

*workforce*CONNECTIONS

Budget & Finance Committee
REVISED AGENDA
Wednesday, November 16, 2011
10:00AM – 11:30AM

7251 W. Lake Mead Blvd., Suite 200
Las Vegas, NV 89128

This meeting has been properly noticed and posted in the following locations:

City of North Las Vegas, 2200 Civic Center Dr., North Las Vegas, NV
City of Las Vegas, City Clerk's Office, 400 Stewart Avenue, Las Vegas, NV
Clark County, County Clerk's Office 500 S. Grand Central Parkway, Las Vegas, NV
Esmeralda County Courthouse, 233 Crook Street, Goldfield, NV
Henderson City Hall, 240 Water Street, Henderson, NV
City Hall, Boulder City, 401 California Ave., Boulder City, NV
*workforce*CONNECTIONS, 7251 W. Lake Mead Blvd., Suite 200, Las Vegas, NV
Nevada JobConnect, 3405 S. Maryland Pkwy., Las Vegas, NV
Lincoln County 181 Main Street Courthouse, Pioche, NV
Nye County School District, 484 S. West St., Pahrump, NV
Pahrump Chamber of Commerce, 1302 S. Highway 160, Pahrump, NV

This Agenda is also available on the *workforce*CONNECTIONS internet website at www.nvworkforceCONNECTIONS.org.

COMMENTARY BY THE GENERAL PUBLIC

This Board complies with Nevada's Open Meeting Law, by taking Public Comment at the beginning of the meeting immediately after the Board approves the Agenda and before any other action is taken and again before the adjournment of the meeting." The Board also has discretion to take Public Comment after any item on the agenda, after the item has been discussed by the Board, but before the Board takes action on the item.

Each person participating in Public Comment will be limited to three minutes of comment. If any member of the Board wishes to extend the length of a comment, then the Board member may do so through a majority vote of the Board.

The Board chair has the right to end any Public Comment which: (1) is not related to any matter within the authority of the Board; or (2) is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational, making personal attacks, or interfering with the rights of other speakers. ***Members of the public: please comply with the requests of the Board chair and do not be disruptive, otherwise you may be removed.***

Auxiliary aids and services are available upon request to individuals with disabilities by notifying Dianne Tracy, in writing at 7251 W. Lake Mead, #200, Las Vegas, NV 89128; or by calling (702) 638-8750; or by fax (702) 638-8774. The TTY/TDD access number is (800) 326-6868 / Nevada Relay 711. A sign language interpreter may also be made available with twenty-four (24) hour advance notice.

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NOTE: MATTERS IN THIS AGENDA MAY BE TAKEN OUT OF ORDER.

Budget & Finance Committee Members: Councilwoman Gerri Schroder, CHAIR; Bill Bruninga; Mark Keays; and Debra Reed.

*All items listed on this Agenda are for action by the Budget & Finance Committee unless otherwise noted. Action may consist of any of the following: approve, deny, condition, hold or table. Public Hearings may be declared open by the Chairperson, as required for any of the items on this Agenda designated for discussion or possible action or to provide direction and recommendations to workforce***CONNECTIONS.**

AGENDA

1. Call to order, confirmation of posting and roll call.
2. **ACTION:** Approve the agenda with inclusions of any emergency items and deletion of any items.
3. **FIRST PUBLIC COMMENT SESSION:** Members of the public may now comment on any matter posted on this Agenda, which is before this Board for consideration and action today. Please clearly state and spell your name and state your address for the record. Each public comment will be limited to three (3) minutes.
4. **ACTION:** Approval of the Budget & Finance Committee meeting minutes of September 21, 2011.....1
5. **DISCUSSION and POSSIBLE ACTION:** Service Provider/Funded Partner Oversight Protocol.....4
6. **INFORMATION:** Monthly Status Report of Audit Finding.....7
7. **INFORMATION:** Financial Edge System Implementation Schedule - Monthly Update.....12
8. **INFORMATION:** Workforce Connections Annual Budget for the period July 1, 2011 – June 30, 2012.....14
9. **INFORMATION:** Consolidated Direct Grants.....16
10. **INFORMATION:** PY2010 Awards and Expenditures – Monthly Update.....17
11. **INFORMATION:** PY2011 Awards and Expenditures – Monthly Update.....21
12. **INFORMATION:** Update Preparation for 2011 Audit (Period Ending June 30, 2011).....
13. **INFORMATION:** Chief Financial Officer Search Update.....23
14. **INFORMATION:** Southern Nevada Medical Industry Coalition (SNMIC) Update.....24

15. SECOND PUBLIC COMMENT SESSION: Members of the public may now comment on any matter or topic, which is relevant to or within the authority or jurisdiction of the Board. You may comment now even if you commented earlier, however, please do not simply repeat the same comment you previously made. Please clearly state and spell your name and state address for the record. Each comment will be limited to three (3) minutes.

16. Adjournment

workforce CONNECTIONS
BUDGET COMMITTEE
MINUTES

Wednesday, September 21, 2011 – 11:30 a.m.
7251 W. Lake Mead Blvd., Suite 200 Conference Room
Las Vegas, NV 89128

Members Present

Debra Reed
Bill Bruninga
Councilwoman Gerri Schroder

Members Absent

Mark Keays

Staff Present

MaryAnn Avendano
Ardell Galbreth
Suzanne Potter
Carol Turner

Others Present

Bob Butterfield, NPI
Peggy Oliver, ISIS Connection

(It should be noted that not all attendees may be listed above)

Agenda Item 1 - Call to order, confirmation of posting, and roll call.

The meeting was called to order at 11:38 a.m. Staff confirmed the meeting had been properly noted and posted in accordance with the Nevada Open Meeting Law.

Agenda Item 2 - Approval of Agenda with the inclusion of any Emergency Item and deletion of any Items.

A motion was made to approve the agenda by Bill Bruninga and seconded by Debra Reed. Motion carried.

Agenda Item 3 – First Public Comment Session: Members of the public may now comment on any matter posted on this Agenda, which is before this board for consideration and action today. Please clearly state and spell your name and state your address for the record. Each public comment will be limited to three (3) minutes.

None.

Agenda Item 4 - Approval of the Budget & Finance Committee minutes of June 22, 2011.

A motion to approve the minutes of June 22, 2011 as presented was made by Bill Bruninga and seconded by Debra Reed. Motion carried.

Agenda Item 5 – INFORMATION: Chief Financial Officer Job Announcement and Position Description.

Ardell Galbreth, Deputy Director – Operations presented the Chief Financial Officer Job Announcement and position description. Ardell informed the committee that the posting had been placed on varying governmental financial websites and organizations throughout the country. Staff has received applications with interviews scheduled by months' end and an anticipated placement of the selected candidate by the end of October. He further noted that changes were made to the Job Description based upon input presented by the CFO's from the varying jurisdictions ie., Esmeralda County, Clark County, Nye County, Lincoln County, City of North Las Vegas, Boulder City and City of Henderson. Specifically, items #6 and #7 were added to the Job Description and under the Education and Experience criteria added wording to reflect, "Strongly prefer Master's degree in finance or accounting and CPA or CFGO certification."

Questions were presented:

Are you paying relocation or are you expecting to recruit locally? *We are recruiting nationwide and based on our budget presented today, it could possibly be included and if the candidate is a viable candidate under the selection process. Is there a standard relocations budget for openings such as this?* *Not a standard budget; however, it is allowable in accordance with the OMB Circulars and Federal regulations. The salary range for the position is \$76,330 - \$122,000; based on the range the relocation costs could be covered (or a portion thereof). Where was this job opening advertised?* *GFOA Newsletter that goes nationwide to government*

finance professionals, Las Vegas Review Journal, rural publications, WC website and NV JobConnects. Is this replacing a former staff member? The previous CFO resigned approximately 2 months ago and the position opening is to replace that staff member. Who has been filling this role? MaryAnn Avendano, Carol Turner (Consultant in our Finance Department, formerly from the City of Henderson) and Ardell Galbreth are filling that opening.

Agenda Item 6 – INFORMATION: Monthly Status Report of Audit Finding.

MaryAnn Avendano reported that a comprehensive response and action plan for each one of the audit findings that occurred during the fiscal year end 6/30/10 audit has been developed with status updates and target completion dates. 1 Sr. Financial Analyst, 1 Financial Analyst, and the Interim Finance Manager have calendared all direct reporting due dates with Outlook reminders set two weeks before the due dates, one week before the due date and the day before on a master list and on the Finance drive that all 3 can access at any time to enable them to track the dates the reports are due.

Carol Turner provided a brief description and recommendations for action taken for each of the 11 findings in the audit that ended June 30, 2010.

Questions were posed to ask how many findings have reoccurred for the past 3-4 years. It was reported to the committee that 10 findings from approximately PY2008 forward were basically the same as stated in Audit Finding report. Ardell, for the record, stated that policies and procedures and processes are being developed and implemented to prevent these findings, or any findings in the future from occurring or reoccurring.

Agenda Item 7- INFORMATION: Financial Edge (FE) System Implementation Schedule.

MaryAnn reported on the detailed worksheet and the steps taken for the new Financial Edge (FE) System Implementation Schedule. Finance is transitioning from a simple QuickBooks system to a more robust fund-based accounting system. An on-site consultant was present for 2 weeks to help configure the software, one week of on-site training, configuration of the components of the software with strict controls were set in place to reduce errors, unlimited reporting capabilities to enable tracking of all contracts and funding sources. Carol Turner identified the schedule in detail and the upcoming areas to be implemented with associated target dates.

Bill Bruninga asked if the FE System was under an annual licensing? Is there an annual maintenance fee? Was there a budget on the change over? MaryAnn responded that a maintenance agreement on the purchased modules was in place with associated costs on a yearly basis. She would look into the annual license fee. The budget for the change over consisted of additional time for the consultant needs on an individual basis but all on target.

Agenda Item 8– INFORMATION: PY2010 Budget Review (Revised) – November 1, 2010.

Ardell reported that the budget presented was approved last year and revised November of 2010.

Agenda Item 9 – ACTION: PY2011 Budget Review.

