

*workforce*CONNECTIONS

BOARD
AGENDA

March 27, 2012
10:00 a.m.

Culinary Academy of Las Vegas
710 W. Lake Mead Blvd.
Parlors C & D
North Las Vegas, NV 89030

Conference Line: 877-873-8017
Access Code: 1487967#

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, 495 S. Main Street, 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., 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 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.***

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An Equal Opportunity Employer/Program.

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

Board members: Hannah Brown, Chair; Valerie Murzl, Vice-Chair; Alex Garza; Charles Perry; Commissioner Butch Borasky; Commissioner Dominic Pappalardo; Commissioner Lawrence Weekly; Commissioner George T. Rowe; Councilman Bob Coffin; Councilwoman Anita Wood; Councilwoman Peggy Leavitt; Councilwoman Gerri Schroder; Bill Regenhardt Dan Gouker; Dan Rose; Dennis Perea; Dr. David Lee; F. Travis Buchanan; Kenneth J. LoBene; Mark Edgel; Michelle Bize; Mujahid Ramadan; Pat Maxwell; Sonja Holloway; Vida Chan Lin; William Bruninga;

All items listed on this Agenda are for action by the Board 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. **DISCUSSION and POSSIBLE 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
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11. 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 your address for the record. Each comment will be limited to three (3) minutes.	257
12. Adjournment	

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. DISCUSSION and POSSIBLE ACTION: Approval of the Board Meeting Minutes of February 28, 2012

Workforce Connections
Board Meeting
MINUTES
February 28, 2012
10:00 a.m.
Culinary Academy of Las Vegas
710 W. Lake Mead Blvd.
Parlors C&D
North Las Vegas, NV 89030

Members Present

Charles Perry	Commissioner Butch Borasky	Commissioner Dominic Pappalardo (phone)
Commissioner Lawrence Weekly	Commissioner Tommy Rowe	Councilman Bob Coffin
Councilwoman Peggy Leavitt	Councilwoman Anita Wood	Dan Gouker
Dan Rose	Dennis Perea	Dr. David Lee
Hannah Brown, Chair	Ken LoBene	Michelle Bize
Mujahid Ramadan	Sonja Holloway	Valerie Murzl, Vice-Chair
William Bruninga (phone)		

Members Absent

Alex Garza	Councilwoman Gerri Schroder	F. Travis Buchanan
Mark Edgel	Pat Maxwell	

Staff Present

John Ball	Suzanne Potter	Ardell Galbreth	Sylvia Spencer
Rick Villalobos	Kimberly Colagioia	Jim Kostecki	Celia Diaz
Lauren Stewart	Tom Dang	Chris Shaw	Cornelius Eason
Kenadie Cobbin Richardson	Janice Greer	Jaime Cruz	Jeannie Kuennen
Kelly Ford	Jennifer Padilla	Chanda Cook	Byron Goynes
MaryAnn Avendano	Beth Rubins	Bridget Shaney	Clentine January
Emilio Pias	Scott Steinbach	Cynthia Edwards	Terrell Roberts
Carol Polke	Linda Yi		

Others Present

Matt Cecil, Board Counsel	Latanya Runnells, Nevada Partners, Inc.
Vincent Miller, Goodwill	Helicia Thomas, GNJ Family Life Center
Lynda Parven, DETR	Wendy Villanueva, ISIS Connections
Trnee Stephenson, ISIS Connections	Les Lazareck, Home Energy Connection
Bishop James M. Rogers, Sr., GNJ Family Life Center	Annette Bubak, Better Building Performance
LeVerne Kelley, DETR	Earl McDowell, DETR
Rene Cantu, LCC-CF	Sharon Morales, LCC-CF
Ron Fletcher, DETR – ESD	Mae Worthey, DETR
Trnee Stephenson, ISIS Connections	B. Thompson, So. Nevada Gang Task Force
Janice M. Rael, Nevada Partners, Inc.	Ed McGuire, City of Henderson
Thresea Kaufman, Nevada Hospital Association	Jake McClelland, FIT
Marie Flores, BCA	Vickie Henry, HUD
Jon D. Ponder, Hope for Prisoners	Norma Zamora, BCA
Dr. Tiffany Tyler, Nevada Partners, Inc.	Douglas Geinzer, SNMIC
Denise Gee, HELP of Southern Nevada	Stacy Smith, NYE CC
Nield Montgomery, The Learning Center	

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

1. **Call to order, confirmation of posting, and roll call**

The meeting was called to order by Chair Hannah Brown at 10:05 a.m. Staff confirmed the meeting had been properly posted in accordance with the Nevada Open Meeting Law. Roll call was taken and a quorum was present.

2. **ACTION: Approve the Agenda with the inclusion of any emergency items and deletion of any items**

A motion was made to approve the Agenda as presented by Charles Perry and seconded by Valerie Murzl. Councilman Bob Coffin opposed. Motion carried.

3. **FIRST PUBLIC COMMENT SESSION:**

Annette Bubak, Vice-President and Co-Owner of Better Building Performance, Les Lazareck, Owner and Founder, Home Energy Connection commented on how the funds from the SESP grant have provided them the opportunity to grow their business and train their workforce in the green energy sector.

Ed McGuire, Facility Maintenance Manager, City of Henderson Public Works Department, commented on his involvement with the BEST program to which he was introduced to by Scott Steinbach of Workforce Connections. Mr. McGuire enrolled a number of his employees in the BEST program and 15 completed the training and received their certifications. Mr. McGuire said the BEST program has been a huge success and has benefitted the employees tremendously.

Douglas Geinzer, CEO, Southern Nevada Medical Industry Coalition, distributed a letter to the Board (attached) and made comments about SNMIC not being an item on today's agenda. Mr. Geinzer asked the Board to call an emergency meeting and make SNMIC the only item on the agenda. Mr. Geinzer commented on the success of the Healthcare 20/20 program.

To address the questions why SNMIC is not on the agenda Matt Cecil, Board Counsel, stated that the item is not on the agenda due to pending legal matter that must first be addressed by the Local Elected Consortium.

Discussion ensued regarding the procedure to put items on the meeting agenda.

4. **Adult and Dislocated Worker Committee ~ Valerie Murzl**

a. **ACTION: Approve the recommendations of Adult and Dislocated Workers Committee and Youth Council to publish a Request for Re-Entry Proposals for Adult and Youth Services in an amount not to exceed a total of \$1,000,000**

Sylvia Spencer provided background on this item wherein staff is requesting approval to publish a Request for Re-Entry Proposals for both Adult and Youth Services to continue the re-entry programs and services currently being run successfully in-house. Workforce Connections staff believe the re-entry program can now be sustained through the community partnerships.

Dan Gouker stressed the importance that the re-entry participants have access to a computer as the Nevada system of higher education does all enrollment, financial aid, etc. online.

Councilman Bob Coffin stressed the importance of a counseling component in the program.

After some discussion,

A motion was made to approve the recommendations of Adult and Dislocated Workers Committee and Youth Council to publish a Request for Re-Entry Proposals for Adult and Youth Services in an amount not to exceed a total of \$1,000,000 as presented by Mujahid Ramadan and seconded by Dan Rose. Motion carried.

b. **INFORMATION: RFP 101 Workshop.** Information on upcoming workshop to educate interested parties in the process of responding to a Request for Proposals released by Workforce Connections.

Workforce Connections is holding an RFP 101 Workshop on February 29, 2012 from 9am – 4pm in the Amaryllis Room at the Texas Station. The workshop will cover all aspects of the RFP processes including the Statement of Qualifications, the funding procurement process, and responding to the RFP.

c. INFORMATION: Regional Sector

Healthcare update: Linda Yi, Project Director, Nevada Healthcare Sector Council provided an update on the Future of Nursing: Campaign for Action grant. In January, the Nevada Healthcare Sector Council submitted their second Nevada Action Coalition Application provided and recently received confirmation designating Nevada at an Action Coalition. The coalition will be looking at the eight submitted recommendations to improve healthcare in Nevada. This is a great opportunity for Nevada; it will bring together the nursing professions and nursing organizations to really look at how to improve the lives in Southern Nevada. The Nevada Action Coalition Application is provided on page 9-18 of the agenda packet.

Debra Collins provided an overview of the Health Care Innovation Challenge application to enable the development of a new model of care delivery in Nevada through Telehealth Outreach and Care Coordination. The Culinary Health Fund submitted a proposal wherein they requested Workforce Connections to administer and oversee the programmatic aspects of the project, including the cooperative agreement and financial management. The awards will be announced in March 2012. The proposal is provided on page 19-30 of the agenda packet.

Ms. Collins was selected to be one of the Health Care Innovation Challenge proposal evaluators.

Green Economy update: Jaime Cruz provided an update on the “What’s it mean to be Green” Program and Incumbent Worker Program.

David McKinnis, VP of Facilities for MGM Resorts and Ed McGuire, Facilities Maintenance Manager for the City of Henderson presented on the impact the Incumbent Workforce Program has had on their organizations.

d. INFORMATION: ADW/Emerging Markets Update

Janice Greer and Kenadie Cobbin Richardson provided an overview of the ongoing strategies and mechanisms for the Layoff Aversion program. The full update is provided on page 33 of the agenda packet. A Dr. CEO Roundtable will be held at Workforce Connections on Thursday, January 26, at 6:00 p.m. The topic will be overcoming barriers to selecting implementing, and optimizing HER/PM systems.

5. Operations Update ~ Ardell Galbreth, Deputy Director

a. ACTION: Amendment to the Board's By-Laws

Article VII of the Board's current by-laws states: "These By-Laws shall be revised or amended at a regular meeting by a two-thirds vote of the members present, provided previous notice has been sent to board members and the proposed amendment has been announced in the business agenda of the scheduled meeting. Notice of the proposed amendment must be provided to members *at least thirty calendar days prior to the meeting date at which the amendment will come before the Board for vote.*" A copy of the proposed amended Board By-Laws has been distributed to the Board members and is attached to this Agenda. The Board will discuss the proposed amended By-Laws and will vote on them during the next Board meeting, which will be February 28, 2012. Board members may contact staff or legal counsel if they have any questions about the proposed By-Laws before the next meeting.

Ardell Galbreth commented that one critical committee, Adult & Dislocated Worker (ADW), is not included in the Bylaws as a standing committee and must be submitted in the amendment.

Matt Cecil, Board Counsel, commented that under 4.2(c) the bylaws address how individuals may place matters on to the Board agenda. Discussion ensued regarding getting items on the agenda.

Councilman Bob Coffin made a motion to add to section 4.2(c): *The following may place a matter onto one of the Committees' agenda (v) An item proposed by at least 25% of the voting members of the Board can propose an agenda item. There being no second the motion dies.* Discussion ensued.

Hannah Brown commented that the LEOs and Board should work in concert and the Board Chair should be involved in the hiring process of the executive director. Valerie Murzl suggested that all the Chairs from the various committees also be involved in the hiring process, as they work closely with the executive director position.

Hannah Brown requested language regarding a cooling off period be added to the Bylaws.

To address the issues of hiring an executive director, Matt Cecil commented that the current Bylaws state:

One of the responsibilities of the Board is hiring an executive director to be responsible for daily operations, policy implementation, techniques, and methods to be employed in attaining the Southern Nevada Workforce Investment Board's goals and objectives.

Mr. Cecil stated that in 2007 the Southern Board executed an agreement with the LEOs that transferred all responsibility to the LEOs. The agreement stated that the executive director is hired by and works for the sole pleasure of the LEOs. The agreement is provided on page 89 of the agenda packet. The proposed Bylaws include the same language.

The LEOs present confirmed that they have reviewed the amended Bylaws. Matt Cecil stated that the suggestions made today can be written into the Bylaws which would have to go back to the LEOs to be vetted then approved by the Board.

Councilwoman Anita Wood made a motion directing the attorney to add language to the Bylaws that states any Board member who would like to request an item be added to the agenda should go through the Chair. Upon the Chair's approval, the request is passed on to the ED and staff to be included on the next Board meeting agenda and during the meeting any requests for an item to be added to the next agenda as long as it is approved by the Chair and not opposed by other members of the Board also to be added to the agenda. The motion was approved by Commissioner Lawrence Weekly and seconded by Councilwoman Peggy Leavitt. Motion carried.

Dan Gouker made a motion to table any further discussion on the amendment and refer it back to Legal Counsel, Chair, and staff for review and bring it back to the LEO Consortium and the Board for approval. Councilman Bob Coffin seconded the motion. Motion carried.

b. ACTION: Approve Revised PY2011 Budget Revision – February 2012

A motion was made to Approve Revised PY2011 Budget Revision – February 2012 as presented by Councilwoman Peggy Leavitt and seconded by Councilman Bob Coffin. Motion carried.

6. Youth Council Update ~ Ken LoBene, Chair

a. INFORMATION: Ready for Life Graduate Advocate Initiative

Kimberly Colagioia, RFL GAI Director, provided a brief overview of the mentor update provided on page 110 of the agenda packet.

b. INFORMATION: Year-Round Youth Funded Partner Update

Clentine January provided a brief overview of Year Round Youth Program report provided on page 119 of the agenda packet.

7. INFORMATION: DETR Unified Workforce Investment Board Statewide Proposal

Director Frank Woodbeck and Lynda Parven from The Nevada Department of Employment, Training, and Rehabilitation (DETR) provided a presentation titled *Moving Nevada Forward: A Plan for*

Excellence in Workforce Development. The presentation is an introduction to DETR's proposed plan for a unified state-wide Workforce Investment Board. A copy of the PowerPoint presentation was distributed to the Board.

Hannah Brown asked if DETR's proposal is a "done deal" wherein Director Woodbeck replied "No, it can't be a done deal first of all because it has to be petitioned by the Department of Labor and the Department of Labor has to decide that finally and we (DETR) have to present a case, a compelling case that would make sense." Discussion ensued.

Director Woodbeck commented that this matter is not a legislative matter rather it is part of the State Plan that will go to the Department of Labor. Discussion ensued.

Commissioner Lawrence Weekly commented that he is vehemently opposed to DETR's proposal and asked the LEOs to agendize the matter at the next meeting. Discussion ensued.

Ardell Galbreth asked, with DETR's State plan and the timeline presented today, has any consideration been given to the local plan or will the local plan become exempt. Dennis Perea, DETR staff and Board member, replied that the local plan is supposed to reflect the State's plan and should be developed at the same time. Mr. Galbreth commented that the Board needs to know what the State's plan is in order to align the local plan with the State plan.

The Workforce Connections Board will assemble a committee that will work with DETR regarding this plan and DETR will keep the Board and staff informed accordingly. Mujahid Ramadan requested to be on this committee.

Director Woodbeck commented that he is attempting to keep everyone informed on this "thought" before it goes further and thanked the Board.

The following is John Ball's response to DETR's presentation, written into the minutes verbatim at the request of Council Bob Coffin:

Thank you Madam Chair, I can't respond to the specifics because this is the first time we've seen this as well but I do appreciate the fact that we are taking a look at it now and we're open for dialogue. So it new to us; however, it is not a new idea across the country or in Nevada. I've been in Nevada five years and Mr. Woodbeck will be the third DETR Director who's advanced this idea and Governor Sandoval will be the second Governor that has advanced the idea. So it has been looked at in a variety of ways. This is farther than it has been contemplated before at least in a public session, so we're making progress in that regard and I appreciate that.

Just to start off in answering Councilman Coffin's question, there is obviously not a set process for this because the Federal Act does not anticipate this direction; in fact, the Workforce Investment Act is unique in its heavy reference to independence upon local process, local boards, and local elected officials and business people making these decisions. So it is swimming about 180 miles upstream against that legislative intent in history. There are a small number of States, in essence, small States that have implemented one version or another of one Board and one State Plan. It is a handful of the 50 that have considered it. It is also true that major States have gone in the other direction and some of the most successful Workforce Investment States why they recognize as such they've gone in the other direction that is all the State functions and assets

have been transferred to the local board, that would include Michigan, Colorado, Massachusetts, Texas, which Nevada has looked very closely at as a model, and Florida. So there are a variety of ways at looking at this but mostly States pretty much follow legislation.

There are over a hundred, substantially over a hundred clear references in the Workforce Investment act to the primacy of the local decision making process. So we start off from that fundamental foundation of how the Workforce Investment Act works. To go around that, I think part of the process you (Councilman Coffin) may have been asking about doesn't require action at the State level, I understand, but it would require action outside the State plan. It would require waivers of all those instances in the Federal Legislation that call for local elected officials and local business people in local workforce boards to make the decisions. Let me just note very quickly of those hundred let me point out ten here:

- *Section 112(b)(6) is the section that requires the local elected officials to carry out even the State's idea how you appoint workforce boards at the local level; so that's a requirement in the Act*
- *Section 112(b)(18)(b) requires that the State Plan identify the criteria to be used by local boards in awarding youth grants; so the assumption is that local boards make that award*
- *Section 116(a)(1)(b) talks about how the Governor must designate local areas. Local areas and the criteria that they have to use to do that. In this case, I think the early indications are that the intention is to keep the service delivery areas. In the absence of local boards that receive those assets and distribute those, those are simply lines on a map at the State's discretion.*
- *Section 117 A long section describing how local boards are established, what their membership looks like, what their authority and functions are; so that would have to be waived.*
- *Section 117(d)(3) describes how all the local budget and grant administration works; the stuff that has turn my hair the color that it is and that we spend some time, sometimes an inordinate amount of time, kicking around this table.*
- *Section 117(d)(3)(b) talks about how the local board, not the State board, employs staff in conjunction with the Local Elected Officials to oversee and operate the budget.*
- *Section 117 (d)(5) provides for local performance measures, not State performance measures but local performance measures.*
- *Section 117 (d)(6)(7)(8) describes how local boards involve businesses at the local level; all the kind of work that you see Cornelius' staff doing at the local level because the intent of the legislation is these decision be made as close to the frontline of the workforce needs as possible.*
- *Section 117 (h) is the section that describes youth councils and how they're comprised and operated*
- *Section 121(a) talks about our partnership in the One-Stop system with the State providers and other partners. We, in this Board, have delegated that operating responsibility to DETR under an operating agreement, but it's your Board that is the party that makes that decision and about how that gets allocated.*

- *Section 122 talks about the eligible training provider process that is the basis of how we fund all of our training; that's a local decision process.*
- *Section 123 talks about the youth service providers and how they're expected to be picked out.*

So just a small indication of how replete the Federal Legislation is with the primacy of local boards. The budget notes that Senator Murray has introduced over the last several sessions in our budget, in the Federal budget, has language that specifically tries to discourage or prevent Governors from going down this path. It's not that they can't do it but the sense of the Senate Committee is very clear that it is not the preferred model.

One current example of how heavily the Federal Government and the Congress rely on local boards is that you recall the continuing resolution process in this past year, in the budget year, where all agencies received cuts; the Department of Labor is not immune to those, but what the Congress did is when they took the cuts they made it very clear that they wanted to keep the local boards and their processes as intact as possible. So they went to the Governor's funding, and let me point out that the Governors are allowed to keep 15% of the State's allocation, the Governor's Reserve that came up in Lynda's remarks, what the Congress did is say we would rather have these cuts taken at the Governor's level rather than at the local level so we are going to take 10% of that 15%, essentially 67% of the Governor's set-aside and transfer that to the local boards to try and keep their operations and contracts intact. That's what Lynda is pointing out when she says the reduction of funds is making it hard to maintain a statewide infrastructure. A piece of that is because a majority of the Governor's funding by Congressional intent just got transferred to the local level.

We were with Dennis in front of the Board of Equalization and the Governor a couple of weeks ago, I think they transferred to our Board about \$1.2M out of the Governor's fund into the local Board's fund and you are allocating that, those dollars, into programs at the local level. So there has been a tension between what the role of the Governor's Board is and what the Local Board is but there is not any question about what the history and legislative intent of the Legislation is – and that is to empower local businesses, local elected officials, local education, and social service folks to make local decisions.

I just wanted Lynda to point out that the State's auditors claim a 32% overhead in our process. We are audited every year to make sure that we stay below the Federal definition of 10% administrative costs, 10%. We haven't exceeded that since I've been here.

We also have a category where the Federal Government allows us and actually encourages us to do, which is a program support or system support budget. We limit that in this budget to about 16%. That is a very lean amount for metropolitan WIBs across the country. It's a large amount for rural WIBs for small states; that's a lot of activity, but for metropolitan WIBs you can see that number at 20, 25, 35, and 40 percent depending on what activities they are undertaking. For example, the work that we've done very successfully over the last few years, under Cornelius' leadership reaching out to businesses. The work that we pioneered and continue to pioneer in

level to get it improved. It's hopelessly out of date; you've seen all the problems we've had with it. We funded a team to work with DETR to create a new system, an open source system that we think, I think everyone would agree at this point, is a superior way of moving forward.

So that while Lynda has said that budget savings are the primary goal of this, all I can say is we can accomplish these budget savings in a variety of ways. A statewide plan might be one, but also alignment as Ardell was saying under the State plan where we co-fund these processes that now are somewhat duplicative is another approach to it.

I think we have the opportunity Madam Chair following on Mr. Ramadan's remarks to take a good look at this process and see the benefits because I believe there are some. I think we can go farther than we have in the aligning of the processes across the State and making sure that we support the Governor's plan and also the local reality. So I look forward to at least a brief participation in that process. I encourage the Board and Elected Officials to keep an eye on their ability to require answers about what the possibilities are and at the staff level we'll do the best we can working with the DETR staff for whom we have a great degree of respect and professional communication to get you all the information you need to make a good decision.

8. CONSENT AGENDA

- a. Approve the meeting minutes from the *workforce*CONNECTIONS Board of Director's Meeting on January 24, 2012

A motion was made to approve the meeting minutes from the workforceCONNECTIONS Board of Director's Meeting on January 24, 2012 as presented by Dan Rose and seconded by Michelle Bize. Councilman Bob Coffin opposed. Councilwoman Anita Wood abstained as she was not present at the January 24th meeting. Motion carried.

9. SECOND PUBLIC COMMENT SESSION

Renee Cantu, Latin Chamber of Commerce Community Foundation commented that the funded partners would like to be kept informed regarding any further discussion around the DETR's State Plan. Mr. Cantu also commented that the Latin Chamber is anxious to see the process for awarding incentive dollars move forward so that they can use the funds this fiscal year to place more people into employment. Hanna Brown commented that the Board is waiting for staff to bring to the Board a new proposal for awarding these incentive funds.

John Ball congratulated Mr. Cantu for getting in the finals list for the State's Superintendents position.

Latanya Runnells, Nevada Partners, Inc. thanked the Board for allowing NPI to provide services in Southern Nevada and distributed a report on agency's progress.

10. Adjournment

The meeting adjourned at 1:08 p.m.

Attachment: SNMIC letter dated February 27, 2012



**SOUTHERN NEVADA
MEDICAL INDUSTRY
COALITION**

Workforce Development Legislation Strategic Alliances

February 27, 2012

Workforce Connections
Board of Directors

Dear Board Member:

The Southern Nevada Medical Industry Coalition ("SNMIC") has on numerous occasions made this Board aware that the Executive Staff of Workforce Connections ignores this Boards direction and orders. Unfortunately, Workforce Connectlons continues its behavior and through that is further harming SNMIC's reputation. Through those actions Workforce Connections is defying, and thus questioning, this Boards validity, purpose and authority.

Just 32 days ago (January 24, 2012) several board members of the Southern Nevada Medical Industry Coalition board of directors came before you and pleaded that an action item, not informational item, be placed on today's meeting agenda. Our hope was to resolve the matter of Workforce Connections executive staff wrongfully placing SNMIC on high risk status and making unfounded accusations of financial mismanagement that have caused substantial damage. An extra effort was made by providing a written request that you will find attached to the minutes.

Immediately following the first public comment session, a motion was made, seconded and unanimously passed to add the SNMIC ordeal to the February meeting agenda. Yet – if you look at your agenda today, it is nowhere to be found. This is just further proof that the executive staff of Workforce Connections intentionally and negligently defies your orders and direction.

As you should know by now, legal counsel has been engaged to represent SNMIC in this matter. As respected community partners and citizens, SNMIC continues to exhaust every effort to resolve this matter amicably. However, Workforce Connections exerts an even greater amount of effort to prolong the damage being done to SNMIC. We do not know why.

As board members, you took an oath to not only represent the best interests of Southern Nevada, but to be fiduciary responsible for this agency and the community of which it serves. SNMIC has exhausted every effort imaginable to resolve this matter. If it is not in this boards authority to direct Workforce Connections to place SNMIC's issues on the board meeting agenda to be resolved, please advise who holds that authority. If it is in this boards' authority, perhaps an emergency meeting, with SNMIC as the only agenda item, would best demonstrate your willingness and desire to mitigate any future damages.

Sincerely,

Douglas T. Geinzer
CEO

Ann Lynch
Chairman

5. INFORMATION: Welcome new members to the Workforce Connections Board

- Vida Chan Lin, Western Risk
- Bill Regenhardt, National University

PLEASE INCLUDE A CURRENT RESUME

Name (Last, First, Middle): <i>LIN, Vida C.</i>		Title: <i>Board</i>	Agency/Organization Represented: <i>Western Risk</i>
Address (Street, City, State, Zip Code): <i>1027 S. Rainbow Blvd. #253 LV NV</i>			
Phone Number: <i>(702) 338 8886</i>	Alternate Phone: <i>()</i>	Email Address: <i>vida.charlin@gmail.com</i>	
Manager/Supervisor: <i>Susan Bauman</i>	Phone Number: <i>702 368-4217</i>	Manager/Supervisor Email Address: <i>Susan@westernrisk.com</i>	
# of employees supervised: <i>5</i>		# of employees in your organization: <i>24</i>	

Please return forms to:

*workforce***CONNECTIONS**
7251 W. Lake Mead, Ste. 250
Las Vegas, NV 89128

ATTN: SUZANNE POTTER
spotter@solvwc.org

DATE OF APPOINTMENT/REAPPOINTMENT OF RECORD: *3/8/12*

CATEGORY REPRESENTED (CHECK ALL THAT APPLY):

- BUSINESS
- EDUCATION
- LABOR ORGANIZATION
- COMMUNITY BASED ORGANIZATION
- ECONOMIC DEVELOPMENT AGENCY
- REQUIRED ONE-STOP PARTNER

Vida Chan Lin

1027 S. Rainbow Blvd #253, Las Vegas, NV 89145

(702) 338.8886

vidachanlin@gmail.com

Profile	Self motivated business owner with a proven ability to achieve and exceed all business-development and revenue-generation goals for a successful insurance agency focused on the minority communities. Developed and maintained an extensive client base consisting of numerous commercial and individual policies. Multilingual in Mandarin, Cantonese, and English languages.	
Education and Credentials	Phoenix Insurance & Securities School, Inc. – Scottsdale, AZ	1994
	Education Insurance School – Las Vegas, NV	1993
	Key Realty School – Las Vegas, NV	1993
	Learning Place Real Estate School – San Jose, CA	1985
	<i>Professional Licenses:</i>	
	Life, Health, Property, and Casualty License	
	Real Estate License	
Experience	Western Risk / V & J Insurance, Las Vegas, NV Vice President	1999 – Present
	<i>Created an insurance agency committed to serving and educating the Asian and minority communities. Developed and executed strategic sales techniques resulting in a diverse customer account base and increased company growth. Collaborate with clients to assess individual financial situations and develop strategic financial planning solutions.</i>	
	Liberty Mutual, Las Vegas, NV Life Planner	1996 – 1999
	<i>Consulted with clients to delineate and analyze their financial situations and develop strategic solutions to further their financial-planning goals. Developed knowledge of and experience in aggressively building a solid client base and drive revenue growth.</i>	
	Creditable contracts signed for Liberty Mutual:	
	<ul style="list-style-type: none">• City of Las Vegas Employees• Clark County Bar Association	
	Prudential Insurance, Las Vegas, NV Prudential Representative	1994 – 1995
	<i>Developed customer relationships and consulted with clients over their financial situations and provided strategic solutions to further their financial-planning goals.</i>	
	Exceeded revenue goals and became the leading sales representative targeted for the local Asian community.	

