



Audit of Agreement with Junior
Achievement of South Florida, Inc. for
Consultant Services for Financial
Literacy and Business Skills Training
Program for Students

Office of the County Auditor

Audit Report

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Audit Conducted by:

Kathie-Ann Ulett, CPA, CFE, Deputy County Auditor
Jed Shank, CPA, CIA, CFE, CISA, CCA Audit Manager
Ferris Ziadie, CPA, Audit Senior

Report No. 25-21
July 30, 2025



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

July 30, 2025

Honorable Mayor and Board of County Commissioners

Pursuant to the Fiscal Year 2025 Annual Audit plan, we have conducted an audit of the Agreement with Junior Achievement of South Florida, Inc. (JA) for Consultant Services for Financial Literacy and Business Skills Training Program for Students (Agreement) administered by the Community Partnerships Division.

Our audit objectives were to determine whether JA is compliant with the Agreement, whether County processes and controls are reasonable to ensure effective oversight of the Agreement, and whether established activities used to achieve and measure desired outcomes are adequate.

We conclude that JA is compliant with the Agreement and that County processes and controls are reasonable to ensure effective oversight of the Agreement. We could not determine whether established activities used to achieve and measure desired outcomes are adequate. Opportunities for Improvement are included in the report.

We appreciate the cooperation and assistance provided by the Community Partnerships Division and JA throughout our audit process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Dr. Kimm Campbell, Deputy County Administrator
Laurette Jean, Assistant to the County Administrator
Tara Williams, Director, Human Services Department
Cassandra Evans, Director, Community Partnerships Division

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INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's (County) entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders, unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted an audit of the Agreement with Junior Achievement of South Florida, Inc. (JA) for Consultant Services for Financial Literacy and Business Skills Training Program for Students (Agreement).

Our audit objectives were to determine whether:

1. JA is compliant with the Agreement.
2. County processes and controls are reasonable to ensure effective oversight of the Agreement.
3. Established activities used to achieve and measure desired outcomes are adequate.
4. Any Opportunities for Improvement exist.

To determine whether JA is compliant with the Agreement, whether County processes and controls are reasonable to ensure effective oversight of the Agreement, and whether the established activities used to achieve and measure desired outcomes are adequate, we reviewed the Agreement, transaction reports of payments to JA, invoices and underlying expense support, JA general ledger transaction reports, cost allocation methodologies for overall financial reporting, cost allocation methodologies for specific expense reimbursement items, and required report submittals. We also conducted interviews of County and JA personnel, performed on site visits, reviewed JA Financial Literacy and Business Skills program related literature, compared other programs funded by the County, reviewed School Board of Broward County funding agreement with JA, and reviewed selected County Board meeting minutes.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards except for the requirement for an external peer review which is planned for the current fiscal year. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our

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audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was from October 1, 2022 through March 31, 2025. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that JA is compliant with the Agreement and that County processes and controls are reasonable to ensure effective oversight of the Agreement. We could not determine whether established activities used to achieve and measure desired outcomes are adequate. Opportunities for Improvement are included in the report.

Background

Human Services Department and the Community Partnership Division

The Human Services Department provides oversight and service support to various divisions, which manage many health and human service programs. The Administrative office of the Human Services Department coordinates the activities of the department with County Administration, division directors, and program administrators and has overall responsibility for the Community Partnership Division and its programs. The Human Services Department reports directly to the Deputy County Administrator and ultimately the County Administrator and the Board of County Commissioners.

The Community Partnerships Division works collaboratively with community partners including not-for-profit and for-profit providers, faith-based organizations, other governmental entities, and consumers in assuring that community-based human services are cost effective, performance-based, and coordinated in meeting the needs of the residents of Broward County.

The Community Partnerships Division consists of the Children's Services Administration and Health Care Services Sections and is responsible for planning, coordinating, administering, and evaluating a comprehensive range of programs for both children and adults. These programs include behavioral health, special needs, and childcare services, as well as adult healthcare services, primary care, and HIV/AIDS intervention and treatment. The Division collaborates with community agencies to provide services to the community. Funding for these services comes from Broward County's general funds, as well as federal and state grants.