Ardell reviewed the PY11 WIA Formula Operations Expenses.

Line items noted:

- 6100 Audit/Accounting Services at 30.51% in the yellow – will require additional allocation due to Audit preparation;
- 6130/6139 Equipment/Capitalized Prof Fees at 58.84% in the yellow – reclassified to the NV Trac Data Tracking System;
- 6150 Legal Publications/Advertising at 45.07% in the yellow – Due to recruiting efforts and Request for Proposals. This will be greatly reduced by utilizing the municipalities for posting, wC website, NV JobConnects and trade show publications;
- 6305 Program Support Contracts at 45.80% in the yellow – Unfunded Service Providers from this program year with close-outs provided by staff and temporary services staff. Brought on staff that worked with the Service Provider in order to avoid a performance risk to get some of the participants exited or transitioned to another service provider;

- 6500 Workforce Development Outreach at 43.38% in the yellow – wC staff has paid for full tables at events with Board members and staff not showing up and now has been a practice to purchase tickets only rather than tables. Also a radio show project now has a subcontractor to help facilitate;
- 6700 Adult/DW Program Activities at 29.80% in the yellow – A new line item primarily for youth program activities ie, U.S. Department of Labor Training that will occur Thursday and Friday, September 22 and 23 with an anticipated 140 participants including DETR, Service Providers, wC staff and DOL.'s grant recipients. wC was asked to sponsor this event being held at Texas Station.

A motion was made to approve the PY2011 Budget Review by Bill Bruninga and seconded by Debra Reed. Motion carried.

Agenda Item 10 – INFORMATION: PY2010 Awards and Expenditures.

MaryAnn reported on the preliminary carry forward amounts. Service Providers with asterisks are contracts that were extended beyond 6/30/2010 because they will not be carrying forward. Service Providers have been provided a couple of months to allow them the opportunity to exit their participants from their programs for fewer transition efforts to another provider. These were PY10 contracts and those with asterisks were not extended to the next program year.

Debra Reed requested a report regarding each of the Service Providers that were funded and what years they were funded and the level of award they received to compare with the new service providers.

Agenda Item 11– INFORMATION: PY2011 Awards and Expenditures.

MaryAnn presented the PY2011 Awards and Expenditures report that included the different sector categories ie, WIA PY11 Adult and Dislocated Worker Green Sector; WIA PY11 Adult and Dislocated Health; WIA PY11 Adult and Dislocated worker Rural Services, and WIA PY11 Youth.

Agenda Item 12 – ACCEPTANCE: Audit period ending June 30, 2010 and Update Preparation for 2011 Audit (Period Ending June 30, 2011).

Ardell reported on the Annual Financial Report forwarded by Piercy Bowler Taylor & Kern Certified Public Accountants Business Advisors to staff which was discussed in detail under agenda item #6 with the actions that will be taken for preparation for 2011 Audit period ending June 30, 2011.

A motion was made to accept the Annual Financial Report Audit period ending June 30, 2010 by Debra Reed and seconded by Bill Bruninga. Motion carried.

Agenda Item 13– INFORMATION: Overview of U.S. Department of Labor (DOL) On-Site Monitoring/Audit Review.

Ardell reported that U.S. Department of Labor has conducted an On-Site Monitoring/Audit Review for the past several days and staff has not yet received an official report. There was no indication to wC staff of any significant findings; however, on the program side there may be a need to look at the One-Stop System with the State of Nevada. Ardell has been in discussions with the Deputy Director for DETR and John Ball, Executive Director to develop a plan to be presented regarding a Comprehensive One-Stop System in Southern Nevada. It is anticipated that the Comprehensive One-Stop System will be the model for Northern Nevada and the State of Nevada.

Agenda Item 14 – SECOND PUBLIC COMMENT SESSION: Members of the public may now comment on any matter or topic, which is relevant to or within the authority or jurisdiction of the Board. You may comment now even if you commented earlier; however, please do not simply repeat the same comment you previously made. Please clearly state and spell your name and state address for the record. Each comment will be limited to three (3) minutes.

None.

Agenda Item 15 - Adjournment: The meeting adjourned at 1:02 p.m.

**Workforce Connections
Service Providers/Funded Partners Oversight Protocol**

Reference Workforce Connections Policy 5.2, Non-Compliance Sanctioning Process, dated July 11, 2003

- Service providers/funded partners oversight is an administrative function performed by Workforce Connections' staff
- The following is an outlined protocol of Workforce Connections Non-Compliance Sanctioning Process:
 - Prior to levying sanctions against service providers/funded partners, extensive technical assistance is provided by Workforce Connections' staff to assist the partner in complying with established Workforce Investment Act directives, i.e., including all federal, state and local directive/policies
 - If after providing technical assistance, service providers/funded partners remain deficient, fail to comply or are nonresponsive, PINK PAPERS highlighting such deficiencies will be issued notifying the agency that it has 10 working days to implement corrective action
 - Sanctions shall be in the form of placing service providers'/funded partners' on "High Risk" watch, withholding reimbursement payments, denial of advanced reimbursement requests, frequent on-site monitoring reviews by Workforce Connections' staff and/or cancellation of awarded contract
 - While PINK PAPERS highlight service providers/funded partners' deficiencies and outline needed corrective action, RED PAPERS notify service providers/funded partners of monetary sanctions when appropriate corrective action has not been completed within the required timeframe
 - Monetary sanctions by Workforce Connections' executive director may result in contract funding reductions up to \$25,000 in \$5,000 increments or total contract cancellation as appropriately approved by the board of directors due to noncompliance in response to corrective action
 - Contract sanctions above \$25,000 shall be presented to the appropriate Workforce Connections' Committee/Council for consideration and recommended action to Workforce Connections' Board of Directors

**Southern Nevada Workforce Investment Board
General Policy & Procedure
NON-COMPLIANCE SANCTIONING PROCESS**

EFFECTIVE DATE: July 11, 2003

NUMBER: 5.2

AUTHORIZATION: SNWIB Manager

BACKGROUND:

This policy shall be used in conjunction with all federal, state and local laws, statutes, regulations and policies. The purpose of this policy is to outline the Southern Nevada Workforce Board's (SNWIB) process for levying sanctions against service providers and subrecipients for non-compliance and/or failure to adhere to the SNWIB established guidance as outlined in federal, state and local policies.

I. GENERAL PROVISIONS FOR SANCTIONING

Any time SNWIB service providers or subrecipients fail to comply with established federal, state or local laws, statutes, regulations and/or policies, sanctions shall be levied against such agencies within ten working days after notification of required corrective action (PINK—PAPER) notice. PINK—PAPER's shall be in written form and approved by the SNWIB board manager or deputy board manager. Prior to levying sanctions against service providers/subrecipients, the SNWIB staff shall provide technical assistance and corrective action guidance to help service providers/subrecipients' overcome shortfalls and/or deficiencies.

II. TYPES OF SANCTIONS

A. Sanctions shall be in the form of withholding service providers/subrecipients' reimbursement payments, denial of advanced reimbursement requests, frequent on-site reviews by SNWIB staff, required approval by the SNWIB prior to any expenditures, reduction in awarded funds and/or cancellation of awarded contract. Although not all inclusive, the following are general reasons for levying sanctions:

1. Failure to achieve performance measurements
2. Non-compliance with established regulations, laws, statutes, and policies
3. Failure to comply with contractual obligations and identified as a "high risk" service provider/subrecipient
4. Failure to respond to SNWIB after written notification

B. Service providers' will be notified of sanctions via RED—PAPERS when appropriate corrective action has not been completed within the required time period, and shall result in a reduction of funds awarded. When funding reduction is instituted as a result of sanctioning, the SNWIB staff

shall process a contract amendment for execution with the amount of funds reduced for appropriate service provider.

III. SANCTIONING FUNDING INCREMENTS

When sanctions are instituted, the board manager or deputy board manager shall levy sanctions in \$5,000 increments, not to exceed \$25,000 in a single program year per service provider/subrecipient. Monetary sanctions above \$25,000 shall be presented before the SNWIB Performance and Programs Committee for consideration.

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
November 2011

Finding	Type	Description	Target Date	Audit				
				PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/08/2010)	PY2007 ended 6/30/2006 (09/22/2009)	PY2006 ended 6/30/2007 (07/22/2008)	
10-1	Financial Reporting	<p>Lack of Policy and Procedures and GAAP adherence - improved from last year but still lacks effective policy and procedures</p> <p>Status: A schedule of monthly financial reviews was developed and implemented; responsibilities were assigned to staff members; and the Financial Manager has final review and approval. A new financial system will be implemented beginning September 2011. The system will improve the entry and reporting of financial data as well as assist in the implementation of more control and accountability.</p> <p>Action: Sept 2011 - Completed configuration of the new financial system, began staff training, and determine original staff assignments.</p> <p>Action: Oct 2011 - Complete coding of July transactions.</p> <p>Action: Nov/Dec 2011 - Complete dual entry of PY 11 data for July through November into the new financial system, review staff assignments and make changes as needed, complete final reconciliation to Quickbooks system and end dual entry.</p> <p>Action: Nov/Dec 2011 - Revise and finalize policies and procedures that will address the timely handling of transactions, will determine correct backup documentation, and will establish proper controls and reviews. The new CFO will provide the expertise necessary to ensure the final policies meet GAAP.</p> <p>Action: Jan 2012 - Produce new monthly/quarterly financial status reports.</p>	November / December 2011	X	X	X	X	
10-2	Financial Reporting	<p>Lack of insufficient skills and knowledge to perform governmental accounting utilizing GAAP - improved from last year but still needs improvement</p> <p>Status: The new CFO will provide the expertise necessary to provide the skills and knowledge that have been needed. In addition, we are in the process of configuring the new financial system.</p> <p>Action: Aug 2011 - Finalized the job description, including CFO Committee suggestions.</p> <p>Update: Sept 2011 - The job announcement was issued 9/2/2011 for the CFO vacancy. The deadline for applications is 9/30/2011.</p> <p>Action: Oct 2011 - Schedule telephone interviews with candidates and CFOs for November 10, 2011.</p> <p>Action: Nov 2011 - Schedule final interviews with CFO representatives, begin negotiations with the final candidate, and complete the hiring process for the new CFO.</p>	November 2011	X	X	X	X	