Affiliations

Board Member in these organizations:

- Member – Department of Social Service Citizen’s Advisory Committee 2011 – Present
- Advisory Council – UNLV Raising Our Asian Rights 2009 – Present
- Chancellor’s Roundtable Board – Nevada System of Higher Education 2005 – Present
- Vice-President of Finance – OCA 1999 – Present
- Board Member/Mentor – Clark County Summer Business Institute Program Mentorship 1997 – Present
- Advisory Board – Clark County Business Development Advisory Council 1997 – 2009
- Fund Raising Committee – Japanese American Citizen League 1995 – 2009
- State Advisory Council – Safeco Insurance 2004 – 2006
- Past President – Asian Chamber of Commerce 1994 – 2011

Active Member in these organizations:

- National Association of Life Underwriters 1995 – Present
- Las Vegas Chamber of Commerce 1996 – Present
- American Business Women Association 1997 – Present
- Chinese Chamber of Commerce 1997 – Present
- Better Business Bureau 1997 – Present
- Health Underwriter of Nevada 1997 – Present
- Latin Chamber of Commerce 1998 – Present
- Urban Chamber of Commerce 2003 – Present

Awards

- City of Las Vegas Recognition 2011
- Women Who Mean Business 2010 – Las Vegas Business Press 2010
- Hall of Fame Award – Women of Color 2010
- Congressional Record – Senator John Ensign 2010
- Congressional Record – Senator Harry Reid 2009
- Congressional Record – Senator John Porter 2008
- Unsung Hero Award – OCA/GM 2007
- Business Development Advisory Council Appointment – Clark County Commissioners 2005
- Women in Business Award – National Coalition of 100 Black Women 2005
- Board of Director Appointment – Japanese American Society of Nevada 1999
- JACL Community Service Award – Japanese American Citizen League 1999
- Board of Commissioners Appointment – Clark County Commissioners 1998
- Board of Director Appointment – Asian Chamber of Commerce 1997

PLEASE INCLUDE A CURRENT RESUME

Name (Last, First, Middle): REGENHARDT WILLIAM J	Title: DIRECTOR OF REGIONAL OPS	Agency/Organization Represented: NATIONAL UNIVERSITY
Address (Street, City, State, Zip Code): 10870 W. CHARLESTON BLVD., SUITE 180 LAS VEGAS, NV 89136-5007		
Phone Number: (702) 531-7851	Alternate Phone: (702) 343-1510	Email Address: bregenhardt@nu.edu
Manager/Supervisor: Dr. Jack Paduntin	Phone Number: (858) 642-8000	Manager/Supervisor Email Address: jpaduntin@nu.edu
# of employees supervised: 14	# of employees in your organization: 1500+	

Please return forms to:

workforceCONNECTIONS
7251 W. Lake Mead, Ste. 250
Las Vegas, NV 89128

ATTN: SUZANNE POTTER

DATE OF APPOINTMENT/REAPPOINTMENT OF RECORD: 3/8/12

CATEGORY REPRESENTED (CHECK ALL THAT APPLY):

BUSINESS

EDUCATION

LABOR ORGANIZATION

COMMUNITY BASED ORGANIZATION

ECONOMIC DEVELOPMENT AGENCY

REQUIRED ONE-STOP PARTNER

William J. Regenhardt

1502 Deerford Cir.
Las Vegas, NV 89110-1984
(702) 438-5369 hm
(702) 574-9873 cl
bregenhardt@cox.net

Summary of Qualifications

Customer-focused senior business leader with 20 years of management experience in both small and large business enterprises, including positions as President, Director of Operations, Director of Sales and Marketing, and Regional Manager with expertise in Operations, Managerial Accounting, strong P & L experience, Human Resources, Training and Development, Sales and Marketing, Employee Training and Development, Community Relations and Business Development. Well-developed, outstanding interpersonal communication skills with the ability to communicate and negotiate professionally on a C-level and with government representatives. Commitment to a high standard of ethics and values. Dedicated to maximizing others' potential through evaluation of their personal skills in pursuit of achievement of organization goals and objectives.

EDUCATION

Master of Business Administration, International Business Specialization
National University San Diego, CA

Studies Include (but not limited to):

Global Context of Business	Managerial Finance	Managerial Accounting	Ethics/Theories of Leadership
Global Business Environment	Marketing Management	Statistics for Business	Knowledge Management Systems
Comparative International Management		Global Business Strategy	Global Economics
Global Strategic Decision Making			

Bachelor of Arts
Bethany University Scotts Valley, CA

CAREER OBJECTIVE

To use my personal educational and life experiences to assist others in making outstanding career choices and finding the perfect fit for their gifts and talents. I desire to work for an organization that can effectively utilize my exceptional interpersonal skills, knowledge of the global marketplace, leadership abilities, high ethical standards, and strong desire for performance-based advancement.

WORK EXPERIENCE

Director of Regional Online Information Center Operations
National University Las Vegas, NV

Manage all operational aspects of the Online Information Centers in the United States, outside of California. Current centers are located in Houston, Dallas, Las Vegas, Orlando and Atlanta. Provide leadership and coordination of Marketing Team, Admissions Advisors and Outreach activities. Guide team through daily operations, special projects, training and development. Responsible for operations, budgeting, P&L administration and evaluation, marketing strategy and analysis, business development, and team human resources duties.

- Collaborate on strategic marketing plans that have increased recruitment by 125% year over year.
- Maintained marketing and PR presence in local market through networking, PSA's and print and on-air appearances.
- Train and coach staff for recruitment, admissions and advisement of prospective students.
- Act as liaison in the establishment of the Nevada Center from build out to completed project.

- Negotiate subcontracts, supplier and vendor agreements.
- Maintain expense management at an average of 30% under budget
- Maintained a sales conversion rate averaging 28%
- National University Wellness Committee – Representative
- National University Safety Committee - Representative

President

Hardavis International Consulting Group

Las Vegas, NV

Owner of a marketing and business consulting firm specializing in small and medium sized businesses. Focused on initial business analysis, creation and revisions of business plans, strategic plans, profit and loss analysis, strategic marketing plan design and implementation, media buying, public relations, and sales training and development.

- Developed strategic business plans for clients to seek VC or Angel investment.
- Developed media campaigns to increase brand recognition for clients
- Acted as the Marketing Department for clients
- Negotiated media contracts and worked with vendor representatives
- Established online media components including SEO and SEM campaigns
- Established all aspects of new business adhering to government regulations and licensing

Account Manager/Marketing Consultant

R.H. Donnelley / DEX Media

Las Vegas, NV

Provided solution focused recommendations to existing and new customers for both print and online products provided by DEX Media which includes Print Media, DEX Local Search and Search Engine Marketing (SEM) and Search Engine Optimization (SEO). Business development, client needs analysis, directive and creative marketing plan consultation and design, advertising campaign management, layout and design.

- MVP Award - Voted by peers for going above and beyond to assist other team members with work related challenges
- Rookie Of The Year Award - Awarded for outstanding overall sales performance company-wide
- Top Gun Award - Awarded for outstanding sales performance for achieving beyond objective
- Top New Business Sales Award - awarded for new business development and account growth
- Hero Of The Month Award - Peer nomination and selection
- Awarded Google Ad-Word Reseller of The Year

Special Projects Marketing CSR

IMPACT Companies

Las Vegas, NV

Customer relations management for existing and new customers. Business development, client needs analysis, problem solving and resolution, customer satisfaction reviews and program implementation, customer relations specialist.

- Assisted in developing policies and procedures for new construction materials division resulting in 25% increase in new business.
- Worked with high profile customers to retain and improve business relationships resulting in over \$280,000 in yearly retained business.

Territory Manager/Field Lobbyist

National Federation of Independent Business (NFIB) Las Vegas, NV

Educated and informed NFIB members on political and economic issues, educated and influenced lawmakers and other political officials on the interests, problems, and needs of small and independent business; advised the news media, and private sector employees on the interests, problems and needs of independent business, and the values of the free enterprise system, determined positions on economic and legislative issues based on a majority opinion of the NFIB membership surveyed,

motivated NFIB members to actively participate in the political and legislative process and the election of responsive public officials.

- NFIB Service Excellence Award

Director of Sales and Marketing

Leisure Sports, Inc.

Las Vegas, NV

Directed all aspects sales, marketing and member relations management, sales tracking and forecasting, public relations, advertising and promotional coordination, competitive analysis, marketing strategy and business development.

- Developed policies and procedures for the sales division, which exceeded sales goals at 110% to objective
- Developed and maintained marketing and Public Relations program which included building relationships with various media outlets and community organizations
- Manager of the Month (2 times) - Awarded by staff and management through peer selection

Professional and Community Associations (Past and Present)

Las Vegas Chamber of Commerce – Leadership Las Vegas – Class of 2012, Education Committee, Navigator’s Committee, Women’s Council Board

North Las Vegas Chamber of Commerce – Government Affairs Committee, Ambassador’s Committee

Henderson Chamber of Commerce - Member

Nevada Development Authority – Marketing Committee Member

World Affairs Council of Las Vegas - Member

Southern Nevada Human Resources Association - Member

Southern Nevada Workforce Development Board – Board Member, Marketing Committee

American Marketing Association - Member

American Management Association - Member

American Association Fitness in Business – Regional Director (Nevada)

Southern Nevada Wellness Association – Board member

References upon Request



January 4, 2012

Suzanne Potter
Workforce Connections
7251 W. Lake Mead Blvd., Suite 200
Las Vegas, NV 89128

Dear Ms. Potter:

Please accept my acknowledgement of the following statements for consideration of William Regenhardt to the Board of *workforce*CONNECTIONS. Mr. Regenhardt would not:

- Vote on a matter under consideration by the local board:
 - Regarding provision of services by such member (or by entity that such member represents); or
 - That would provide direct financial benefit to such member or the immediate family of such a member; or
- Engage in any other activity determined by the Governor to constitute a conflict of interest as specified in the State plan.

Mr. Regenhardt's appointment would not violate any of the criteria listed in the Application and Requirements overview.

I certify that the statements provided are, to the best of my knowledge, true, complete and correct. If the applicant is appointed, I understand that any misrepresentation or material omission of fact on this or any other document required by *workforce*CONNECTIONS may be considered as constituting grounds for disqualification and/or dismissal.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jack Paduntin', written over a white background.

Dr. Jack Paduntin
President

National University International
An Affiliate of National University System

6. Adult and Dislocated Worker Committee

a. DISCUSSION and POSSIBLE ACTION: Accept the Adult and Dislocated Workers

Committee's recommendation to approve the Amended Budget Line Items from Workforce Connections and Memorandum from DETR amending the original \$4,050,000 SESP grant sub-contract with Workforce Connections to \$3,503,000.

The \$547,000 reduction in funds would also reduce the original participant outcomes of 2,450 by 331 to 2,119.

State Energy Sector Partnership (SESP) Grant - Timeline Summary

- In January of 2010, Nevada received a \$6M SESP grant from the US Department of Labor (DOL). The purpose of the grant was to invest in workforce sector strategies that target energy efficiency and renewable energy industries. The goal is to promote skill attainment and career pathway development for workers. These strategies must align with the Governor's overall workforce vision, State energy policies, and local and regional training activities. The end result of a sector strategy is a stronger labor market system that benefits workers and employers for years to come.
- By mid-2010 it was determined that the original grant proposed outcomes of 7,125 participants served and 5,557 placed into employment was undeliverable. It also proposed \$9,643,750 of in-kind leveraged resources. Workforce Connections staff was asked to develop a new plan, relevant to the labor market conditions that could be submitted by DETR to DOL as a grant modification request.
- The request was written in conjunction with Nevadaworks and other consulting partners across the country. With support from Senator Reid's office it was submitted by DETR in November, 2010 and approved by DOL in April, 2011. The new plan did not reduce the funding of \$6,000,000 for the state but did reduce the participant outcomes by over 50% to 3,500. Of those, 610 job-seekers will be trained and/or placed in green related occupations; 1,500 incumbent workers will receive "green skills" upgrades to promote job retention and career advancement; and 1,390 youth will participate in the "What's it Mean to be Green?" program, an introduction to the green economy and green career pathways.
- After 10 months since the modification approval, we are at approximately 47% participants served with 11 months to go until the grant performance period ends January, 2013. The main areas of focus include: The energy efficient building, construction, and retrofit industries; the renewable electric power industry; the deconstruction and materials use industries; the energy efficiency assessment industry; and the manufacturing of sustainable or energy efficient products industry;
- The SESP Council serves as a steering committee throughout the life of the grant to inform the planning and implementation of the State's energy sector strategy and ensure the overall success of the grant. It must also conduct sustainability planning to help insure that the strategic partnerships, training, placement and retention activities, or labor market information and exchange activities, are sustained after the grant performance period ends. This Council is now also functioning as the Governor's Workforce Investment Board Green Sector Council.

BRIAN SANDOVAL
GOVERNOR



FRANK R. WOODBECK
DIRECTOR

OFFICE OF THE DIRECTOR

MEMORANDUM

DATE: February 21, 2012
TO: John Ball, Executive Director, Workforce Connections
From: Dennis Perea, Deputy Director, DETR
RE: Contract #PY10-SESP-02, Amendment #1

The above-referenced contract is being amended to reduce the total amount of available funding from \$4,050,000.00 to \$3,503,000.00. DETR will be reallocating these dollars to funds other initiatives that may lead to placement in the green and renewable energy sector. This contract will not exceed \$3,503,000.00 and will include a maximum 10% administrative cost as specified below.

Administrative costs:	\$350,300.00
Program costs:	\$3,152,700.00

Contract / Expenditure	
Obligated/Projected Grant Authority	
DETR	600,000.00
High Tech Lights	(282,224.25)
CSN	(314,138.00)
NPI/Culinary Training Academy	(118,340.00)
Construction Training Center (Solar)	(3,822.00)
DETR Staff as of 01/12/12	(48,146.77)
Add'l DETR staff costs for Mgmt of CSN (Guess)	(50,000.00)
CSN / Spangler (estimated)	(80,000.00)
GOED	(250,000.00)
Total Grant Obligations	<u>(546,671.02)</u>
 <u>Workforce Connections</u>	
Current contract amount	4,050,000.00

Projected participant outcomes	2,450
Amended Contract Amount	3,503,000
Projected participant outcomes (revised)	2,119

DETR modification

Total Amount of re-capture	547,000
% of contract to re-capture	13.5%
Associated participant outcomes	331

Should you have any questions, please contact me at your convenience.

Thank you.

tln

cc: Ardell Galbreth, Deputy Director, Operations, Workforce Connections
MaryAnn Avendano, Interim Finance Manager, Workforce Connections
Lynda Parven, Deputy Administrator, Employment Security Division (ESD), DETR
Grant Nielson, Chief, Workforce Investment Support Services, ESD/DETR

Table C: Southern Nevada's LWIB Original SESP Budget Narrative

Category	Amount
A. Personnel	\$700,000.00
Description: The primary Workforce Connections staff assigned to SESP is: one Programs Manager, and two Project Managers, all at Full FTE. We are also projecting support from 1 fiscal position, at about .05FTE.	
B. Fringe Benefits	\$245,000.00
Description: The total cost of benefits for this LWIB level staff is projected at \$245,000.	
C. Travel	\$35,000.00
Description: We project attending SESP meetings across our region and trips to DC for other grant development activities.	
D. Equipment	\$60,000.00
Description: Project implementation requires the purchase of specialized equipment related to training for the energy efficiency and renewable energy industries like training systems/modules/kits, etc.	
E. Supplies	\$90,000.00
Description: Project implementation requires the purchase of standard office furnishing, equipment, supplies and materials associated with grant activities.	
F. Contractual	\$2,800,000.00
Description: To support project implementation, Workforce Connections will expend grant dollars with: <ul style="list-style-type: none"> • Approved training providers, to provide SESP participants with classroom training leading to certification. • WIA service providers, to provide WIA/SESP co-enrolled participants with any additional needed training services, including On the Job Training. • Partner employers, to provide SESP participants with On the Job Training. Workforce Connections expects to serve 2,450 participants through a combination of ITAs* (1,264), OJTs (214), and youth certificated training (973). Additional Job seeker and Incumbent worker percentages are in Table E. <p>*We are making entrepreneurship training available to individuals seeking to be in business for themselves under Strategy #4-Energy Efficiency & Assessment (and possibly others depending on demand). We expect between 10 and 20 participants to engage in this way. This training will also be provided through an ITA. The cost is built into the projected \$1,700 per job-seeker participant. The following cost assumptions are associated with training allocations (more detail in Table E):</p> <ul style="list-style-type: none"> • Energy efficient building, construction, retrofitting: \$1,724,450 (\$1,895 per participant) • Renewable electric power: \$209,195 (\$215 per WIA unemployed youth participant) • Deconstruction and materials use: \$119,000 (\$1,700 per job seeker, recycling); \$140,000 (\$1,000 per incumbent worker, electronic health records) • Energy efficiency and assessment: \$357,000 (\$1,700 per job seeker) • Manufacturing of sustainable or energy efficient products: \$295,800 (\$1,700 per job seeker) 	

Contract deliverables tied to strategies and resources are addressed in detail in the Projected Expenditures Outcomes Table (Table E).

G. Construction	\$0.00
N/A	
H. Other	\$120,000.00
Description: Project implementation will require the lease of additional office space	
N/A	
I. Total Direct Charges	\$4,050,000.00
J. Indirect Charges	\$0.00
TOTAL	\$4,050,000.00

Table C: Southern Nevada's LWIB Amended SESP Budget Narrative

Category	Amount
A. Personnel	\$893,000.00
Description: The primary Workforce Connections staff assigned to SESP is: Jaime Cruz, Emilio Pias, Scott Steinbach, Bridget Shaney and Beth Rubins, all at Full FTE. Also included is support from 1 fiscal position, at about .05FTE.	
B. Fringe Benefits	\$339,000.00
Description: The total cost of benefits for this LWIB staff level is projected at approximately 38% of the Personnel amount.	
C. Travel	\$45,000.00
Description: This travel line is for allocated and direct travel to SESP meetings across our region and trips to DC for other grant development and/or activities.	
D. Equipment	\$60,000.00
Description: Project implementation requires the purchase of specialized training equipment related to the energy efficiency and renewable energy industries.	
E. Supplies	\$99,000.00
Description: Project implementation requires the direct and allocated purchase of standard office supplies and other materials associated with grant activities and support.	
F. Contractual	\$1,772,000.00
Description: To support project implementation, Workforce Connections will expend grant dollars with: <ul style="list-style-type: none"> • Approved training providers, to provide SESP participants with classroom training leading to certification and/or skills upgrades. • WIA service providers, to provide WIA/SESP co-enrolled participants with any additional needed training services, including On the Job Training. • Partner employers, to provide SESP participants with On the Job Training. Workforce Connections will serve 2,119 participants through a combination of ITAs* (1,092), OJTs (185), and the youth "What's It Mean To Be Green?" program (842). *We are making entrepreneurship training available to individuals seeking to be in business for themselves under Strategy #4-Energy Efficiency & Assessment (and possibly others depending on demand). We expect between 10 and 20 participants to engage in this way. This training will also be provided through an ITA. The cost is built into the projected \$1,700 per job-seeker participant. The following per participant cost averages are associated with training allocations: <ul style="list-style-type: none"> • Energy efficient building, construction, retrofitting: \$1,895 per participant • Renewable electric power: \$215 per youth participant • Deconstruction and materials use: \$1,700 per job seeker, recycling, \$1,000 per incumbent worker, electronic health records) • Energy efficiency and assessment: \$1,700 per job seeker • Manufacturing of sustainable or energy efficient products: \$1,700 per job seeker 	

<i>Original contract deliverables tied to strategies and resources addressed in detail in the Projected Expenditures Outcomes Table (Table E) will be reduced by a total of 331 participants.</i>	
G. Construction	\$0.00
N/A	
H. Other	\$295,000.00
Description: Project implementation requires allocated and direct operating expenses including: rent, janitorial, insurance, communication systems, legal, licenses, training and meeting expenses, maintenance, rental, contractual support and other related costs.	
N/A	
I. Total Direct Charges	\$3,503,000.00
J. Indirect Charges	\$0.00
TOTAL	\$3,503,000.00

**Workforce Investment Act
State Compliance Policies**

SECTION: 1.14 On-the-Job Training and Customized Training February 2011

I. On-The-Job Training (OJT):

- A. OJT is provided under contract with an employer in the public, private non-profit, or private sector to a paid participant engaged in productive work in a job to develop knowledge or skills essential to the full and adequate performance of the job [§663.700(a), Sections 101(31) & (31)(A)].

- B. Provides reimbursement to the employer of up to 50 percent of the wage rate of the participant or the extraordinary costs of providing the training and additional supervision related to the training [§663.700(a)].

- C. Local Workforce Investment Boards (LWIBs) shall ensure that:
 - 1. OJT opportunities are directly linked to the employment opportunities either in the local area or in another area to which the individual is willing to relocate [Section 134(d)(4)(A)(iii) and §663.310(c)];
 - 2. The OJT contract is limited to the period of time required for a participant to become proficient in the occupation for which training is being provided. In determining the appropriate length of the contract, consideration should be given to the skills requirements of the occupation, the academic and occupational skill level of the participant, prior work experience, and the participant's individual employment plan [§663.700(c) and Section 101(31)(C)];
 - 3. OJT procedures accommodate an increased training period for participants needing longer term training or reduced for participants needing less training based on an assessment of an individual participant's background, skills, and barriers to employment [§663.700(c)]; and
 - 4. Only those participants who have been assessed and for whom OJT has been documented as appropriate in the participants' individual employment plans be referred to an employer [Section 134(d)(4)(A)(ii)].

- D. General provisions:
 - 1. OJT contracts for eligible employed workers may be written when (§663.705):
 - a. The employee is not earning a self sufficient wage as determined by the LWIB;
 - b. The requirements in §663.700 are met; and
 - c. The OJT relates to the introduction of new technologies, introduction to

new production or service procedures, upgrading to new jobs that require additional skills, workplace literacy, or other appropriate purposes identified by the LWIB.

2. A contract must be developed between the employer and the program operator that provides occupational training for the participant in exchange for the reimbursement of up to 50 percent of the wage rate to compensate for the employer's extraordinary costs. Employers are not required to document these costs [§663.700(a), §663.710(b) and (c), and Section 101(31)(B)].
 3. OJT employers must be informed that their performance will be monitored on a regular basis to ensure adherence to the terms and conditions of the contract. Monitoring shall include a review of financial records relating to the contract; and interviews with those persons directly involved with the services rendered under the contract, including participants [§667.410].
 4. OJT employers must retain all financial, trainee attendance, payment, progress, and personal records in accordance with State Policy. In the event of future litigation, audit, or if a claim is instituted, these records must be made available to the proper authority. Records shall be kept until action has been resolved per WIA State Compliance Policy 5.4 [Nevada Revised Statutes 239.080 and State Administrative Manual - Records 0400].
 5. OJT participants are compensated by the employer at the same rates, including periodic increases, as similarly situated employees, but in no event less than the higher of the minimum wage specified under the Fair Labor Standards Act of 1938, as amended or the applicable state or local minimum wage [§667.272(a), (b), and (c)].
 6. The OJT employer shall, at the time of occurrence, notify the service provider of any work stoppages involving labor disputes, or any layoffs affecting regular employees (§667.270).
- E. Prohibited Employers:
1. LWIBs must develop and maintain a current list of employers prohibited from receiving funds through OJT contracts. The list will include reasons for prohibition [§663.700(b)].
 2. The process for review and approval of OJT contracts shall ensure that contracts are not approved with employers who have exhibited patterns of failing to provide OJT participants continued long-term employment as regular employees with wages, benefits, and working conditions at the same level and to the same extent as similarly situated employees [Section 195(4)]. The State defines long-term employment as six (6) months or longer.
- F. Restrictions: no trainee shall be employed or job opening filled when:
1. Any other individual is on layoff from the same or any substantially equivalent job; and/or
 2. The employer has terminated the employment of any regular employee or otherwise reduced the work force with the intention of filling the created vacancy by hiring a trainee under an OJT contract. (§667.270)

II. Customized Training (§663.715 and §663.720):

- A. Customized training is defined as training:
 - 1. That is designed to meet the special requirements of an employer (including a group of employers) [§663.715(a)];
 - 2. That is conducted with a commitment by the employer to employ, or in the case of incumbent workers continue to employ, an individual on successful completion of the training [§663.715(b)]; and
 - 3. For which the employer pays not less than 50 percent of the cost of the training [Section 101(8) and §663.715(c)].

- B. Requirements for customized training for employed workers:
 - 1. Customized training of an eligible employed individual may be provided for an employer or a group of employers when:
 - a. The employee is not earning a self-sufficient wage as determined by LWIB policy [§663.720(a)];
 - b. The requirements in §663.715 listed above in II.A. are met [§663.720(b)]; and
 - c. The customized training relates to the introduction of new technologies, introduction to new production or service procedures, upgrading to new jobs that require additional skills, workplace literacy, or other appropriate purposes identified by the LWIB [§663.720(c)].

Note: Funds provided to employers for OJT or customized training must not be used to directly or indirectly assist, promote, or deter union organizing (§663.730).

On-the-Job Training (OJT) Federal Regulation Requirements under Workforce Investment Act (WIA)

*This document is a tool for WIA OJT administrators and monitoring staff to use as guidance when implementing or reviewing OJT as a training option. Administrators should assure that policies and procedures are in place to ensure compliance with these requirements. **

Eligibility for OJT

1. Training under WIA may be established for an individual and that person may then be referred to any number of training options. When the State OJT provider or local OJT provider needs to check specific requirements in law and regulation related to eligibility for OJT, the following would apply:
 - a. **20 CFR 663.240: Are there particular intensive services an individual must receive before receiving training services under WIA section 134(d)(4)(A)(i)?**
 - i.) Yes, at a minimum, an individual must receive at least one intensive service, such as development of an individual employment plan with a case manager or individual counseling and career planning, before the individual may receive training services.
 - ii.) The case file must contain a determination of need for training services under § 663.310, as identified in the individual employment plan, comprehensive assessment, or through any other intensive service received.
 - b. **20 CFR 663.245: What is the individual employment plan?** The individual employment plan is an ongoing strategy jointly developed by the participant and the case manager that identifies the participant's employment goals, the appropriate achievement objectives, and the appropriate combination of services for the participant to achieve the employment goals.
 - c. **20 CFR 663.250: How long must an individual participant be in intensive services to be eligible for training services?** There is no Federally-required minimum time period for participation in intensive services before receiving training services. The period of time an individual spends in intensive services should be sufficient to prepare the individual for training or employment. (WIA sec. 134(d)(4)(A)(i))
 - d. **20 CFR 663.310: Who may receive training services?** Training services may be made available to employed and unemployed adults and dislocated workers who: (a) Have met the eligibility requirements for intensive services, received at least one intensive service under 20 CFR 663.240, and been determined to be unable to obtain or retain employment through such services; (b) After an interview, evaluation, or assessment, and case management, have been determined by an One-Stop operator or One-Stop partner, to be in need of training services and to have the skills and qualifications to successfully complete the selected training program.

Note: For OJT NEGs, eligibility is limited to dislocated workers only.

- e. **20 CFR 664.460(d): What are work experiences for youth?** In most cases, OJT is not an appropriate work experiences activity for youth participants under age 18. Local program operators may choose, however, to use this service strategy for eligible youth when it is appropriate based on the needs identified by the objective assessment of an individual youth participant. (WIA sec. 129(c)(2)(D))

** Please Note: Users of this checklist should be aware that these eligibility provisions apply to WIA OJT and that requirements for OJT funded through other programs (e.g., Trade Adjustment Assistance (TAA), American Recovery and Reinvestment Act*

(ARRA), Vocational Rehabilitation, Temporary Assistance for Needy Families (TANF), Apprenticeship, and Veterans Employment programs) will vary.

Employer Eligibility

2. Prior to entering a contract for OJT with an employer, the OJT provider must assure the employer is eligible. The following requirements apply:

a. **20 CFR 663.700: What are the requirements for OJT?**

(i.) On-the-job training (OJT) is defined at WIA section 101(31). OJT is provided by an employer in the public, private non-profit, or private sector. A contract may be developed between the employer and the local program that provides occupational training for the WIA participant in exchange for the reimbursement of up to 50 percent of the wage rate to compensate for the employer's extraordinary costs. (WIA section 101(31)(B))

Note: For OJT NEGs, OJT positions may not be created with public sector employers.