Junior Achievement USA (JA USA) and Junior Achievement of South Florida (JA)

According to the JA website and annual report:

JA is part of the Junior Achievement USA (JA USA) network. JA USA is the world's largest organization dedicated to giving young people the knowledge and skills they need to own their economic success, plan for their future, and make smart academic and economic choices. JA USA programs are delivered by corporate and community volunteers and provide relevant and hands-on experiences that give students knowledge & skills in financial literacy, work readiness, and entrepreneurship. JA USA is a member of JA Worldwide.

JA empowers youth with the knowledge, ability and confidence to navigate their futures, drive our economy, and lead our community. Their mission is to inspire and prepare young people to exceed in the global economy primarily through financial literacy, entrepreneurship and work readiness. They are a non-profit tax-exempt entity with over \$6,000,000 in contributions, approximately 60 employees, 76 board of directors and 4,000 volunteers.

JA Program Offering

According to the JA website and annual report:

JA delivers over 10 unique programs throughout Broward and south Palm Beach counties and at JA World Huizenga Center at the Lillian S. Wells Pavilion on the Broward College North Campus, which houses JA BizTown and JA Finance Park. Some of these programs include:

1. JA BizTown – Is a lifelike simulated city where students role play as employees or consumers and they are able to earn a paycheck, open a bank account, and learn about the business economy. This immersive experience teaches students economic concepts, workplace skills, and personal and business finances. Every fifth grader in Broward County public schools participates in this program, which is also available to charter and private school students upon request.



JA BizTown (Source: Office of the County Auditor tour)

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2. JA Finance Park - Is a simulated city where students learn about personal finances and career pathways. Each student is given an adult profile to live out and each of the 16 storefronts in



JA Finance Park (Source: Office of the County Auditor tour)

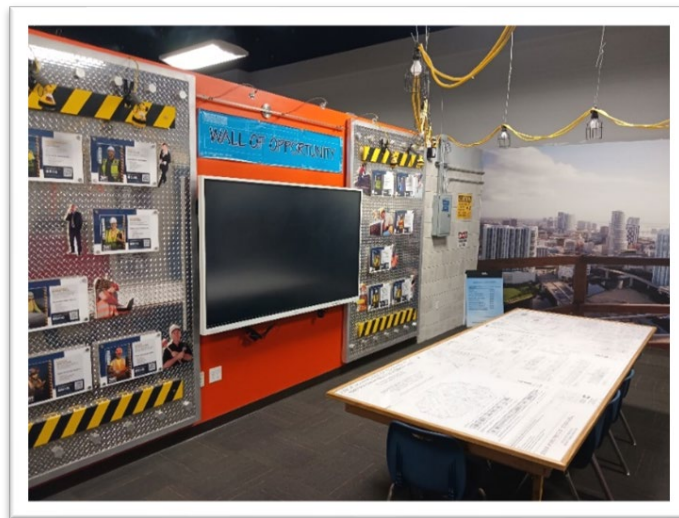
the park represents a line item in their budget and an industry that exhibits potential career opportunities. Before visiting JA finance park, students participate in 16 to 20 hours of classroom curriculum to prepare. Topics of instruction include budget management, interest rates, credit scores, taxes, utility costs, transportation expenses, making investments, and savings for the future.

3. JA Fellows – Provides students across 25 high school teams the opportunity to create a real revenue generating company from ideation to incubation. Students gain real world business experience by working in groups of 20 conceptualizing, capitalizing, and managing their own small business. Students then participate in a preliminary Shark Tank week pitching their ideas to sharks and ending the program with local and national company of the year competitions.
4. JA Career Bound - Is a 10-month work readiness focus program for high school students who gained knowledge of local industries and offer businesses a fresh perspective on productivity problems. During their experience, students collaborate with their peers, participate in engaging industry days, build strong workforce skills, have summer internship opportunities, and teachers also benefit by developing relationships with local businesses and learning the latest industry trends.
5. JA Youth Employment - Places students who have either graduated from JA Career Bound or JA Fellows programs in paid summer internships with companies recruited by JA. They work 30 hours a week for six weeks, earning \$15 per hour, applying work skills and building business connections. Employers get the benefit of tech-savvy interns hired at zero cost to the company. JA provides a job coach that supports both the students and employers and handles all Human Resources processes.
6. JA Inspire - Is a virtual career exploration fair for high school students that brings together leaders and hiring managers from local businesses and Broward County public school students to help launch students on their desired career path. Students gain real insights on industries that interest them, what specific jobs are like, and education required to be successful.

