025 2nd Quarter Performance	PY2024-2025 % of Performance Goal Met	PY2024-2025 3rd Quarter Performance	PY2024-2025 % of Performance Goal Met	PY2024-2025 4th Quarter Performance	PY2024-2025 % of Performance Goal Met	PY2024-2025 Performance Goals			
<b>Adults:</b>															
Employed 2nd Qtr After Exit	90.50	102.72	88.10	89.4	101.59	88.8	98.64	84.3	95.80	80.9	91.93	88			
Median Wage 2nd Quarter After Exit	\$10,503	134.40	\$7,815	\$10,148.50	138.37	\$10,908.50	146.58	\$9,999.50	134.37	\$9,825.00	129.33	\$7,442			
Employed 4th Qtr After Exit	84.90	96.04	88.40	88.8	104.35	88.5	104.00	89.1	104.70	87.2	102.47	85.1			
Credential Attainment Rate	77.40	96.51	80.20	77.6	102.65	75.7	100.13	77.2	102.12	81.5	107.80	75.6			
Measurable Skill Gains	68.60	120.39	72.10	71.7	127.81	72.7	123.59	63.9	113.90	85.5	152.41	58.1			
<b>Dislocated Workers:</b>															
Employed 2nd Qtr After Exit	90.40	103.31	87.50	91.5	103.66	88.7	100.68	88.5	98.19	82.7	93.87	88.1			
Median Wage 2nd Quarter After Exit	\$10,214	114.71	\$8,904	\$10,214	102.79	\$10,125.00	101.69	\$10,562.00	106.29	\$11,040.00	111.10	\$9,937			
Employed 4th Qtr After Exit	81.10	92.05	88.10	82.4	93.96	84.9	96.81	87.2	99.43	83	94.64	87.7			
Credential Attainment Rate	82.10	104.45	78.60	79.7	92.48	71.1	82.48	67.6	78.42	78.9	91.53	86.2			
Measurable Skill Gains	66.50	111.04	77.90	72	102.66	78	111.43	70	100.00	93.5	133.57	70			
<b>Youth:</b>															
Employed 2nd Qtr After Exit	74.30	91.05	81.60	71.40	85.20	75.9	90.57	75.7	90.33	78.2	90.93	83.8			
Median Wage 2nd Quarter After Exit	\$5,530	138.08	\$4,005	\$4,600	91.15	\$5,378.00	106.58	\$5,302.00	105.07	\$5,963.50	118.18	\$5,046			
Employed 4th Qtr After Exit	77.00	98.47	78.20	78.40	102.48	74.9	97.91	74.9	97.91	75.9	99.22	76.5			
Credential Attainment Rate	72.60	104.76	69.30	66.70	143.44	58.5	121.51	56.7	121.94	59	126.88	46.5			
Measurable Skill Gains	84.40	105.50	80.00	52.60	75.43	65.4	93.43	62.1	88.71	88.7	123.66	70			
<b>Wagner Peyser:</b>															
Employed 2nd Qtr After Exit	68.20	94.99	71.80	71.3	103.63	64.4	93.60	60.8	88.37	54.3	78.92	68.8			
Median Wage 2nd Quarter After Exit	\$7,648	134.79	\$5,674	\$7,581.00	133.62	\$7,681.00	117.61	\$7,875.00	120.59	\$8,120.00	124.33	\$6,531			
Employed 4th Qtr After Exit	67.20	98.97	67.90	68.3	100.59	66.3	105.57	65.1	105.25	60.2	95.86	62.8			
<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="background-color: #ffffcc;">Not Met (less than 90% of negotiated)</td> </tr> <tr> <td style="background-color: #d9ead3;">Met (90-100% of negotiated)</td> </tr> <tr> <td style="background-color: #d4edda;">Exceeded (greater than 100% of negotiated)</td> </tr> </table>													Not Met (less than 90% of negotiated)	Met (90-100% of negotiated)	Exceeded (greater than 100% of negotiated)
Not Met (less than 90% of negotiated)															
Met (90-100% of negotiated)															
Exceeded (greater than 100% of negotiated)															

**Sustained Fiscal Integrity:**

Sustained Fiscal Integrity for all program years means the Secretary of the United States Department of Labor has not made a formal determination that either the grant recipient or the administrative entity of the area mis-expended funds due to willful disregard of the requirement of the provision involved, gross negligence or failure to comply with accepted standards of administration for the two-year period preceding the determination.