(ii.) The local program must not contract with an employer who has previously exhibited a pattern of failing to provide OJT participants with continued long-term employment with wages, benefits, and working conditions that are equal to those provided to regular employees who have worked a similar length of time and are doing the same type of work. (WIA section 195(4))

(iii.) An OJT contract must be limited to the period of time required for a participant to become proficient in the occupation for which the training is being provided. In determining the appropriate length of the contract, consideration should be given to the skill requirements of the occupation, the academic and occupational skill level of the participant, prior work experience, and the participant's individual employment plan. (WIA section 101(31)(C))

Note: For OJT NEGs cap OJT duration at 6 months.

b. **20 CFR 667.260: May WIA title I funds be spent for construction?** WIA title I funds must not be spent on construction or purchase of facilities or buildings except:

- (i.) To meet a recipient's, as the term is defined in 29 CFR 37.4, obligation to provide physical and programmatic accessibility and reasonable accommodation, as required by section 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act of 1990, as amended;
- (ii.) To fund repairs, renovations, alterations and capital improvements of property, including: (a.) SESA real property, identified at WIA section 193, using a formula that assesses costs proportionate to space utilized; (b.) Job Training Partnership Act (JTPA) owned property which is transferred to WIA title I programs; (iii.) Job Corps facilities, as authorized by WIA section 160(3)(B); and
- (iii.) To fund disaster relief employment on projects for demolition, cleaning, repair, renovation, and reconstruction of damaged and destroyed structures, facilities, and lands located within a disaster area. (WIA sec. 173(d))

- c. **20 CFR 667.268: What prohibitions apply to the use of WIA title I funds to encourage business relocation?** WIA funds may not be used or proposed to be used for:
- (i.) **The encouragement or inducement of a business, or part of a business, to relocate from any location in the United States, if the relocation results in any employee losing his or her job at the original location;**
 - (ii.) **Customized training, skill training, or OJT or company specific assessments of job applicants or employees of a business or a part of a business that has relocated from any location in the United States, until the company has operated at that location for 120 days, if the relocation has resulted in any employee losing his or her jobs at the original location.**

Pre-award review. To verify that an establishment which is new or expanding is not, in fact, relocating employment from another area, standardized pre-award review criteria developed by the State must be completed and documented jointly by the local area with the establishment as a prerequisite to WIA assistance. (1) The review must include names under which the establishment does business, including predecessors and successors in interest; the name, title, and address of the company official certifying the information, and whether WIA assistance is sought in connection with past or impending job losses at other facilities, including a review of whether WARN notices relating to the employer have been filed. (2) The review may include consultations with labor organizations and others in the affected local area(s). (WIA sec. 181(d))

The OJT Contract

3. The OJT provider must insure its contracts with employers meet requirements of Federal regulations:
- a. **20 CFR 663.700: What are the requirements for the on-the-job training (OJT)?**
See section 2(a) above for OJT requirements at this section.
 - b. **20 CFR 663.705: What are the requirements for OJT contracts for employed workers?** OJT contracts may be written for eligible employed workers when: (a) The employee is not earning a self-sufficient wage as determined by Local Board policy; (b) The requirements in Sec. 663.700 are met; and (c) The OJT relates to the introduction of new technologies, introduction to new production or service procedures, upgrading to new jobs that require additional skills, workplace literacy, or other appropriate purposes identified by the Local Board.

- c. **20 CFR 663.710: What conditions govern OJT reimbursements to employers?** (a) OJT payments to employers are deemed to be compensation for the extraordinary costs associated with training participants and the costs associated with the lower productivity of the participants. (b) Employers may be reimbursed up to 50 percent of the wage rate of an OJT participant for the extraordinary costs of providing the training and additional supervision related to the OJT. (WIA section 101(31)(B)) (c) Employers are not required to document such extraordinary costs.

Note: For OJT NEG, The reimbursement amount will be a negotiated percentage of the wage being paid to the participant. The wage level on which the reimbursement is based cannot exceed the State's average hourly wage. For this NEG, the negotiated reimbursement percentage may be as high as 90 percent of the participant's hourly wage based on either of the following conditions:

Employer size: (1) up to 90 percent of the participant's wage rate for employers with 50 or fewer employees; and, (2) up to 75 percent of the participant's wage rate for employers with 51-250 employees. Employers with more than 250 employees are limited to the standard WIA cap of 50 percent.

Participant skills gap: Where there is an extraordinarily large gap between the skills of the individual and the skills needed for the job, a sliding scale up to 90 percent may be used to reflect the degree of the individual participant's skills gap.

- d. **20 CFR 663.730: May funds provided to employers for OJT or customized training be used to assist, promote, or deter union organizing?** No, funds provided to employers for OJT or customized training must not be used to directly or indirectly assist, promote or deter union organizing.
- e. **20 CFR 665.220: Who is an "incumbent worker" for purposes of state-wide workforce investment activities?** States may establish policies and definitions to determine which workers, or groups of workers, are eligible for incumbent worker services under this subpart. An incumbent worker is an individual who is employed, but an incumbent worker does not necessarily have to meet the eligibility requirements for intensive and training services for employed adults and dislocated workers at 20 CFR 663.220(b) and 663.310.
- f. **20 CFR 667.266: What are the limitations related to sectarian activities?**
(i.) WIA title I funds may not be spent on the employment or training of participants in sectarian activities.
(ii.)(1) 29 CFR part 2, subpart D governs the circumstances under which DOL support, including WIA Title I financial assistance, may be used to employ or train participants in religious activities. Under that subpart, such assistance may be used for such employment or training only when the assistance is provided indirectly within the meaning of the Establishment Clause of the U.S. Constitution, and not when the assistance is provided directly. As explained in that subpart, assistance provided through an Individual Training Account is generally considered indirect, and other mechanisms may also be considered indirect. See also 20 CFR 667.275 and 29 CFR 37.6(f)(1). 29 CFR part 2, subpart D also contains requirements related to equal treatment in Department of Labor programs for religious organizations, and to protecting the religious liberty of Department of Labor social service providers and beneficiaries. (2) Limitations on the employment of participants under WIA Title I to carry out the construction, operation, or maintenance of any part of any facility used or to be used for religious instruction or as a place for religious worship are described at 29 CFR 37.6(f)(2).

- g. **20 CFR 667.268: What prohibitions apply to the use of WIA title I funds to encourage business relocation?** (i.) WIA funds may not be used or proposed to be used for:
- (1) The encouragement or inducement of a business, or part of a business, to relocate from any location in the United States, if the relocation results in any employee losing his or her job at the original location;
 - (2) Customized training, skill training, or OJT or company specific assessments of job applicants or employees of a business or a part of a business that has relocated from any location in the United States, until the company has operated at that location for 120 days, if the relocation has resulted in any employee losing his or her jobs at the original location.
- (ii.) **Pre-award review.** To verify that an establishment which is new or expanding is not, in fact, relocating employment from another area, standardized pre-award review criteria developed by the State must be completed and documented jointly by the local area with the establishment as a prerequisite to WIA assistance. The review must include names under which the establishment does business, including predecessors and successors in interest; the name, title, and address of the company official certifying the information, and whether WIA assistance is sought in connection with past or impending job losses at other facilities, including a review of whether WARN notices relating to the employer have been filed. (WIA sec. 181(d))
- h. **20 CFR 667.270: What safeguards are there to ensure that participants in WIA employment and training activities do not displace other employees?**
- (i.) A participant in a program or activity authorized under title I of WIA must not displace (including a partial displacement, such as a reduction in the hours of non-overtime work, wages, or employment benefits) any currently employed employee (as of the date of the participation).
 - (ii.) A program or activity authorized under title I of WIA must not impair existing contracts for services or collective bargaining agreements. When a program or activity authorized under title I of WIA would be inconsistent with a collective bargaining agreement, the appropriate labor organization and employer must provide written concurrence before the program or activity begins.
 - (iii.) A participant in a program or activity under title I of WIA may not be employed in or assigned to a job if: (1) Any other individual is on layoff from the same or any substantially equivalent job; (2) The employer has terminated the employment of any regular, unsubsidized employee or otherwise caused an involuntary reduction in its workforce with the intention of filling the vacancy so created with the WIA participant; or (3) The job is created in a promotional line that infringes in any way on the promotional opportunities of currently employed workers.
 - (iv.) Regular employees and program participants alleging displacement may file a complaint under the applicable grievance procedures found at 667.600. (WIA sec. 181.)
- i. **20 CFR 667.272: What wage and labor standards apply to participants in activities under title I of WIA?**
- (i.) Individuals in OJT or individuals employed in activities under title I of WIA must be compensated at the same rates, including periodic increases, as trainees or employees who are similarly situated in similar occupations by the same employer and who have similar training, experience and skills. Such rates must be in accordance with applicable law, but may not be less than the higher of the rate specified in section 6(a)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(a)(1)) or the applicable State or local minimum wage law.
 - (ii.) Individuals in OJT or individuals employed in programs and activities under Title I of WIA must be provided benefits and working conditions at the same level and to the same extent as other trainees or employees working a similar length of time and doing the same type of work.

- j. **20 CFR 667.274: What health and safety standards apply to the working conditions of participants in activities under title I of WIA?**
- (i.) Health and safety standards established under Federal and State law otherwise applicable to working conditions of employees are equally applicable to working conditions of participants engaged in programs and activities under Title I of WIA.
 - (ii.)(1) To the extent that a State workers' compensation law applies, workers' compensation must be provided to participants in programs and activities under Title I of WIA on the same basis as the compensation is provided to other individuals in the State in similar employment.
 - (2) If a State workers' compensation law applies to a participant in work experience, workers' compensation benefits must be available with respect to injuries suffered by the participant in such work experience. If a State workers' compensation law does not apply to a participant in work experience, insurance coverage must be secured for injuries suffered by the participant in the course of such work experience.
- k. **20 CFR 667.275: What are a recipient's obligations to ensure nondiscrimination and equal opportunity, and what are a recipient's obligations with respect to religious activities?**
- (i.) (1) Recipients, including State and local workforce investment boards, One-Stop operators, service providers, vendors and subrecipients, must comply with the nondiscrimination and equal opportunity provisions of WIA section 188 and its implementing regulations.
 - (2) Nondiscrimination and equal opportunity requirements and procedures, including complaint processing and compliance reviews, are governed by the regulations implementing WIA sec. 188 and are administered and enforced by the Department of Labor Civil Rights Center.
 - (3) As described in Sec. 667.260(a), funds may be used to meet a recipient's obligation to provide physical and programmatic accessibility and reasonable accommodation in regard to the WIA program, as required by section 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act of 1990, as amended.
 - (ii.) 29 CFR part 2, subpart D governs the circumstances under which DOL support, including WIA Title I financial assistance, may be used to employ or train participants in religious activities. Under that subpart, such assistance may be used for such employment or training only when the assistance is provided indirectly within the meaning of the Establishment Clause of the U.S. Constitution, and not when the assistance is provided directly. As explained in that subpart, assistance provided through an Individual Training Account is generally considered indirect, and other mechanisms may also be considered indirect.

See also §§667.266 and 667.275 of 20 CFR. 29 CFR part 2, subpart D also contains requirements related to equal treatment of religious organizations in Department of Labor programs, and to protection of religious liberty for Department of Labor social service providers and beneficiaries. Limitations on the employment of participants under WIA Title I to carry out the construction, operation, or maintenance of any part of any facility used or to be used for religious instruction or as a place of religious worship are described at 29 CFR 37.6(f)(2). See section 188(a)(3) of the WIA of 1998, 29 U.S.C. 2938(a)(3).

NOTES: Under that definition, the term "recipients" includes State and Local Workforce Investment Boards, One-Stop operators, service providers, vendors, and subrecipients, as well as other types of individuals and entities. As discussed in 29 CFR 37.6(f)(2), WIA financial assistance may be used for the maintenance of a facility that is not primarily or inherently devoted to sectarian instruction or religious worship if the organization operating the facility is part of an OJT or activity providing services to WIA participants. See WIA section 188(a)(3).

I. 20 CFR 37.20: What is a grant applicant's obligation to provide a written assurance?

(a)(1) Each application for financial assistance under Title I of WIA, as defined in 37.4, must include the following assurance: As a condition to the award of financial assistance from the Department of Labor under Title I of WIA, the grant applicant assures that it will comply fully with the nondiscrimination and equal opportunity provisions of the following laws:

- Section 188 of WIA, which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIA Title financially assisted program or activity;
- Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;
- Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
- The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and
- Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.

The grant applicant also assures that it will comply with 29 CFR part 37 and all other regulations implementing the laws listed above. This assurance applies to the grant applicant's operation of the WIA Title I-financially assisted program or activity, and to all agreements the grant applicant makes to carry out the WIA Title I-financially assisted program or activity. The grant applicant understands that the United States has the right to seek judicial enforcement of this assurance.

(2) The assurance is considered incorporated by operation of law in the grant, cooperative agreement, contract or other arrangement whereby Federal financial assistance under Title I of the WIA is made available, whether or not it is physically incorporated in such document and whether or not there is a written agreement between the Department and the recipient, between the Department and the Governor, between the Governor and the recipient, or between recipients. The assurance also may be incorporated by reference in such grants, cooperative agreements, contracts, or other arrangements.

Disclaimer: The tools, templates, and information provided in the OJT Toolkit serve as a general guide for states and local areas. Although every effort is made to ensure that the material within this web site is accurate and timely, we make no warranties or representations as to the accuracy or completeness of the contents, whether the contents are current, or free from changes caused by third parties. All the information is provided "as is" without warranty of any kind. No information provided in this site may be considered legal advice and it is the responsibility of each user of the OJT Toolkit materials to ensure that the materials meet all federal, state and local requirements. Use of the materials does not imply compliance with ETA requirements.

SOUTHERN NEVADA WORKFORCE INVESTMENT BOARD
General Policy & Procedure

ON-THE-JOB TRAINING & CUSTOMIZED TRAINING

EFFECTIVE DATE: July 11, 2003

NUMBER: 3.8

SUPERSEDES: SNWIB General Policies and Procedures No. 3.8 dated July 1, 2000

AUTHORIZATION: SNWIB Executive Director

I. BACKGROUND:

- A. Title I of the Workforce Investment Act (WIA) defines that **On-the-Job (OJT)** training be "...provided under contract with an employer in the public, private non-profit, or private sector. Through the OJT contract, occupational training is provided for the WIA participant in exchange for the reimbursement of up to 50 percent of the wage rate to compensate for the employer's extraordinary costs." OJT is an ideal service strategy, since it is specifically designed to address unique, individual participant needs and interests. [§663.700, [§663.715(a), Sections 101(31) and 134(d)(4)(A)]
- B. OJT's participants may earn a credential for the skills obtained during their training program (refer SNWIB Policy 3.13, "General Provisions for Credentialing On-The-Job Training").
- C. **Customized training** is defined as training that is designed to meet the special requirements of an employer (or group of employers), that is conducted with a commitment from the employer to hire or (in the case of incumbent workers) continue to employ an individual on successful completion of the training, for which an employer pays not less than 50% of the cost of training.
- D. Customized Training of an eligible employed individual may be provided for an employer or a group of employers when the employee is not earning a self-sufficient wage as determined by SNWIB policy 3.1, and the Customized Training relates to the introduction of new technologies, introduction to new production or service procedures, upgrading to new jobs that require additional skills, or workplace literacy. **For purposes of this policy, Customized Training will be documented, procured, reimbursed, and the credentialing requirements shall be the same as those under the guidelines for On-The-Job Training.**

II. GENERAL PROVISIONS FOR DETERMINATION OF THE NEED FOR ON-THE-JOB TRAINING

- A. Prior to enrollment of clients into an OJT activity, the following criteria must be considered in determining the appropriateness of this type of training for an individual:
 - 1. **OJT's shall only be offered to individuals who have been assessed, and for whom the need for training services has been documented in the IEP/ISS. (Refer to SNWIB Policy 3.2)**
 - 2. The OJT training must be directly related to employment opportunities in the local

area, or in another area to which the individual is willing to relocate. This must be documented in the client's case file (Refer to SNWIB Policy 3.3)

3. OJT is not a placement activity, it is a training program. Therefore, the SNWIB service providers shall develop and execute OJT contracts that encompass highly skilled occupational training that is portable, and the acquired knowledge is "life long" and essential to performing the job.
4. A realistic training plan must be constructed which documents the skills required, stipulates a schedule for achieving those skills, and contains criteria for measuring and monitoring the attainment of those skills.

III. GENERAL PROVISIONS FOR DEVELOPMENT OF AN OJT EMPLOYER

- A. An OJT employer pre-award assessment procedure must be performed prior into entering into an OJT contract. This evaluation must delineate the OJT employer's prior performance in training, fiscal accountability and the process by which the employer plans to meet local WIA established performance standards.
- B. The pre-award evaluation must ensure that the OJT physical environment and the employer's training plan are in compliance with NRS, WIA, ADA, EEO, the Fair Labor Act of 1938, and all other Federal, State and Local regulations that are contained in the SNWIB's Methods of Administration.
- C. SNWIB prohibits negotiating OJT contracts with employers under the following conditions:
 1. If any employee is displaced by a participant.
 2. If any individual is on a layoff status with the employer n the same or equivalent job.
 3. If the place of employment is engaged in a labor dispute.
 4. If the OJT would impair an existing collective bargaining unit.
 5. If the OJT would impair the promotional opportunity of any currently employed individual.
 6. If the employment of an OJT participant is with the participant's previous employer in the same, a similar, or an upgraded job.
 7. The WIA prohibits WIA Title I assistance to any relocating company for the first 120 days after the company commences operations at a new or expanded location if the relocation results in any employee's job loss at the original site.
 8. OJT participants are prohibited from being trained in any facility that is used or to be used for sectarian activities.

IV. GENERAL PROVISIONS FOR DEVELOPMENT OF AN OJT CONTRACT

- A. OJT's focus is on the definition and attainment of measurable skills. If tangible skills have been attained by a trainee during the OJT experience, employers shall be reimbursed for the extraordinary costs incurred in providing the required training.
- B. In an OJT training situation, the WIA participant becomes an employee of the OJT employer, and is hired under the same policies and procedures, and retain the same rights, as other currently employed individual at the facility. The WIA allows for reimbursement up to 50% of the trainee's wages paid by the employer during the training period.
- C. In general, OJT contracts shall contain the following provisions:
 1. **The OJT contract must be limited to the period of time that is required for the participant to become competent in the occupation for which they are being trained, and the start and end dates of training must appear on the contract. The justification for the timeframe must be documented in the individual's IEP/ISS based upon the skill level of the trainee and the required occupational skills of the job, the trainee's work history, and any other factor that may effect the time period of the training.**
 2. **The employer's job skill requirements must be specifically identified, carefully analyzed, and monitored. A realistic training plan must be constructed which documents the skills required, stipulates a schedule for achieving those skills, and contains criteria for measuring and monitoring the attainment of those skills.**

The description of training must indicate the occupational areas or skills the participant will be trained to perform. Specific measurable objectives, along with number of hours of training required to obtain those skills, should be part of the OJT training description. Language such as "will perform other duties as required," should not be used in a training description. **The skills criteria must be a part of the OJT contract.**

3. The SNWIB requires that OJT participants be compensated at the same rates, including periodic increases not related to individual performance, as similarly situated employees or trainees. In no event shall OJT participants be paid less than the minimum wage. **The participants wage rate and maximum reimbursement obligation amount must be a part of the OJT contract.**

Wages do not include tips, commissions, or normal fringe benefits. OJT trainees are entitled to the same fringe benefits regular employees receive. The employer is responsible for 100% of the fringe benefit cost for each trainee.

Trainees may work overtime for an employer as long as the trainee does not object, and provided they are compensated at the employer's usual rate. However, overtime wages are not reimbursable. Paid federal or local holidays, recognized by the employer as being a paid day off, are reimbursable.

4. OJT contracts will not be considered valid unless they **are signed and dated by both the appropriate employer and Service Provider representatives. Copies of all fully executed OJT contracts must be made a part of the client 's file,** as well as all related attendance records.
5. For **Youth** selected for OJT training must have career advancement potential, and must pay a wage that equals or exceeds the average local area's performance placement wage for youth. The training curriculum must be written presenting the skills to be learned in an orderly sequence, and include a "skill certificate" attainment component.

V. **ADDITIONAL OJT CONTRACT PROVISIONS**

A. The SNWIB has determined that the following are additional requirements to the OJT procurement and reimbursement process:

1. **It is the policy of the SNWIB that the number of trainees at any single site of training shall not exceed 25% of the total number of employees at such site. In the event the business is small and there is only the owner/operator and less than 5 employees, then the maximum number of trainees shall be one (1), which will be dependant upon the employer's ability to provide constant and constructive supervision and training to the participant.**
2. When requesting reimbursement for wages paid under an OJT contract, **employers are required to submit time and attendance records documenting all hours worked for which the employer is requesting reimbursement.** The information submitted must be designed to provide Service Providers with sufficient information to validate hours worked and that wages paid conform to the OJT Contract. **Both the employer and the trainee must sign the time and attendance records** as certification that the time report is correct and that the trainee received the wages shown on the invoice.
3. If an OJT participant receives a salary increase during the period of the OJT enrollment, or if there is additional training required than was outlined in the original contract training description, then an OJT contract may be modified. In these cases, a revised contract must be developed using the same provisions as an original contract. **The reason for the contract modification must be documented in the client's IEP/ISS.**
4. OJT employers must maintain and retain all financial, trainee attendance, progress, and any other documents related to WIA Title I OJT contracts. These records must be made available when deemed appropriate for review by the Service Provider, SNWIB, State, or Department of Labor for monitoring, participant complaints, audits and/or litigation. Records shall be kept until such action has been resolved.
5. No funds provided to employers for OJT or Customized Training can be used to directly or indirectly assist, promote or deter union organizing.

VI. **GENERAL PROVISIONS FOR PROHIBITED OJT EMPLOYERS**

A. State Policy 1.14 stipulates that the process for review and approval of OJT contracts shall

ensure that contracts are not approved with employers who have exhibited patterns of failing to provide OJT participants with continued long-term employment as regular employees with wages, benefits and working conditions at the same level and to the same extent as similarly situated employees. The State defines long-term employment as six months or longer.

- B. In order to facilitate a list of prohibited employers, the Service Provider must adhere to the following provisions:
1. All OJT employers are subject to evaluation for purposes of determining whether or not they met the terms and conditions of their agreements. Through a collective effort from ongoing monitoring, counselor communication, and participant input, the effectiveness of an OJT employer can be determined.
 2. An employer may be identified as inappropriate for OJT contracts because the employer has had two or more previous OJT contracts and exhibited a pattern of failing to provide OJT participants continued long-term employment (defined as six months) as regular employees with wages and working conditions at the same level and to the same extent as similarly situated employees.
 3. Any employers found to have violated any contract assurance, exhibited a lack of fiscal accountability, or failed to meet contract provisions will be placed on a “Prohibited Employers List”. The SNWIB must be informed, in writing, whenever a Service Provider has determined and documented such failures and determinations. Additionally, the SNWIB may identify circumstances where the employer’s actions are in noncompliance with established OJT regulations and procedures, and as such may result in the SNWIB placing the employer on the “Prohibited Employers List”.

6. Adult and Dislocated Worker Committee

b. INFORMATION: ADW Funded Partner Demographics Report

New Enrollees PY2011 to date (July 1, 2011 - March 5, 2012)

DEMOGRAPHICS	Adult	DW	Total
Ethnicity - African American	312	120	432
Ethnicity - American Indian or Alaskan Native	18	7	25
Ethnicity - Asian	67	18	85
Ethnicity - Caucasian	386	211	597
Ethnicity - Hawaiian/Pacific Islander	21	5	26
Ethnicity - Hispanic or Latino	201	100	301
Ethnicity - Not Disclosed	271	122	393
Ethnicity - Not Hispanic or Latino	531	239	770
Female	555	247	802
Male	350	164	514

CHARACTERISTICS	Adult	DW	Total
Disabled/Handicapped	22	6	28
Employed At Registration	101	8	109
Ex-Offender	110	8	118
Homeless	16	1	17

RESIDENCE*	Adult	DW	Total
Boulder City	2	2	4
Caliente	0	2	2
Henderson	76	33	109
Indian Springs	1	0	1
Jean	0	1	1
Las Vegas	551	245	796
Logandale	1	0	1
Mesquite	0	1	1
North Las Vegas	117	49	166
Pahrump	82	53	135
Sandy Valley	1	0	1

*Only Southern Nevada Residences shown

ZIP CODES SERVED	Adult	DW	Total
89002	4	2	6
89005	1	2	3
89006	1	0	1
89008	0	3	3
89011	6	4	10
89012	11	4	15
89014	10	7	17
89015	13	4	17
89018	1	0	1
89019	1	1	2
89021	1	0	1

89027	0	1	1
89030	31	16	47
89031	34	13	47
89032	34	14	48
89033	1	0	1
89041	5	8	13
89044	4	1	5
89046	0	1	1
89048	37	22	59
89052	16	6	22
89060	25	11	36
89061	7	3	10
89074	10	5	15
89081	11	2	13
89084	11	3	14
89085	2	0	2
89086	2	0	2
89101	29	12	41
89102	14	3	17
89103	17	5	22
89104	18	5	23
89105	1	0	1
89106	26	14	40
89107	14	4	18
89108	29	17	46
89109	1	0	1
89110	20	11	31
89112	1	0	1
89113	4	4	8
89115	26	20	46
89116	1	0	1
89117	16	3	19
89118	36	1	37
89119	25	7	32
89120	5	8	13
89121	22	12	34
89122	24	13	37
89123	15	2	17
89124	1	0	1
89128	11	9	20
89129	24	14	38
89130	10	6	16
89131	13	4	17
89133	1	0	1

89134	3	1	4
89135	4	3	7
89138	2	0	2
89139	10	6	16
89141	2	2	4
89142	12	7	19
89143	7	1	8
89144	2	2	4
89145	2	4	6
89146	7	2	9
89147	16	6	22
89148	17	5	22
89149	10	2	12
89156	19	4	23
89158	1	0	1
89162	1	1	2
89166	5	0	5
89169	14	9	23
89178	8	8	16
89179	0	1	1
89180	1	0	1
89181	1	0	1
89183	9	3	12
89193	1	0	1

Grand Total:	837	374	1211
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6. Adult and Dislocated Worker Committee

- c. **INFORMATION:** Regional Sector Update – Reports will be given regarding updates in Healthcare and Green Economy ~ Debra Collins & Jaime Cruz



workforce **CONNECTIONS**

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Workforce Connections

Healthcare Sector

ADW Committee March Update

1. Announcement of receiving the Action Coalition Designation, National announcement March 6, 2012.
2. Nevada Health Care Sector Council Update.
3. Anticipation of the VA hospital – working with HR for major Certified Nurse’s Aide recruitment and training, thousands of positions.



GOVERNOR’S WORKFORCE INVESTMENT BOARD

500 E. Third Street
Carson City, Nevada 89713
Telephone (775) 384-3911 * Fax (775) 684-3908

NOTICE OF MEETING
Governor’s Workforce Investment Board - Health Care Sector Council
Telephone Conference Call

Date: Thursday, March 1, 2012
Time: 9:30 am
Location: Department of Employment, Training and Rehabilitation
2800 E. St. Louis Avenue
Las Vegas, NV 89104

This meeting will be conducted via telephone conference call. Members of the public may observe this meeting and provide comment at the address listed above OR by calling the number and access code listed below.

877-873-8017
Access Code: 1487967#

AGENDA

- I. Roll call and Establishment of a Quorum.....Dr. Marcia Turner
Vice-Chancellor Nevada System of Higher Education – Chair, Nevada Health Care Sector Council
- II. Verification of Posting Linda Yi, Project Director
Health Resources and Services Administration Planning Grant
- III. Welcome and Introductions.....Dr. Marcia Turner
- IV. *Discussion/Possible Action–Approval of the March 1, 2012 Agenda.....Dr. Marcia Turner
- V. **First Public Comment Session:** Members of the public may 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 for the record. Each public comment will be limited to three (3) minutes.
- VI. *Discussion/Possible Action–Approval – January 5, 2012 Meeting MinutesDr. Marcia Turner

- VII. Discussion – Update on “The Future of Nursing: Campaign for Action”.....Linda Yi
 - a) Application status update – Linda Yi
 - b) Formation of Future of Nursing Action Coalition Executive Committee – Linda Yi
 - c) Project “Dinner Table” – Gina Galvan, Founder
 - d) NANE meeting – Debra Collins, Project Director. *workforceCONNECTIONS*
- VIII. Discussion – Update on Workforce Development Activities.....Debra Collins
- IX. Discussion –Update on the Health Information Technology (HIT) Grant Process Lynn O’Mara, Nevada State HIT Coordinator, Department of Health and Human Services
- X. Discussion – Overview of the Governor’s Office of Economic Development’s (GOED) Strategic Plan “Moving Nevada Forward” Terri Janison, Regional Director, GOED
- XII. Discussion – Update on Sector Councils..... Earl McDowell, Deputy Administrator Workforce Solutions Unit, Department of Employment, Training and Rehabilitation
- XIII. ***Discussion/Possible Action**-Formation of Strategic Goals and Objectives for the Nevada Health Care Sector Council, and Possible Creation of Committee Subcommittees or Working Groups....
.....Dr. Marcia Turner
- XIV. **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. Each comment will be limited to three (3) minutes.
- XVI. ***Adjournment and Next Meeting**Dr. Marcia Turner
The next meeting is to be announced.

Note: (*) Indicates that action may be taken on these items. All items on this agenda are for discussion and possible action. Items may be taken out of order.