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
November 2011

Finding	Type	Description	Target Date	Audit				
				PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/05/2010)	PY2007 ended 6/30/2008	PY2006 ended 6/30/2007	
10-3	Federal Grants	SEFA schedules did not agree with supporting records or documentation	October 2011	X	X	X	X	X
		Status: With the assistance of the auditors, the SEFA was updated in April 2011. The SEFA will be finalized for year end when the final invoices are due on August 31. The report is now 100% complete.						
		Action: Sept 2011 - Complete the preliminary PY10 SEFA for the year ending 06/30/2011.						
		Action: Nov 2011 - Continue to update the PY11 SEFA worksheet as drawdowns occur.						
		Action: Dec 2011 - Finalize PY10 SEFA for the final audit.						
10-4	Federal Grants	Grant funds expended for purposes other than the purpose specified in drawdown.	May 2011	X	X			
		Status: The SEFA has been kept up-to-date since April 2011. This results in improved drawdown calculations and reduces discrepancies.						
		Action: Sept 2011 - An ending fund balance worksheet was developed to ensure that balances reflected on the drawdown documents are accurate.						
		Action: Nov 2011 - Continue to update the PY11 SEFA worksheet ensuring that discrepancies between the drawdown requests and the actual expenditures are identified in a timely manner.						
		Action: Ongoing - the SEFA must be kept up-to-date monthly to ensure accuracy.						
10-5	Federal Grants	Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds	October/November 2011	X				
		Status: It currently takes DETR one to three weeks to process a drawdown request. Because Workforce Connections does not have cash available to pay expenditures and then request reimbursements, cash management can be very difficult.						
		Action: Aug 2011 - The Deputy Director discussed with DETR the delays in the drawdown review and payment process. WC is now seeing a reduction in the wait time - now one to two weeks on average instead of three.						
		Action: Oct/Nov 2011 - Review the split between programs for the operations drawdowns.						
		Action: Oct/Nov 2011 - Research alternatives that will improve the timeliness of the drawdown process with DETR.						
		Action: Ongoing - The Finance Manager, CFO, and Deputy Director will continue to work with DETR to review the drawdown payment process.						

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
November 2011

Finding	Type	Description	Target Date	Audit				
				PY2009 ended	PY2008 ended	PY2007 ended	PY2006 ended	
		<p>Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds (continued)</p> <p>Status: The updated monthly SEFA process has corrected the delayed payment processing for subrecipients. After a preliminary review, the drawdowns are requested from DETR. While waiting for payment, the documents are reviewed by program staff for allowable costs and then by finance staff for accuracy of the calculations and account coding.</p> <p>Action: Sept 2011 - Complete the preliminary PY10 SEFA for the year ending 06/30/2011.</p> <p>Action: Nov 2011 - Continue to update the PY11 SEFA worksheet as drawdowns occur.</p> <p>Action: Ongoing - continue to review the process to ensure that documents are processed and paid in a timely manner.</p>	August 2011					
10-6	Federal Grants	<p>Request of funds should be complete and accurate - improved from last year but still needs improvement</p> <p>Status: New forms were developed that ensures two fiscal staff reviews of the drawdown calculations and a new spreadsheet was developed to increase the accuracy of the ending balance calculations.</p> <p>Action: Nov 2011 - Sample provider requests to determine the impact of the new form on accuracy and whether program and financial reviews and approvals are taking place.</p> <p>Action: Ongoing - continue to evaluate the drawdown process and make improvements as necessary.</p>	August 2011	X	X	X	X	X
10-7	Federal Grants	<p>ARRA - timely reporting of quarterly reports</p> <p>Status: All of the ARRA funds have been expended and there are no more reports due. The June 30, 2011 report was submitted within the 10 day deadline.</p> <p>Action: Aug 2011 - Two ARRA reports were due for June 30, 2011. Both were submitted on time.</p> <p>Action: Oct 2011 - One final ARRA report was submitted on time for the Youthbuild program.</p> <p>Action: Ongoing - ARRA accounts need to be reconciled and the bank account closed.</p>	July 2011	X				
10-8	Federal Grants	<p>Verification of CCR Registration, including DUNS number for sub-recipients - not obtained on sub-awards.</p> <p>Status: A monitoring report was developed that tracks the CCR registration number, expiration date, and the DUNS numbers. This worksheet is updated monthly. This information will be attached to every new contract effective July 2011.</p> <p>Action: Aug 2011 - All DUNS numbers were verified and CCR registrations including expiration dates were verified for all FY2011 service providers through 8/31/2011.</p> <p>Action: Nov 2011 - CCR registrations updated through 10/31/2011.</p> <p>Action: Ongoing - monthly follow-up is needed to ensure all registrations are current.</p>	July 2011	X			X	

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
November 2011

Finding	Type	Description	Target Date	Audit				
				PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/08/2010)	PY2007 ended 6/30/2008	PY2006 ended 6/30/2007	
10-9	Federal Grants	<p>Sub-recipients awards did not contain the required information</p> <p>Status: A contract template was developed for July 2011 contracts that ensures all data elements will be collected from each service provider. Regarding the failure to identify ARRA funding, there will be no more ARRA contracts issued since all funds have been expended.</p> <p>Action: Sept 2011 - A contract checklist was developed for PY11 contracts to ensure all data elements are collected. The contracts will be processed this month.</p> <p>Action: Nov 2011 - Review recently executed contracts to ensure new check lists are complete and all data elements are collected.</p> <p>Action: Ongoing - Ensure all future contracts contain data.</p>	July 2011	X	X			X
		<p>Monitoring of sub-recipients were not performed</p> <p>Status: The Department of Labor requires annual financial reviews of subrecipients. Our policy will be updated to require an annual review of all recipients. A monitoring spreadsheet has been developed to track all findings from PY10. The outstanding findings are followed up on and payments will be held for those subrecipients with outstanding findings.</p> <p>Action: Aug 2011 - the Board approved the policy change from semi-annual reviews to annual reviews on 8/23/2011.</p> <p>Action: Sept 2011 - Following six technical assistance visits in August, four providers continue to have outstanding findings. The providers have been notified in writing that reimbursement payments will be held until they complete their projects that successfully address the findings.</p> <p>Action: Sept 2011 - Resolve final outstanding findings and complete PY10 monitoring.</p> <p>Action: Oct 2011 - Three providers have outstanding monitoring findings. Two providers are scheduled to complete their projects by 10/31/2011 and have been notified that the questionable costs will be unallowable if they are not successful. A third provider has been placed into high risk status and a plan of action has been developed. All cost reimbursements continue to be held at this time.</p> <p>Action: Nov 2011 - One provider has outstanding monitoring findings and has been notified that the questionable costs are determined to be unallowable and that sanctions are pending. A second provider placed into high risk status in September has decided not to contract with WC for PY2011. Their letter of intent was extended for 30 days through November 30, 2011 to allow transition of clients to the new service provider.</p> <p>Action: Ongoing - Schedule monitoring visits for PY11.</p>	August 2011	X	X			

workforce CONNECTIONS

Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
November 2011

Finding	Type	Description	Audit					
			PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/08/2010)	PY2007 ended 6/30/2008	PY2006 ended 6/30/2007	Target Date	
10-11	Federal Grants	<p>Financial reporting of Form ETA 9130 -- timely submissions</p> <p>Status: A spreadsheet was developed for monitoring all report due dates and two fiscal staff are required to monitor the spreadsheet to ensure every report is submitted in advance of its deadline.</p> <p>Action: Aug 2011 - One quarterly report was late for the June 30, 2011 reporting period due to a miscommunication regarding the report timeline. In the future, all notice of awards (NOA) will be reviewed for their reporting deadlines by the Financial Manager. The deadlines will be entered on the calendar with reminders to the assigned staff member and the Financial Manager. The Financial Manager will physically review the submitted reports prior to the deadline and update the status on the report tracking worksheet.</p> <p>Action: Oct/Nov 2011 - Ensure that quarterly direct grant reports are submitted in a timely manner.</p> <p>Action: Ongoing - weekly monitoring must continue to take place to ensure reports meet all deadlines.</p>	X				July 2011	
	Other	<p>Audit not completed by due date (within 9 months).</p> <p>Status: in August, Percy Bowler was selected for the PY10 audit for the year ending 06/30/2011. The final audit must be complete by March 31, 2012.</p> <p>Action: Nov 2011 - Preliminary field work was rescheduled to begin November 14, 2011.</p> <p>Action: Nov 2011 - A list of schedules and required documentation to be collected prior to the audit was provided by PBTK.</p> <p>Action: Nov 2011 - A list of deadlines to ensure timely completion of the audit by December 31, 2011 will be discussed with PBTK.</p> <p>Action: All months - The Finance Manager will track all auditor's requests for data or documentation. Requests will be responded to within two days or email will be sent with projected completion date (Ardell/CFO will be copied on all emails and responses).</p>	X	X	X	X	March 2012	X

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Financial Edge (FE) System Implementation Schedule

Monthly Status Report November 2011

Type	Description	Target Date
Implementation	Configuration of New Financial Edge Software	September 2011
	Status: Continue to work on the configuration and implementation of the new financial system.	
	Action: Sept 2011 - The test environment has been configured and now is available for staff training.	
	Action: Sept 2011 - The Financial Manager completed the configuration of the new financial system.	
Training	Staff Training in the Finance Department	September 2011
	Status: Staff will begin training in a temporary test environment of the new Financial Edge software system.	
	Action: Sept 2011 - The Financial Manager will prepare training plans for each of the staff including deadlines and progress reports.	
	Action: Sept 2011 - Staff will work with online training tools including webinars provided by the vendor.	
	Action: Sept 2011 - Staff will review online user guides and training manual.	
	Action: Sept 2011 - Staff will subscribe to Financial Edge's how-to emails that provide tips and tricks on using their software.	
	Action: Sept 2011 - Staff will practice entry and processing in the test environment of the new system.	
	Action: Oct 2011 - Staff will continue practice during the first week of October in the test environment of the new system.	
Implementation	Begin Startup of Financial Edge Software	October / November 2011
	Status: Begin the dual entry of documents into the live version of Financial Edge.	
	Action: Oct 2011 - Coding the Quickbooks entries began in October however input was delayed.	
	Action: Nov 2011 - Continue to input, proof, reconcile to QuickBooks, and then close the month of <u>July</u> in the new system. Print five (5) monthly financial reports.	
	Action: Nov 2011 - Input, proof, reconcile to QuickBooks, and then close the month of <u>August</u> in the new system. Print five (5) monthly financial reports.	
	Action: Nov 2011 - Input, proof, reconcile to QuickBooks, and then close <u>September</u> in the new system. Print five (5) monthly financial reports.	