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Students also get access to educational videos, professional webinars, and inspirational speaker series.

7. JA Stock Market - Gives students the opportunity to compete in a stock market simulation. This simulation was piloted in the spring of 2022 and prior to completing the challenge high school students must participate in four to six hours of in-classroom instruction. Each team competing in the challenge is given \$500,000 in imitation currency which they use to make stock selections from more than 25 fictitious companies. They then compete to see which team can make the wisest investments to grow their initial portfolio. In the end, the team with the most lucrative stock portfolio wins.
8. JA Pre-Apprenticeship – Helps students become workforce ready for the marine and construction industries. The program aims to train participants for success by providing a six-month work-based learning experience to fast track their careers. The students have the ability to earn 5 industry recognized tuition free certifications and \$600 in milestone incentives.
9. 3DE Schools - Integrates business challenges directly into educational lessons in order to demonstrate the real-life application of concepts. This helps students understand the relevance of subjects they learn and heightens their appreciation for subjects such as reading, history, math, and science. JA of South Florida has partnered with Flannigan high school and MacArthur high school and the broader business community to craft an educational path that will prepare students for their future career paths.



JA Finance Park (Source: Office of the County Auditor tour)

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Agreement between Broward County and Junior Achievement for Consultant Services for Financial Literacy and Business Skills Training Program for Students (Agreement)

The Agreement provides for County funding of up to \$1,900,000 to Junior Achievement to provide “Financial Literacy and Business Skills Training” (Financial Literacy) and “Workforce Development” programs to students. Specifically, the Agreement, executed on December 5th, 2022 and effective retroactively to October 1, 2021, provided \$200,000 for “Start-up of Consultant’s Workforce Development Program” for a one-year initial term of October 1, 2021 through September 30, 2022 and up to \$300,000 per year for “Financial Literacy and Business Skills Training”, consisting of “JA BizTown” and “JA Finance Park” as described above, for up to five one-year option periods from October 1, 2022 through September 30, 2027. The Agreement was amended on September 7, 2023, to provide an additional \$200,000 for a “Youth Workforce Development Program” consisting of “Youth Employment” and “Pre-Apprenticeship” programs as described above for a one-year period of January 1, 2023, through September 30, 2023. Figure 1 summarizes the Agreement.

Figure 1 – Agreement Summary

	Original Agreement		Amendment 1
	Financial Literacy	Workforce Development	
Initial Term (Fiscal Year 2022)	-	\$ 200,000	-
Option Period 1 (Fiscal Year 2023)	\$ 300,000	-	\$ 200,000
Option Period 2 (Fiscal Year 2024)	\$ 300,000	-	-
Option Period 3 (Fiscal Year 2025)	\$ 300,000	-	-
Option Period 4 (Fiscal Year 2026)	\$ 300,000	-	-
Option Period 5 (Fiscal Year 2027)	\$ 300,000	-	-
Total	\$ 1,500,000	\$ 200,000	\$ 200,000
Grand Total	\$1,900,000		

Source: Office of the County Auditor summary of Agreement

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. The Financial Literacy Program may not be Consistent with Services Offered by the County and was not Competitively Procured.

We found that the Financial Literacy and Business Skills (Financial Literacy) programs, which receive \$300,000 per year in County General Fund funding, may not be consistent with other services sought or offered by the County and were not competitively procured. Specifically,

- A. The Financial Literacy programs funded by the Agreement with Junior Achievement of South Florida, Inc. (JA) for Consultant Services for Financial Literacy and Business Skills Training Program for Students (Agreement) do not appear to be standard services funded by the County Community Partnerships Division's (CPD) Children's Services Administration (CSA) and appear more typical of functions administered by the School Board of Broward County (SBBC). The Financial Literacy programs appear inconsistent with other programs offered by the CSA which include the categories of Special Needs Children, At Risk Youth, and Childcare. For example, some of the programs that CSA provides include the Youth Economic Stability Services program, the Behavioral Health and Intervention Services program, the Court Supervision Drop-in Services Program, the Independent Living and Rental Assistance Services Program, Substance Use Counseling programs, and Medical and Respite Care Support Services programs. The Financial Literacy programs are educationally focused to the general school aged population and appear more aligned with SBBC services. The curriculum is developed in line with the core standards of State Department of Education requirements and the programs are specifically required, integrated and embedded into the school learning day and classroom curriculum. The SBBC mission states that "Broward County Public Schools (BCPS) is committed to educating all students to reach their highest potential" and the vision states "educating today's students to succeed in tomorrow's world." One of the SBBC's goals is to "prepare students to become productive members of the workforce".