COUNCIL MEMBERS

Bobbette Bond, Mary-Ann Brown, Margaret Covelli, Assemblywoman Maggie Carlton, June Coleman, Randi Hunewill, Laura Hale, Joan Hall, Linda Johnson, Ann Lynch, Steven Lebedoff, Lawrence Mathias, Al Martinez, Deborah Moore-Jaquith, Janice Muhammad, Lynn O’Mara, Maureen Peckman, Charles Perry, Lawrence Sands, Debra Scott, Debra Toney, Marcia Turner, Nayra Uriarte, LeRoy Walker, Bill Welch, Hyla Winters and Carolyn Yucha

Notice: *Persons with disabilities who require special accommodations or assistance at the meeting should notify Odalys Carmona, DETR, Workforce Solutions Unit, between the hours of 8:00 a.m. through 5:00 p.m., in writing at 2800 E. St. Louis., Las Vegas, Nevada 89104; or call (702) 486-7978; or fax (702) 486-6426 on or before the close of business Tuesday, February 28, 2012.*

Notice of this meeting was posted in the following locations on or before 9:00 a.m. on the third working day before the meeting: Department of Employment, Training & Rehabilitation, 2800 E St. Louis Ave, Las Vegas, NV, DETR, 500 E. Third St., Carson City, NV; DETR/Employment Security, Children’s Cabinet, 1090 S. Rock Blvd., Reno, NV; Nevadaworks, 5905 S. Virginia St., Reno, NV; Workforce Connections, 7251 W. Lake Mead Blvd., Suite 200, Las Vegas, NV; Grant Sawyer Building, 555 E. Washington Ave., Las Vegas, NV; Blasdel Office Building, 209 E. Musser St., Carson City, NV; and Legislative Building, 401 S. Carson St., Carson City, NV , and on the DETR website at www.nvdetr.org. In addition, the agenda was mailed or e-mailed to groups and individuals as requested.

MINUTES
NEVADA HEALTH CARE SECTOR COUNCIL BOARD MEETING
January 5, 2012

Department of Employment, Training and Rehabilitation
Conference Rooms A, B & C
2800 East St. Louis Avenue
Las Vegas, NV 89104

Members Presents:

Bobbette Bond
Mary-Ann Brown
Maggie Carlton
Margaret Covelli
Randi Hunewill
Linda Johnson
Steven Lebedoff
Ann Lynch
Substitute for Al Martinez
Larry Matheis
Charles Perry
Jim Osti for Lawrence Sands
Debra Scott
Marcia Turner
Nayra Uriarte
Hyla Winters
Carolyn Yucha
Renee Coffman

Staff Present:

Earl McDowell
Kim Colagioia
Debra Collins
Cornelius Eason
LaVerne Kelly
Veronica Dahir
Linda Yi
Odalys Carmona
Venus Fajota
Derrick Berry

Members Present-Teleconference

Lynn O'Mara
Laura Hale
June Coleman
Joan Hall
LeRoy Walker
Marissa Brown for Bill Welch
Debra Toney
Bill Welch

Members Absent:

Deborah Moore-Jaquith
Janice Muhammad
Maureen Peckman

Staff Present-Teleconference:

Sherri Lindloff
John Packham
William Anderson
Darragh Huggins

Funded Partners Present:

Douglas Geinzer-SNMIC
Jake McClelland-FIT
Sherri Kidd-CCSD
Tommy Albert-SNRHA
Sharon Morales-LCCCF
Janice Rael-NV Partners
Thresea Kaufman-NHA

Kenadie Cobbin-Richardson
Sylvia Spencer
Irene Bustamante-Adams

Guests:
Frank Woodbeck
Terri Janison

Others Present:

William Brown-Desert Rose
Ron Thomas NPI
Sue Ullrich-HCTA
Tracey Torrence – SNRHA
David Allan-Anthem

Ruth Politi
Judy Foxworth-NHA
Val Heber -UOP
Patricia Castro-CSN

*It should be noted that all attendees may not be listed above.

Agenda Item #1

The meeting was called to order by the chair, Dr. Marcia Turner. Roll call as taken by Linda Yi and it was established that a quorum was present.

Agenda Item #2

Linda Yi verified that the meeting has been posted according to NRS 241.020.

Agenda Item #3

Dr. Turner welcomed everyone to the meeting and introduced Dr. Renee Coffman as the newest member of the Nevada Health Care Sector Council. Dr. Coffman, a pharmacist, is the co-founder of the Roseman University of Health Sciences and the Dean of its College of Pharmacy. Dr. Coffman stated that she has lived in Nevada since 1999 and is pleased to be a member of this Council.

Agenda Item #4

The agenda was approved with the addition of a break at 11:00 am.

Agenda Item #5

Dr. Turner asked for public comment at this juncture of the meeting. Any member of the public may now comment on any matter posted on this agenda which before this Board for consideration and action today. Please clearly state and spell your name for the record. Each public comment will be limited to three (3) minutes. There was no public comment. Hearing none Dr. Turner moved forward with the next agenda item.

Agenda Item #6

The chair asked for approval of the minutes of the November 4, 2011 meeting. It was moved by Charles Perry and seconded by Larry Matheis to accept the minutes as presented. The motion carried.

Agenda Item #7

Terri Janison, Regional Director of the Governor's Office of Economic Development (GOED), was introduced by the chair. Ms. Janison reported on the history of AB 449 that moved Economic Development from the Lieutenant Governor's office into Governor's office. Steve Hill is currently the Director of the Office of Economic Development. During the previous four months plans have been developed of how to move the state forward into increased economic development within specific sectors. Sector specialists in each of the designated sectors will be hired by GOED, including health care, to help drive the healthcare arena in Nevada. Mr. Frank Woodbeck, Director of DETR, will speak later on how GOED ties in with DETR's overarching responsibilities.

The sectors are as follows:

- Aerospace and Defense
- Tourism, Gaming and Entertainment
- Mining, Minerals and Manufacturing
- Health and Medical Services
- Business IT Ecosystems
- Logistics and Operations

Sector specialists are currently being hired. Ms. Janison suggested that if members are aware of a healthcare professional that would be good fit for this position that they contact her within one month with their resume. These specialists, who will be members of the sector councils, will serve as the communication link between education, students, adults and workforce development. Ms. Janison made her contact information available to the members of the council and encouraged them to call her for questions and/or support.

Mr. Woodbeck stated that he was essentially providing an addendum to the information he provided at the last Health Care Sector Council meeting. Mr. Woodbeck noted that the sector councils are the industry intelligence and that the Health Care Sector Council has made significant progress without interaction from other agencies. The purpose of the sector councils is to provide guidance on the state workforce development and education needs. Mr. Woodbeck stated that questions should flow from DETR to the sector councils and then back to DETR. The Sector Specialists will hold a seat on the Governor's Advisory Board as well as the specific sector they represent. The chair of the Nevada Health Care Sector Council will also have a seat on the Governor's Advisory Board. Mr. Woodbeck stated he is currently chairing the Governor's committee on workforce and education development which is two of the core functions of

government. The objectives of this committee have been designed and written and the expectation is that the sector councils will work in collaboration with GOED and DETR to enact these objectives. He asked members of the Council to provide feedback and guidance to DETR to assist them in the development of a Health Information technology workforce training grant fund process. Lynn O'Mara, Hyla Winters, Joan Hall, Randi Hunewill and Charles Perry volunteered to assist.

Agenda Item # 8

Earl McDowell thanked the group for their suggestions to the by-laws and that many of the recommendations were incorporated into the second draft currently under review. The by-laws will govern all seven sectors cited by the Brookings Report. There were no changes to the duties of the sector council members. Mr. McDowell noted that his department is the administrative arm for the sector councils. An economist from DETR will be appointed to provide assistance to each of the sector councils. Questions and comments from the group included a request for clarification on the time frame for calling an emergency meeting. Mr. McDowell stated this is dictated by the open meeting law and is three days. Debra Scott asked if the by-laws could include that members be allowed to be re-appointed for one additional term. Mr. McDowell said that he would add the request to the draft. He thanked the group for their help. Dr. Turner remarked that the by-laws will be helpful as we move forward, providing the council with guidelines and boundaries.

Agenda Item #9

Next steps for the Health Care Sector Council

Dr. Turner stated that this has been a rolling agenda item because of the continuing changes and the creation of the Governor's Office of Economic Development. The Brookings Report has provided the council with beginning information but will necessarily be a fluid document. By the next meeting some guidance/strategic plan should have been developed by GOED. The Sector Council will then be able to plan their next steps. Questions and comments from the council included one from Charles Perry who stated that he feels that healthcare workforce development and the needs of the healthcare sector are unique and should be the driving force in the selection efforts of the local workforce investment boards. He feels that this is the place that sector council could provide the most industry intelligence. He noted that the local workforce investment boards have much expertise in construction, resorts, gaming and other sectors but their experience is lacking in health care. Dr. Turner commented that she felt that this is what Mr. Woodbeck was conveying earlier as the sector council's role going forward. Bobbette Bond noted that there are many federally funded grant opportunities in health care right now due to health care reform and that she would recommend a specific sub-committee related to this effort. It was also noted that there is and will be a continuing need for non-clinician support and that this needs to be addressed as we discuss the healthcare pipeline. Larry Matheis noted that ICD10 coding is coming and retraining and/or initial training in the non-clinician area will be a priority.

Hyla Winters stated that she felt we needed to prioritize our goals after they have been established in order that the time and attention we spend on each issue represents our ability to be proactive in planning for Nevada's future. Ann Lynch recommended that we consider establishing a Center of Information. Dr. Turner asked members to consider their areas of interest and how they might be able to contribute in preparation for the next meeting.

Agenda Item #11

Health Care Careers in Nevada-John Packham

Dr. Packham stated that that he prepared this book to promote health care careers to middle school and high school students. He was assisted by Andrea Gibbons from the High Sierra AHEC office and Bill Anderson and Darragh Huggins from DETR. The hope is that this document will help students become jazzed about health care careers and nurture budding interest. The book directs students and their parents to information that includes average wages and salary, as well as education and training opportunities for the profession in Nevada. Dr. Packham stated that he will be updating an on-line version as data become available. He has already begun outreach by sending copies to all of the middle and high schools in Clark County, Nye County and in the Rural and Frontier schools. Dr. Packham offered to present at any school that can accommodate his schedule. Linda Johnson had questions about the section on job openings and whether they were projected or real. Dr. Packham stated that they addressed replacement, by people retiring or leaving the state as well as economic demand. June Coleman suggested partnerships with community based centers where students who have dropped out and are currently not in school may find the information. Boy Scouts, Girl Scouts, and girls and boys clubs are also places where this book might find a welcome home. It was also noted that for the adult anticipating changing careers Job Connect would be a good place for distribution. Randi Hunewill stated she will be taking the book to a state science meeting she will be attending in Georgia to share. A Spanish version of the book was suggested. LeRoy Walker loved the book and stated he hoped that students are made aware that a clean background check is required for work in most health care institutions. Information about background requirements is on the NCIS website. Doctor's offices may provide an additional avenue for distribution particularly those having the pre-teen and teen populations as their patients. It was noted that a book of non-clinical healthcare careers would be welcomed. Dr. Packham was congratulated by the Council on publishing this book and lauded for its contents and appearance.

Agenda Item #12

Funded Partner update-Marissa Brown and Bill Welch

On Nov. 1st, 2011 the nursing transition into practice program moved from SNMIC to NHA and became a statewide program when it was expanded to northern and rural Nevada with funding from Nevadaworks. Ms. Brown stated that in order to conduct day-to-day business in Southern Nevada an office was opened in Las Vegas in the Howard Hughes building. Thresea Kauffman and Judy Foxworth, have been hired. Dr. Sue Ullrich, a consultant from the Health Care Training

Academy, will be standardizing the training program statewide. Approximately 150 new nurse graduates will be participating in the program and 45 nurses will receive subsidized on the job training. Marissa named the hospitals interested in bringing students into the program. Bill Welch stated that the Nevada Hospital Association was pleased and honored to take on this initiative. He recognized SNMIC for their development of the program and thanked Workforce Connections for their help in the smooth transition in Southern Nevada. Dr. Turner acknowledged Doug Geinzer for his vision and guidance in promoting the concept.

Agenda Item #13

The Future of Nursing Campaign –Linda Yi

The application to Robert Wood Johnson for the Future of Nursing: Campaign for Action is due January 25, 2012. It was rewarding to hear that the nursing transition into practice program is being expanded statewide as it is one of the recommendations of the Institute of Medicine. Ms. Yi asked for nursing and non-members to volunteer to review the application after completion and prior to submission. Volunteers included: Carolyn Yucha, Debra Scott, Ann Lynch, Hyla Winters, Randi Hunewill, and Charles Perry. The council was reminded that we will continue to work on the objectives of the HRSA planning grant during the second year of funding. We expect to revive some of the previous ad-hoc committees. Debra Scott noted that nurses will now be able to donate to the Future of Nursing when they renew their license.

Agenda Item #14

Grant Opportunities

Dr. Turner noted that grant opportunities or updates may become a standing agenda item or a possible sub-committee of the Healthcare Sector Council. Dr. Turner asked for report on grants that are currently being submitted by members of the council. Bill Welch stated that the Nevada Hospital Association and a collaborative of multiple parties submitted a letter of intent for the Health Innovation Challenge grant requesting \$28 million. The focus of the submission will include workforce development, nurse recertification, nurse residency programs, and expansion of telemedicine in the state of Nevada. Steve Lebedoff reported that a group including UNSOM, UNR, The Culinary Healthcare Fund and others will be submitting a Health Innovation Challenge Grant addressing health risk reduction strategies utilizing telehealth. Debra Collins reported on a Workforce Investment Fund grant due March 25 with a distribution of \$98 million dollars. Venus Fajota from DETR will be convening a group to consider pursuing this grant. Hyla Winters reported that CSN has received verbal confirmation of a grant that would allow for funding of a home health aide program. More information will follow upon official receipt.

Agenda Item #15

HRSA final reports

Members of the Health Care Sector Council have received a CD of all HRSA's grantees final reports. By far Nevada's was the largest and most comprehensive. Our Federal program officer was very pleased with the work of the Council and the final report.

Agenda Item #16

Announcements

Hearing none Dr. Turner moved to agenda item #17.

Agenda Item #17

Members of the public were invited to comment on any matter or topic, relevant to or within the authority of the jurisdiction of the Council.

Kenadie Cobbin Richardson discussed the layoff aversion plan that is currently being developed by her division within Workforce Connections. Kenadie welcomed the opportunity to work with members of the Council.

Agenda Item #18

Dr. Turner noted that the next meeting is scheduled for Thursday, February 2, 2012. She then asked for a motion for adjournment. Charles Perry moved for adjournment, Ann Lynch seconded the motion. The motion carried. The meeting ended at 11:20am.

6. Adult and Dislocated Worker Committee

- c. **INFORMATION:** Green Economy Update ~ Jaime Cruz



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Green Economy Sector

ADW Committee March Update

Green Economy Sector Update:

- Job seekers being placed in jobs with a positive impact on the environment (K2 Energy Solutions, Blue Oasis Shrimp Farm, etc.)
- Local businesses benefiting from incumbent worker training.
- “What’s It Mean To Be Green?” Youth Program generating community interest beyond original participant targets.
- SESP participant outcomes on pace to meet goals by end of grant performance period in January 2013, currently at 45% of target.
- Nevada STEM Coalition Summit on March 9-10th at the South Point.
- Las Vegas Science Fair on April 29th at the Las Vegas Speedway.

Workforce Connections Green Sector Efforts

'Green' jobs are those that either produce goods or provide services that benefit the environment or conserve natural resources, or those in which workers' duties involve making their establishment's production processes more environmentally friendly or use fewer natural resources (Department of Labor, Bureau of Labor Statistics).

Through our green sector efforts we are serving Job Seekers, Incumbent Workers, and Youth.

- **Job Seekers**

In partnership with our WIA funded partners we have implemented an integrated system of services to assist the unemployed, underemployed and dislocated workers with job placement in the green economy. The list of local businesses where participants have been placed includes:

1. Xtreme Green, an electric motorcycle assembler
2. Evergreen Recycling/Republic Services, the local waste company
3. K2 Energy, a green manufacturer producing state of the art batteries for electric vehicles
4. Desert Boilers, a company that installs, and repairs energy efficient equipment
5. Blue Oasis Shrimp Farm, a company raising shrimp sustainably in the desert
6. Southwest Trucking, a transportation/logistics company with green focus
7. Ted Wiens, Auto Mechanic services with recycling programs
8. Mechanical Products, HVAC services with a focus on energy efficiency
9. Angelica Textile, environmentally-friendly linen services for healthcare
10. Filter Technology of America, green equipment maintenance
11. Simple Waste Solutions, waste management provider
12. Lunas Construction, commercial and industrial recycling services

- **Incumbent Workers**

In partnership with the higher education system and other local training providers we have implemented a delivery system of training courses for employers who wish to upgrade the green skills of their existing employees. The goal is to ensure that current employees can be more retainable, promotable and valuable to their employers. Participants are trained in energy assessment and efficiency improvements as well as green manufacturing, distribution, IT processes, and horticulture. The list of companies who have participated includes:

- | | |
|----------------------------|--|
| 1. Boyd Gaming | 8. Clark County Real Property Management |
| 2. Caesars Entertainment | 9. Clark County School District |
| 3. Cancun Resort | 10. College of Southern Nevada |
| 4. Cashman Center | 11. Facility One Solutions |
| 5. City of Henderson | 12. G3 Energy Services |
| 6. City of Las Vegas | 13. Home Energy Connections |
| 7. City of North Las Vegas | |

- | | |
|---|------------------------------------|
| 14. KEMA Services | 23. Performance Energy Advisors |
| 15. Las Vegas Convention and Visitors Authority | 24. Renaissance Las Vegas |
| 16. Las Vegas Sands | 25. SolarEnvi |
| 17. Las Vegas Urban League | 26. Sotelo Air |
| 18. Las Vegas Valley Water District | 27. Southwest Gas Corporation |
| 19. Marriot Grand Chateau | 28. Spring Valley Hospital |
| 20. MGM Resorts International | 29. Stations Casinos |
| 21. National Securities Technologies | 30. Switch Communications |
| 22. NV Energy | 31. University of Nevada Las Vegas |
| | 32. Veolia Energy |

- **Youth**

We are preparing the future workforce of Nevada by introducing young people ages 14-21 to the world of green and green career pathways. An educational program, entitled “What’s It Mean To Be Green?” introduces youth to the basic principles of sustainability, energy efficiency, renewable energy, resource conservation, and green design/construction. In partnership with our WIA funded partners, the Clark County School District, and other community based organizations youth are receiving curriculum instruction and hands-on learning opportunities. The list of partnering schools and organizations includes:

- | | |
|-----------------------------|--|
| 1. Cimarron-Memorial | 14. Mojave |
| 2. Chaparral | 15. Cheyenne |
| 3. Desert Pines | 16. Rancho |
| 4. Canyon Springs | 17. Boulder City |
| 5. Desert Rose | 18. DRI GreenPower Program |
| 6. Foothill | 19. Green Community Schools Initiative |
| 7. Green Valley | 20. Boys & Girls Clubs of Las Vegas |
| 8. West Career Tech Academy | 21. Andre Agassi College Preparatory Academy |
| 9. Clark | 22. St. Jude’s Ranch for Children |
| 10. Western | 23. Nevada STEM Coalition |
| 11. Valley | |
| 12. DelSol | |
| 13. Sunrise Mountain | |

SESP Grant Participants Update

Last meeting January 11:

Job Seekers served 256	(42% of 610)
Incumbent Workers served 585	(39% of 1,500)
Youth 556 identified	(40% of 1,390)

As of March 13:

Job Seekers served 315	(52% of 610)
Incumbent Workers served 668	(45% of 1,500)
Youth 695 identified	(50% of 1,390)

Timeline:

DOL approved grant mod	April 2011
Mid-point	March 2012
Grant end	January 2013

6. Adult and Dislocated Worker Committee

- d. **INFORMATION:** RFP 101 Workshop – Update on the recent RFP 101 Workshop held at Texas Station on February 29th ~ Sylvia Spencer

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RFP 101 Workshop Update

Becoming a Funded Partner or Service Provider, begins with the desire to help people get back to work and an idea or program to achieve that goal. The process of applying for funds however, can be daunting to those new to the process, and maybe even for those who have some familiarity.

We wanted to help alleviate the confusing and overwhelming elements that can be part of the RFP process and to that end, the first RFP 101 Workshop was held Wednesday, February 29th @ Texas Station. Through our RFP process, Reg Javier of PCG Human Services was the successful proposer to present the material. Mr. Javier along with his colleague and fellow presenter, Tom Kavanaugh, have a wealth of experience in workforce development, procurement planning, system collaboration with Economic Development entities as well as design and implementation from RFP development to board approval of contracts.

We sent invites to Board Members, Funded Partners, and Agencies in our database as well as publicized in the Las Vegas Review Journal, and on our *Strictly Business* radio shows. In addition, there was quite a bit of word of mouth.

With a fantastic welcome speech given by Commissioner Lawrence Weekly, the workshop was well attended with lots of questions asked and notes taken by the participants. There were 84 attendees; the audience was comprised of current Funded Partners, agencies just starting up, those who have been unsuccessful in previous RFP rounds, interested members of the community, Board Members, and even a LEO. With the imminent release of the RFP for Adult and Youth Re-entry Services; the timing of this workshop was especially apropos.

We have received lots of great feedback on the quality of the workshop and the presenters from those who were in attendance. With this encouragement we hope to have more of these types of workshops in the future. To paraphrase the tagline on the Workshop invitation, *when they succeed, we all succeed.*

DISCUSSION AND POSSIBLE ACTION: Conclusion of Emerging Markets Committee

This issue was initially discussed during the Board Meeting of January 24, 2012.

During the Executive Committee Meeting of March 8, 2012, it was decided to put an item for final action, to conclude the Emerging Markets Committee, on the next regular Board Agenda. Members of the Emerging Markets Committee will be available to work on other committees. Items of particular interest can be addressed through ad hoc committees, and the sector and public outreach monthly reports can continue as standing agenda items should the Board so desire.

8. Business Services & Communications Update ~ Cornelius Eason

a. INFORMATION: Monthly Update

**Business Services/Communications
Board Update – March 2012**

Business Services

Layoff Aversion (Janice Greer, Kenadie Cobbin-Richardson)

The following information recaps accomplishments of subject program dating from 02/18/12 – 03/18/12. Please note all strategies and mechanisms are designed, by definition of layoff aversion, to:

- Prevent/minimize unemployment
- Provide incumbent worker training to augment competitiveness as appropriate
- Provide resources to retool clients’ operational and fiscal strategies for success.

A. Clients

Commitment from Boulder City Chamber, Henderson Office of Redevelopment and Nevada Microenterprise Initiative to sponsor:

1. Workshops with Respective Constituencies
2. A captive audience of small business owners across multiple industries provides opportunity to educate and thereby serve the community
3. Workshops with CPAs

As CPAs represent the “gateway” to client needs, the opportunity to provide a benefit to and referral from a trusted advisor is indeed timely for businesses at risk

Workshops by Industry Sector

The challenges of small business owners can best be addressed in comparison to and valuation with those norms within their respective industries. We can truly add value by:

- (a) Convening professional resources and providing technical assistance to mitigate risks, minimize business interruption, and avert layoffs for small businesses
- (b) Leveraging strengths for growth trends to help small businesses exploit their competitive and comparative advantages and, as a result, strengthen the Southern Nevada economy

B. Technical Assistance

1. Objective: Forge strategic alliances with professional organizations to provide technical assistance.
2. Outcomes:

Professional organizations including Country Companies, Managed Pay, Valley Bank and VIVIX Credit Solutions among others, provide for both referral to organization clients, prospects and centers of influence as well as provide technical assistance. Our database of experts represents major business disciplines and includes both for profit and not-for-profit organizations. Given the mission and accountabilities of Workforce Connections’ Layoff Aversion business services, we:

Provide efficient assessment of individualized constraints to growth and profitability

- (a) Convene appropriate professional resources for technical assistance to overcome identified barriers
- (b) Track effective tools and solutions for mitigating constraints with a road map for operational and fiscal viability

C. Outreach

- 1. Objective: Communicate program benefits for businesses at risk and success stories to community at large
- 2. Outcomes:
 - (a) Rapid Response: Participated in planning meetings for Public Workshop scheduled 04/26/12. Focus: access to capital (traditional and alternative)
 - (b) STEM: Contributed in Design Principles discussion for NV Science, Technology, Engineering and Math (STEM) Summit Diversity Roundtable

D. Client Engagement

- 1. Objective: Drafted Memorandum of Understanding for services rendered to:
 - (a) Serve as client engagement letter for business services under aegis of Workforce Connections' new Layoff Aversion business services program
 - (b) Address items including but not limited to confidentiality and indemnity

Note: final form approved by and received from Marquis Aurbach Coffing 02/24/12. Importantly, clients could not be engaged for service until MOU approved.

- 2. Desired outcomes:
 - (a) Short-term: provide resources to optimize operations for business viability, liquidity and avert layoffs
 - (b) Long-term: provide resources to maximize profitability for business sustainability, solvency and job creation.

**Business Services
Resource Partners**

- Layoff Aversion

Category	Organization	Expertise
Accounting	Chen Accounting Group, Ltd.	Educational Workshops and Referrals
Consulting	NV Microenterprise Initiative	Business Development, Access to Capital
Consulting	NV Small Business Dev. Center	Business Counseling
Consulting	NV Small Business Dev. Center	Business Counseling
Consulting	SCORE	Business Counseling
Chambers of Commerce	Asian	Educational Workshops and Referrals
Chambers of Commerce	Boulder City	Educational Workshops and Referrals
Chambers of Commerce	Henderson	Educational Workshops and Referrals
Chambers of Commerce	Las Vegas	Educational Workshops and Referrals
Chambers of Commerce	Latin Chamber	Educational Workshops and Referrals
Chambers of Commerce	North Las Vegas	Educational Workshops and Referrals
Chambers of Commerce	Nye County	Educational Workshops and Referrals
Chambers of Commerce	Urban	Educational Workshops and Referrals
Chambers of Commerce	Women's	Educational Workshops and Referrals
Credit Repair	Vivix Credit Solutions	Repair and Rebuild Credit
Credit Repair	Consumer Credit Counseling Service	Financial Literacy
Regional Development Authorities	City of Henderson	E-newsletters
Regional Development Authorities	City of Henderson	Water Street Business District Association
Regional Development Authorities	City of Henderson	Redevelopment Business Retention
Regional Development Authorities	City of Las Vegas	Retention Strategies
Regional Development Authorities	City of North Las Vegas	Retention Strategies
Regional Development Authorities	Reg'l Dir. for Economic Development	Retention Strategies
Regional Development Authorities	Nevada Development Authority	Retention Strategies
Regional Development Authorities	FORTE	Title III: State Small Business Credit Initiative
Financial Institutions	Bank of Nevada	Access to Capital
Financial Institutions	Chase	Access to Capital

Category	Organization	Expertise
Financial Institutions	Citibank	Access to Capital
Financial Institutions	City National Bank	Access to Capital
Financial Institutions	First Security Bank	Access to Capital
Financial Institutions	Nevada State Bank	Access to Capital
Financial Institutions	US Bank	Access to Capital
Financial Institutions	Valley Bank	Access to Capital
Financial Institutions	Wells Fargo	Access to Capital
Financial Institutions	SBA	SBA
Category	Organization	Expertise
Graphic Design	Lee Hill	Graphic Design
Insurance	Assurance Ltd.	Asset Protection, Risk Control, Profit Enhancement
Insurance	Country @ Financial	Education Workshops
IT	Net Effect	Technology
Law Firms	Law Offices of Martha J. Ashcroft	"Preventive Lawyering" Seminars
Law Firms	Law Offices of Phung H. Jefferson, Esq.	Full Service
Management	Elite Medical Advisors	Medical Practice Management
Manufacturing	Nevada Industry Excellence	Educational Workshops and Referrals
Manufacturing	Nevada Industry Excellence	Educational Workshops and Referrals
Marketing	Newsome Marketing	Marketing Consulting
Merchant Services	Cornerstone Merchant Services, Inc.	Educational Workshops and Referrals
Staffing Firms	Managed Pay Solutions	Payroll, IT, HR, Risk Management, EB Admin
Staffing Firms	Premier Staffing Solutions	Full Suite
Staffing Firms	Priority Staffing USA	Full Suite
Trade Associations	NV Manufacturers Association	Educational Workshops and Referrals
Trade Associations	NV Restaurant Association	Educational Workshops and Referrals
Turnaround Specialists	Paradigm Associates	Educational Workshops and Referrals
Turnaround Specialists	Expense Reduction Analysts	Educational Workshops and Referrals

Chamber of Commerce – Update

- Participating in the following Las Vegas Chamber of Commerce Events:
 - New Members breakfast (4 in 2012)
 - Morning Mingle – networking event with speakers (formerly the Business Education Series) (4 in 2012)
 - Next Level Presidents Club (4 in 2012)
 - Vegas Young Professionals (3 in 2012)

Employment Edge - Veterans

- March 29, 7:20 – 2:30 Pearson Community Center
(See attached article from Henderson Press)

Business Roundtables

- Scheduled to begin in April and continue until the end of the year – Henderson, North Las Vegas and Womens Chamber of Commerce for 2012

Trade Shows/ Job Fairs

- Las Vegas Chamber Commerce Preview 2012
- HUD Secretary Roundtable
- Congressman Heck Job Fair (April 11th)
- White House – Urban Economic Forum (March 29th)

National Association of Workforce Boards (NAWB) Forum 2012 – March 11th – 13th Washington, D.C.