workforce CONNECTIONS

Financial Edge (FE) System Implementation Schedule

Monthly Status Report November 2011

Type	Description	Target Date
Implementation	Complete Startup of Financial Edge Software	November / December 2011
	Status: Complete the dual entry of documents into the live version of Financial Edge.	
	Action: Nov/Dec 2011 - Input, proof, reconcile to QuickBooks, and then close the month of <u>October</u> in the new system. Print five (5) monthly financial reports.	
	Action: Nov/Dec 2011 - Input and proof the month of <u>November</u> in the new system.	
	Action: Dec 2011 - End the dual entry of data in QuickBooks.	
Implementation	Implementation of the WebPortal and Web Invoicing Modules	December 2011
	Status: Implement Financial Edge's WebPortal Module that allows for the online requisitioning of supplies and materials.	
	Action: Dec 2011 - The Financial Manager will complete the configuration of the new financial module.	
	Status: Implement the Web Invoicing module that allows online approval routing of employee reimbursements.	
	Action: Dec 2011 - IT will install the new financial module.	
	Action: Dec 2011 - Financial Manager will begin the configuration of the new financial module.	
Implementation	Implementation of PaperSave software	December 2011
	Status: Begin to install and implement the third party PaperSave software that allows Finance staff to scan invoices and document backup.	
	Action: Dec 2011 - Financial Manager will work with third party vendor to configure new module.	
	Action: Dec 2011 - Implementation schedule will be developed.	

SEPTEMBER 2011 REPORT

workforce CONNECTIONS

PY11 WIA Formula Operations Expenses

Year to Date for the Period: July 1, 2011-June 30, 2012

Budget Legend
Watch
Under or Within 5%

Line Item Number	BUDGET			ACTUAL EXPENSES			BUDGET AUTHORITY REMAINING			% OF PROG YR ELAPSED			
	Operating Expenses	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total
6260	Salaries - Operations	1,048,218	1,784,803	2,833,021	233,382	557,957	791,339	814,836	1,226,846	2,041,683	22.26%	31.26%	27.93%
6265	Employee Fringe Benefits - Ops	366,876	624,681	991,557	54,171	129,510	183,681	312,705	495,171	807,876	14.77%	20.73%	18.52%
6550	Employer Payroll Taxes - Ops	31,447	53,544	84,991	4,659	11,138	15,797	26,788	42,408	69,194	14.82%	20.80%	18.59%
6100	Audit/Accounting Services	140,000	0	140,000	71,060	0	71,060	68,940	0	68,940	50.76%	0.00%	50.76%
6120/6129	Bank/Payroll Services	12,000	0	12,000	1,109	0	1,109	10,892	0	10,892	9.24%	0.00%	9.24%
6130/6139	Equipment/Capitalized Prof Fees	24,000	51,000	75,000	14,807	35,399	50,205	9,163	15,601	24,795	61.69%	69.41%	66.94%
6130-11	NV Trac Data Tracking System	0	250,000	250,000	0	64,114	64,114	0	185,886	185,888	0.00%	26.66%	25.65%
6140	Equipment Repairs	1,600	3,400	5,000	0	0	0	1,600	3,400	5,000	0.00%	0.00%	0.00%
6150	Legal Publication/Advertising	14,000	21,000	35,000	3,896	9,315	13,212	10,104	11,685	21,789	27.83%	44.36%	37.75%
6160	Dues & Subscriptions	4,800	10,200	15,000	426	1,019	1,445	4,374	9,181	13,555	8.68%	9.99%	9.64%
6170	Equipment Rental	6,400	13,600	20,000	1,439	3,439	4,878	4,961	10,161	15,122	22.48%	25.29%	24.39%
6190	Insurance	14,400	30,600	45,000	1,418	3,391	4,809	12,982	27,209	40,191	9.85%	11.08%	10.69%
6200	Janitorial & Maintenance	4,800	10,200	15,000	301	720	1,021	4,499	9,480	13,979	6.28%	7.06%	6.81%
6210	Legal Fees	19,200	40,800	60,000	2,172	5,193	7,365	17,028	35,607	52,635	11.31%	0.00%	12.28%
6230	License & Permits	1,600	3,400	5,000	43	104	147	1,557	3,296	4,863	2.71%	3.05%	2.94%
6250	Office Supplies	8,000	17,000	25,000	1,791	4,282	6,073	6,209	12,718	18,927	22.39%	25.19%	24.29%
6270	Postage & Delivery	1,600	3,400	5,000	284	678	962	1,316	2,722	4,038	17.73%	19.96%	19.24%
6280	Printing & Reproduction	4,800	10,200	15,000	931	2,227	3,158	3,869	7,973	11,842	19.41%	21.63%	21.06%
6285	Board Support & Travel	0	25,000	25,000	0	2,156	2,156	0	22,844	22,844	0.00%	8.62%	8.62%
6290	Rent	108,856	227,068	333,924	19,291	46,119	65,410	87,565	180,948	268,514	18.05%	20.31%	19.59%
6300	Telephone	16,000	34,000	50,000	2,663	6,366	9,028	13,337	27,634	40,972	16.64%	18.72%	18.06%
6305	Program Support Contracts	0	50,000	50,000	0	28,938	28,938	0	21,062	21,062	0.00%	57.88%	57.88%
6306	Admin Support Contracts	55,000	0	55,000	3,075	0	3,075	51,925	0	51,925	5.59%	0.00%	5.59%
6310	Staff Travel	24,500	45,500	70,000	1,931	4,618	6,549	22,569	40,802	63,451	7.89%	10.15%	9.36%
6320	Training & Seminars - Staff	16,650	28,350	45,000	4,930	11,785	16,715	11,720	16,566	28,285	29.61%	41.57%	37.14%
6440	System Communication Support	24,000	51,000	75,000	6,156	14,717	20,872	17,844	36,283	54,128	25.65%	28.86%	27.83%
6500	Workforce Development Outreach	8,000	17,000	25,000	4,548	10,873	15,422	3,452	6,127	9,578	56.85%	63.96%	61.69%
6700	Youth Program Activities	0	15,000	15,000	0	4,462	4,462	0	10,538	10,538	0.00%	29.75%	29.75%
6720	Adult/DW Program Activities	0	15,000	15,000	0	45	45	0	14,955	14,955	0.00%	0.30%	0.30%
		1,954,747	3,435,746	5,390,493	434,483	958,565	1,393,048	1,520,264	2,477,181	3,997,445	22.23%	27.90%	25.84%

workforceCONNECTIONS
PY2011 WIA Formula Budget
July 1, 2011 - June 30, 2012

Revenue by Funding Stream	Budget PY2010	Budget PY2011	\$ Change	Available for LWIB Operations		Service Providers		Total
				10% Admin	16% Program	\$	\$	
Adult	10,541,681	5,182,567	(5,359,114)	518,257	829,211	3,835,100		5,182,567
Dislocated Worker	7,309,881	5,943,200	(1,366,681)	594,320	950,912	4,397,968		5,943,200
Youth	7,195,918	5,760,743	(1,435,175)	576,074	921,719	4,262,950		5,760,743
PY2010 Operating Budget Carry Forward		1,000,000	1,000,000	500,000	500,000			1,000,000
Total Revenue by Funding Stream	\$ 25,047,480	\$ 17,886,510	\$ (7,160,970)	\$ 2,188,651	\$ 3,201,842	\$ 12,496,017	\$ 17,886,510	
						\$ 5,390,493		

Notes:

1. PY2010 Revenues included the PY2010 Formula Allocation of \$16,749,418 and PY2009 Formula/ARRA carry forward of \$8,298,062 for a total of \$25,047,480.
2. The Department of Labor allows local boards to expend up to 10% of their total allocation for administrative costs. We also allocate 16% of the total allocation for program management and oversight.
3. Funds remaining in the PY2010 operating budget are being carry forward into this budget in the amount of \$1 million.
4. The PY2011 WIA funds have a two year life at the local level and an additional year at the state level.

Service Providers/Contractors	Budget PY2010	Budget PY2011	\$ Change	Total
Adult Services	7,000,843	3,835,100	(3,965,743)	-
Dislocated Services	5,409,312	4,397,968	(1,011,344)	-
Youth Services	5,324,979	4,262,950	(1,062,029)	-
Strategic Reserve				-
Subtotal Service Provider/Contractors	18,535,134	12,496,017	(6,039,117)	-

Notes:

1. Any funds unspent on the PY2010 service provider contracts will be carry forward into this budget. These funds will be in the revised budget later this year.