Independent Auditors Report for Program Year July 1, 2023 – June 30, 2024 and July 1, 2025 – June 30, 2025 follows.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S 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**

Board of Directors  
Southwest Florida Workforce Development Board, Inc.  
d/b/a CareerSource Southwest Florida  
Fort Myers, Florida

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 Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida, (a nonprofit organization) (the "Board"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2024.

**Report on Internal Control Over Financial Reporting**

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

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 Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 Board'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 Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the information of the management, Board of Directors, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

December 16, 2024



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors  
Southwest Florida Workforce Development Board, Inc.  
d/b/a CareerSource Southwest Florida  
Fort Myers, Florida

**Report on Compliance for Each Major Federal Program**

***Opinion on Compliance for Each Major Federal Program***

We have audited Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida's (a nonprofit organization) (the "Board") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Board's major federal programs for the fiscal year ended June 30, 2024. The Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Board 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 for the fiscal year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida 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 program. Our audit does not provide a legal determination of the Board'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 the Board's major federal programs.

***Auditor's Responsibility 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 Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida'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 GAAS, Government Auditing Standards, and the Uniform Guidance 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 the Board's compliance with the requirements of each of its major federal programs.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 the Board'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 the Board'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, but not for the purpose of expressing an opinion on the effectiveness of the Board'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 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 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 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.

December 16, 2024

**SOUTHWEST FLORIDA WORKFORCE DEVELOPMENT BOARD, INC.  
D/B/A CAREERSOURCE SOUTHWEST FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of the Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the independent auditor's 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*.
3. No instances of noncompliance material to the financial statements of Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The independent auditor's report on compliance for each major federal awards program of Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida expresses an unmodified opinion.
6. There were no audit findings relative to the major federal awards tested for Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida.
7. Dollar threshold for Type A programs was \$750,000. The programs tested as major programs include:

Federal Program	CFDA Number
WIOA Cluster	17.258, 17.259, 17.278
Employment Service Cluster	17.207, 17.801

8. Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida was determined to be a low-risk auditee pursuant to the Uniform Guidance.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS**

None

**D. OTHER ISSUES**

No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal awards programs.

No corrective action plan is required because there were no findings required to be reported under the Federal Single Audit Act.



**Grau & Associates**  
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**INDEPENDENT AUDITOR'S 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**

Board of Directors  
Southwest Florida Workforce Development Board, Inc.  
d/b/a CareerSource Southwest Florida  
Fort Myers, Florida

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 Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida, (a nonprofit organization) (the "Board"), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2025.

**Report on Internal Control Over Financial Reporting**

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

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 Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 Board'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 Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the information of the management, Board of Directors, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

December 9, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors  
Southwest Florida Workforce Development Board, Inc.  
d/b/a CareerSource Southwest Florida  
Fort Myers, Florida

**Report on Compliance for Each Major Federal Program**

***Opinion on Compliance for Each Major Federal Program***

We have audited Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida's (a nonprofit organization) (the "Board") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Board's major federal programs for the fiscal year ended June 30, 2025. The Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Board 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 for the fiscal year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida 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 program. Our audit does not provide a legal determination of the Board'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 the Board's major federal programs.

***Auditor's Responsibility 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 Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida'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 GAAS, Government Auditing Standards, and the Uniform Guidance 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 the Board's compliance with the requirements of each of its major federal programs.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 the Board'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 the Board'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, but not for the purpose of expressing an opinion on the effectiveness of the Board'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 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 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 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.

December 9, 2025

**SOUTHWEST FLORIDA WORKFORCE DEVELOPMENT BOARD, INC.  
D/B/A CAREERSOURCE SOUTHWEST FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of the Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the independent auditor's 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*.
3. No instances of noncompliance material to the financial statements of Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The independent auditor's report on compliance for each major federal awards program of Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida expresses an unmodified opinion.
6. There were no audit findings relative to the major federal awards tested for Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida.
7. Dollar threshold for Type A programs was \$750,000. The programs tested as major programs include:

Federal Program	CFDA Number
Temporary Assistance to Needy Families	93.558

8. Southwest Florida Workforce Development Board, Inc. d/b/a CareerSource Southwest Florida was determined to be a low-risk auditee pursuant to the Uniform Guidance.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS**

None

**D. OTHER ISSUES**

No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal awards programs.

No corrective action plan is required because there were no findings required to be reported under the Federal Single Audit Act.