- Participated on Panel – 2012: The Year of Placements – Driving Placement Performance
- Workshops attended
 - Transforming WIBs’ Role in Upskilling the Local Workforce
 - Proactive Support for Workers and Companies in Transition
 - Troops to Jobs: keys to training and Placing Veterans in Civilian Careers
 - Big ideas for Job Creation: federal, State, and Local Governments Working Together
 - Return on Investment: Getting More Bang for Your Buck
 - A creative Approach to Delivering Business ServicesThe Human Capital Pipeline
 - Measuring Business Impact in Workforce Development
 - Leveraging Resources for Economic development
- Secretary of Labor Hilda Solis – addressed the NAWB conference (speech attached)
- Assistant Secretary of ETA – Department of Labor – addressed the NAWB conference

Washington Elected Delegation Update – Staff

- Senator Reid
- Senator Heller
- Congresswoman Berkley
- Congressman Heck

Events Attended by Business Services/Communications Staff (partial list YTD)

- Women’s Chamber Executive Network Mixer
- EHR Incentive Update Event (HIMSAA)
- Vegas Young Professionals Breakfast
- DR. CEO Roundtable
- Dept. of Labor Women’s Business Luncheon
- NLV Chamber Breakfast
- Preview Las Vegas
- Lions Business Network
- Latin Chamber Luncheon
- Women’s Chamber Business Symposium (Evening)
- Urban Chamber Luncheon
- NAWBO Luncheon
- Clark County Medical Alliance Event Luncheon
- SNV Human Resource Association Breakfast
- NLV Chamber Nexus Networking Event Luncheon
- Chambers Community Holiday Mixer
- The Risk Management Association of Nevada Monthly Meeting
- Nevada Development Authority Networking Breakfast
- EHR Nevada Mixer - Incentive Programs Update Meeting
- Latin Chamber Monthly Luncheon
- Women's Chamber Business Network Mixer & Symposium
- The Turnaround Management Association of Nevada Monthly Meeting
- Women's Chamber Legislative Luncheon
- Henderson Chamber Workshop
- Urban Chamber Luncheon
- Asian Chamber Annual Chinese New Year & Achievement Awards Gala
- Nevada Chambers Roundtable
- Boulder City Chamber Meeting
- Small Business Education Seminar
- Brookings Mountain West Lecture Series

Communications Team Activity

- Progress Report
- Web Activity
- Social Media Communications
- Internal Support Projects
- Strictly Business
- Events
- Internal Support Projects

Communications Project Status

Outreach

Ongoing:

Strictly Business radio shows

- Scheduling guests/topics
- Publishing segments on website

Program Support:

Recently completed:

RFP 101 Workshop

- Announcements/invitations, outreach
- Event registration

Layoff Aversion:

- Two ads for event programs
- Dr. CEO Roundtable event registration setup

Re-entry RFP Announcements:

- Announcements posted in 4 publications
- Announcements blasted to RFP Interest mailing list (167 contacts)

Ongoing:

Employment Edge Workshop for Veterans:

- Invitations, announcements, ad and fliers.
- Press release, community calendar submissions
 - **3/16 Henderson Press article: Employment workshop helps veterans in preparing for life outside the military (article attached)**
- Event content and presenter coordination
- Outreach to employers, funded partners and community and educational service providers for participation in resource fair session.

Green Economy sector program:

- Conducted three client/employer interviews for Success Stories

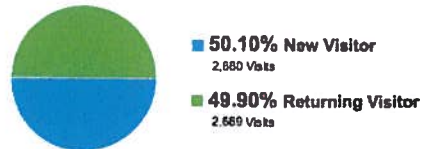
Operation Health Care Bound:

- PR and event collateral support for May 23 event

Web Site Development

NVTrac	User interface design and coding
SESP	Interactive monitoring app for onsite, iPad data collection
SESP	Re-direction coding so users re-link to NVTrac site
Intranet	Develop and launch WC Intranet for employee access to important documents and information
Training Videos	Capture and edit training videos for placement on our website and more efficient access to training beginning with NVTrac.
Server Migration	Saving money by moving our entire WC website from external hosting to internal server.
Video/Photo	Job Shadow day photo and video documentation
Web Maintenance	Fixing code glitches, making additions to areas of the site per internal requests and general file maintenance
Design/Program	Chamber Calendar button design and HTML code

Web Site Activity



399 of the 5349 were Mobile Device Visits

Top 20 Pages Visited:

1. Home Page	4614
2. Contact Page	1255
3. Events/Meetings	1100
4. Job Seekers	845
5. Funded Partner List	767
6. ETPL List	742
7. ETPL direct link	included in above number
8. Adult Training Page	731
9. RFP Page	685
10. What We Do	681
11. Who We Are	546
12. WC Employment	460
13. Meeting Archives	343
14. News Home Page	272

15. Employment Edge	220
16. Layoff Aversion	181
17. Youth Training	143
18. RFP 101 Workshop	138
19. Resource Documents	135
20. Board Meetings	133

	<u>February</u>	<u>March</u>
The Blog	25 Unique Visits 1-3 Unique Visits/Story	29 Unique Visits 1-3 Unique Visits/Story
News	3-8 Unique Visits/Story	3-8 Unique Visits/Story
Strictly Business Radio (main page entrance)	10 Unique Visits	9 Unique Visits
Public Relations (main page entrance)	11 Unique Visits	11 Unique Visits
Events		
Employment Edge-Vets March		172 Unique Visits (registration page)
RFP 101 Workshop		124 Unique Visits

Success Stories	<u>Total Views</u>
One of Many	4
PBS Means to be Green	3
National Job Shadow Day	6
Shrimp Farmers	15
Midas Internship	216
YouthBuild Truck	228
Summer Youth 2010	235
Evergreen Recycle	141
Assured Document	201

Employment workshop helps veterans in preparing for life outside the military

Featured

Written by Buford Davis



Workforce Connections' 2010

Employment Edge Workshop drew 80 veterans from all military branches. Organizers of the event hope to draw more than 100 participants this year, including an increased number of people beginning their transition from military service.

Leaving active service for civilian life has proven to be a difficult, and in some cases, dangerous aspect of having a career in the military.

The upcoming Employment Edge Workshop hosted by Workforce Connections, a regional workforce development agency in Las Vegas, is intended to ease this transition period. It is designed to give recent and long-time vets employment skills needed to get a foothold in a Southern Nevada job market with a sustained 14 percent unemployment rate.

Workforce Connections' communications specialist Lauren Stewart believes veterans tend to possess inherent qualities employers look for.

"They're great at delegating responsibilities and working in teams and on their own," said Stewart. "These are people who are very trustworthy. They're used to procedures, and they're used to being leaders. So these are very valuable skills that are really built into a veteran's skill set."

The free March 29 event at the Pearson Community Center in North Las Vegas is specifically tailored to the needs of U.S. military veterans in Henderson and throughout the Las Vegas Valley.

Attendees are separated into small groups and have the option of attending sessions most relevant to their personal situations. Sessions offered include interviewing skills, composing an effective civilian resume with military experience, mock interviews with representatives from local employers, strategies for federal and online job searches, understanding the Americans with Disabilities Act and panel discussions on the transition from military to civilian life.

That transition is often rocky, particularly for combat veterans coming out of the regimented structure and extreme intensity of war zone experience. From combat-related stress disorders, depression, self-medication, the inability to handle the mundane necessities of civilian life that young women and men coming out of military service have never had to deal with and many other factors can prevent smooth transitions into civilian life.

According to the Department of Veterans Affairs, 67,000 veterans are homeless at any given time, with more than half from the Vietnam era. Armytimes.com reported 1,868 suicide attempts in 2009 by American veterans of the Iraq and Afghanistan wars, a rate significantly higher than the same age group in the general population.

Acquiring a quality civilian job is considered a critical step in the re-assimilation process.

"We have a panel put together to talk about that just that," said Stewart. "That life transition. Some of those people may not be ready to get a job yet, because they don't even have their home life straightened out. There could be other issues that are barriers for them even looking for a job. We try to give a holistic approach to it."

Stewart said subtle differences between military and civilian culture can be stumbling blocks during the interview process, something presenters try to address in pointed sessions.

"It's getting them to speak in a less formal kind of way, because that can come across as intimidating. In a session, we're actually going to act out what a military conversation would sound like as opposed to a civilian one."

The first Employment Edge Workshop in 2010 drew 80 veteran participants from all branches, and Stewart expects a higher turnout this year.

"I think, in general, it's always the older vets that show up," said Stewart. "We do try to tailor to those folks. But also people starting from scratch, who maybe have never had to look for a job, who went straight into the military when they were younger. We're hoping we can set tracks for both groups."

The Employment Edge Workshop is being held from 7:30 a.m. to 2:30 p.m. on Thursday, March 29, at Pearson Community Center, 1625 W. Carey Ave.

Secretary of Labor Hilda L. Solis

Remarks for the Honorable Hilda L. Solis National Association of Workforce Boards Washington, D.C., Monday, March 12, 2012

Good morning and hello, everybody. *Buenos días*. Thank you for that warm welcome. And thank you, Monte for that kind introduction. I'd like to begin by thanking Lori and your board members, and your executive director Ron Painter for inviting me to speak this morning. It's great to be here.

And to everyone in this room — business leaders, workforce board leaders, all partners in the public workforce system — thank you for your good work every day on behalf of working families. You have tough jobs, and I know it's not been easy. This recovery has stretched your resources and filled your one stops. But even in the toughest of times — sometimes against all odds — you continue to step up to the plate.

I know it's because you care deeply about the people in your communities — and about the future of our country. President Obama knows, too. We know that your work is critical to a continued and sustained economic recovery.

Already we've made tremendous progress. On Friday I reported that the economy added more than 227,000 jobs last month. The auto industry continued to soar back adding manufacturing jobs. We've now had 24 straight months of private sector job growth, and added more than 3.9 million jobs since President Obama took office.

So these are encouraging numbers, but we've still got a lot of work to do; 12.8 million Americans remain unemployed. And we need your help to make sure every single person in every community is thriving again.

That's why President Obama has carved out a critical role for the public workforce system in creating an "America Built to Last" — an America where everyone gets a fair shot at success and the skills they need to get ahead.

We recognize that you are a critical element in our economic recovery. The President's budget is a clear indication of his continued commitment to job training programs. The President had a lot of tough decisions to make in putting together this budget, but he believes that if we're serious about meeting the challenges of a 21st century economy, and if the promise of America is to be realized for everyone, it's going to happen with job training — and with all of you.

You play such a crucial role. In so many ways, you're the advocates for your communities and hometowns. You're advocates for local businesses and their needs. You're committed to getting them the skilled workforce that will help them stay competitive in the global economy.

But you're also advocates for the local workforce board and what it has to offer. You understand that in order for every community to thrive, we need to help get every job seeker a job that provides sustainable wages or puts them on a pathway to that good job. And you're the link. Perhaps better than anyone else, you know the local landscape. Sometimes you're even the deciding factor of when and where a company sets up shop. Companies trust your opinion, so they listen to what you have to say.

That's certainly the case in Wytheville, Virginia, and one of their biggest employers, Gatorade. I visited this small town recently on my community college bus tour with Dr. Jill Biden. We traveled across five states to see firsthand these community college partnerships at work. And we were delighted to see that the local workforce system was a valuable partner in the amazing training these colleges are providing.

In Virginia, the workforce board was instrumental in getting Gatorade to build a production facility in Wytheville. Working with the college, the board developed a partnership model that works and created a prototype for the nation. Every new hire at Gatorade can take courses at the college to further their development as an employee, or to establish a career ladder to move up the ranks. Hundreds of employees are going through training at the college — at no cost, thanks to Gatorade.

These kinds of partnerships are being fostered by local workforce boards all over the country. We've seen it in Bridgeport, Conn., where the local One-Stop Career Center raised private sector money to put long-term unemployed workers back to work. In North Carolina, SIEMENS created a customized web tool so that jobseekers could learn about openings, take an assessment and apply online. And the President has been talking a lot about Master Lock and the partnerships they're growing to bring good manufacturing jobs back home from overseas. We call it "insourcing."

Investments in advanced manufacturing and clean energy industries are also important centerpieces of the President's vision for an "America Built to Last." But these investments need to be matched with a competent and skilled workforce, and your efforts are critical to making sure that American workers are prepared today for the jobs of tomorrow. So please know that we fully support you — and that this President and I are behind you.

I know that for some in Washington it's easy to write the public workforce system as simply another budget item. For some it's easy to forget just how important the system is. The fact is the system depends on all of you — talented professionals who are working every day, providing services and delivering results that American workers and businesses want to see.

We're going to continue to do everything we can to help you create economic growth at the local level. This means working to ensure that the workforce system remains flexible in responding to the needs of the local workforce. We need to make sure that training stays accessible to those who need it the most.

So many people in vulnerable communities have been out of work for way too long. We can't forget about them. That's why we're continuing to push for WIA reauthorization.

Unfortunately it's stuck in partisan gridlock, but President Obama has been clear that where Congress chooses not to act, we will. We can't wait until the next election to make critical investments in our workforce. We need to strengthen partnerships within our adult literacy and TANF initiatives so every adult with low literacy is getting vocational training while they learn to read and write. We need to invest in more programs that serve our at-risk and disconnected youth. And we need to do more for our returning veterans to get them into good jobs when they come home. We remain committed to all of these things at the Department of Labor.

Last year, we took *My Next Move* — our online job search tool — to a new level for veterans. Veterans can now enter their military occupational code and "translate" it into a civilian job category. The site includes information about job opportunities, salaries, apprenticeships and local institutions that provide skills training local employers require.

We're also very proud to have developed the veterans "Gold Card." This card provides recent Veterans with six months of intensive job counseling and personalized case management services at one of our One-Stop Career Centers. These services include career assessments, direct referrals to open jobs, interview coaching, resume assistance and training referrals. We're very proud of our efforts to support veterans and their families.

We've also done a lot in the form of grant competitions to support our disconnected youth and other vulnerable communities. We currently have a couple of open grant competitions that I want to tell you about.

Last Wednesday, I announced nearly \$75 million for our YouthBuild grant competition. Many of you are familiar with this program that provides skills training to at-risk, underserved youth. We've expanded it to include training in health care, IT and construction. Our Reintegration of Ex-Offenders or "REXO" grant competition is also still open. This funding will help former inmates receive skills development, counseling, resume-writing assistance and other support services to help them find jobs. Additionally, I know that many of the communities you all represent were affected by tragic natural disasters last week. Please know that we are here for you with our National Emergency Grants should you need to take advantage of them when unexpected emergencies occur.

Lastly, I wanted to take a moment to talk about our push for summer youth jobs. You all know about the value of summer youth jobs and the very real impact they have in your communities. As you may know, President Obama has put the full weight of the White House on this effort with the launch of Summer Jobs Plus.

We've already secured commitments to create 180,000 summer jobs from our partners, but we need more summer slots. We need your help to make sure every young person who wants a job this summer can get one. We need you to encourage your mayors to make the commitment and join summer jobs plus. I would ask all the employers in the room to make their commitment and sign on to this initiative today. You can also get involved online. Very soon we'll be launching a *Summer Jobs Plus* Bank. This is an online search tool that's being

built with help from Google, AfterCollege, LinkedIn and Internships.com. It will allow young people to see who's hiring locally.

We hope you'll encourage both the members of your boards and local employers to post their summer jobs into the national directory. The job bank will allow you to see the corporations that have made commitments in other cities as well. There's no one better suited than you and the one-stops to get workers ready for interviews and into good jobs. So I hope you will join me in helping to make summer youth jobs more available this summer.

We're doing a lot at the Department of Labor — in many cases because we work with terrific groups like this one. But we've got to do more to make sure that every person in every community gets their shot at success. That's why I'm so glad to have your support in our corner, and your advocacy on our side. Thank you again for all that you do, and thank you for continuing to work alongside us as we continue to help put Americans back to work. Have a wonderful conference.

9. Youth Council ~ Ken LoBene, Chair

- a. **DISCUSSION and POSSIBLE ACTION:** Accept the Youth Council's Recommendation to Amend Existing Youth Funded Partner Contracts (Nye Community Coalition, Nevada Partners, Inc., and HELP of Southern Nevada) for In-School and Out-of-School Youth in an Amount not to exceed \$1,966,662

Introduction:

- NyE Communities Coalition (NYE CC), Nevada Partners, Inc.(NPI), and HELP of Southern Nevada are currently funded partners under contract for PY 2011 who will receive additional funds to serve in-school and out-of-school youth who qualify for WIA services.

Background:

- Provide funded partners with additional funds to serve existing youth and youth needing assistance who would not have been served this program year. This total amount will not exceed \$1,966,662.

NPI	91.2% Participant Services Cost 4.8% Direct Staff Cost 4.0% Overhead Costs	\$677,909	To provide out-of-school youth work experience, occupational skills training, and supportive services
NYE CC	73% Participant Services Cost 15.9% Direct Staff Cost 11.1% Overhead Cost	\$88,753	To provide work experience for out-of-school youth, summer camp for in-school youth and short term pre-vocational and weekend leadership training
HELP	91.4% Participant Services Cost 6.9% Direct staff Cost 1.7% Overhead Cost	\$1,200,000	To provide approximately 500 in-school youth work experiences, tutorials, supportive services, and placement
	Total:	\$1,966,662	

workforceCONNECTIONS Budget Template

Agency Name: Nevada Partners, Inc.

Contract Name/Funding Type: WIA Youth WEX

Budget Period (Dates): April 1, 2012 - June 30, 2012

NOTE: THIS PAGE IS LOCKED AND POPULATES BASED ON INFORMATION ENTERED ON THE SECTION TABS TO THE RIGHT OF THIS SHEET.

Cost Type	Budget Summary	WIA Request	Percent of Budget	Matched Resources	
Participant Services Costs	A. Participant/Training	\$ 481,380	71.0%	91.2%	\$ -
	B. Supportive Services	\$ 136,723	20.2%		\$ -
Direct Staff Costs	C. Direct Personnel	\$ 23,942	3.5%	4.8%	\$ -
	D. Fringe Benefits for Direct Personnel	\$ 8,425	1.2%		\$ -
Overhead Costs	E. Travel	\$ 1,332	0.2%	4.0%	\$ -
	F. Equipment	\$ 1,500	0.2%		\$ -
	G. Consultants/Contracts	\$ 1,560	0.2%		\$ -
	H. Other Direct	\$ 2,289	0.3%		\$ -
	Total Direct Costs	\$ 657,151	96.9%		\$ -
	I. Allocated Indirect Personnel	\$ 10,249	1.5%		\$ -
	J. Other Allocated Indirect Costs	\$ 10,509	1.6%		\$ -
	Total Indirect Costs	\$ 20,758	3.1%		\$ -
Budget Summary	Total WIA Request	\$ 677,909	100.0%		
	Total Matched Resources				\$ -
	Percent	100%			
TOTAL PROJECT COSTS					\$677,909

Prepared By (Provider):

ROBERT BUTTERFIELD *Robert Butterfield* 3/7/12
 Print Name Sign Name Date

Approved By (Provider):

Tiffany Tyler 3/7/12
 Print Name Sign Name Date

Approved By (WC Program):

Print Name Sign Name Date

Approved By (WC Fiscal):

Print Name Sign Name Date

A. Participant Training Costs

Note: Please list all contracted training services starting at line 11.

	Training Description	Computation		Total Contract Cost
		Unit Cost	No. of Units	
1	WEX Payroll, Taxes & Workers Comp	\$ 6,802	70	\$ 476,140
2	Occupation Skills Training	\$ 280	8	\$ 2,240
3	Occupation Skills Training	\$ 500	6	\$ 3,000
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
Contracted Training Services-Please list all training subcontracts/contractors below				
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
Total				\$ 481,380.00

Does any of the above training provide either a direct or indirect financial benefit to your organization or a related party? If so, please describe.

Narrative:

- 1 Work experience for 70 youth consisting of 40 hours per week for 13 weeks at \$12.00 per hour, plus employer taxes (7.65%) and workers compensation (1.35%).
- 2 Will provide a participants with an occupational skills training approved on the Eligible Training Provider List with an average cost of \$280
- 3 Will provide a participants with an occupational skills training approved on the Eligible Training Provider List with an average cost of \$500
- 4
- 5
- 6
- 7
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- 11
- 12
- 13
- 14
- 15

B. Supportive Services for Participants

	Item/Service	Computation		Total Contract Cost
		Unit Cost	No. of Units	
1	Bus Passes	\$ 195.00	70	\$ 13,850
2	Incentives	\$ 750	70	\$ 52,500
3	Clothing	\$ 500	70	\$ 35,000
4	TAM Cards	\$ 25.00	35	\$ 875
5	Health Card	\$ 50.00	35	\$ 1,750
6	CPR & First Aide Certificate	\$ 25.00	14	\$ 350
7	Drug Test	\$ 50.00	14	\$ 700
8	Child Care	\$ 1,800.00	14	\$ 25,200
9	Workshop materials	\$ 2.00	70	\$ 140
10	Books	\$ 43.38	70	\$ 3,035
11	Lunch	\$ 9	70	\$ 650
12	Registration (tuition fees/ait ed)	\$ 98	30	\$ 2,673
13				
14				
15				
16				
17				
18				
Total				\$ 136,723.00

Narrative:

- 1 Provide 70 participants with monthly bus passes for three months; each bus pass cost \$65.
- 2 Incentives for youth ranging from \$25 - \$1000 for performance measures met throughout the program as described in NPI's Incentive Policy.
- 3 Provide 70 participants with clothing voucher so that they are appropriately dressed for the work sites and job searches for long term employment.
- 4 Provide appropriate license fee assistance to participants participating in WEXs that require TAM cards
- 5 Provide appropriate license fee assistance to participants participating in WEXs that require a health cards
- 6 Provide license fee assistance to participants participating in WEXs that require CPR & First Aide Certificate
- 7 Drug Tests for participants participating in a WEX.
- 8 Anticipate that 14 participants will need assistance with child care in order to participate in the program.
- 9 Provide participants with tools for job seeking. Includes the cost of resume paper, portfolios, and black pens.
- 10 Each participant will receive a math and a science proficiency book estimated at \$21.68 each.
- 11 Lunch to be provided to each participant attending the Saturday workshops. Costs to include pizza, soda, plates, cups, and napkins.
- 12 NPI will pay for students to receive continuing education. Estimate that 20 participants will attend Adult Ed at \$30 each and 10 participants will enroll in 1 summer school class at CSN at \$227.25 each class.

- 13
- 14
- 15
- 16
- 17

C. Direct Personnel - Employees Only

Notes: Only include staff on this page who are employed by your organization for whom you pay payroll taxes. Please list all subcontractors or contracted staff on either the Training or Consultants/Contracts page. The Executive Director/CEO or equivalent should be listed on the Allocated Indirect Personnel page.

Position-Name	Direct Program?	Computation				Total Contract Cost
		Annual Salary	% of Time	Hrs. per Week	# of Months	
1 Director	No	\$ 77,442	10.00%	4	4	\$ 2,234
2 Lead Case Manager	Yes	\$ 45,334	10.00%	4	4	\$ 1,308
3 Staffing Consultant	Yes	\$ 35,360	100.00%	40	4	\$ 10,200
4 Staffing Consultant	Yes	\$ 35,360	100.00%	40	4	\$ 10,200
5	<Choose>					\$ -
6	<Choose>					\$ -
7	<Choose>					\$ -
8	<Choose>					\$ -
9	<Choose>					\$ -
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11	<Choose>					\$ -
12	<Choose>					\$ -
13	<Choose>					\$ -
14	<Choose>					\$ -
15	<Choose>					\$ -
				# of Total FTE's	2.2	Total \$ 23,942.00
				# of Direct Program FTE's	2.1	

Narrative:

- 1 The Director translates the program plan into work activities, sets and monitors performance goals for individual employees and the department. Monitors budget to actual expenses. Establishes and maintains relationships with partners, resolves conflict with partners, clients, and employees.
- 2 The Lead Case Manager provides technical expertise, assists with monitoring performance goals, and interviews client as well as assesses client's eligibility, skills and interests, assists client with an education plan, arranges training, assesses support service needs, mentors, engages and follows up with client.
- 3 The Staffing Consultant will coordinate WEX site placements at a 1:35 site ratio, while providing job placement and on the job training assistance. Coordination will include site and client orientation, weekly evaluation and site monitoring, and long term employment
- 4 The Staffing Consultant will coordinate WEX site placements at a 1:35 site ratio, while providing job placement and on the job training assistance. Coordination will include site and client orientation, weekly evaluation and site monitoring, and long term employment placement assistance.

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D. Fringe Benefits for Direct Personnel

	Position-Name	Computation		Total Contract Cost
		Contract Salary	Fringe %	
1	Director	\$ 2,234	21.75%	\$ 486
2	Lead Case Manager	\$ 1,308	30.81%	\$ 403
3	Staffing Consultant	\$ 10,200	36.94%	\$ 3,768
4	Staffing Consultant	\$ 10,200	36.94%	\$ 3,768
5	0	\$ -		\$ -
6	0	\$ -		\$ -
7	0	\$ -		\$ -
8	0	\$ -		\$ -
9	0	\$ -		\$ -
10	0	\$ -		\$ -
11	0	\$ -		\$ -
12	0	\$ -		\$ -
13	0	\$ -		\$ -
14	0	\$ -		\$ -
15	0	\$ -		\$ -
Total				\$ 8,425.00

Narrative:

- 1 Fringe benefits include employer paid payroll taxes, workers compensation insurance, health insurance at \$3.91 per hour and pension at \$0.84 per hour.
- 2 Fringe benefits include employer paid payroll taxes, workers compensation insurance, health insurance at \$3.91 per hour and pension at \$0.84 per hour.
- 3 Fringe benefits include employer paid payroll taxes, workers compensation insurance, health insurance at \$3.91 per hour and pension at \$0.84 per hour.
- 4 Fringe benefits include employer paid payroll taxes, workers compensation insurance, health insurance at \$3.91 per hour and pension at \$0.84 per hour.

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E. Travel

	Type of Travel	Destination	Computation		Total Contract Cost
			Unit Cost	No. of Units	
1	In-State Mileage	Local travel	\$ 0.555	2400	\$ 1,332.00
2					\$ -
3					\$ -
4					\$ -
5					\$ -
6					\$ -
7					\$ -
8					\$ -
9					\$ -
10					\$ -
11					\$ -
12					\$ -
13					\$ -
14					\$ -
15					\$ -
Total					\$ 1,332.00

Narrative:

1 Reimburse staff for mileage to local employers, home and school site visits. Employees are reimbursed at the Federal mileage rate in effect at the time of travel. Estimate 2400 miles.

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F. Equipment

Note: Please only include items with a unit cost of \$500 or over on this page.

Item Description	Computation		Total Contract Cost
	Unit Cost	No. of Units	
1 Laptops	\$ 750	2	\$ 1,500
2			\$ -
3			\$ -
4			\$ -
5			\$ -
6			\$ -
7			\$ -
8			\$ -
9			\$ -
10			\$ -
11			\$ -
12			\$ -
13			\$ -
14			\$ -
15			\$ -
Total			\$ 1,500

Narrative:

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G. Consultants/Contracts

Note: Please list all direct participant training related contracts on page A.

	Name of Consultant/Contractor	Service Provided	Computation		Total Contract Cost
			Cost Per Unit	No. of Units	
1	Tutors	Literacy/Numeracy	\$ 15	104	\$ 1,560
2					\$ -
3					\$ -
4					\$ -
5					\$ -
6					\$ -
7					\$ -
8					\$ -
9					\$ -
10					\$ -
Total					\$ 1,560

Are any of the above contractors related to anyone in your organization by blood or marriage, or business or employment relationship? If yes, please explain.

Narrative:

1 2 tutors to attend Saturday workshops to provide literacy and numeracy assistance to participants.
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H. Other Direct Costs

Note: Only include costs on this page that 100% benefit this contract and are not shared with any other project or allocated in any way. This contract's allocated share of overall organizational costs should be listed on the Allocated Indirect page.

Item Description	Computation		Total Contract Cost
	Unit Cost	No. of Units	
1 Rent	\$ 367.00	3	\$ 1,101
2 Office Supplies	\$ 50.00	3	\$ 150
3 Cell Phones	\$ 50.00	9	\$ 450
4 Lease of Copy Machine	\$ 196.00	3	\$ 588
5			\$ -
6			\$ -
7			\$ -
8			\$ -
9			\$ -
10			\$ -
11			\$ -
12			\$ -
13			\$ -
14			\$ -
15			\$ -
Total			\$ 2,289.00

Narrative:

- 1 Rent of 75% of portable office space of \$2,500 per month of which, 75% is occupied by direct staff of this program and, 75% of 75% of \$2,500 is \$984.32; Approximately 26% of rent from Year Round Program will go towards this program.
- 2 Office supplies of files, paper, pens, etc. based on an estimate of \$50 per month.
- 3 Estimated monthly cell phone reimbursements, not to exceed a total of \$150 per month the Director, Project Lead/Case Manager, two Case Managers/Staffing Consultants, and the Program Coordinator . Nevada Partners has found that youth participants respond best to texts.
- 4 Lease of a multifunction copy machine, estimated at 75% of the monthly lease of \$1,000 per month. Approximately 26% of lease from Year Round Program will go towards this program.