Administrative and Program Operating Expenditures - Board Staff

Expense Category	Budget PY2010	Budget PY2011	\$ Change	Admin	Program	Total
8260 Salaries	2,888,340	2,833,021	(55,319)	1,048,218	1,784,803	2,833,021
8265 Employee Fringe Benefits	1,010,919	991,557	(19,362)	366,876	624,681	991,557
8550 Employer Payroll Taxes	86,650	84,991	(1,660)	31,447	53,544	84,991
6100 Audit/Accounting Services	120,000	140,000	20,000	140,000	-	140,000
6120 Bank/Payroll Services	16,000	12,000	(4,000)	12,000	-	12,000
6130 Equipment/Furniture	325,000	75,000	(250,000)	24,000	51,000	75,000
6140 Equipment Repairs	10,000	5,000	(5,000)	1,600	3,400	5,000
6150 Legal Publication/Advertising	50,000	35,000	(15,000)	14,000	21,000	35,000
6160 Dues & Subscriptions	25,306	15,000	(10,306)	4,800	10,200	15,000
6170 Equipment Rental	37,959	20,000	(17,959)	6,400	13,600	20,000
6180 Insurance	75,000	45,000	(30,000)	14,400	30,600	45,000
6200 Janitorial & Maintenance	25,000	15,000	(10,000)	4,800	10,200	15,000
6210 Legal Fees	100,000	60,000	(40,000)	19,200	40,800	60,000
6230 License & Permits	5,000	5,000	-	1,600	3,400	5,000
6250 Office Supplies	25,000	25,000	-	8,000	17,000	25,000
6270 Postage & Delivery	15,000	5,000	(10,000)	1,600	3,400	5,000
6280 Printing & Reproduction	25,000	15,000	(10,000)	4,800	10,200	15,000
6285 Board Support & Travel	75,917	25,000	(50,917)	-	25,000	25,000
6290 Facility Rent/Lease	296,000	333,924	37,924	106,856	227,068	333,924
6300 Telephone	40,000	50,000	10,000	16,000	34,000	50,000
6305 Program Support Contracts	195,703	50,000	(145,703)	-	50,000	50,000
6306 Admin Support Contracts		55,000	55,000	55,000	-	55,000
6310 Travel - Staff	75,000	70,000	(5,000)	24,500	45,500	70,000
6320 Training & Seminars - Staff	50,000	45,000	(5,000)	16,650	28,350	45,000
6390 Utilities	20,000	-	(20,000)	-	-	-
6440 Systems Communications Support	100,000	75,000	(25,000)	24,000	51,000	75,000
6500 Workforce Development Outreach	100,000	25,000	(75,000)	8,000	17,000	25,000
6700 Youth Program Activities		15,000	15,000	-	15,000	15,000
6720 Adult/DW Program Activities		15,000	15,000	-	15,000	15,000
NVTTrac - Data Tracking System		250,000	250,000	-	250,000	250,000
Subtotal Operating Expenditures	5,782,783	5,390,492	(402,301)	1,954,746	3,435,746	5,390,492

Total Expenditures	24,327,927	17,886,510		1,954,746	3,435,746	12,496,017	17,886,510
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Fund Balance	\$ 719,552	\$ 0		\$ 233,905	\$ (233,905)	\$ -	\$ 0
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TTL Operating Budget 6,512,346 \$ 5,390,492

(0.00)

Workforce Connections
 Program Year 2011
 Consolidated Budget - Direct Grants

Grant	SESP	HRSA	DOJ	YBLV - 09	YBLV - 11	Combined
Total Revenue	4,050,000.00	140,509.00	692,096.00	1,100,000.00	1,100,000.00	7,082,605.00
Salaries	700,000.00	-	210,998.00	224,250.00	446,550.00	1,581,798.00
Fringe Benefits	245,000.00	23,000.00	55,618.00	70,550.00	169,564.00	563,732.00
Travel	35,000.00	-	9,220.00	11,205.00	8,850.00	64,275.00
Equipment	60,000.00	-	-	-	-	60,000.00
Supplies	90,000.00	5,101.75	-	1,000.00	-	96,101.75
Contractual	2,800,000.00	95,905.05	256,660.00	298,795.00	158,584.00	3,609,944.05
Construction	-	-	-	-	-	0.00
Other	120,000.00	16,502.20	159,600.00	494,200.00	316,452.00	1,106,754.20
Total Direct Charges	4,050,000.00	140,509.00	692,096.00	1,100,000.00	1,100,000.00	7,082,605.00
Indirect Charges	-	-	-	-	-	0.00
Total - Operational Expenditures	4,050,000.00	140,509.00	692,096.00	1,100,000.00	1,100,000.00	7,082,605.00

SESP - State Energy Sector Partnership
 HRSA - Health Resources and Services Administration
 DOJ - Department of Justice - Get Out grant
 YBLV-09 - YouthBuild Las Vegas PY09 grant
 YBLV-11-YouthBuild Las Vegas PY11 grant

workforce CONNECTIONS
Awards and Expenditures

Program Year 2010 WIA Formula / ARRA Funds and Other Funding Sources
Contract Period: July 1, 2010 - June 30, 2011
As of November 2, 2011

WIA PY10 Adult and Dislocated Worker

Provider	Contract Award	Adult Expenditures	Dislocated Worker Expenditures	Total Expenditures	% Spent	Remaining Balance
Bridge	662,000.00	344,485.32	317,514.68	662,000.00	100%	-
Catholic Charities	511,552.00	271,395.81	230,421.70	501,817.51	98%	9,734.49
CHR	817,842.00	402,002.40	414,456.64	816,459.04	100%	1,382.96
CSN-Lincoln County	602,937.00	69,796.03	37,216.36	107,012.39	18%	495,924.61
Easter Seals	787,537.00	92,394.18	545,602.74	637,996.92	81%	149,540.08
FIT	1,634,395.00	744,800.96	878,171.09	1,622,972.05	99%	1,422.95
GNJ	1,155,397.00	577,906.12	445,018.61	1,022,924.73	89%	132,472.27
Goodwill	1,222,378.00	812,931.47	391,525.31	1,204,456.78	99%	17,921.22
Housing Authority (SNRHA)	329,000.00	157,333.26	109,449.44	266,782.70	81%	52,217.30
Latin Chamber Foundation (Green sector)	750,000.00	228,292.01	259,905.29	488,197.30	65%	251,802.70
NACS	440,426.00	218,381.64	219,407.74	437,789.38	99%	2,636.62
NPI	2,659,900.00	1,284,750.65	1,280,842.35	2,565,593.00	96%	94,307.00
Nye Communities Coalition	772,175.00	381,312.82	253,502.19	634,815.01	82%	137,359.99
SNMIC (Healthcare sector)	750,000.00	376,440.39	265,177.82	641,618.21	86%	108,381.79
Workforce Connections - Interim Pahrump	500,000.00	76,702.77	190,398.05	267,100.82	53%	232,899.18
Workforce Connections - Pride Re-entry	306,200.00	200,627.71	-	200,627.71	66%	105,572.29
Total	13,901,739.00	6,239,553.54	5,838,610.01	12,078,163.55	87%	1,823,575.45

WIA PY10 Youth

Provider	Contract Award	Youth In Expenditures	Youth Out Expenditures	Total Expenditures	% Spent	Remaining Balance
HELP	500,000.00	195,021.54	281,185.62	476,207.16	95%	23,792.84
Latin Chamber Foundation - Teen Expo	100,000.00	99,714.27	-	99,714.27	100%	285.73
NPI	800,000.00	472,349.11	327,650.89	800,000.00	100%	-
Nye Communities Coalition	290,000.00	14,697.79	102,207.29	116,905.08	40%	173,094.92
Olive Crest (Foster Youth Pilot)	266,667.00	266,667.00	-	266,667.00	100%	-
Project WE	120,000.00	119,847.66	-	119,847.66	100%	152.34
Workforce Connections - Caliente	246,206.00	50,920.12	-	50,920.12	21%	195,285.88
Total	2,322,873.00	952,550.49	977,710.80	1,930,261.29	83%	392,611.71

workforceCONNECTIONS
Awards and Expenditures

Program Year 2010 WIA Formula / ARRA Funds and Other Funding Sources
Contract Period: July 1, 2010 - June 30, 2011
As of November 2, 2011

Summer Youth PY10

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
Boulder City	21,560.00	21,560.00	21,560.00	100%	-
CCSD - Desert Rose	140,000.00	140,000.00	140,000.00	100%	-
Community College of Southern Nevada	150,000.00	149,944.00	149,944.00	100%	56.00
HELP	76,200.00	64,933.68	64,933.68	85%	11,266.32
Latin Chamber Foundation	240,000.00	223,172.00	223,172.00	93%	16,828.00
Lied Discovery Museum	75,400.00	75,400.00	75,400.00	100%	-
Nevada Partners Inc.	242,500.00	242,500.00	242,500.00	100%	-
Nye Communities Coalition	130,000.00	123,684.26	123,684.26	95%	6,315.74
Police Athletic League	56,400.00	56,400.00	56,400.00	100%	-
Spring Mountain Youth Camp (CCJIS)	180,000.00	146,572.90	146,572.90	81%	33,427.10
St. Jude's Ranch for Children	40,000.00	33,033.68	33,033.68	83%	6,966.32
Total	1,352,060.00	1,277,200.52	1,277,200.52	94%	74,859.48

Governor's Reserve Youth PY10

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
Boulder City - PSK	52,148.00	52,148.00	52,148.00	100%	-
GNU Family Life Center - Youthbuild	94,000.00	49,800.23	49,800.23	53%	44,199.77
Junior Achievement - Youth	48,000.00	48,000.00	48,000.00	100%	-
Latin Chamber Foundation - PSK	240,000.00	223,172.00	223,172.00	93%	16,828.00
Lied Discovery Museum - PSK	75,400.00	75,400.00	75,400.00	100%	-
Nevada Partners Inc. - PSK	242,500.00	242,500.00	242,500.00	100%	-
Nye Communities Coalition - PSK	130,000.00	123,684.26	123,684.26	95%	6,315.74
Police Athletic League - PSK	56,400.00	56,400.00	56,400.00	100%	-
Spring Mountain Youth Camp (CCJIS) - PSK	180,000.00	146,572.90	146,572.90	81%	33,427.10
St. Jude's Ranch for Children - PSK	40,000.00	33,033.68	33,033.68	83%	6,966.32
NV Public Education Foundation - Ready for Life Project WE	645,000.00	507,907.63	507,907.63	79%	137,092.37
Summer Business Institute - Clark County	330,969.01	330,969.01	330,969.01	100%	-
Total	2,284,417.01	2,039,587.71	2,039,587.71	89%	244,829.30

**workforceCONNECTIONS
Awards and Expenditures**

Program Year 2010 WIA Formula / ARRA Funds and Other Funding Sources
Contract Period: July 1, 2010 - June 30, 2011
As of November 2, 2011

