

**FINAL MINUTES
CAREERSOURCE PALM BEACH COUNTY, INC.
FINANCIAL PLANNING COMMITTEE MEETING
Friday, April 10, 2026**

I. CALL MEETING TO ORDER, WELCOME

The meeting was video and audio recorded with a written transcript. Dave Markarian welcomed attendees and called the meeting to order at 8:05 a.m.

Committee members present, Dave Markarian, Alyssa Freeman, Christopher Cothran, George Elmore, Jay Boggess and David Talley. Staff members present, Julia Dattolo, Steven Gustafson, Cody Melton, Charles Duval, Melanie Magill, Orlando McFarlane, Gerard Melville, and Mary Mullen-Butler.

II. AGENDA APPROVAL

a. Proposed Amendments: Dave Markarian asked if there were any amendments to the agenda.

- Add IV. INFORMATIONAL

a. CEO Update

Re number the following:

IV. ITEMS FOR APPROVAL becomes V.

Add c. Approval of Vendor Contractor Renewal – Monitoring Services

i. Taylor Hall Miller Parker, P.A. (THMP)

d. Procurement & Purchases Policy # 3006

V. REVIEW FINANCIALS becomes VI.

VI. ADJOURNMENT becomes VII.

b. Approval of Agenda: Dave Markarian called for a motion to approve the amended agenda.

Motion: David Talley

Second: Alyssa Freeman

The motion was approved unanimously.

III. PUBLIC COMMENTS: Dave Markarian asked if there were any public comments. There were none.

IV. INFORMATIONAL

a. CEO Update: Julia Dattolo explained that the organization made the decision to separate from the Director of Finance hired three months ago because performance did not meet expectations. She noted that Taylor Hall Miller & Parker (THMP) conducted an evaluation, provided technical assistance throughout the process, and agreed with the decision to move in a different direction. She introduced Orlando McFarlane, who holds a bachelor's degree in accounting, has long-standing experience within the organization, and previously served as Erica's second-in-command; he is now helping stabilize and manage department processes. Ms. Dattolo also shared that Tanya in Accounts Payable has transitioned from part-time to full-time to support operational needs. Additional support is being provided by THMP and CFOs from two other regions to ensure continuity. She emphasized that a continuity plan is in place and no disruptions to services, compliance, or operations are anticipated. Board members expressed support for the actions taken and reiterated the importance of accurate financial reporting and timely decision-making.

V. ITEMS FOR APPROVAL

a. Minutes from February 6, 2026: Dave Markarian said the minutes were included in the packet and noted them as through. He asked if anyone had any concerns, hearing none, he called for a motion to approve the minutes.

Motion: Christopher Cothran

Second: Alyssa Freeman

The motion was approved unanimously.

b. Approval of New Cost Allocation Plan (Steven Gustafson): The new cost allocation plan is designed to align with the organization's shift to functional service delivery, grouping services by function rather than by funding stream. A time study was conducted to measure how long services take, and two years of data were used to calculate duration multiplied by frequency in order to allocate staff time accurately across grants. This approach is intended to reduce volatility and limit opportunities for manipulation, with semiannual reviews planned to reassess forecasts and cost

pools. The plan was reviewed by partners at THMP as well as CFOs from CareerSource Central Florida and CareerSource Tampa Bay. During the discussion, questions focused on how the prior timesheet system worked; the new model was described as data-driven and flexible enough to adjust for changes in roles or grant requirements. Mr. Gustafson explained that the recommendation is to approve the new cost allocation plan so it can take effect on July 1. He noted that once it becomes active, the organization will be able to move forward using this updated method for charging staff time and infrastructure costs.

Dave Markarian called for a motion to approve the cost allocation plan outlined by Steven Gustafson.

Motion: Christopher Cothran

Second: David Talley

The motion was approved unanimously.