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I. Allocated Indirect Personnel - Employees Only

Notes: Only include staff on this page who are employed by your organization for whom you pay payroll taxes. Indirect personnel should be overall organizational staff (finance, HR, upper mgmt.) who do not benefit any one project directly, yet are necessary to the project and are allocated to this contract.

The Executive Director/CEO or equivalent should only be listed on this page.

Please list all subcontractors or contracted staff on the Consultants/Contracts page.

If there are 10 or fewer allocated indirect staff, please list by name.

If there are over 10 allocated indirect staff, you may group by category and omit names.

Position-Name	Position Type	Computation			Allocation Base
		Total Agency Budget (Wages)	Total Agency Budget (Fringe)	% Allocated to This Contract	
1	Accounting Staff	\$ 179,020	\$ 50,084	2.75%	Direct Payroll
2	Executive Director/CEO	\$ 120,000	\$ 23,584	2.75%	Direct Payroll
3	<Choose Position or Type>				<Choose Base>
4	<Choose Position or Type>				<Choose Base>
5	<Choose Position or Type>				<Choose Base>
6	<Choose Position or Type>				<Choose Base>
7	<Choose Position or Type>				<Choose Base>
8	<Choose Position or Type>				<Choose Base>
9	<Choose Position or Type>				<Choose Base>
10	<Choose Position or Type>				<Choose Base>
Total					\$ 10,249

Narrative:

- 1 Accounting staff includes VP of Finance & Administration who oversees all financial operations of the organization as well as financial statements and regulatory filings, an Accounting Manager who oversees the general ledger and prepares billings, Accountants who perform accounts payable, enter billings, payroll, etc.
- 2 The Executive Director oversees all aspects of the organization and reviews organizational and program performance measures.
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J. Other Allocated Indirect Costs

Note: Other Allocated Indirect Costs should be overall organizational expenses that do not benefit any one project directly, yet are necessary to the project and are allocated to this contract. Any costs that only benefit this contract and are not shared with any other project or program should be listed on the Other Direct page (H).

Description	Computation		Allocation Base	Total Contract Cost
	Total Agency Budget	% Allocated to This Contract		
1 Professional Services	\$ 53,100	2.75%	Direct Payroll	\$ 1,460
2 Professional Services - Related Party	\$ 208,731	2.75%	Direct Payroll	\$ 5,740
3 Office Supplies/Printing/Postage/Non Cap Equi	\$ 5,375	2.75%	Direct Payroll	\$ 148
4 Travel/Conference/Dues/Fees/Outreach/Misc	\$ 13,840	2.75%	Direct Payroll	\$ 381
5 Insurance	\$ 25,200	2.75%	Direct Payroll	\$ 693
6 Depreciation	\$ 75,888	2.75%	Direct Payroll	\$ 2,087
7 Other			<Choose Base>	
8			<Choose Base>	\$ -
9			<Choose Base>	\$ -
10			<Choose Base>	\$ -
11			<Choose Base>	\$ -
12			<Choose Base>	\$ -
13			<Choose Base>	\$ -
14			<Choose Base>	\$ -
15			<Choose Base>	\$ -
Total				\$ 10,509

Narrative:

1 Includes expenses for an annual financial audit as well as an A-133 audit, both of which are required. Also included are payroll services and legal services.

This category includes shared services from CALV for provision of IT, facility repair, maintenance, cleaning, security, storage pods, offsite record storage, and additional accounting support.

2 storage pods, offsite record storage, and additional accounting support.

3 Consists of office supplies such as paper, files, pens, etc. for allocated personnel as well as postage, photocopier maintenance and toner/ink, and postage.

4 Consists of conference and training expenses for allocated personnel as well as licenses and fees for the organization.

5 Consists of organization and facility insurance.

Consists of the allowable portion of depreciation for the building, site improvements, and office equipment.

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Match/Leveraged Resources

Category	Type of Match (Cash or Donated/In-Kind)	Source	Value
A. Participant/Training			
B. Supportive Services			
C. Direct Personnel			
D. Fringe Benefits for Direct Personnel			
E. Travel			
F. Equipment			
G. Consultants/Contracts			
H. Other Direct			
I. Indirect Personnel			
J. Other Indirect Costs			
Total			\$ -

Description:

A. Anticipate other programs may be come available as matching funds

B.

C.

D.

E.

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J. Anticipated Match due to budgetary constraints as outlined in Other Allocated Indirect costs.

workforceCONNECTIONS Budget Template

Agency Name: NyE Communities Coalition

Contract Name/Funding Type: Regular WIA Youth

Budget Period (Dates): April 1, 2012-June 30, 2012

NOTE: THIS PAGE IS LOCKED AND POPULATES BASED ON INFORMATION ENTERED ON THE SECTION TABS TO THE RIGHT OF THIS SHEET.

Cost Type	Budget Summary	WIA Request	Percent of Budget	Matched Resources	
Participant Services Costs	A. Participant/Training	\$ 57,625	64.9%	73.0%	\$ -
	B. Supportive Services	\$ 7,200	8.1%		\$ -
Direct Staff Costs	C. Direct Personnel	\$ 12,480	14.1%	15.9%	\$ -
	D. Fringe Benefits for Direct Personnel	\$ 1,622	1.8%		\$ -
Overhead Costs	E. Travel	\$ 2,007	2.3%	11.1%	\$ -
	F. Equipment	\$ -	0.0%		\$ -
	G. Consultants/Contracts	\$ -	0.0%		\$ -
	H. Other Direct	\$ 7,819	8.8%		\$ -
	Total Direct Costs	\$ 88,753	100.0%		\$ -
	I. Allocated Indirect Personnel	\$ -	0.0%		\$ -
	J. Other Allocated Indirect Costs	\$ -	0.0%		\$ -
	Total Indirect Costs	\$ -	0.0%		\$ -
Budget Summary	Total WIA Request	\$ 88,753	100.0%		
	Total Matched Resources				\$ -
	Percent	100%			
	TOTAL PROJECT COSTS				\$88,753

Prepared By (Provider): Stacy Smith Stacy Smith 3-12-12
 Print Name Sign Name Date

Approved By (Provider): _____
 Print Name Sign Name Date

Approved By (WC Program): _____
 Print Name Sign Name Date

Approved By (WC Fiscal): _____
 Print Name Sign Name Date

A. Participant Training Costs

Note: Please list all contracted training services starting at line 11.

Training Description	Computation		Total Contract Cost
	Unit Cost	No. of Units	
1 work experience - out of school youth	\$5,200.00	10	\$ 52,000
2 Summer camp - in school youth	\$ 350	3	\$ 1,050
3 Short term pre vocational	395	5	\$ 1,975
4			\$ -
5			\$ -
6			\$ -
7			\$ -
8			\$ -
9			\$ -
10			\$ -
Contracted Training Services-Please list all training subcontracts/contractors below			
11 Weekend Experiential Leadership Training	\$ 130	20	\$ 2,600
12			\$ -
13			\$ -
14			\$ -
15			\$ -
Total			\$ 57,625

Does any of the above training provide either a direct or indirect financial benefit to your organization or a related party? If so, please describe.

n/a

Narrative:

- 1 Youth wages - \$10 hr - fringe & wage x 40 hours a week x 13 weeks - out of school
- 2 in school youth can attend a summer camp once school is released
- 3 short term pre vocational includes serve safe training and food handlers permits
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Two day overnight youth leadership development training at Bonnie Springs or Ash Meadows facility all included costs, facility use, meals, lodging. Youth will participate in leadership development training, communication training and building teamwork.

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B. Supportive Services for Participants

	Item/Service	Computation		Total Contract Cost
		Unit Cost	No. of Units	
1	Barrier Removal	\$ 200	10	\$ 2,000
2	Incentive	\$ 520	10	\$ 5,200
3		\$ -	0	\$ -
4		\$ -	0	\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
Total				\$ 7,200

Narrative:

Barrier Removal includes individual needs for eyeglasses, hearing aides, etc... and gas vouchers to allow for transportation to / from work sites and training sites & potential employment sites (for some that will not be able to be transported by NyECC), shoes, pants, tools - allows for average of \$200 per out of school youth

Gift cards to recognize significant achievements such as those in the common measures \$20 x 10 individuals + Strategic based Learning Projects incentives for completion and presentation to community for in school youth - \$500 x 10

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C. Direct Personnel - Employees Only

Notes: Only include staff on this page who are employed by your organization for whom you pay payroll taxes. Please list all subcontractors or contracted staff on either the Training or Consultants/Contracts page. The Executive Director/CEO or equivalent should be listed on the Allocated Indirect Personnel page.

Position-Name	Direct Program?	Computation				Total Contract Cost
		Annual Salary	% of Time	Hrs. per Week	# of Months	
1 Work & Learn Coordinator (s)	Yes	\$ 24,960	100%	40	3	\$ 6,240
2 Work & Learn Coordinator (n)	Yes	\$ 24,960	100%	40	3	\$ 6,240
3	<Choose>	\$ -	0%	0	0	\$ -
4	<Choose>	\$ -	0%	0	0	\$ -
5	<Choose>					\$ -
6	<Choose>					\$ -
7	<Choose>					\$ -
8	<Choose>					\$ -
9	<Choose>					\$ -
10	<Choose>					\$ -
11	<Choose>					\$ -
12	<Choose>					\$ -
13	<Choose>					\$ -
14	<Choose>					\$ -
15	<Choose>					\$ -
# of Total FTE's				2	Total	\$ 12,480
# of Direct Program FTE's				2		

Narrative:

- 1 Work & Learn Coordinators - South - Transporting and supervising youth in WEX; assisting case managers
- 2 Work & Learn Coordinators - North - Providing for transportation, supervision on site and assisting case manager
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D. Fringe Benefits for Direct Personnel

Position-Name	Computation		Total Contract Cost
	Contract Salary	Fringe %	
1 Work & Learn Coordinator (s)	\$ 6,240	13%	\$ 811
2 Work & Learn Coordinator (n)	\$ 6,240	13%	\$ 811
3	\$ -	29%	\$ -
4	\$ -		\$ -
5	\$ -		\$ -
6 0	\$ -		\$ -
7 0	\$ -		\$ -
8 0	\$ -		\$ -
9 0	\$ -		\$ -
10 0	\$ -		\$ -
11 0	\$ -		\$ -
12 0	\$ -		\$ -
13 0	\$ -		\$ -
14 0	\$ -		\$ -
15 0	\$ -		\$ -
Total			\$ 1,622

Narrative:

- 1 Fringe is customary taxes plus health and retirement costs
- 2 Fringe is customary taxes plus health and retirement costs
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E. Travel

	Type of Travel	Destination	Computation		Total Contract Cost
			Unit Cost	No. of Units	
1	In Service Area travel	southern nv	\$ 0.55	900	\$ 495
2	In Service Area travel	southern nv	\$ 18.00	6	\$ 108
3	College Tours	southern nv	\$ 54.00	26	\$ 1,404
4					\$ -
5					\$ -
6					\$ -
7					\$ -
8					\$ -
9					\$ -
10					\$ -
11					\$ -
12					\$ -
13					\$ -
14					\$ -
15					\$ -
Total					\$ 2,007

Narrative:

- Staff travel to LV for meetings, within nye and esmeralda for delivery of service - personal use
- 1 vehicles average 300 miles a month.
- 2 per diem - 2 x a month
- 3 Youth tour colleges - food for youth - 20 youth (in & out) + 6 adult meals (3 trips) lunch & dinner
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F. Equipment

Note: Please only include items with a unit cost of \$500 or over on this page.

	Item Description	Computation		Total Contract Cost
		Unit Cost	No. of Units	
1				\$ -
2				\$ -
3				\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
			Total	\$ -

Narrative:

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G. Consultants/Contracts

Note: Please list all direct participant training related contracts on page A.

	Name of Consultant/Contractor	Service Provided	Computation		Total Contract Cost
			Cost Per Unit	No. of Units	
1			\$ -	0	\$ -
2					\$ -
3					\$ -
4					\$ -
5					\$ -
6					\$ -
7					\$ -
8					\$ -
9					\$ -
10					\$ -
Total					\$ -

Are any of the above contractors related to anyone in your organization by blood or marriage, or business or employment relationship? If yes, please explain.

no

Narrative:

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H. Other Direct Costs

Note: Only include costs on this page that 100% benefit this contract and are not shared with any other project or allocated in any way. This contract's allocated share of overall organizational costs should be listed on the Allocated Indirect page.

Item Description	Computation		Total Contract Cost
	Unit Cost	No. of Units	
1 Fuel for Van	\$ 80	13	\$ 1,040
2 Office Consumables	\$ 50	3	\$ 150
3 Firewall	\$ 350	1	\$ 350
4 Laptop	\$ 499	1	\$ 499
5 Printer	\$ 300	1	\$ 300
6 project materials	\$ 500	10	\$ 5,000
7 Processing of background checks	\$ 48	10	\$ 480
8			\$ -
9			\$ -
10			\$ -
11			\$ -
12			\$ -
13			\$ -
14			\$ -
15			\$ -
Total			\$ 7,819

Narrative:

- 1 Average 15 mpg, average 300 miles per week for 13 weeks, fuel cost average \$4.00 gal
- 2 Ink for color and desk, paper, supplies, office items
- 3 Firewall will allow providers in outlying areas to access files and documents on the primary server
- 4 Laptop for provider in outlying tribal area
- 5 Printer for provider in outlying tribal area
- 6 for strategic based learning projects (reduce, reuse, recycle projects that in school youth will identify such as piping evaporative water from cooling units; recycling barrels for gardening, etc) Youth will research projects, work with staff to identify others in the community to help and will present final demonstration projects to community members during campus grounds walking tour.
- 7 for mentors and staff
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I. Allocated Indirect Personnel - Employees Only

Notes: Only include staff on this page who are employed by your organization for whom you pay payroll taxes. Indirect personnel should be overall organizational staff (finance, HR, upper mgmt.) who do not benefit any one project directly, yet are necessary to the project and are allocated to this contract.

The Executive Director/CEO or equivalent should only be listed on this page.

Please list all subcontractors or contracted staff on the Consultants/Contracts page.

If there are 10 or fewer allocated indirect staff, please list by name.

If there are over 10 allocated indirect staff, you may group by category and omit names.

	Position-Name	Position Type	Computation			Allocation Base
			Total Agency Budget (Wages)	Total Agency Budget (Fringe)	% Allocated to This Contract	
1	Stacy Smith	Executive Director/CEO	\$ -	\$ -	0%	Direct Hrs. Worked
2	Tammy Moore	Accounting Staff	\$ -	\$ -	0%	Direct Hrs. Worked
3		<Choose Position or Type>				<Choose Base>
4		<Choose Position or Type>				<Choose Base>
5		<Choose Position or Type>				<Choose Base>
6		<Choose Position or Type>				<Choose Base>
7		<Choose Position or Type>				<Choose Base>
8		<Choose Position or Type>				<Choose Base>
9		<Choose Position or Type>				<Choose Base>
10		<Choose Position or Type>				<Choose Base>
					Total	\$ -

Narrative:

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J. Other Allocated Indirect Costs

Note: Other Allocated Indirect Costs should be overall organizational expenses that do not benefit any one project directly, yet are necessary to the project and are allocated to this contract. Any costs that only benefit this contract and are not shared with any other project or program should be listed on the Other Direct page (H).

Description	Computation		Allocation Base	Total Contract Cost
	Total Agency Budget	% Allocated to This Contract		
1 Software & Technology Updates	\$ -	0%	Square Footage Usag	\$ -
2 Communications	\$ -	0%	Square Footage Usag	\$ -
3 Insurance & Liability	\$ -	0%	Square Footage Usag	\$ -
4 Rent	\$ -	0%	Square Footage Usag	\$ -
5 A-133 Audit	\$ -	0%	Square Footage Usag	\$ -
6 Utilities	\$ -	0%	Square Footage Usag	\$ -
7			<Choose Base>	\$ -
8			<Choose Base>	\$ -
9			<Choose Base>	\$ -
10			<Choose Base>	\$ -
11			<Choose Base>	\$ -
12			<Choose Base>	\$ -
13			<Choose Base>	\$ -
14			<Choose Base>	\$ -
15			<Choose Base>	\$ -
Total				\$ -

Narrative:

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Match/Leveraged Resources

Category	Type of Match (Cash or Donated/In-Kind)	Source	Value
A. Participant/Training	In kind		
B. Supportive Services			
C. Direct Personnel	Cash/grant	CSBG	
D. Fringe Benefits for Direct Personnel	Cash/grant		
E. Travel	Cash/grant		
F. Equipment			
G. Consultants/Contracts	community educator	community members	
H. Other Direct	In kind	media marketing	
I. Indirect Personnel			
J. Other Indirect Costs			
Total			\$ -

Description:

- A.
- B.
- C.
- D.
- E.
- F.
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workforceCONNECTIONS Budget Template

Agency Name: HELP of Southern Nevada

Contract Name/Funding Type: _____

Budget Period (Dates): April 1, 2012 - September 30, 2012

Cost Type	Budget Summary	WIA Request	Percent of Budget	Matched Resources	
Participant Services Costs	A. Participant/Training	\$ 701,940	58.5%	91.4%	\$ -
	B. Supportive Services	\$ 394,750	32.9%		\$ -
Direct Staff Costs	C. Direct Personnel	\$ 62,352	5.2%	6.9%	\$ -
	D. Fringe Benefits for Direct Personnel	\$ 20,590	1.7%		\$ -
Overhead Costs	E. Travel	\$ 4,480	0.4%	1.7%	\$ -
	F. Equipment	\$ 1,800	0.1%		\$ -
	G. Consultants/Contracts	\$ -	0.0%		\$ -
	H. Other Direct	\$ 2,500	0.2%		\$ -
	Total Direct Costs	\$ 1,188,413	99.0%		\$ -
	I. Allocated Indirect Personnel	\$ 11,588	1.0%		\$ -
	J. Other Allocated Indirect Costs	\$ -	0.0%		\$ -
	Total Indirect Costs	\$ 11,588	1.0%		\$ -
Budget Summary	Total WIA Request	\$1,200,000	100.0%		
	Total Matched Resources				\$ -
	Percent	100%			
	TOTAL PROJECT COSTS	\$1,200,000			

Prepared By (Provider):

 Print Name Sign Name Date

Approved By (Provider):

 Print Name Sign Name Date

Approved By (WC Program):

 Print Name Sign Name Date

Approved By (WC Fiscal):

 Print Name Sign Name Date

A. Participant Training Costs

Note: Please list all contracted training services starting at line 11.

	Training Description	Computation		Total Contract Cost
		Unit Cost	No. of Units	
1	Work Experiences-GRAD	\$ 1,480	453	\$ 670,440
2	CSN/UNLV/Certificate Based Trng-GRAD	\$ 1,050	30	\$ 31,500
3				\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
Contracted Training Services-Please list all training subcontracts/contractors below				
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
Total				\$ 701,940

Does any of the above training provide either a direct or indirect financial benefit to your organization or a related party? If so, please describe.

Narrative:

- 1 CSN, UNLV, Certificate Based Training, Etc. - 30 youth x \$1,050 (approx)- \$31,500
- 2 Work Experience-83 youth x 160 hours x \$9.25 (\$8.25 per hr + \$1.00 per hr w/c) = \$122,840
- 3 GRAD Work Experience-453 youth x 160+ hrs x \$9.25 (\$8.25 per hr + \$1.00 per hr w/c) = \$670,440
- 4 GRAD CSN, UNLV, Certificate Based Training, Etc. - 30 youth x \$1,050 (approx)- \$31,500
- 5
- 6
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- 11
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- 14
- 15

B. Supportive Services for Participants

	Item/Service	Computation		Total Contract Cost
		Unit Cost	No. of Units	
1	Bus Passes, GRAD	\$ 65	500	\$ 32,500
2	Tutorials, GRAD	\$ 585	500	\$ 292,500
3	Incentives, GRAD	\$ 150	465	\$ 69,750
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
			Total	\$ 394,750

Narrative:

- 1 GRAD Bus Passes-500 youth-500 bus passes x \$65 = \$32,500
- 2 GRAD Tutorials-500 youth x \$585 = \$292,500
- 3 GRAD Incentives-Completion of Diploma, Work Readiness, etc. -465 youth x \$150 = \$69,750

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C. Direct Personnel - Employees Only

Notes: Only include staff on this page who are employed by your organization for whom you pay payroll taxes. Please list all subcontractors or contracted staff on either the Training or Consultants/Contracts page. The Executive Director/CEO or equivalent should be listed on the Allocated Indirect Personnel page.

Position-Name	Direct Program?	Computation				Total Contract Cost	
		Annual Salary	% of Time	Hrs. per Week	# of Months		
1 W.O.R.C. Director-Denise Gee	Yes	\$ 52,994	13%	24	7	\$ 4,019	
2 Case Manager-TBA	Yes	\$ 35,000	100%	36	7	\$ 20,417	
3 Case Manager-TBA	Yes	\$ 35,000	100%	36	7	\$ 20,417	
4 Employment Specialist-TBA	Yes	\$ 30,000	100%	36	7	\$ 17,500	
5	<Choose>					\$ -	
6	<Choose>					\$ -	
7	<Choose>					\$ -	
8	<Choose>					\$ -	
9	<Choose>					\$ -	
10	<Choose>					\$ -	
11	<Choose>					\$ -	
12	<Choose>					\$ -	
13	<Choose>					\$ -	
14	<Choose>					\$ -	
15	<Choose>					\$ -	
				# of Total FTE's	3.7	Total	\$ 62,352
				# of Direct Program FTE's	3.7		

Narrative:

- 1 Supervision and Oversight of the WIA Staff/Program & Work Opportunities Readiness Center
- 2 Case Manager/Provide Case Management & Support Services-Graduate Program
- 3 Case Manager/Provide Case Management & Support Services-Graduate Program
- 4 Case Manager/Employment Specialist to Provide Work Readiness Activities-Graduate Program
- 5
- 6
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- 11
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- 14
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D. Fringe Benefits for Direct Personnel

	Position-Name	Computation		Total
		Contract Salary	Fringe %	Contract Cost
1	W.O.R.C. Director-Denise Gee	\$ 4,019	33%	\$ 1,326
2	Case Manager-TBA	\$ 20,417	33%	\$ 6,738
3	Case Manager-TBA	\$ 20,417	33%	\$ 6,752
4	Employment Specialist-TBA	\$ 17,500	33%	\$ 5,775
5	0	\$ -		\$ -
6	0	\$ -		\$ -
7	0	\$ -		\$ -
8	0	\$ -		\$ -
9	0	\$ -		\$ -
10	0	\$ -		\$ -
11	0	\$ -		\$ -
12	0	\$ -		\$ -
13	0	\$ -		\$ -
14	0	\$ -		\$ -
15	0	\$ -		\$ -
Total				\$ 20,590

Narrative:

- 1 Fringe benefits depending on gross wages
- 2 Fringe benefits depending on gross wages-Graduate Program
- 3 Fringe benefits depending on gross wages-Graduate Program
- 4 Fringe benefits depending on gross wages-Graduate Program
- 5
- 6
- 7
- 8
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- 11
- 12
- 13
- 14
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E. Travel

	Type of Travel	Destination	Computation		Total Contract Cost
			Unit Cost	No. of Units	
1	Employee Mileage-GRAD		\$0.56	8000	\$ 4,480
2					\$ -
3					\$ -
4					\$ -
5					\$ -
6					\$ -
7					\$ -
8					\$ -
9					\$ -
10					\$ -
11					\$ -
12					\$ -
13					\$ -
14					\$ -
15					\$ -
Total					\$ 4,480

Narrative:

- 1 Employee mileage to conduct program business/Graduate Program-8,000 x .555 per mile = \$4,480
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15

F. Equipment

Note: Please only include items with a unit cost of \$500 or over on this page.

Item Description	Computation		Total Contract Cost
	Unit Cost	No. of Units	
1 2 Laptop Computers	\$ 900	2	\$ 1,800
2			\$ -
3			\$ -
4			\$ -
5			\$ -
6			\$ -
7			\$ -
8			\$ -
9			\$ -
10			\$ -
11			\$ -
12			\$ -
13			\$ -
14			\$ -
15			\$ -
Total			\$ 1,800

Narrative:

- 1 Laptops for Support Services/Graduate Program
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15

G. Consultants/Contracts

Note: Please list all direct participant training related contracts on page A.

	Name of Consultant/Contractor	Service Provided	Computation		Total Contract Cost
			Cost Per Unit	No. of Units	
1					\$ -
2					\$ -
3					\$ -
4					\$ -
5					\$ -
6					\$ -
7					\$ -
8					\$ -
9					\$ -
10					\$ -
				Total	\$ -

Are any of the above contractors related to anyone in your organization by blood or marriage, or business or employment relationship? If yes, please explain.

Narrative:

- 1
- 2
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H. Other Direct Costs

Note: Only include costs on this page that 100% benefit this contract and are not shared with any other project or allocated in any way. This contract's allocated share of overall organizational costs should be listed on the Allocated Indirect page.

	Item Description	Computation		Total Contract Cost
		Unit Cost	No. of Units	
1	Office Supplies-GRAD	\$ 2,500	1	\$ 2,500
2				\$ -
3				\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
Total				\$ 2,500

Narrative:

- 1 Office Supplies for Graduate Program -Paper, File Folders, etc. -\$2,500
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
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- 11
- 12
- 13
- 14
- 15

I. Allocated Indirect Personnel - Employees Only

Notes: Only include staff on this page who are employed by your organization for whom you pay payroll taxes. Indirect personnel should be overall organizational staff (finance, HR, upper mgmt.) who do not benefit any one project directly, yet are necessary to the project and are allocated to this contract.

The Executive Director/CEO or equivalent should only be listed on this page.

Please list all subcontractors or contracted staff on the Consultants/Contracts page.

If there are 10 or fewer allocated indirect staff, please list by name.

If there are over 10 allocated indirect staff, you may group by category and omit names.

	Position-Name	Position Type	Computation			Allocation Base
			Total Agency Budget (Wages)	Total Agency Budget (Fringe)	% Allocated to This Contract	
1	Jennifer Varsallona	Accounting Staff	\$ 28,963	\$ 10,313	10%	Direct Hrs. Worked
2	Marilyn Sanchez	Accounting Staff	\$ 28,000	\$ 9,520	10%	Direct Hrs. Worked
3	Ricardo Gonzalez	Accounting Staff	\$ 29,166	\$ 9,916	10%	Direct Hrs. Worked
4		<Choose Position or Type>				<Choose Base>
5		<Choose Position or Type>				<Choose Base>
6		<Choose Position or Type>				<Choose Base>
7		<Choose Position or Type>				<Choose Base>
8		<Choose Position or Type>				<Choose Base>
9		<Choose Position or Type>				<Choose Base>
10		<Choose Position or Type>				<Choose Base>
					Total	\$ 11,588

Narrative:

- 1 Draw down activities for the WIA Program
- 2 Accounting activities for the WIA Program
- 3 Payroll activities for WIA Clients-Work Experience Activities
- 4 Oversight of accounting activities for the WIA Program
- 5
- 6
- 7
- 8
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	Description	Computation		Allocation Base	Total Contract Cost
		Total Agency Budget	% Allocated to This Contract		
1				<Choose Base>	\$ -
2				<Choose Base>	\$ -
3				<Choose Base>	\$ -
4				<Choose Base>	\$ -
5				<Choose Base>	\$ -
6				<Choose Base>	\$ -
7				<Choose Base>	\$ -
8				<Choose Base>	\$ -
9				<Choose Base>	\$ -
10				<Choose Base>	\$ -
11				<Choose Base>	\$ -
12				<Choose Base>	\$ -
13				<Choose Base>	\$ -
14				<Choose Base>	\$ -
15				<Choose Base>	\$ -
				Total	\$ -

Narrative:

- 1
- 2
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Match/Leveraged Resources

Category	Type of Match (Cash or Donated/In-Kind)	Source	Value
A. Participant/Training			\$ -
B. Supportive Services			\$ -
C. Direct Personnel			\$ -
D. Fringe Benefits for Direct Personnel			\$ -
E. Travel			\$ -
F. Equipment			\$ -
G. Consultants/Contracts			\$ -
H. Other Direct			\$ -
I. Indirect Personnel			\$ -
J. Other Indirect Costs			\$ -
Total			\$ -

Description:

- A.
- B.
- C.
- D.
- E.
- F.
- G.
- H.
- I.
- J.