Wagner-Peyser

Provider	Contract Award	Wagner Peyser Expenditures	Total Expenditures	% Spent	Remaining Balance
Ridge House - Re-entry (contract rescinded)	65,979.45	65,979.45	65,979.45	100%	-
Workforce Connections - Pride Re-entry	377,820.55	377,820.55	377,820.55	100%	-
Total	443,800.00	443,800.00	443,800.00	100%	-

United Way

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
Olive Crest	160,000.00	104,546.25	104,546.25	65%	55,453.75
Total	160,000.00	104,546.25	104,546.25	65%	55,453.75

YouthBuild Sub-Awards PY09

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
CCSD - Desert Rose	161,559.99	161,559.11	161,559.11	100%	0.88
GNU Family Life Center	711,000.00	552,338.93	552,338.93	78%	158,661.07
Workforce Connections	227,440.01	175,227.17	175,227.17	77%	52,212.84
Total	1,100,000.00	889,125.21	889,125.21	81%	210,874.79

YouthBuild Sub-Awards PY11

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
CCSD - Desert Rose	158,584.00	-	-	0%	158,584.00
Workforce Connections	941,416.00	74,575.92	74,575.92	8%	866,840.08
Total	1,100,000.00	74,575.92	74,575.92	7%	1,025,424.08

SESP

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
Workforce Connections	4,050,000.00	761,959.72	761,959.72	19%	3,288,040.28
Total	4,050,000.00	761,959.72	761,959.72	19%	3,288,040.28

workforceCONNECTIONS
Awards and Expenditures

Program Year 2010 WIA Formula / ARRA Funds and Other Funding Sources
Contract Period: July 1, 2010 - June 30, 2011
As of November 2, 2011

HRSA

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
Workforce Connections	140,509.00	86,724.74	86,724.74	62%	53,784.26
Total	140,509.00	86,724.74	86,724.74	62%	53,784.26

Dept. of Justice

Provider	Contract Award	Youth Expenditures	Total Expenditures	% Spent	Remaining Balance
Workforce Connections	692,096.00	329,340.71	329,340.71	48%	362,755.29
Total	692,096.00	329,340.71	329,340.71	48%	362,755.29

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 Adult/DW Programs
As of November 2, 2011

WIA PY11 Adult and Dislocated Worker Green Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Bridge Counseling Associates	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
GNJ Family Life Center	\$ 600,000.00	\$ 50,916.56	\$ 35,538.00	\$ 86,454.56	14.41%	513,545.44
Goodwill of Southern Nevada	\$ 600,000.00	\$ 25,650.03	\$ 9,861.44	\$ 35,511.47	5.92%	564,488.53
So. NV Regional Housing Authority	\$ 175,000.00	\$ 5,924.95	\$ 5,863.30	\$ 11,788.25	6.74%	163,211.75
Latin Chamber Foundation	\$ 600,000.00	\$ 66,973.53	\$ 48,357.36	\$ 115,330.89	19.22%	484,669.11
Nevada Partners	\$ 600,000.00	\$ 59,111.40	\$ 82,457.86	\$ 141,569.26	23.59%	458,430.74
Total	\$ 3,075,000.00	\$ 208,576.47 53%	\$ 182,077.96 47%	\$ 390,654.43	12.70%	2,684,345.57

WIA PY11 Adult and Dislocated Worker Health Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
CCSD - Desert Rose	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
FIT	\$ 600,000.00	\$ 102,906.52	\$ 110,606.21	\$ 213,512.73	35.59%	386,487.27
So. NV Regional Housing Authority	\$ 175,000.00	\$ 8,496.28	\$ 18,891.22	\$ 27,387.50	15.65%	147,612.50
Latin Chamber Foundation	\$ 600,000.00	\$ 54,581.80	\$ 27,032.39	\$ 81,614.19	13.60%	518,385.81
Nevada Partners	\$ 600,000.00	\$ 28,079.81	\$ 14,422.57	\$ 42,502.38	7.08%	557,497.62
So. NV Medical Industry Coalition	\$ 600,000.00	\$ 109,155.83	\$ 26,356.63	\$ 135,512.46	22.59%	464,487.54
Total	\$ 3,075,000.00	\$ 303,220.24 61%	\$ 197,309.02 39%	\$ 500,529.26	16.28%	2,574,470.74

WIA PY11 Adult and Dislocated Worker Rural Services

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Nye Communities Coalition	\$ 750,000.00	\$ 86,554.58	\$ 70,028.89	\$ 156,583.47	20.88%	593,416.53
Total	\$ 750,000.00	\$ 86,554.58 55%	\$ 70,028.89 45%	\$ 156,583.47	20.88%	593,416.53

WIA PY11 Internal Programs and To Be Allocated Amounts

Contract	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Pride	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
To be allocated	\$ 833,068.00	\$ -	\$ -	\$ -	0.00%	833,068.00
Total	\$ 1,333,068.00	\$ - 0%	\$ - 0%	\$ -	0.00%	\$ 1,333,068.00
Total Adult/DW	8,233,068.00	598,351.29 57%	449,415.87 43%	1,047,767.16	12.73%	7,185,300.84

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 WIA Formula
As of November 2, 2011

WIA PY11 Youth General

Provider	Contract Award	In Expenditures	Out Expenditures	Total Invoiced	% Spent	Remaining Balance
HELP of Southern Nevada	\$ 713,000.00	\$ 43,987.66	\$ 72,126.41	\$ 116,114.07	16.29%	596,885.93
CCSD - Desert Rose	\$ 362,000.00	\$ -	\$ -	\$ -	0.00%	362,000.00
Nevada Partners	\$ 500,000.00	\$ 29,731.95	\$ 20,568.50	\$ 50,300.45	10.06%	449,699.55
Nye Communities Coalition (Year Round)	\$ 300,000.00	\$ 14,110.67	\$ 6,309.70	\$ 20,420.37	6.81%	279,579.63
Nye Communities Coalition (Summer)	\$ 48,514.00	\$ 29,901.16	\$ 10,195.15	\$ 40,096.31	82.65%	8,417.69
So. NV Children First	\$ 125,000.00	\$ 2,333.08	\$ 2,041.83	\$ 4,374.91	3.50%	120,625.09
Total	\$ 2,048,514.00	\$ 120,064.52	\$ 111,241.59	\$ 231,306.11	11.29%	1,817,207.89

WIA PY11 Youth Tri County

Provider	Contract Award	In Expenditures	Out Expenditures	Total Invoiced	% Spent	Remaining Balance
Nye Communities Coalition (Tri-County)	\$ 150,000.00	\$ 6,565.51	\$ 3,015.04	\$ 9,580.55	6.39%	140,419.45
Lincoln County School District (Tri-County)	\$ 100,000.00	\$ -	\$ -	\$ -	0.00%	100,000.00
Total	\$ 250,000.00	\$ 6,565.51	\$ 3,015.04	\$ 9,580.55	3.83%	240,419.45

WIA PY11 Youth Health Care

Provider	Contract Award	In Expenditures	Out Expenditures	Total Invoiced	% Spent	Remaining Balance
TBD	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
Total	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00

WIA PY11 Youth Green

Provider	Contract Award	In Expenditures	Out Expenditures	Total Invoiced	% Spent	Remaining Balance
TBD	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
Total	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00

WIA PY11 Internal Programs and To Be Allocated Amounts

Provider	Contract Award	In Expenditures	Out Expenditures	Total Invoiced	% Spent	Remaining Balance
To be allocated	\$ 964,436.00	\$ -	\$ -	\$ -	0.00%	964,436.00
Total	\$ 964,436.00	\$ -	\$ -	\$ -	0.00%	964,436.00
Total Youth	4,262,950.00	126,630.03	114,256.63	240,886.66	5.65%	4,022,063.34

WIA PY11 Governor's Reserve Youth

Provider	Contract Award	Total Invoiced	% Spent	Remaining Balance
Clark County - Summer Business Institute	\$ 299,028.00	\$ 237,434.34	79.40%	61,593.66
Total	\$ 299,028.00	\$ 237,434.34	79.40%	61,593.66

CHIEF FINANCIAL OFFICER TELEPHONE INTERVIEWS

THURSDAY NOVEMBER 10, 2011

ARLINE LOEYEN

12:00 PM

**POSITION HELD
EXPERIENCE
CERTIFICATIONS**

**G/L MGR, LEAD ACCOUNTANT, ACCT'G MGR
PRIVATE, GOVT, CONTRACTOR, PUBLIC LOCAL GOVT.
CGFO - FLORIDA**

ALICIA MCOSKER

1:00 PM

**POSITION HELD
EXPERIENCE
CERTIFICATIONS**

**TREAS/TAX COLLECT, SR FIN ANALYST III & II
PUBLIC LOCAL GOVT, PRIVATE
CERT TREASURY PROF, CERT TRAINING PROF**

GREGG PAVITT

2:00 PM

**POSITION HELD
EXPERIENCE
CERTIFICATIONS**

**DIR FIN SER, TOWN DIR OF FIN
DIR FIN SER, TOWN DIR OF FIN
PUBLIC CONSULTANT, PRIVATE CPA
CPA, ILL, CGFO, GFOA**

JAMES KOSTECKI

3:00 PM

**POSITION HELD
EXPERIENCE
CERTIFICATIONS**

**G/L MGR FINANCE ANALYST, ACCTG MGR, ASSIST CONTROLLER
PUBLIC LOCAL GOVT, PRIVATE
CPA, NV & ILL**

NERAHOO HEMRAJ

4:00 PM

**POSITION HELD
EXPERIENCE
CERTIFICATIONS**

**CHIEF DEPUTY AUDITOR/CONTROLLER, CFO AGENCY FISCAL OFFICER,
SR FIN MGR III
PUBLIC LOCAL GOVT
CERT INTERNAL AUDITOR, CGFO, CPFO**

SOUTHERN NEVADA MEDICAL INDUSTRY COALITION (SNMIC)

Review of High Risk Determination

The DOL Code of Federal Regulations (CFR) states that financial management systems of subgrantees must meet the following standards: 1) financial reporting, 2) accounting records, 3) internal control, 4) budget control, 5) allowable cost, 6) source documentation, and 7) cash management.