Further, while the SBBC does fund certain workforce development programs, the SBBC contracts with JA specifically states that the JA workforce development programs are provided to the SBBC free of charge. Accordingly, the County should further evaluate funding

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levels of programs that may be more typically within the purview of the SBBC. Figure 2 summarizes the programs by entity that generally administers such functions.

Figure 2 – Program Summary

Entity	Financial Literacy	Workforce Development
County		✓
SBBC	✓	✓

Source: Office of the County Auditor summary

If the County wishes to continue funding the Financial Literacy programs, management should work with Junior Achievement and the SBBC to determine appropriate division of funding in accordance with each organization's respective mission.

- B. Funded programs should be competitively procured. The Agreement was directed and approved by the Board but did not go through a competitive procurement process. The County has established procurement processes in place for identified and needed services. The CSA works with the Children's Services Advisory Board and outside stakeholders, including community service providers such as JA to perform a comprehensive needs assessment and solicit services identified through the needs assessment. Service providers respond to the solicitations with proposals that the County evaluates and selects based on their ability to perform the services. The competitive procurement process establishes and defines the needed services. Without a competitive procurement process, the need for the service and expectations of the service provider are left undefined.

We recommend management:

- A. Further evaluate appropriate funding levels for the Financial Literacy programs under the Agreement with Junior Achievement for Option periods 2026 and 2027 or immediately competitively procure these services. If the County wishes to continue funding the Financial Literacy programs, management should work with Junior Achievement and the SBBC to determine appropriate division of funding in accordance with each organization's respective mission.
- B. Ensure future services are established through a competitive procurement process.

2. Program Funding and Billing Methodologies Should be Refined to More Clearly Reflect What Portion or Components of Programs are Being Funded by the County.

The Agreement establishes County funding based on a unit cost of \$1,240 per Financial Literacy session performed and the reimbursement of specific purchases (for example, purchases of electronic laptops and tablets, transportation services, and other). While this approach facilitates invoicing by providing a basis for billing, it does not clearly reflect what portion or components of the program costs are being funded by the County. The County's funding, together with other governmental and private funding sources, collectively fund the cost of the programs. The monies from the various funding sources are not assigned to specific costs of the program. Therefore, an alternative funding and billing methodology should be established to reflect the program percentage or components being funded. Specifically, we noted the following:

- A. The portion, or percentage, of program costs funded by the County is not clearly defined in the Agreement. Figure 3 shows the fiscal year 2024 direct revenues and expenses of the Junior Achievement programs that the County has provided funding towards. As shown in the Figure 3, for the Financial Literacy Program, County funding of \$300,000 accounts for 9% of the total direct revenues of \$3,196,281. However, this type of consideration is not contemplated within the Agreement or payment request support.

**Figure 3 - Financial Literacy and Workforce Development Programs
Assigned Direct Revenues and Expenses
JA Fiscal Year 2024**

	Financial Literacy	Workforce Development
County	\$ 300,000 ^(a)	\$ - ^(b)
School Board	509,415	
Children's Services Council	120,060	202,385
Florida Dept of Education	-	549,000
Career Source Broward	-	225,000
Other Public Funding	106,930	41,000
Private Partners, Storefront Revenue, and Program Fees	1,289,895	1,338,978
In-Kind Donations	869,981	9,111
Total Direct Revenues	\$ 3,196,281	\$ 2,365,474
Participant Materials and Supplies	165,324	111,314
Transportation	4,620	128,458
Professional Services and Contract Labor	-	128,076
Food and Beverage	11,820	107,440
Storefront Buildouts	55,248	-
Other	55,726	89,524
In-Kind Expense	869,981	9,111
Total Direct Expenses	\$ 1,162,719	\$ 573,923
Program Surplus (Shortfall)	\$ 2,033,562	\$ 1,791,551

Source: Office of the County Auditor summary of Junior Achievement financial records.