9. Youth Council ~ Ken LoBene, Chair

- b. DISCUSSION and POSSIBLE ACTION:** Accept the Youth Council's Recommendation to Publish a Request for In-School and Out-of-School Proposals for Youth Services in an Amount not to exceed \$3,260,000

Introduction:

The Workforce Investment Act is a federally funded program designed to increase employment, educational opportunities, occupational skill attainment and training to eligible low-income youth ages 14-21 that has at least one of six barriers to employment:

1. School dropout
2. Basic Skills deficient
3. Pregnant or parenting
4. Homeless, Runaway, or Foster child
5. Offender
6. An individual who requires additional assistance to complete an educational program, or secure and hold employment.

Background:

The WIA vision for youth is that all youth acquire the necessary skills and work experience to successfully transition into adulthood, careers, and further education and training.

The focal point of the Youth Program is to increase the focus on longer term academic and occupational learning opportunities and provide long-term comprehensive service strategies and to graduate youth.

Therefore, we have created 2 proposals in an effort to establish long-term effectiveness through providers who have expertise in the following areas for maximum positive results for the participant and the workforce.

1. **Youth Out-of-School:** The Workforce Investment Act (WIA) requires that a minimum of 30 percent of the Youth formula funds expended for Youth program activities be spent on out-of-school Youth. WIA Sections 101(33) and (39) and 129(c)(4)(A) and Title 20 CFR (Code of Federal Regulation) Sections 664.300-320.

An Out-of-School Youth is defined as a youth who is a school dropout, or a youth who has received a secondary school diploma or its equivalent or a youth who is not attending any school or has not received a secondary school diploma or its recognized equivalent; but is basic skills deficient, unemployed or underemployed.

This proposal will serve the following youth:

- Rural
- former foster youth,
- pregnant/parenting youth,

- offenders
- youth with disabilities

2. **Youth In-School:** Provide youth with the knowledge and competencies that prepare them for jobs and careers, with a strong link between academic and occupational learning. The focus is to help youth who are credit deficient and/or have not passed proficiency test graduate. The population to serve within that scope will be youth who are at risk of dropping out, homeless, offenders, foster youth, youth with disabilities, and youth who are returning to school.

Request

workforceCONNECTIONS staff would like to publish a request in an amount not to exceed \$3,260,000.

The Tentative RFP schedule would be as follows:

Release RFPs	March 30, 2012
SOQs and RFPs available for Pick-up or Download from the Internet	March 30, 2012
Bidder's Conference	April 4, 2012
Statement of Qualifications & Notification of Intent to Apply	April 11, 2012
Statement of Qualifications Review	April 11, 2012-April 20, 2012
Proposal Submittal Deadline	April 30, 2012
Proposal Technical Review	May 1, 2012
Evaluation of Proposals	May 2, 2012
Evaluation process ends	May 7, 2012
Recommendations Reviewed	May 8, 2012
Recommendation to Youth Council	May 9, 2012
Board Approval	May 22, 2012
Contract Negotiation Period	May 23, 2012 - May 31, 2012
Contracts Typed for Signature	June 1, 2012 – June 8, 2012
Training for Funded Partners	June 18, 2012 – June 22, 2012
Contracts Executed/Project Start Date	July 1, 2012

***Any or all of the above dates are subject to change.**

10. Operations Update

- a. **DISCUSSION and POSSIBLE ACTION:** Approve PY2011 Revised Budget

workforceCONNECTIONS
PY2011 WIA Formula Budget
July 1, 2011 - June 30, 2012
(Revised March 1, 2012)

Revenue by Funding Stream	Approved		Revised		\$ Change	Available for LWIB Operations		Service Providers	TOTAL
	Budget PY2011	Budget PY2011	Budget PY2011	Budget PY2011		10% Admin	16% Program		
Adult	5,660,975	5,660,975	-	-	566,098	905,756	4,189,121	5,660,975	
Dislocated Worker	6,637,823	6,637,823	-	-	663,782	1,062,052	4,911,989	6,637,823	
Youth	5,760,743	5,760,743	-	-	576,074	921,719	4,262,950	5,760,743	
PY2010 Adult Budget Carry Forward	2,433,862	2,433,862	-	-	243,386	389,418	1,801,058	2,433,862	
PY2010 Dislocated Worker Budget Carry Forward	443,620	443,620	-	-	44,362	70,979	328,279	443,620	
PY2010 Youth Budget Carry Forward	2,905,927	2,905,927	-	-	290,593	464,948	2,150,386	2,905,927	
Other Revenues (Interest)	1,250	1,250	-	-	-	1,250	-	1,250	
Governor's Reserve - Strategic Initiative	75,000	75,000	-	-	-	75,000	-	75,000	
Total Revenue by Funding Stream	\$ 23,919,200	\$ 23,919,200	\$ -	\$ -	\$2,384,296	\$ 3,891,122	\$ 17,643,783	\$ 23,919,200	
						\$ 6,275,417			

Notes:

1. PY2011 Revenues include additional DETR funding Adult \$478,408 and Dislocated Worker \$694,623
2. Carry forward funds have been estimated for PY2010 in the amount of \$5,783,409. These fund estimates will be revised later this year when the A-133 audit is complete.
3. The Department of Labor allows local boards to expend up to 10% of their total allocation for administrative costs. WC also allocates 16% of the total allocation for program management and oversight.
4. WIA funds have a two year life at the local level and an additional year at the state level.

Service Providers/Contractors	Approved		Revised		\$ Change	Service Providers	TOTAL
	Budget PY2011	Budget PY2011	Budget PY2011	Budget PY2011			
Adult Services	5,990,179	5,990,179	-	-	-	5,136,759	5,136,759
Dislocated Worker Services	5,240,268	5,240,268	-	-	-	4,493,688	4,493,688
Strategic Initiative - Adult/Dislocated Worker						1,600,000	1,600,000
Youth Services	6,413,336	6,413,336	-	-	-	5,413,336	5,413,336
Strategic Initiative - Youth						1,000,000	1,000,000
Subtotal Service Provider/Contractors	\$ 17,643,783	\$ 17,643,783	\$ -	\$ -	\$ -	\$ 17,643,783	\$ 17,643,783

Administrative and Program Operating Expenditures - Board Staff

Expense Category	Approved		Revised		\$ Change	Admin	Program	Total
	Budget PY2011	Budget PY2011	Budget PY2011	Budget PY2011				
6260 Salaries	2,912,731	3,065,631	152,900	1,011,658	1,011,658	2,053,973	3,065,631	
6265 Employee Fringe Benefits	1,019,456	1,072,971	53,515	354,080	354,080	718,891	1,072,971	
6550 Employer Payroll Taxes	87,382	91,969	4,587	30,350	30,350	61,619	91,969	
6100 Audit/Accounting Services	440,000	440,000	-	440,000	440,000	-	440,000	
6120 Bank/Payroll Services	13,250	13,250	-	13,250	13,250	-	13,250	
6130 Equipment/Furniture	200,000	200,000	-	56,000	56,000	144,000	200,000	
6140 Equipment Repairs	5,000	5,000	-	1,400	1,400	3,600	5,000	
6150 Legal Publication/Advertising	50,000	50,000	-	14,000	14,000	36,000	50,000	
6160 Dues & Subscriptions	15,000	15,000	-	4,200	4,200	10,800	15,000	
6170 Equipment Rental	20,000	20,000	-	5,600	5,600	14,400	20,000	
6190 Insurance	45,000	45,000	-	12,600	12,600	32,400	45,000	
6200 Janitorial & Maintenance	15,000	15,000	-	4,200	4,200	10,800	15,000	
6210 Legal Fees	60,000	60,000	-	60,000	60,000	-	60,000	
6230 License & Permits	5,000	5,000	-	1,400	1,400	3,600	5,000	
6250 Office Supplies	25,000	25,000	-	7,000	7,000	18,000	25,000	
6270 Postage & Delivery	5,000	5,000	-	1,400	1,400	3,600	5,000	
6280 Printing & Reproduction	15,000	15,000	-	4,200	4,200	10,800	15,000	
6285 Board Support & Travel	25,000	25,000	-	25,000	25,000	-	25,000	
6290 Facility Rent/Lease	333,924	333,924	-	93,499	93,499	240,425	333,924	
6300 Telephone	50,000	50,000	-	14,000	14,000	36,000	50,000	
6305 Program Support Contracts	80,000	80,000	-	-	-	80,000	80,000	
6306 Admin Support Contracts	55,000	60,000	25,000	80,000	80,000	-	80,000	
6310 Travel - Staff	70,000	70,000	-	19,600	19,600	50,400	70,000	
6320 Training & Seminars - Staff	65,000	65,000	-	18,200	18,200	46,800	65,000	
6390 Utilities (included in Rent)	-	-	-	-	-	-	-	
6440 Systems Communications Support	75,000	75,000	-	21,000	21,000	54,000	75,000	
6500 Workforce Development Outreach	80,000	80,000	-	22,400	22,400	57,600	80,000	
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	
6130-11 NVTrac - Data Tracking System	140,000	140,000	-	-	-	140,000	140,000	
6850 Strategic Initiative - Governor's Reserve	75,000	75,000	-	-	-	75,000	75,000	
6850 Strategic Initiative - WIA	263,674	27,672	(236,002)	-	-	27,672	27,672	
Subtotal Operating Expenditures	6,275,417	6,275,417	-	2,290,037	2,290,037	3,985,380	6,275,417	
Total Expenditures	23,919,200	23,919,200	-	2,290,037	2,290,037	3,985,380	17,643,783	23,919,200
Fund Balance	\$ -	\$ -	\$ -	\$ 94,258	\$ 94,258	\$ -	\$ -	\$ -

**Workforce Connections
Program Year 2011
WIA Formula Budget Narrative**

Workforce Connections is responsible for providing management and oversight of the Workforce Investment Area's employment and training programs and services. The Board's staff provides direct support to the Workforce Investment Area by carrying out the Board's operations plans. Staff responsibilities include implementing Board policies and establishing techniques and methods to achieve the Board's mission. Staff administers and oversees all internal administrative service provisions, including program administration, management analysis and administration support for the Workforce Investment Board.

Revenues:

Workforce Investment Act (WIA) Program Year PY 2011 revised allotted funds were awarded in the amount of \$18,059,541. Allocated (revised) among the three funding streams: Adult - \$5,660,975; Dislocated Worker -\$6,637,823; and Youth - \$5,760,743.

Due to Congressional change in states WIA formula allocations, an additional 10% of adult and dislocated worker funds were reallocated for distribution to Local Workforce Investment Areas. As such, Workforce Connections received an additional \$478,408 in the adult category and \$694,623 in the dislocated worker category.

Because of Workforce Connections' exceptional program services delivery, all established performance measures were met or exceeded during PY2010. As such, an incentive award of \$75,000 was allocated to Workforce Connections in recognition of outstanding workforce development services oversight and delivery.

The overall funding for the PY 2011 was increased by \$1,385,123 (8.3%), compared to the Program Year 2010 WIA allocation which was \$16,749,418.

Other anticipated funding includes operating carry forward funds from Program Year 2010 WIA allocation of approximate \$5,783,409.

Total budgeted revenues for PY 2011 are \$23,919,200.

Expenditures – Service Providers/Contractors/Vendors:

On June 28th, 2011, the board of directors approved the Adult and Dislocated Worker PY2011 contracts. The approved board funding awards were: \$2,475,000 for Green Economy Sector contracts; \$2,475,000 for Healthcare Sector contracts; and \$2,450,000 for incumbent service providers' contracts. The Board of Directors also approved the Youth PY2011 contracts in the amount of \$2,000,000 for Year-Round services and \$250,000 for Youth Tri-County Coalition contracts.

Administrative and Program Operating Expenditures – Board Staff:

The Department of Labor allows local workforce investment boards to expend up to 10% of their total formula funding allocation for administrative services. For programmatic operations and oversight, over the last four years, the board of directors have allocated 16% of the total budget allocation. Such operational and management oversight include but not limited to:

- Providing technical assistance to contracted service providers
- Tracking and monitoring of participating clients and performance outcome
- Program oversight and monitoring of service provider contracts

Note: A number of these expense categories were initially decreased in comparison to the PY2010 budget allocation. Although such budget line decreases were appropriate at the time of recommendation, the economic and job training markets have driven staff to make some adjustments in a few budget line items. This overall budget line item reductions in the initial approved budget were due to the exhaustion of the American Reinvestment and Recovery Act (ARRA) funding that was received in PY 2009 with a carry forward allocation to PY 2010.

6260 - Salaries: \$3,065,631 – an increase of \$152,900. Even though capacity has been added in the area Workforce Connections' staffing over the last couple of program years, management anticipates adding a few more positions during this program year in various areas to include but not limited to fiscal, adult and dislocated program staff, and contract administration. A decision was made to hire three new full-time employees for Adult/Dislocated Worker and Youth Programs, Paid Time Off (PTO) buybacks, and Executive Director's final check.

6265 - Employee Fringe Benefits: \$1,072,971 – an increase of \$53,515. Employee benefits include medical, dental and life insurance, as well as other benefits like employer paid Public Employees Retirement System (PERS) contributions. A rate of 35% of the total salaries has typically been used to calculate the fringe benefits. This increase is due to an addition in staff salaries.

- 6550 - Employer Payroll Taxes: \$91,969 – an increase of \$4,587.** The employer payroll tax average rate is 3% of the total salaries. As indicated in budget line items 6260 and 6265, this increase is due to an addition in staff salaries and associated benefits.
- 6100 - Audit/Accounting Services: \$440,000.** This line item includes the cost of the A-133 audit as well as extended accounting and financial consulting and technical support which were not budgeted in the prior program year. Because of the agency's significant fiscal challenges, this additional increase is due to the anticipation of accounting and auditing consultants to assist staff throughout the program year.
- 6120 Bank/Payroll Services: \$13,250.** This was a prior year (PY2010) decrease of \$4,000; however with a noted U.S. Department of Labor (DOL) finding, an interest bearing account must be established which will be an additional cost of banking operations. This line item is for various banking services which include wire transfers and ACH payments and payroll services provided. We believe actual expenditures for PY2011 will result in more additional costs than those reflected in the previous program year.
- 6130 Equipment/Furniture: \$200,000.** With a classification change in this line item during the previous program year, this line item held steady with no increase in the initial budget allocation. Due to the increased operations requirement, this line item includes the costs for additional equipment/furniture, e.g., computers, servers, furniture, etc., for administrative and programmatic support staff.
- 6140 Equipment Repairs: \$5,000.** This line item is for normal wear and tear or unanticipated equipment repair or breakdowns. There is a prior year decrease on this line due to the actual expenditures for PY2010 being lower than the budgeted amount. We do not anticipate expenditures increasing this program year and have reduced the budget line to reflect a more accurate expectation of expenses based on prior years' history.
- 6150 Legal Publication/Advertising: \$50,000.** This line item represents legal publication, i.e., job postings, Request for Proposals and controlled advertisements.
- 6160 Dues and Subscriptions: \$15,000.** This line item serves to establish memberships in trade and technical associations that benefit Workforce Connections' outreach and oversight initiatives, and offers valued key contacts for workforce/economic development and technical information support.

- 6170 Equipment Rental: \$20,000.** This line item is allocated for continuing existing leases on copiers and postage meter equipment, and any rental equipment needed in daily operations.
- 6190 Insurance: \$45,000.** Allocated costs for Board liability insurance such as workers' compensation, general business liability and Board directors and officers' omission and errors liability. This line also provides insurance for our green training vehicle.
- 6200 Janitorial and Maintenance: \$15,000.** This line item is allocated for any janitorial services or repairs needed to Workforce Connections' administration offices. This budget line element also provides funds for repairs to our green training vehicle.
- 6210 Legal Counsel Fees: \$60,000.** This budget allocation is for legal services in areas such as board and official open meetings preparation, i.e., review of agendas and contract agreements, and review of RFPs and policies.
- 6230 License and Permits: \$5,000.** This line item is allocated for software licenses and permits associated with new computers or purchased upgrades for current software.
- 6250 Office Supplies: \$25,000.** This line item is allocated for various office supplies needed for every day operations.
- 6270 Postage and Delivery: \$5,000.** Postage and mail delivery costs include such activities as routine postage, courier delivery service, and Federal Express delivery. Staff's progressive use of electronic mail has led to a reduction in postage and delivery expenditures.
- 6280 Printing and Reproduction: \$15,000.** This item includes local office copier costs on leased copy equipment and other ancillary copying and printing costs associated with Board administration and daily operations.
- 6285 Board Support and Travel: \$25,000.** This budget allocation is primarily used for Board members' travel to grant, and support business activities tied to WIA requirements. This allocation also includes costs associated with facility costs tied to board and committee meetings
- 6290 Facility Rent/Lease: \$333,924.** The allocation has increased due to Workforce Connections' anticipation of acquiring additional office space for operational staff in support of the Board's capacity building in critical administrative and programmatic functions.

- 6300 Telephone: \$50,000.** This budget item is designated for all activities related to telephone services, i.e., local and long distance phone charges and wireless communication
- 6305 Program Support Contracts: \$80,000.** This line item represents the agency's programmatic progress in supporting awarded contracts and workforce development initiatives in the form of professional agreements and temporary staffing with focus on WIA grant performance and system data support activities.
- 6306 Admin Support Contracts: \$80,000 – an increase of \$25,000.** This item is for administrative support contracts, including professional agreements and temporary staffing with focus on WIA grant fiscal management and personnel management. This increase will fund the contractor hired to assist in the Executive Director search.
- 6310 Travel (Staff): \$70,000.** Local and out-of-town staff travel for grant related matters such as WIA State and USDOL sponsored training and conferences. This line item also covers travel for staff training on an array of programmatic and fiscal activities, as well as local and rural areas site reviews and monitoring visits to ensure compliance with WIA initiatives and work plans.
- 6320 Training and Seminars (Staff): \$65,000.** This item is designated for staff training/seminars for both local and out-of-town locations. For example, financial management, program and systems management and oversight training and seminars/conferences which focus on grant support activities.
- 6390 Utilities: \$0.** This budget line has been reduced to zero because the cost of utilities is included in the monthly lease agreement.
- 6440 Systems Communications Support: \$75,000.** This allocation is to support systems such as data backup, T-1 lines and web hosting for internal e-mail support.
- 6500 Workforce Development Outreach Initiatives: \$80,000.** This line item represents business/employer outreach initiative to attract businesses and establish partnerships for workforce development and employer services initiatives.
- 6700 Youth Program Activities: \$15,000 –** This budget line is for youth program activities outside of daily operations such as service provider trainings and various youth conferences and summits.
- 6720 Adult/DW Program Activities: \$15,000 -** This budget line is for adult and dislocated worker program activities outside of daily operations such as service provider trainings and various employability conferences.

- 6130-11 NVTrac - : \$140,000.** This budget line is for contractual expenditures related to the completion of the NVTrac data tracking system. This system will replace NJCOS which is the current system used to track participant data and serve as a reporting tool.
- 6850 Strategic Initiatives – Governor’s Reserve: \$75,000 –** This item was created to utilize and track strategic projects in support of workforce initiatives with detailed tactics and strategies in response to unanticipated high demand workforce needs. As such, an incentive award of \$75,000 was allocated to Workforce Connections in recognition of outstanding workforce development services oversight and delivery.
- 6850 Strategic Initiatives: \$27,672 – a decrease of \$238,002 –** This item was created to utilize and track strategic projects in support of workforce initiatives with detailed tactics and strategies in response to unanticipated high demand workforce needs. This decrease will fund the Executive Director search, three new full-time employees for Adult/Dislocated Worker and Youth Programs, Paid Time Off (PTO) buybacks, and the Executive Director’s final check.

10. Operations Update

- c. **INFORMATION:** Budget vs. Actual Finance Report (Workforce Connections Operations)

Workforce CONNECTIONS

JANUARY YTD 2012

For the Period : July 1 '2011 through June 30' 2012 (Formula WIZ)

Line Item Number	Operating Expenses	ACTUAL EXPENSES			BUDGET AUTHORITY REMAINING			% Of Program Year Concluded		65.37%			
		Admin	Program	Total	Admin	Program	Total	Admin	Program		Total		
6260	Salaries - Operations	1,011,658	2,053,973	3,065,631	605,137	1,070,282	1,675,419	406,521	983,691	1,390,212	59.82%	52.11%	54.65%
6265	Employee Fringe Benefits - Ops	354,080	718,891	1,072,971	165,816	300,713	466,529	188,264	418,178	606,442	46.83%	41.83%	43.48%
6550	Employer Payroll Taxes - Ops	30,350	61,619	91,969	12,270	21,486	33,756	18,080	40,133	58,213	40.43%	34.87%	36.70%
6100	Audit/Accounting Services	440,000	0	440,000	240,969	0	240,969	199,031	0	199,031	54.77%	0.00%	54.77%
6120&6125	Bank/Payroll Services	13,250	0	13,250	2,554	0	2,554	10,696	0	10,696	19.28%	0.00%	19.28%
6130-6139	Equipment/Furniture/Capitalized Prof Fees	56,000	144,000	200,000	29,427	60,662	90,089	26,573	83,388	109,912	52.55%	42.13%	45.04%
6130-11	NV Trac Data Tracking Systems	0	140,000	140,000	0	113,677	113,677	0	26,323	26,323	0.00%	81.20%	81.20%
6140	Equipment Repairs	1,400	3,600	5,000	0	0	0	1,400	3,600	5,000	0.00%	0.00%	0.00%
6150	Legal Publication/Advertising	14,000	36,000	50,000	3,917	9,976	13,893	10,083	26,024	36,107	27.98%	27.71%	27.79%
6160	Dues & Subscriptions	4,200	10,800	15,000	2,573	4,593	7,166	1,627	6,207	7,834	61.25%	42.53%	47.77%
6170	Equipment Rental	5,800	14,400	20,000	4,304	7,538	11,842	1,296	6,882	8,158	76.86%	52.35%	59.21%
6180	Insurance	12,600	32,400	45,000	1,771	3,650	5,421	10,829	28,750	39,579	14.06%	11.27%	12.05%
6200	Janitorial & Maintenance	4,200	10,800	15,000	893	1,749	2,642	3,307	9,051	12,358	21.26%	16.20%	17.61%
6210	Legal Fees	60,000	0	60,000	16,809	0	16,809	43,191	0	43,191	28.02%	0.00%	28.02%
6230	License & Permits	1,400	3,600	5,000	869	1,125	1,994	531	2,475	3,008	62.04%	31.28%	39.88%
6250	Office Supplies	7,000	18,000	25,000	3,956	7,630	11,586	3,044	10,370	13,414	56.51%	42.39%	46.35%
6270	Postage & Delivery	1,400	3,600	5,000	681	1,398	2,079	719	2,202	2,921	48.63%	38.84%	41.59%
6280	Printing & Reproduction	4,200	10,800	15,000	2,674	5,009	7,684	1,526	5,791	7,316	53.67%	46.38%	51.23%
6285	Board Support & Travel	0	25,000	25,000	0	2,585	2,585	0	22,415	22,415	0.00%	10.34%	10.34%
6290	Facility Rent/Lease	93,499	240,425	333,924	73,132	124,749	197,881	20,367	115,676	136,043	78.22%	51.89%	59.26%
6300	Telephone	14,000	36,000	50,000	7,605	14,042	21,647	6,385	21,958	28,353	54.32%	39.01%	43.29%
6305	Program Support Contracts	0	80,000	80,000	0	42,988	42,988	0	37,012	37,012	0.00%	53.74%	53.74%
6306	Admin Support Contracts	80,000	0	80,000	33,634	0	33,634	46,366	0	46,366	42.04%	0.00%	42.04%
6310	Travel - Staff	19,600	50,400	70,000	5,555	10,758	16,313	14,045	39,642	53,687	28.34%	21.35%	23.30%
6320	Training & Seminars - Staff	18,200	46,800	65,000	5,188	12,260	17,448	13,012	34,549	47,552	28.51%	26.20%	26.84%
6440	Systems Communication Support	21,000	54,000	75,000	13,183	25,630	38,813	7,817	28,370	36,187	62.78%	47.46%	51.75%
6500	Workforce Development Outreach	22,400	57,600	80,000	10,816	20,313	31,129	11,584	37,287	48,872	48.28%	35.27%	38.91%
6700	Youth Program Activities	0	15,000	15,000	0	10,488	10,488	0	4,512	4,512	0.00%	69.92%	69.92%
6720	Adult/DW Program Activities	0	15,000	15,000	0	6,107	6,107	0	8,893	8,893	0.00%	40.71%	40.71%
6850	Strategic Initiative (Operations)	0	102,672	102,672	0	0	0	0	102,672	102,672	0.00%	0.00%	0.00%
	Total	2,290,037	3,985,380	6,275,417	1,243,732	1,879,411	3,123,142	1,046,305	2,105,969	3,152,275	54.31%	47.16%	49.77%



10. Operations Update

- d. INFORMATION: PY2011 Awards & Expenditures**

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 Adult/Dislocated Worker Programs
As of February 29, 2012

WIA PY11 Adult and Dislocated Worker Green Sector **% of Program Year Completed** **58.33%**

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Bridge Counseling Associates	\$ 500,000.00	\$ 101,301.60	\$ 84,922.39	\$ 186,223.99	37.24%	313,776.01
GNJ Family Life Center	\$ 600,000.00	\$ 206,609.23	\$ 120,190.36	\$ 326,799.59	54.47%	273,200.41
Goodwill of Southern Nevada	\$ 600,000.00	\$ 184,775.24	\$ 85,067.31	\$ 269,842.55	44.97%	330,157.45
Latin Chamber Foundation	\$ 600,000.00	\$ 125,044.48	\$ 110,953.89	\$ 235,998.37	39.33%	364,001.63
Nevada Partners, Inc	\$ 600,000.00	\$ 186,400.05	\$ 171,259.81	\$ 357,659.86	59.61%	242,340.14
So. NV Regional Housing Authority	\$ 175,000.00	\$ 19,695.36	\$ 19,595.02	\$ 39,290.38	22.45%	135,709.62
Total	\$ 3,075,000.00	\$ 823,825.96	\$ 591,988.78	\$ 1,415,814.74	46.04%	1,659,185.26

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	\$ 6,393.00	\$ -	\$ 6,393.00	1.28%	493,607.00
Foundation for an Independent Tomorrow	\$ 600,000.00	\$ 202,899.51	\$ 202,913.74	\$ 405,813.25	67.64%	194,186.75
Latin Chamber Foundation	\$ 600,000.00	\$ 139,393.73	\$ 87,322.22	\$ 226,715.95	37.79%	373,284.05
Nevada Hospital Association	\$ 600,000.00	\$ 22,250.42	\$ 144.52	\$ 22,394.94	3.73%	577,605.06
Nevada Partners, Inc	\$ 600,000.00	\$ 130,268.65	\$ 74,911.33	\$ 205,179.98	34.20%	394,820.02
So. NV Medical Industry Coalition	\$ 600,000.00	\$ 305,192.41	\$ 79,221.78	\$ 384,414.19	64.07%	215,585.81
So. NV Regional Housing Authority	\$ 175,000.00	\$ 30,421.44	\$ 35,002.59	\$ 65,424.03	37.39%	109,575.97
Total	\$ 3,675,000.00	\$ 836,819.16	\$ 479,516.18	\$ 1,250,911.31	34.04%	2,249,088.69

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	\$ 197,312.45	\$ 152,047.59	\$ 349,360.04	46.58%	400,639.96
Total	\$ 750,000.00	\$ 197,312.45	\$ 152,047.59	\$ 349,360.04	46.58%	400,639.96

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	\$ 445,797.53	\$ -	\$ 445,797.53	89.16%	54,202.47
Strategic Initiative	\$ 1,600,000.00	\$ -	\$ -	\$ -	0.00%	1,600,000.00
To be allocated	\$ 1,630,447.00	\$ -	\$ -	\$ -	0.00%	1,630,447.00
Total	\$ 3,730,447.00	\$ 445,797.53	\$ -	\$ 445,797.53	11.95%	\$ 3,284,649.47
Total PY11 Adult/DW	\$ 11,230,447.00	\$ 2,303,755.10	\$ 1,223,552.55	\$ 3,461,883.62	30.83%	\$ 7,593,563.38

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 WIA Formula
As of February 29, 2012

WIA PY11 Youth General % of Program Year Completed (15 Month Contracts) **46.67%**

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
CCSD - Desert Rose	\$ 362,000.00	\$ 17,780.00	\$ -	\$ 17,780.00	4.91%	344,220.00
HELP of Southern Nevada	\$ 713,000.00	\$ 96,831.22	\$ 168,063.13	\$ 264,894.35	37.15%	448,105.65
Nevada Partners	\$ 500,000.00	\$ 94,326.41	\$ 94,443.21	\$ 188,769.62	37.75%	311,230.38
Nye Communities Coalition (Year Round)	\$ 300,000.00	\$ 40,520.03	\$ 23,250.18	\$ 63,770.21	21.26%	236,229.79
Nye Communities Coalition (Summer)	\$ 48,514.00	\$ 34,427.16	\$ 14,019.15	\$ 48,446.31	99.86%	67.69
So. NV Children First	\$ 125,000.00	\$ 16,979.33	\$ 22,919.11	\$ 39,898.44	31.92%	85,101.56
Total	\$ 2,048,514.00	\$ 300,864.15	\$ 322,694.78	\$ 623,558.93	30.44%	1,424,955.07