- c. Approval of Vendor Contractor Renewal – Monitoring Services: i. Taylor Hall Mill Parker, P.A.: Julia Dattolo presented the vendor contract renewal for monitoring services with Taylor Hall Miller & Parker, explaining that THMP continues to serve as internal monitors and provide technical assistance, conducting program and finance monitoring twice each year. She noted that the firm has consistently provided strong support, including on short notice, that pricing remains unchanged, and that the renewal is due as part of the regular procurement cycle.

Dave Markarian asked if there was any discussion, hearing none, he called for a motion to approve the contract renewal.

Motion: Alyssa Freeman

Second: David Talley

The motion was approved unanimously.

- d. Procurement & Purchases Policy # 3006: Steven Gustafson explained that the updated purchasing and procurement policy reflects a continued effort to streamline and simplify the organization's policy framework. He noted that the previous version had once been 37 pages, was reduced to 16 pages last year, and has now been refined to just 9 pages moving in the right direction by removing operational procedures that do not belong in board-approved policy. He emphasized that policy should define what the organization will do, while procedures outline how it will be done, and operational steps should not require board approval each time they change.

Mr. Gustafson shared that the revised policy keeps only the essential requirements needed to stay aligned with 2 CFR 200 cost principles and the master agreement with the Florida Department of Commerce. Updates were also made to reflect federal changes from about a year and a half ago, including raising the procurement threshold for formal proposals to \$350,000, up from the previous \$250,000. All thresholds and requirements now match federal regulations exactly, with one intentional local addition: requiring three bids for purchases of over \$25,000 to ensure a thorough and competitive process.

Mr. Gustafson confirmed that the policy is fully aligned with federal and state requirements, including Florida Statute 445, and that internal operational guides will continue to provide detailed steps for carrying out the work. He closed by reiterating that the goal is to maintain clear, concise policies supported by strong internal procedures.

Jay Boggess asked whether, in an emergency or catastrophic situation, the CEO would still have the authority to spend above the \$25,000 threshold. He wanted to confirm that the policy would not prevent the CEO from taking necessary action when urgent circumstances require it.

Steven Gustafson responded that Julia Dattolo already has substantial emergency purchasing authority, currently up to \$250,000, which allows her to act quickly when urgent or catastrophic situations arise. He explained that this level of authority is intentional, given the region's exposure to hurricanes and other severe events and ensures the organization can respond immediately when necessary.

Dave Markarian called for a motion to approve the procurement & purchases policy.

Motion: Christopher Cothran

Second: Alyssa Freeman

The motion was approved unanimously.

VI. REVIEW FINANCIALS

- a. February 28, 2026, Financials (Summary; Schedule 1: Actual vs. Budget; Schedule 2: Grant Funding; Schedule 3: Palm Beach Workforce Development Consortium (PBWDC); Status of 25% Training: Julia Dattolo explained that as the organization enters the fourth quarter and approaches the end of the fiscal year, staff are focused on winding down grants, completing expenditures, and preparing carryover funds for second-year scholarship activities. She noted that the organization is currently about 67–70% through the budget as of February 28, which aligns with expectations nine months into the year. Most areas are tracking well, with the largest variances tied to significant repair and maintenance work in the building. She pointed out that anyone walking through the facility would notice the improvements, many of which support the shift to functional service delivery and required planned investments in IT and building upgrades.

Ms. Dattolo highlighted that the organization also received more than \$44,000 in new income from the Ticket to Work program, responding to a question raised at the previous meeting. Summer internships are underway, and overall, both the consortium and CareerSource finances remain stable. She shared that the THMP monitors reviewed the books this week, made necessary corrections, and confirmed that all required filings with the state were submitted on time.

She added that she and Orlando McFarlane spent much of the previous day and even late into the evening working with the bank to update permissions, reset security settings, and change passwords following recent leadership changes. She closed by reaffirming that the numbers look good, the transition work is progressing cleanly, and she welcomed any questions.

- VII. ADJOURNMENT:** With no further business, the meeting was adjourned at 8:29 a.m.

The next Finance Planning Committee meeting is scheduled for Friday, June 12, 2026, at 8:30 a.m.