- (a) JA financial records reflected the County's fiscal year 2024 payments of \$300,000 in a separate cost center, used to account for unassigned direct program revenues and expenses of all programs. We reflected this amount in this table as a direct revenue of the Financial Literacy programs as interpreted by the Agreement.
- (b) The County payments of \$200,000 in fiscal year 2022 and \$191,699 in fiscal year 2023 for the Workforce Development program are not reflected as this table is for JA fiscal year 2024.

Figure 3 also shows that the total direct revenues of \$3,196,281 fund 275% of total direct expenses of \$1,162,719. This consideration is important for determining the overall need for the County funding. However, it should be noted that Figure 3 does not reflect all revenues and costs of the programs; therefore, the resulting net surpluses do not reflect all activity. Other direct program revenues and expenses are accounted for separately and are not assigned to the specific programs to which they apply. Specifically for JA fiscal year 2024, there were approximately \$2 million of direct program expenses that Junior Achievement recorded in a separate cost center and did not assign to specific programs, including the

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programs above. If the applicable portion of the \$2 million pertaining to the Financial Literacy and Workforce Development programs were identified and assigned, the program surpluses reflected in Figure 3 would be reduced. Likewise, indirect revenues (other funding sources not restricted to a specific program) and indirect expenses (such as administrative payroll, insurance costs, etc.) are also not allocated to programs. Because JA does not provide a full cost accounting by program, the available information does not accurately provide the percentage of overall program support that the County provides.

Such expectations of overall program participation support should be established in the Agreement and actual results and compliance included in financial reporting and/or payment request submittals.

- B. The County funds \$1,240 per Financial Literacy training session for up to \$300,000 per each one-year "Option Period" (\$1,500,000 over the five one-year Option Periods); however, the Agreement does not provide an underlying rationale for how the \$1,240 unit price was determined or what program expenses it is intended to cover. It is unknown whether the funding pays for expenses already paid by other funding sources. The basis is also inconsistent with other funders. JA's contract with the School Board of Broward County establishes billing on a per student basis as opposed to the Agreement with the County which establishes billing on a per training session basis. While the funding methodology facilitates billing by providing a clear unit of measure (number of training courses), there is no correlation to the actual program components and expenses that it covers.
- C. The basis for allocations of the costs to be reimbursed by the County is not clearly defined in the Agreement. The original Agreement provides for up to \$200,000 in reimbursement of "Start-up" administrative costs and operational support for the initial term of October 1, 2021 through September 30, 2022. However, the original Agreement provides limited guidance on what costs are allowable and how the costs should be billed. It provides general allowable reimbursable expense type categories as "administrative" with a listed budget of \$26,087 and "operational" with a listed budget of \$173,913, but it does not further specify allowable expense types within these categories or what portions of expenses are funded by the County versus other funding sources. JA submitted reimbursement requests with allocations of expenses; however, the reimbursement requests do not reflect how the expenses were selected for reimbursement (i.e. why certain expenses and not others), whether the expenses were covered by other funding sources, or how allocations were determined. The percentage of each expense allocated to the County varied for each item including related items; for example, electronic tablet purchases were allocated at a cost of 23% whereas laptop computer purchases were allocated at a cost of 73%. The following list shows a sample of expenses submitted for reimbursement and percentage of expense allocated to the County:

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- Two hundred seventy (270) electronic tablets (including charging cables and support service) totaling \$224,068, of which **\$51,891 (23%)** was requested for reimbursement from the County.
- Thirty (30) laptop computers totaling \$41,250, of which **\$30,000 (73%)** was requested for reimbursement from the County.
- Two hundred (200) virtual reality software subscriptions totaling \$35,150, of which **\$27,000 (77%)** was requested for reimbursement from the County.
- Fifteen (15) virtual reality headsets (including charging stations and storage cart) totaling \$10,698, of which **\$10,489 (98%)** was requested for reimbursement from the County.
- Six months of water utility bills totaling **\$15,158** requested for reimbursement from the County, which reflected **50%** of the total 12-month period.
- Four months of phone bills totaling **\$11,485** requested for reimbursement from the County, which reflected **33%** of the total 12-month period.

Section 5.9 of the Agreement, entitled “Payer of Last Resort” states “Consultant represents to County that no other reimbursement or payment is available or will be received by Consultant for any Services invoiced to County”. Because the method of billing does not reflect what portion or components of the programs are being funded by the County, it is unclear whether County payments are for items already funded by other revenue sources or to what degree the County funding is needed. Therefore, there is no expectation within the Agreement or reporting within the payment request to show the County’s percentage participation within the program or whether the County’s contributions are needed to fund the direct costs of the program.