Concerns relating to financial reporting, internal control, allowable cost, and cash management were identified during the May 2, 2011 Fiscal Compliance Review on-site monitoring of SNMIC.

Financial Reporting

Quarterly Financial Status Reports are due on the 15th day following the end of each quarter. SNMIC's quarterly reports were late or incomplete four out of four quarters or 100% of the time.

- ⇒ December 31, 2010 – SNMIC's first quarterly status report was due January 17, 2011 but it was submitted late on January 31, 2011.
- ⇒ March 30, 2011 – SNMIC's second quarterly status report was due on April 15, 2011 but it was submitted late on May 3, 2011.
- ⇒ June 30, 2011 – SNMIC's third quarterly status report was due on July 15, 2011. A report was submitted on July 15, 2011 but it was incomplete because it included April and May date. A second revised report with the required three months worth of data was submitted on August 4, 2011. A third, revised quarterly financial status report was submitted late on August 5, 2011.
- ⇒ September 30, 2011 – SNMIC's fourth quarterly status report was due on October 15, 2011 but it was submitted late on October 20, 2011.

Internal Control

Segregation of duties is critical to effecting internal control. It was identified in the May 2, 2011 Fiscal Compliance Review that SNMIC's CEO is currently performing almost all fiscal duties under the contract including invoicing. SNMIC's CEO was signatory on paychecks, timesheets, travel and cost reimbursements, contracts, and all bank accounts. As one of the corrective actions needed to remove high risk status as identified in the September 30, 2011 High Risk Determination letter, SNMIC was required to have their contracted CPA perform a segregation of duties analysis regarding SNMIC's fiscal functions and processes and submit a written evaluation to WC staff. To address these concerns, during both the PY2010 and PY2011 budget negotiations, WC staff recommended that SNMIC budget, hire, and retain at least a part-time (20 hours per week or more) dedicated fiscal staff person.

Internal control policies need to be implemented by management and staff. During the May 2, 2011 Fiscal Compliance Review for SNMIC, the follow concerns were observations and findings were identified:

- ⇒ SNMIC’s internal control policy requires two signatures on checks with amount exceeding \$500. During the May 2nd sampling, three checks from the March bank statement in the amounts of \$49,722.46, \$3,801.00, and \$2,000.00 had only one signature.
- ⇒ Employee time cards did not have the required two signatures by their own internal control policy. Some employee timecards were unsigned by the employee, the supervisor, or both.
- ⇒ The CEO provided copies of an outlook calendar with no employee or supervisor signature in lieu of filling out a timecard.
- ⇒ Bank reconciliations completed by the contracted CPA did not have signatures reflecting two reviews (CEO and Administrative Manager) which are required by SNMIC’s written policy.

Allowable Costs

Due to concerns identified during the May 2, 2011 Fiscal Compliance Review, WC hired a DOL contractor to do an invoice desk review audit on PY2010 expenditures being questioned for allowability. The expenses included parking for Douglas Geinzer’s oversized vehicle and all food related items. OMB A-122 entertainment policy states that costs for amusements, social activities, and incidental expenses such as meals, beverages, lodging, rentals, transportation, and gratuities are not allowable. Based on our review and further information and documentation gathered from SNMIC, it will be determined which of the following expenditures are unallowable and SNMIC will not be reimbursed for these expenses. WC will also need to review similar SNMIC expenditures in PY2011 to determine their allowability. A detailed list of costs follows this summary.

Summary of Questioned Costs

\$ 600.00	Parking for CEO D. Geinzer's oversize vehicle
\$ 1,500.00	Awards Banquet Honoring CEO D. Geinzer
\$ 851.56	Staff Meeting Meals
\$ 126.25	SNMIC Board Meeting Meals
\$ 51.37	Vendor Meeting Meals
\$ 1,089.54	Employer/Partner Meals
\$ 255.00	Meals/event at LV Chamber and Diversity luncheons
<u>\$ 898.32</u>	Meals for Participant Training
\$ 5,372.04	TOTAL QUESTIONED COSTS

Please note: Five additional items were reviewed by the DOL auditor in the amount of \$27,643.62 and source documents were reviewed at their request.

Cash Management

Despite extensive cash management technical assistance (TA) training, SNMIC found it difficult to maintain an adequate cash balance due to their failure to request advances and invoice expenditures in a timely manner. Monthly invoices are due on the last day of the following month. SNMIC's monthly invoices were late or incomplete 5 out of 9 reports or 56% of the time.

- ⇒ SNMIC's first advance request was submitted on October 8, 2010. ACH payment in the amount of \$155,210 was processed on October 21, 2010.
- ⇒ October 31, 2010 – SNMIC's first monthly invoice was due November 30, 2010 but it was submitted late and incorrect on December 3, 2010. Revisions were submitted December 17, December 20, and the final was submitted January 05, 2011. The amount of \$13,740.12 was approved for October, but no payment was processed due to advances.
- ⇒ November 30, 2010 – SNMIC's second monthly invoice was due December 31, 2010 and it was submitted on time but incorrect on December 22, 2010. The final was submitted on January 05, 2011. The amount of \$52,246.42 was approved for November but no payment was processed due to advances.
- ⇒ December 31, 2010 – SNMIC's third monthly invoice was due January 31, 2011 and it was submitted on time on January 17, 2011. The amount of \$37,436.30 was approved for December but no payment was processed due to advances.
- ⇒ SNMIC's second advance request was submitted on January 17, 2011. ACH payment in the amount of \$137,000 was processed on February 8, 2011.
- ⇒ January 31, 2011 – SNMIC's fourth monthly invoice was due February 28, 2011 and it was submitted late on March 2, 2011. The amount of \$57,050.68 was approved for January but no payment was processed due to advances.
- ⇒ February 28, 2011 – SNMIC's fifth monthly invoice was due March 31, 2011 and it was submitted on time on March 2, 2011. The amount of \$83,285.66 was approved for February but no payment was processed due to advances.
- ⇒ SNMIC's third advance request was submitted on March 17, 2011. An ACH payment in the amount of \$159,300 was processed on April 28, 2011.
- ⇒ March 31, 2011 – SNMIC's sixth monthly invoice was due April 30, 2011 and it was submitted on time on April 14, 2011. The amount of \$86,915.53 was approved for March but no payment was processed due to advances.
- ⇒ April 30, 2011 – SNMIC's seventh monthly invoice was due on May 31, 2011 and it was submitted on time on May 13, 2011. The amount of \$84,730.83 was approved for April but no payment was processed due to advances.
- ⇒ SNMIC's fourth advance request was dated May 13, 2011. A partial ACH payment in the amount of \$60,000 was made on May 12, 2011.
- ⇒ SNMIC's fifth advance request was submitted on May 9, 2011. The remaining partial ACH payment in the amount of \$30,000 was made on June 22, 2011.

- ⇒ May 31, 2011 – SNMIC’s eighth monthly invoice was due June 30, 2011 and it was submitted incorrectly with YTD totals out of balance on June 9, 2011. A corrected invoice was submitted on time on June 13, 2011. The amount of \$88,190.06 was approved for May but no payment was processed due to advances.
- ⇒ SNMIC’s sixth advance request was submitted on July 12, 2011. An ACH payment in the amount of \$80,000 was made on June 22, 2011.
- ⇒ June 30, 2011 – SNMIC’s ninth monthly invoice was due August 31, 2011 and it was submitted on time but incorrect on August 5, 2011. The amount of \$122,093.85 was approved for June and a final ACH payment in the amount of \$9,605.58 to complete payment for the PY2010 contract period.

Procurement/Contracts Management

During the May 2, 2011 Fiscal Compliance Review, it was determined that no contract files contained evidence in writing that the contracts had been reviewed and approved by WC prior to execution as required for contracts of \$1,000 or over. More importantly, there was no document that SNMIC received quotes or bids as required by WC Procurement Policy #2.2.

SNMIC’s six (6) sub-contracts range from \$2,500 to \$43,125 for a total amount of \$105,774. One contract for Image Marketing was not executed. One contract with Interweave was not fully executed and they have been reimbursed for more than the contracted amount. There was no contract for CPA services. SNMIC’s procurement records were out of compliance with WC’s 2.2 Procurement Policy six out of six contracts or 100% of the time.

PY2011 Budget Negotiations

Beginning in July 2011, WC staff met by telephone and in person with SNMIC’s CEO and staff to discuss their proposed program and budget for PY2011. During PY2011 Adult and Dislocated Workers contract negotiations, WC limited the indirect cost for service providers to 13.0%. However, WC allowed SNMIC to go 0.90% above the limit to appease program design and encourage ongoing negotiations. In addition to WC requesting that SNMIC restrict their indirect cost line in the amount of 13.9% of budget or \$83,400, SNMIC was told that their CEO’s salary can only be funded within this indirect cost amount. Four proposed budgets were submitted by SNMIC with a wide variety of salary totals and positions for the CEO position held by Doug Geinzer.

- ⇒ The first proposed budget submitted by SNMIC reflected the CEO's salary as 50% at a salary base of \$150,000 in the indirect cost personnel line which is not his actual salary.
- ⇒ The second proposed budget submitted by SNMIC reflected the CEO's salary at 10% as CEO at the incorrect salary base of \$150,000 in the indirect cost personnel line and 75% as Project Manager/Job Developer at the incorrect salary base of \$80,000 in the direct personnel category.
- ⇒ At the final request by WC staff in a letter dated September 1, 2011, a third proposed budget was submitted by SNMIC with the CEO's salary budgeted 100% at the correct salary base of \$69,500 and fringe in the indirect cost personnel line.

It was also recommended during budget negotiations that a part-time (at least 50%) dedicated fiscal staff member be budgeted, hired, and retained by SNMIC but this position was never reflected in any of the proposed budget versions submitted by SNMIC.

Budget negotiations were never completed because SNMIC notified WC on October 11, 2011 that they did not intend to renew their contract for PY2011.