We recommend management, for any future agreements and for any remaining exercised option periods:

A/B/C.1 Refine funding and billing methodologies to more clearly define what portion or components of programs are being funded by the county.

A/B/C.2 Require Junior Achievement to provide a full cost accounting, reflecting allocated revenues, expenses, and net surplus (deficit) of programs funded by the County.

3. The Agreement Should Clearly Define Allowable Costs and Required Support for Invoices to Ensure Proper Payment.

Workforce Development Program invoices included approximately \$90,000 in questioned and/or unsupported costs. Specifically,

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- A. The original Agreement provides for up to \$200,000 in reimbursement of “Start-up” administrative costs and operational support for the initial term of October 1, 2021 through September 30, 2022. Water utility and voice and data bills, submitted for reimbursement under the category of administrative costs with a total budget of \$26,087 as listed in the Agreement, are ongoing monthly costs and do not appear to meet what would be considered “Start-up” costs. As shown in Opportunity for Improvement 2, only a select number of these bills from the period were submitted for reimbursement and it is unclear how these ongoing bills would typically be funded and why the County would be reimbursing for a portion of otherwise recurring bills. Therefore, we question whether the \$26,087 in water utility and phone bills are allowable “Start-up” costs for reimbursement.
- B. The First Amendment dated September 7, 2023, provided additional County funding of up to \$200,000 for a new program, the Youth Workforce Development Program, for the period commencing on January 1, 2023, and continuing through September 30, 2023. The Amendment requires supporting documentation of expenses to be provided; however, we noted the following:
- Of \$33,300 billed for food related expenses, \$23,750 (71%) lacked adequate supporting documentation.
 - Of \$43,000 billed for transportation costs, \$9,572 (22%) lacked adequate supporting documentation.

The supporting documentation lacked source vendor invoices and receipts and was limited to copies of bank statements, credit card statements, check vouchers, and manually prepared credit card logs.

We also noted approximately \$30,908 out of \$49,007 in reimbursement requests under the “Audio Visual” category of the Youth Workforce Development Program included charges that pertain to other programs. The \$30,908, consisting of three invoices, included charges for “Physical & Virtual Network Management”, “Desktop and Mobile Management”, “Managed Firewall Services”, “Office 365 Licenses”, “Power BI licenses” and “Database Management Services”; however, these services were not exclusive to the Youth Workforce Development Program and should not have been submitted in entirety for reimbursement under the program. Some line items with the invoices specifically stated “BizTown”, which is another program.

The Agreement did not adequately specify allowable costs and required support and invoice review required further consideration; However, such requirements in the Agreement are important to ensure that invoices are properly reviewed and payments are made for

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allowable costs with required and adequate support. According to Junior Achievement, all documentation was reviewed, accepted, and approved by County staff at submission and prior to reimbursement.

We recommend management ensure that:

- A. Future agreements clearly define allowable costs and required support.
- B. Invoice review practices are enhanced including verifying existence of supporting documentation and allowability of expenses.

4. Tracking of County Funded Assets Needs Improvement.

Reimbursement requests for purchases of assets such as laptop computers and electronic tablets do not identify the specific items purchased, by serial number or other asset tracking number, for subsequent tracking and physical inventory verification. Purchase information on the submitted invoices is limited to a description of the total number of items purchased as shown in the examples in Figure 4.

Figure 4 - Examples of Invoice Support

ACTIVITY	QTY	RATE	AMOUNT
Product or Equipment Sales 30 Laptops- PROBOOK 450 G8 SYST I7-1165G7 15IN 16GB 512GB	30	1,240.00	37,200.00

ACTIVITY	QTY	RATE	AMOUNT
Product or Equipment Sales Tablets 10" - 270 tablets ET40, 10", WIFI6, SE4100, 4GB/64GB, ANDROID GMS, NA Only	270	679.00	183,330.00

Source: Excerpts from Junior Achievement invoice support.

According to JA management, assets are labeled with unique tracking numbers upon receipt and recorded within an asset tracking system. They stated that assets listed on the invoices could be reasonably located within the tracking system by comparing the invoice date to the approximate date in the tracking system that the tracking numbers were created. However, this exercise requires additional tracing effort to track the purchased assets. The assigned asset tracking numbers should be included within reimbursement requests.

We recommend management ensure that assets purchased with County funding are clearly identifiable and trackable by specific asset purchased. Assigned asset tracking numbers should be included within reimbursement requests to the County.

5. Financial Literacy Invoice Support Needs Additional Clarity.

Program verification forms could be improved to ensure the clarity and reliability of reported information. The Agreement establishes County funding based on a unit cost of \$1,240 per Financial Literacy program session performed. Invoices are accompanied by program verification forms for each session performed and include teacher signatures and pertinent information about the session such as number of students. We noted the following:

- There were multiple instances of more than one session per form.
- Signatures were dated prior to session dates.
- One form had teacher signature dates noted in calendar year 2028.

As a result, this limited identifying and separating key information by session such as the number of students per session and which of the listed teachers were present for which session. Based on the items noted, reported elements may be prone to error. Program verification forms should be done on a per training day basis and accurately populated to ensure adequate accountability and to match the supporting details provided with the invoice.

We recommend management direct Junior Achievement to ensure that program verification forms be clearly populated and that one form be completed per session.

6. Invoice Support Should be Retained Within the County's Financial Reporting System.

County staff review and process invoices using Peoplesoft, the County's financial reporting system. Approved invoices and supporting documentation should be electronically uploaded into Peoplesoft, which is the official record and database. We found that invoices and summary documents were uploaded into Peoplesoft but not in their entirety. Additional supporting invoice documentation was retained within agency records. As a result, a reviewer may not have access to all supporting documentation needed to ascertain the validity of an invoice and corresponding payment.

We recommend management ensure that all invoice support is uploaded to Peoplesoft.

MANAGEMENT'S RESPONSE



LAURETTE JEAN, Assistant County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7364 • FAX 954-357-7360

MEMORANDUM

DATE: July 29, 2025

TO: Robert Melton, CPA, CIA, CFE, CIG
County Auditor

FROM: Laurette Jean 
Assistant County Administrator

RE: Management Response to Audit of Junior Achievement of South Florida Consultant Services

The Human Services Department (HSD) and County Administration have reviewed the Office of the County Auditor's Report on the Audit of Junior Achievement (JA) of South Florida Consultant Services for Financial Literacy and Business Skills Training Program for Students and submits the following as Management's response.

In summary, Management concurs with the Audit report conclusion that JA is compliant with the Agreement and that the County processes and controls are reasonable to ensure the effective oversight of the Agreement. Management further acknowledges the opportunities for improvement and recommendations contained in the Auditor's report. HSD will work with JA to implement the suggested recommendations which will likely result in a contract amendment upon reaching mutual terms.

Below are detailed responses to the opportunities for improvement and recommendations noted in the Auditor's report.

As background, at the request of management and pursuant to the Fiscal Year 2025 Annual Audit Plan, an audit was conducted of the Agreement with Junior Achievement of South Florida, Inc. (JA) for Consultant Services for Financial Literacy and Business Skills Training Program for Students (Agreement). The agreement is administered by the Community Partnerships Division (CPD). The objectives of the audit were to determine whether JA is compliant with the Agreement, whether County processes and controls are reasonable to ensure effective oversight of the Agreement, and whether established activities used to achieve and measure desired outcomes are adequate.

Broward County Board of County Commissioners

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July 29, 2025
Robert Melton, County Auditor
Management Response to Audit of Junior Achievement
Financial Literacy and Business Skills Training Program

Enclosed below please find detailed responses to each of the Auditor's opportunities for improvement and recommendations.

Opportunity 1: The Financial Literacy Program may not be Consistent with Services Offered by the County and was not Competitively Procured.

Auditor Recommendations:

- A. Further evaluate appropriate funding levels for the Financial Literacy programs under the Agreement with Junior Achievement for Option periods 2026 and 2027 or immediately competitively procure these services. If the County wishes to continue funding the Financial Literacy programs, management should work with Junior Achievement and the School Board of Broward County (SBBC) to determine appropriate division of funding in accordance with each organization's respective mission.
- B. Ensure future services are established through a competitive procurement process.

Management Response:

A. Partially Agree.

While the Children's Services Administration (CSA) section of the Community Partnerships Division has a financial literacy component, the service delivery model of JA is inconsistent with the CSA model. The most notable differences are the eligibility criteria, including the ability to serve young people who are not engaged or connected to a school. CPD staff agree that the financial literacy model of JA may fit better with SBBC.