SNMIC Questioned Costs Worksheet

Meals/Meetings		Memo	Amount	Date	Sign-in Sheet	Attendee Type	Note
Yard House			26.32	10/25/2010		Staff	
Yard House			26.33	10/25/2010		Staff	
Tamya Lemke	Taskforce-SNMIC Board Meeting		31.28	11/1/2010		Board	
Tamya Lemke	Taskforce-SNMIC Board Meeting		31.28	11/1/2010		Board	
Tamya Lemke	Recruitment Task Force-SNMIC Board Meeting		16.21	11/1/2010		Board	
Tamya Lemke	Recruitment Task Force-SNMIC Board Meeting		16.20	11/1/2010		Board	
Claim Jumpers	Lunch Meeting with HCA - VP of HR		15.01	11/10/2010	YES	Emp/Partner	Vicki Perfect - HCA Far West
Claim Jumpers	Lunch Meeting with HCA - VP of HR		15.02	11/10/2010	YES	Emp/Partner	Vicki Perfect - HCA Far West
Jason's Deli	Healthcare 2020 Nursing Initiative		67.01	11/17/2010	YES	Emp/Partner	Various employers
Jason's Deli	Healthcare 2020 Nursing Initiative		67.01	11/17/2010	YES	Emp/Partner	Various employers
LV Chamber of Commerce	Board of Trustees Luncheon		25.00	11/29/2010		DG - event	LV Chamber
LV Chamber of Commerce	Board of Trustees Luncheon		25.00	11/29/2010		DG - event	LV Chamber
Douglas T. Geinzer	Member Event		62.50	12/1/2010	NO	Emp/Partner	NV Healthcare Forum
Douglas T. Geinzer	Member Event		62.50	12/1/2010	NO	Emp/Partner	NV Healthcare Forum
Tamya Lemke	SNMIC Board Meeting		15.64	12/1/2010		Board	
Tamya Lemke	SNMIC Board Meeting		15.64	12/1/2010		Board	
LV Chamber of Commerce	Annual Meeting		30.00	12/1/2010		DG - event	LV Chamber
LV Chamber of Commerce	Annual Meeting		30.00	12/1/2010		DG - event	LV Chamber
Bootlegger Bistro	Health/Medical Tourism		9.29	12/8/2010		Staff	
Bootlegger Bistro	Health/Medical Tourism		9.30	12/8/2010		Staff	
The Egg Works			11.23	1/19/2011	NO	Emp/Partner	Scott Lamprecht
The Egg Works			11.23	1/19/2011	NO	Emp/Partner	Scott Lamprecht
LV Chamber of Commerce			27.50	1/28/2011		DG - event	LV Chamber
LV Chamber of Commerce			27.50	1/28/2011		DG - event	LV Chamber
Cracked Egg	Lucene Meeting		12.75	2/3/2011	NO	Emp/Partner	Chandler Mars - Lucene BioTech
Cracked Egg	Lucene Meeting		12.76	2/3/2011	NO	Emp/Partner	Chandler Mars - Lucene BioTech
Raising Caine's	CSN HIT Program		28.48	2/4/2011	YES	Emp/Partner	CSN HIT contacts (meeting 12-1 pm)
Raising Caine's	CSN HIT Program		28.48	2/4/2011	YES	Emp/Partner	CSN HIT contacts (meeting 12-1 pm)
Fanny's Bistro	Strategy Meeting		12.26	2/11/2011		Staff	
Fanny's Bistro	Strategy Meeting		12.26	2/11/2011		Staff	
Jason's Deli	Leadership Coaching		67.31	2/21/2011	YES	Participants	Leadership coaching
Jason's Deli	Leadership Coaching		67.31	2/21/2011	YES	Participants	Leadership coaching
Jason's Deli	Leadership Coaching		67.18	2/24/2011	YES	Participants	Leadership coaching
Jason's Deli	Leadership Coaching		67.18	2/24/2011	YES	Participants	Leadership coaching
Jason's Deli	Leadership Coaching Evening Session		93.63	2/24/2011	NO	Participants	Leadership coaching
Jason's Deli	Leadership Coaching Evening Session		93.62	2/24/2011	NO	Participants	Leadership coaching
Jason's Deli	Leadership Coaching		84.46	3/3/2011	NO	Participants	Leadership coaching
Jason's Deli	Leadership Coaching		84.46	3/3/2011	NO	Participants	Leadership coaching
Jason's Deli	Leadership Coaching		58.39	3/10/2011	NO	Participants	Leadership coaching
Jason's Deli	Leadership Coaching		58.40	3/10/2011	NO	Participants	Leadership coaching

SNMIC Questioned Costs Worksheet

Meals/Meetings	Vendor	Memo	Amount	Date	Sign-In Sheet	Attendee Type	Note
Jason's Deli		Leadership Coaching	78.19	3/10/2011	NO	Participants	Leadership coaching
Jason's Deli		Leadership Coaching	78.19	3/10/2011	NO	Participants	Leadership coaching
Egg Works		Program Design/Mod	11.19	3/15/2011	NO	Staff	
Egg Works		Program Design/Mod	11.19	3/15/2011	NO	Staff	
Los Tacos		Program Meeting with Project	20.00	3/24/2011	YES	Staff	
Los Tacos		Program Meeting with Project	20.00	3/24/2011	YES	Staff	
McCormack and Schmidt		Harmon Rehab Employer Meeting	73.13	3/28/2011	YES	Emp/Partner	6 attendees
McCormick and Schmidt		Harmon Rehab Employer Meeting	73.14	3/28/2011	YES	Emp/Partner	6 attendees
Original Pancake House		Membership Meeting	50.00	5/2/2011	YES	Staff	Staff meeting
Original Pancake House		Membership Meeting	50.00	5/2/2011	YES	Staff	Staff meeting
Los Tacos		Staff meeting	17.66	5/2/2011	YES	Staff	Staff meeting
Los Tacos		Staff meeting	17.66	5/2/2011	YES	Staff	Staff meeting
NV Nurses Association		Table sponsorship	500.00	5/2/2011	NO	Emp/Partner	NV Nurses Assoc.
Peppermill Restaurant		Staff Development Meeting	30.97	5/16/2011	YES	Staff	Staff meeting
Peppermill Restaurant		Staff Development Meeting	30.97	5/16/2011	YES	Staff	Staff meeting
Douglas T. Geinzer		SNHRA Meeting	20.00	5/17/2011	NO	DG - event	So NV HR Mgmt Diversity Lunch
Douglas T. Geinzer		SNHRA Meeting	20.00	5/17/2011	NO	DG - event	So NV HR Mgmt Diversity Lunch
Douglas T. Geinzer		Recruitment meeting Judy...	11.70	5/17/2011		Staff	
Douglas T. Geinzer		Recruitment meeting Judy...	11.70	5/17/2011		Staff	
Douglas T. Geinzer		Power Lunch - Chamber	25.00	5/17/2011		DG - event	LV Chamber
Douglas T. Geinzer		Power Lunch - Chamber	25.00	5/17/2011		DG - event	LV Chamber
Douglas T. Geinzer		Meeting to discuss Audit Prep	22.44	5/17/2011		Staff	
Douglas T. Geinzer		Meeting to discuss Audit Prep	22.44	5/17/2011		Staff	
Douglas T. Geinzer		Breakfast to discuss - Future	28.55	5/17/2011		Staff	
Douglas T. Geinzer		Breakfast to discuss - Future	28.55	5/17/2011		Staff	
Douglas T. Geinzer		Breakfast to discuss - HC2020	28.48	5/17/2011		Staff	
Douglas T. Geinzer		Breakfast to discuss - HC2020	28.49	5/17/2011		Staff	
Jason's Deli		May 12 Employer Meeting	95.60	5/18/2011	NO	Staff	
Jason's Deli		May 12 Employer Meeting	95.60	5/18/2011	NO	Staff	
Los Tacos		Program Development Meeting	17.83	6/7/2011	YES	Staff	
Los Tacos		Program Development Meeting	17.84	6/7/2011	YES	Staff	
Egg Works		Discuss of Training Processes for Sim Lab	24.64	6/15/2011	NO	Emp/Partner	Complete Medical Consulting
Egg Works		Discuss of Training Processes for Sim Lab	24.65	6/15/2011	NO	Emp/Partner	Complete Medical Consulting
Peppermill Restaurant		Procurement of Insurance	18.89	6/21/2011		Vendor	
Peppermill Restaurant		Procurement of Insurance	18.89	6/21/2011		Vendor	
Cracked Egg			12.58	6/24/2011	NO	Staff	
Cracked Egg			12.58	6/24/2011	NO	Staff	
BankCard		Database Development Meeting	6.79	6/28/2011		Vendor	
BankCard		Database Development Meeting	6.80	6/28/2011		Vendor	
Gordon Biersch		Discussion of Budget Reductions	30.89	6/30/2011		Staff	

SNMIC Questioned Costs Worksheet

Meals/Meetings	Vendor	Memo	Amount	Date	Sign-In Sheet	Attendee Type	Note
	Gordon Biersch	Discussion of Budget Reductions	30.89	6/30/2011		Staff	

Other Expenses	Vendor	Memo	Amount	Date	Sign-In Sheet	Attendee Type	Note
	Douglas Parking	D. Geinzer parking PY10 (Oct. 2010 to July 2011)	600.00	PY10		Other Expense	
	Nevada Business Magazine	Table for 10 at Healthcare Heroes event	1,500.00	6/7/2011		Other Expense	

\$ 5,372.04 Total Questioned Costs

SUMMARY OF QUESTIONED COSTS

- \$ 600.00 Parking for CEO D. Geinzer's oversize vehicle
- \$ 1,500.00 Event Sponsorship for Awards Banquet Honoring CEO D. Geinzer
- \$ 851.56 Staff Meeting Meals
- \$ 126.25 SNMIC Board Meeting Meals
- \$ 51.37 Vendor Meeting Meals
- \$ 1,089.54 Emp/Partner
- \$ 255.00 Meals/event attendance at LV Chamber and Diversity luncheons
- \$ 898.32 Meals for Participant Training

Please note: Five additional items were reviewed by the DOL auditor in the amount of \$27,643.62 and source documents were reviewed at their request.