In lieu of immediately competitively procuring these services, CPD staff will meet with JA and SBBC within 10 days of submission of the Management Response to further evaluate contracted programs and the division of funding including renegotiating the scope of services for Option Period 2026. This evaluation will likely result in a contract amendment. At the end of the option period, CPD staff will conduct a comprehensive review of the program as it relates to the services offered by CPD and make a recommendation based on their review.

B. Agree.

CPD supports the recommendation to ensure future services are established through a competitive procurement process to align with existing procurement processes, detailed in Broward County, Florida Administrative Code, Chapter 23.2 Grant Funding.

Opportunity 2: Program Funding and Billing Methodologies Should be Refined to More Clearly Reflect What Portion or Components of Programs are Being Funded by the County.

Auditor Recommendations:

For any future agreements and for any remaining exercised option periods:

A/B/C.1 Refine funding and billing methodologies to more clearly define what portion or components of programs are being funded by the County.

A/B/C.2 Require Junior Achievement to provide a full cost accounting, reflecting allocated revenues, expenses, and net surplus (deficit) of programs funded by the County.

Management Response:

A/B/C.1 and A/B/C.2. Agree.

Within 10 days, CPD staff will meet with JA to clarify and possibly renegotiate the terms of the agreement including:

1. Refining the scope of services.
2. Identifying specific billable components using the HSD taxonomy table.
3. Defining acceptable billing methodologies.

Opportunity 3: The Agreement Should Clearly Define Allowable Costs and Required Support for Invoices to Ensure Proper Payment.

Auditor Recommendations:

A. Future agreements clearly define allowable costs and required support.

B. Invoice review practices are enhanced including verifying the existence of supporting documentation and allowability of expenses.

Management Response:

A. Agree.

Within 10 days, CPD staff will meet with JA to renegotiate the terms of the agreement including:

1. Refining the scope of services.
2. Identifying specific billable components using the HSD taxonomy table.
3. Defining acceptable billing methodologies.

B. Agree.

CPD staff are currently evaluating the invoice review and verification process to better ensure the adequacy of the supporting documentation and allowability of expenses. Additionally, CPD staff are developing an invoice template which will incorporate enhancements to align units of service to eligible billing components.

Opportunity 4: Tracking of County Funded Assets Needs Improvement.

Auditor Recommendations:

Ensure that assets purchased with County funding are clearly identifiable and trackable by specific asset purchased. Assigned asset tracking numbers should be included within reimbursement requests to the County.

Management Response:

Agree.

CPD staff will obtain and reconcile the inventory reports for assets purchased with County funding by September 30, 2025.

Opportunity 5: Financial Literacy Invoice Support Needs Additional Clarity.

Auditor Recommendations:

Direct Junior Achievement to ensure that program verification forms be clearly populated and that one form be completed per session.

Management Response:

Agree.

CPD staff will provide JA with technical assistance on the completion of all required forms, to include but not limited to a budget narrative, invoice template, and program verification forms prior to initiation of Option Period 2026.

Opportunity 6: Invoice Support Should be Retained Within the County's Financial Reporting System.

Auditor Recommendations:

Ensure that all invoice support is uploaded to Peoplesoft.

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Management Response:

Partially Agree.

While CPD staff understand the recommendation to upload all supporting documentation to Peoplesoft, due to the capacity limitations of the Peoplesoft system, the invoice package must be truncated. In the alternative, in May 2025, the CPD fiscal unit initiated a new process which allows staff to save the full invoice package, including support documentation, in the CPD shared drive.

Thank you for the opportunity to respond and provide Management's comments to the Audit. If there are any additions, deletions/omissions, or other changes or modifications to Management's response, please provide us with the opportunity to review prior to issuance. Should you have any questions, please do not hesitate to contact me.

c: Monica Cepero, County Administrator
Dr. Kimm Campbell, Deputy County Administrator
Tara Williams, Human Services Director
Cassandra Evans, Community Partnerships Division Director
David Watkins, Community Partnerships Division Assistant Director
Dr. Tiffany Hill-Howard, Children's Services Section Administrator
Deborah Scott, Program Project Coordinator, Sr., CSA Section
Paulette Heron, Program Project Coordinator, Sr., CPD Data and Compliance