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Lincoln County School District (Tri-County)	\$ 100,000.00	\$ 6,982.93	\$ 11,582.93	\$ 18,565.86	18.57%	81,434.14
Nye Communities Coalition (Tri-County)	\$ 150,000.00	\$ 19,546.37	\$ 9,384.97	\$ 28,931.34	19.29%	121,068.66
Total	\$ 250,000.00	\$ 26,529.30	\$ 20,967.90	\$ 47,497.20	19.00%	\$ 202,502.80

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
RFL Graduate Advocate Initiative	\$ 900,000.00	\$ 252,555.38	\$ -	\$ 252,555.38	28.06%	647,444.62
Youth Green - TBD	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
Youth HealthCare - TBD	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
Strategic Initiative	\$ 1,000,000.00	\$ -	\$ -	\$ -	0.00%	1,000,000.00
To be allocated	\$ 1,214,822.00	\$ -	\$ -	\$ -	0.00%	1,214,822.00
Total	\$ 4,114,822.00	\$ 252,555.38	\$ -	\$ 252,555.38	6.14%	3,862,266.62

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Total Youth	\$ 6,413,336.00	\$ 579,948.83	\$ 343,662.68	\$ 923,611.51	14.40%	\$ 5,489,724.49

WIA PY11 Internal Programs and To Be Allocated Amounts

workforce CONNECTIONS
Awards and Expenditures
As of February 29, 2012

WIA PY10/PY11 Governor's Reserve Youth

Provider	Contract Award	Total Invoiced	% Spent	Remaining Balance
Clark County - Summer Business Institute	\$ 299,028.00	\$ 260,471.92	87.11%	38,556.08
Nevada Public Education Foundation	\$ 645,000.00	\$ 644,999.30	100.00%	0.70
Total	\$ 944,028.00	\$ 905,471.22	95.92%	\$ 38,556.78

WIA PY10 Internal Programs Ongoing

	Contract Award	Total Invoiced	% Spent	Remaining Balance
Caliente	\$ 246,206.00	\$ 166,934.96	67.80%	79,271.04
Total	\$ 246,206.00	\$ 166,934.96	67.80%	\$ 79,271.04

Direct Grants

Provider	Contract Award	Total Invoiced	% Spent	Remaining Balance
Department of Justice - Get Out	\$ 692,096.00	\$ 443,866.38	64.13%	248,229.62
Health Resources and Services Admin. (HRSA) Layoff Aversion	\$ 140,509.00	\$ 103,129.02	73.40%	37,379.98
State Energy Sector Partnership (SESP)	\$ 210,000.00	\$ 56,169.60	26.75%	153,830.40
Youth Build PY09 - CCSD - Desert Rose	\$ 4,050,000.00	\$ 1,571,381.79	38.80%	2,478,618.21
Youth Build PY09 - GNJ Family Life Center	\$ 161,559.11	\$ 161,559.11	100.00%	-
Youth Build PY09 - WC	\$ 552,338.93	\$ 552,338.93	100.00%	-
Youth Build PY11 - CCSD Desert Rose	\$ 386,101.96	\$ 222,651.62	57.67%	163,450.34
Youth Build PY11 - WC	\$ 158,584.00	\$ -	0.00%	158,584.00
Total	\$ 941,416.00	\$ 200,792.16	21.33%	\$ 740,623.84
	\$ 7,292,605.00	\$ 3,311,888.61	45.41%	\$ 3,980,716.39

10. Operations Update

- e. **INFORMATION:** Program Year 2009 Audit Findings Status Update

workforce CONNECTIONS

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

Monthly Status Report
March 2012

Finding	Type	Description	Audit				
			PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/06/2010)	PY2007 ended 6/30/2008 (09/22/2009)	PY2006 ended 6/30/2007 (07/22/2008)	Target Date
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: Nov 2011 - Completed coding of July through October transactions.</p> <p>Action: Mar 2012 - Continue to reconcile Quickbooks with the new financial system, review staff assignments and make changes as needed.</p> <p>Action: Mar/June 2012 - 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: Mar/Apr 2012 - Produce new monthly/quarterly financial status reports.</p>	X	X	X	X	March / April 2012
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 - Reviewed applications and scheduled telephone interviews with candidates and CFOs for November 10, 2011.</p> <p>Action: Nov 2011 - Held telephone interview with four CFO candidates.</p> <p>Action: Jan 2012 - Postpone CFO Search until Spring, begin search for new Finance Manager.</p> <p>Action: Mar 2012 - New Financial Manager hired February 27, 2012.</p>	X	X	X	X	February 2012

workforce CONNECTIONS

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

Monthly Status Report
March 2012

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 (09/22/2009)	PY2006 ended 6/30/2007 (07/22/2008)	
10-3	Federal Grants	SEFA schedules did not agree with supporting records or documentation	October 2011	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 - Finalize PY10 SEFA for the final audit - file to auditors on Dec 2.						
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: Mar 2012 - Continue to update the PY11 SEFA worksheet ensuring that discrepancies between the drawdown requests and the actual expenditures are identified in a timely manner.						
10-5	Federal Grants	Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds	March 2012	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 two weeks on average instead of three.						
		Action: Dec 2011 - Review the split between programs for the operations drawdowns.						
		Action: Mar 2012 - Continued the implementation of a new working capital balance draw process that allows weekly reimbursement of expenses. Implement program draw percentages based on prior month's cost allocation.						
		Action: Ongoing - The Finance Manager, CFO, and Deputy Director will continue to work with DETR to review the drawdown payment process.						

workforce CONNECTIONS

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

Monthly Status Report
March 2012

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 (09/22/2009)	PY2006 ended 6/30/2007 (07/22/2008)		
		<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: Feb 2012 - 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: Dec 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		
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: Mar 2012 - Compare final ARRA audit reconciliation with quarterly reports and adjust as necessary.</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: Mar 2012 - CCR registrations updated through 2/29/2012.</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
March 2012

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 (07/22/2008)	
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: Mar 2012 - 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	
10-10	Federal Grants	<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: 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.</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 through Jan 2012 to allow transition of clients to the new service provider.</p> <p>Action: Dec 2011 - One provider has been removed from Pink Paper status by submitting late invoices, a quarterly report, and updating their cost allocation model. Three providers received Pink Papers regarding their late October 31 prior year close out documents and one for late invoices.</p> <p>Action: Feb/Mar 2012 - Begin the annual fiscal monitoring of all service provider contracts.</p> <p>Action: Ongoing - Continue to review fiscal and program status for the Pink Paper process.</p>	August 2011	X	X			

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

Monthly Status Report
March 2012

Finding	Type	Description	Target Date	Audit					
				PY2009 ended (4/29/2011)	PY2008 ended (06/08/2010)	PY2007 ended (09/22/2009)	PY2006 ended (07/22/2008)	PY2009 ended (6/30/2009)	PY2008 ended (6/30/2008)
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: Nov 2011 - Quarterly direct grant reports are submitted in a timely manner.</p> <p>Action: Jan/Feb 2012 - Quarterly direct grant reports were completed within deadlines.</p> <p>Action: Ongoing - weekly monitoring must continue to take place to ensure reports meet all deadlines.</p>	July 2011	X					
	Other	<p>Audit not completed by due date (within 9 months).</p> <p>Status: In August, Piercy 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 15, 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 - Discuss with PBTK outstanding requests to ensure the timely completion of the audit.</p> <p>Action: Feb 2012 - Exit interview held with Executive and Deputy Directors.</p> <p>Action: Feb 2012 - Final Audit completed to meet deadline. The first time this deadline has been met in many years.</p> <p>Action: Feb 2012 - Request for Proposal for Audit Services for the June 30, 2012 audit was issued.</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>	February 2012	X	X	X	X	X	X

10. Operations Update

f. INFORMATION: Financial Edge System Implementation Update

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Financial Edge (FE) System Implementation Schedule

Monthly Status Report
February 2012

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	January 2012
	Status: Begin the dual entry of documents into the live version of Financial Edge.	
	Action: Oct 2011 - Coding the July Quickbooks entries began in October however input was delayed.	
	Action: Nov 2011 - Coded the Quickbooks entries for August through October, however input entry was delayed.	
	Action: Jan 2012 - Staff input, proof, reconcile to QuickBooks, and then close the month of <u>July</u> in the new system.	

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Financial Edge (FE) System Implementation Schedule

Monthly Status Report February 2012

Type	Description	Target Date
Implementation	Complete Startup of Financial Edge Software	March 2012
	Status: Complete the dual entry of documents into the live version of Financial Edge.	
	Action: Feb/Mar 2012 - Continue to reconcile to QuickBooks the months of <u>August through December</u> in the new system.	
	Action: Mar 2012 - Develop new financial reports in QuickBooks.	
Implementation	Implementation of the WebPortal and Web Invoicing Modules	July 2012
	Status: Implement Financial Edge's WebPortal Module that allows for the online requisitioning of supplies and materials.	
	Action: Feb 2012 - 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: Feb 2012 - IT will install the new financial module.	
	Action: Jul 2012 - Financial Manager will begin the configuration of the new financial module.	
Implementation	Implementation of PaperSave software	March 2012
	Status: Begin to install and implement the third party PaperSave software that allows Finance staff to scan invoices and document backup.	
	Action: Mar 2012 - Financial Manager will work with third party vendor to configure new module.	
	Action: Mar/Apr 2012 - Implementation schedule will be developed.	

10. Operations Update

- g. DISCUSSION and POSSIBLE ACTION: Accept Workforce Connections' Annual Single Audit Report for the Period Ending June 30, 2011**

P B T K
PIERCY BOWLER
TAYLOR & KERN
Certified Public Accountants
Business Advisors

Annual Financial Report

workforce **CONNECTIONS**

July 1, 2010 - June 30, 2011

Las Vegas, Nevada

7251 West Lake Mead, Suite 200
Las Vegas, Nevada 89128

John Ball, Executive Director

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For the Fiscal Year Ended June 30, 2011

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**INDEPENDENT AUDITORS' REPORT ON FINANCIAL
STATEMENTS AND SUPPLEMENTARY INFORMATION**

Board of Directors
workforce CONNECTIONS
Las Vegas, Nevada


We have audited the accompanying financial statements of the governmental activities and the major fund of *workforce* CONNECTIONS (the Organization) as of and for the year ended June 30, 2011, which collectively comprise the Organization's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Organization, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2012, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 2 through 10 is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.


February 24, 2012

Management's Discussion and Analysis

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**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011**

As management of *workforce* CONNECTIONS (the Organization), we offer readers of the Annual Financial Report this narrative overview and analysis of the financial activities of the Organization as of and for the fiscal year ended June 30, 2011.

The Organization was established in 2000, under the provisions of the Workforce Investment Act of 1998 (the Act). The Organization's mission is "to develop a world class workforce through innovative market driven strategies that are relevant to southern Nevada's employers and job seekers". The Organization is charged with implementing workforce investment activities throughout southern Nevada. Generally, these include increasing occupational skill attainment to improve the quality of the workforce, reducing welfare dependency and enhancing the productivity and competitiveness of the nation's economy. The Organization's service area is made up of the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda. The Organization receives substantially all of its funding from federal grants, either directly from the United States Department of Labor, Employment and Training Administration or passed through the State of Nevada, Department of Employment, Training and Rehabilitation.

Financial Highlights

- The assets of the Organization exceeded its liabilities at the close of the most recent fiscal year by \$835,141 (net assets), an increase of \$598,767 from the prior year. Primarily due to an increase in operating grants and contributions of \$833,040 (4%), which was offset by an increase in expenses of \$378,106 (2%).
- As of the close of the current fiscal year, the Organization's sole governmental fund (the general fund) reported an ending fund balance deficit of \$314,111, a fund balance decrease of \$316,809 in comparison with the prior year. Primarily due to an increase of \$307,551 in receivables that were not collected within 60 days of year end; and therefore, were not available to fund current expenditures, which is to be expected under various grant awards that allow a 60 day close out period and in accordance with accounting principles generally accepted in the United States is reported as deferred revenue.
- The Organization's investment in capital assets, net of accumulated depreciation and amortization, increased by \$615,744 (166%) during the current fiscal year, primarily due to significant organizational growth to ensure oversight and delivery of quality employment and training services to fulfill southern Nevada's workforce needs. This include workforce initiatives to develop industry and regional sectors to target specific opportunities in southern Nevada's high growth industries and to provide program services directly rather than through outsourcing to service providers.
- During the year ended June 30, 2011, the Organization received six new grants of which four were from new grantors. As a result of these new grants, the Organization was able to implement several new initiatives and expand others, including, but not limited to, the following:
 - The State Energy Sector Partnership (SESP) Initiative provides support that enhances Nevada's green economy, including upgrading and "greenifying" the skills of our existing workforce, assisting job seekers in finding jobs within the new and emerging green economy, and preparing youth for employment opportunities in the green economy by supporting green career pathways.
 - The Nevada Health Care Education and Training Assessment Initiative assists in defining and addressing workforce challenges, identifying the need for skilled workers and aligning such skills with workforce

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011**

demands, promoting collaboration among competitors and stakeholders, encouraging solutions that address health care challenges, and helping to ensure the long-term competitiveness of health care regional sectors and their important contributions to Nevada's economic vitality and health.

- The Re-entry Job Readiness Initiative helps ex-offenders in southern Nevada make a successful transition back into our community. The only program of its kind in Nevada, the re-entry program recognizes the unique challenges ex-offenders face in today's job market
- The Graduate Advocate Initiative helps to increase southern Nevada's high school graduation rate through by partnering with the Clark County School District, United Way of Southern Nevada and the Nevada Public Education Foundation through one-on-one student mentoring.
- The Youth Career Readiness Initiative provides southern Nevada's youth access to education and training, mentoring, job shadowing, career exploration, and other supportive services.
- The YouthBuild Initiative is a comprehensive youth and community development program that simultaneously addresses several core issues (*i.e.*, education, housing, jobs, and leadership development) facing low-income communities while uniquely addressing the status of unemployed young men and women who have dropped out of school and have no apparent path to a productive future.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Organization's basic financial statements. The Organization's basic financial statements consist of three components 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Organization's finances in a manner more similar to a private-sector business. The government-wide financial statements present information for the Organization's activities, which consist solely of governmental activities. The Organization does not currently maintain any business or fiduciary type funds.

The statement of net assets presents information on all of the Organization's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Organization is improving or deteriorating.

The statement of activities presents information showing how the Organization's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods (*e.g.*, earned but unused vacation leave).

The government-wide financial statements can be found on pages 11-12 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain accounting control over resources that have been segregated for specific activities or objectives. The Organization, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011**

Organization does not currently maintain any proprietary or fiduciary funds. Accordingly, the Organization's sole fund, the general fund, is categorized as a governmental fund.

Governmental funds. Governmental funds are used to account for the same functions, essentially as are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at fiscal year end. Such information may be useful in evaluating the Organization's near-term financing requirements and performance.

Because the focus of fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Organization's near-term financing decisions. Both the balance sheet and the statement of revenues, expenditures and changes in fund balances in the governmental fund financial statements provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The fund financial statements can be found on pages 13-17 of this report.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 17-26 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve as a useful indicator of a government's financial position. In the case of the Organization, assets exceeded liabilities by \$835,141 at the close of the most recent fiscal year.

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Net Assets

	June 30	
	2011	2010
Capital assets, net	\$ 987,331	\$ 371,587
Other assets	<u>4,221,602</u>	<u>4,220,031</u>
	<u>5,208,933</u>	<u>4,591,618</u>
Liabilities, due in more than one year	13,795	35,648
Other liabilities	<u>4,359,997</u>	<u>4,319,596</u>
	<u>4,373,792</u>	<u>4,355,244</u>
Net assets:		
Invested in capital assets, net of related debt	987,331	371,587
Unrestricted	<u>(152,190)</u>	<u>(135,213)</u>
	<u>\$ 835,141</u>	<u>\$ 236,374</u>

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011**

By far, the largest portion of the Organization's net assets (\$987,331) reflects its investment in capital assets (furniture, equipment and software), less any related debt used to acquire these assets, which are used to provide services; consequently, these assets are not available for future spending.

Because the Organization has not issued debt to acquire capital assets, unrestricted net assets reports a negative balance representing the amount that non-capital liabilities exceed non-capital assets. Although the Organization's investment in its capital assets was not acquired using debt, it should be noted that the resources needed to repay the Organization's non-capital liabilities must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

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Changes in Net Assets

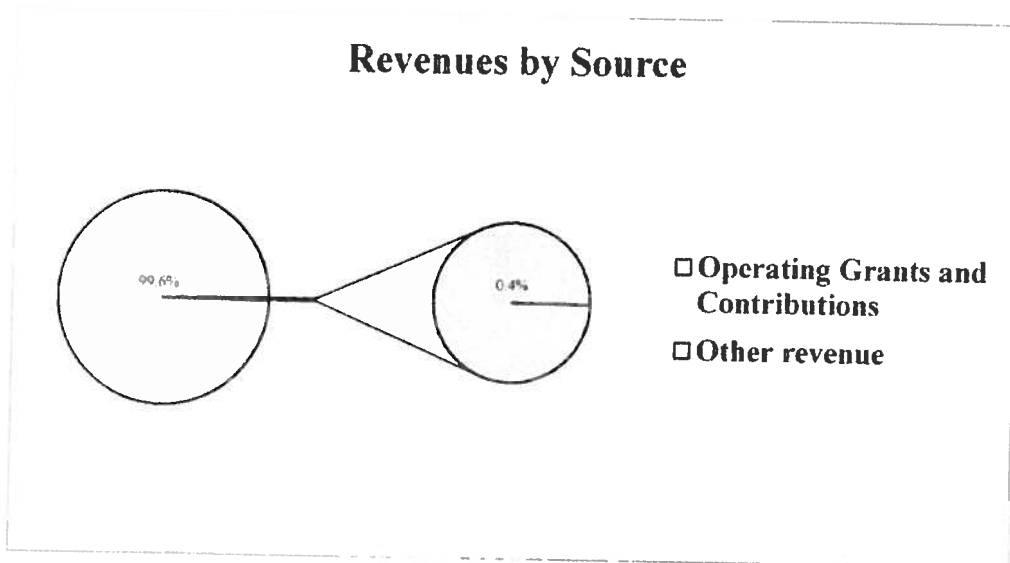
	Year Ended June 30	
	2011	2010
Revenues:		
Operating grants and contributions	\$ 23,818,602	\$ 22,985,562
Other	88,586	19,871
	23,907,188	23,005,433
Expenses:		
Community support	23,308,421	22,930,447
Change in net assets	598,767	75,291
Net assets, beginning of year	236,374	161,083
Net assets, end of year	\$ 835,141	\$ 236,374

- Operating grants and contributions increased \$833,040 (4%). This increase can be primarily attributed to:
 - The receipt of four grants totaling \$1,002,605, of which \$348,183 was earned in the current year, from three new grantors, the United States Department of Justice, the United States Department of Health and Human Services, the United States Department of the Interior and United Way of Southern Nevada.
 - The receipt of a new grant for \$443,800, all of which was earned in the current year, from the United States Department of Labor, passed through the State of Nevada, Department of Employment, Training and Rehabilitation.
 - The receipt of a new American Recovery and Reinvestment Act of 2009 grant for \$4,050,000, of which \$758,155 was earned in the current year, from the United States Department of Labor, passed through the State of Nevada, Department of Employment, Training and Rehabilitation.
 - An increase in the current year of \$9,378,066 earned from WIA Adult, Youth and Dislocated Workers grants received from the United States Department of Labor, passed through the State of Nevada, Department of Employment, Training and Rehabilitation.

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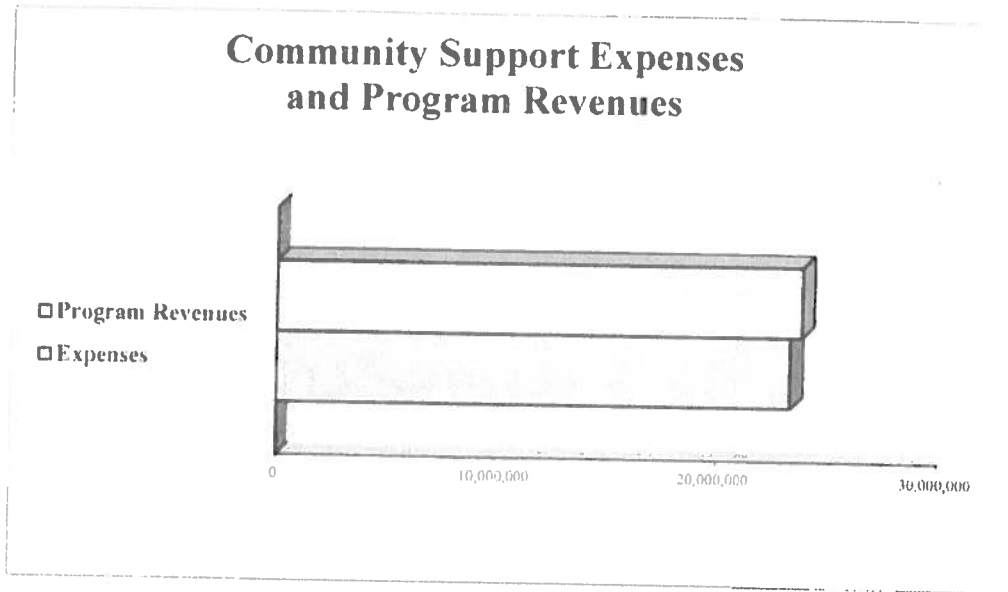
**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011**

- An increase in the current year of \$128,033 earned from YouthBuild grants received from the United States Department of Labor.
- An increase in the current year of \$384,910 earned from American Recovery and Reinvestment Act of 2009 YouthBuild and Green Capacity grants received from the United States Department of Labor.
- A decrease in the current year of \$10,608,107 earned from the American Recovery and Reinvestment Act of 2009 WIA Adult, Youth and Dislocated Workers grants received from the United States Department of Labor, passed through the State of Nevada, Department of Employment, Training and Rehabilitation.
- Other revenues increased \$68,715 (346%) primarily due to normal variations in day-to-day operations.
- Community support expenses increased \$378,106 (2%). This increase can be primarily attributed to significant organizational growth to provide program services directly rather than through outsourcing to service providers and the addition of new programs related to the receipt of the six new grants discussed above, with the following significant effects:
 - An increase in salaries, wages, taxes and benefits of \$1,700,460, primarily due to acquiring additional staff with a clear understanding of the Organization's mission and the necessary knowledge, skills and talent to achieve that mission.
 - An increase in direct program participant training and support services of \$361,441.
 - An increase in program and administration support, occupancy costs and communications systems and other professional services of \$428,958.
 - An increase in capital asset acquisitions of \$449,922.
 - A decrease in outsourced service providers costs of \$2,309,636.



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Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011



Fund Financial Analysis

As noted above, the Organization uses fund accounting to help ensure and demonstrate compliance with finance-related legal requirements. The focus of the Organization's governmental fund financial statements is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Organization's financing requirements. The general fund is the chief operating fund of the Organization and receives substantially all of its funding from federal grants.

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Fund Balance, General Fund

	June 30	
	2011	2010
Federal grants receivable	\$ 3,493,138	\$ 3,535,706
Other assets	<u>658,214</u>	<u>599,588</u>
	<u>4,151,352</u>	<u>4,135,294</u>
Accounts payable and accrued expenses	2,959,524	3,845,298
Due to grantors	528,929	125,120
Deferred revenue	<u>896,626</u>	<u>162,178</u>
	<u>4,465,463</u>	<u>4,132,596</u>
Fund balance, unassigned	\$ <u>(314,111)</u>	\$ <u>2,698</u>

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011**

workforce CONNECTIONS
Changes in Fund Balance, General Fund

	Year Ended June 30	
	2011	2010
Revenues:		
Federal grants	\$ 23,406,506	\$ 22,985,562
Other	193,131	20,176
	23,599,637	23,005,738
Expenditures:		
Federal grants	23,760,351	22,912,920
Other	156,095	90,120
Change in fund balance	(598,767)	2,698
Fund balance, beginning of year	2,698	-
Fund balance, end of year	\$ (314,111)	\$ 2,698

- As of the end of the current fiscal year, the Organization's sole governmental fund (the general fund) reported an ending fund balance deficit of \$314,111, a fund balance decrease of \$316,809 in comparison with the prior year. As previously discussed, this decrease is primarily due to an increase of \$307,551 in receivables that were not collected within 60 days of year end; and therefore, were not available to fund current expenditures, which is to be expected under various grant awards that allow a 60 day close out period and in accordance with accounting principles generally accepted in the United States is reported as deferred revenue.
- Total revenues increased \$593,899 (3%) with most of this increase attributable to the increase in federal grant revenues of \$420,944 (2%). This increase is primarily due to the receipt of six new grants and changes in continuing grants offset by receivables, as discussed in the foregoing paragraph, that were not collected within 60 days of year end.
- Total expenditures increased \$913,406 (4%). As previously discussed, this increase is primarily due to significant organizational growth to provide program services directly rather than through outsourcing to service providers and the addition of new programs related to the receipt of six new grants.

Capital Assets

At the end of the current fiscal year, the Organization's investment in capital assets (furniture, equipment and software), net of accumulated depreciation and amortization was \$987,331, an increase of \$615,744 (166%) from the prior year.

Major capital asset events during the current fiscal year included the following:

- Computers were purchased at a cost of \$182,984.
- Software was purchased at a cost of \$440,099.

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011**

- Furniture and other equipment were purchased at a cost of \$136,160.
- Depreciation, amortization and gain/loss on disposal of capital assets totaled \$143,499.
- Capital assets with a cost of \$96,679 were disposed of during the fiscal year.

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Capital Assets

	June 30	
	2011	2010
Computers	\$ 658,595	\$ 475,611
Furniture and other equipment	489,022	352,862
Software	471,591	31,492
	1,619,208	859,965
Less accumulated depreciation and amortization	(631,877)	(585,055)
	\$ 987,331	\$ 374,910

Additional information on the Organization's capital assets can be found on pages 20 and 23-24 of this report.

Economic Factors

The following factors were considered in planning, preparing and budgeting for the 2012 fiscal year.

- Unemployment rates for the United States, the State of Nevada, and the counties of Clark, Lincoln, Nye and Esmeralda.

	Unemployment Rates ¹	
	December 2011	June 2010
United States	8.3%	9.6%
State of Nevada	12.4%	14.9%
Clark County	12.7%	15.3%
Lincoln County	12.3%	13.6%
Nye County	15.3%	18.1%
Esmeralda County	5.9%	7.2%

¹ Source: State of Nevada, Department of Employment, Training and Rehabilitation, Research & Analysis Bureau.

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2011**

- Grant awards received for the fiscal 2012 year include:
 - WIA Adult, Youth and Dislocated Workers grants received from the United States Department of Labor, passed through the State of Nevada, Department of Employment, Training and Rehabilitation of \$18,344,541.
 - YouthBuild grants received from the United States Department of Labor of \$1,100,000.

Requests for Information

The accompanying financial report is designed to provide a general overview of the Organization's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Organization's Finance Department, 7251 West Lake Mead, Suite 200, Las Vegas Nevada, 89128.

Financial Section

Basic Financial Statements

Government-Wide Financial Statements

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**Statement of Net Assets
June 30, 2011**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 396,730
Receivables:	
Grants:	
Federal grants:	
American Recovery and Reinvestment Act of 2009 grants	445,624
Other federal grants	3,047,514
Other grants	104,545
Subrecipients	143,868
Other	13,071
Prepaid expenses	57,250
Refundable deposits	13,000
Capital assets, net of accumulated depreciation and amortization	<u>987,331</u>
 Total assets	 <u>5,208,933</u>
 LIABILITIES	
Accounts payable	2,958,524
Accrued expenses	81,384
Due to grantors	528,929
Deferred revenue	589,075
Accrued compensated absences:	
Due within one year	202,085
Due in more than one year	<u>13,795</u>
 Total liabilities	 <u>4,373,792</u>
 NET ASSETS	
Invested in capital assets, net of related debt	987,331
Unrestricted	<u>(152,190)</u>
 Total net assets	 <u><u>\$ 835,141</u></u>

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**Statement of Activities
For the Fiscal Year Ended June 30, 2011**

	Governmental Activities				Net (Expenses) Revenues and Change in Net Assets
	Expenses	Program Revenues		Capital Grants and Contributions	
		Charges for Services	Operating Grants and Contributions		
Function/program:					
Community support	\$ 23,308,421	\$ -	\$ 23,818,602	\$ -	\$ 510,181
Total function/program	<u>\$ 23,308,421</u>	<u>\$ -</u>	<u>\$ 23,818,602</u>	<u>\$ -</u>	
General revenues:					
Other					88,586
Change in net assets					<u>598,767</u>
Net assets, beginning of year					<u>236,374</u>
Net assets, end of year					<u>\$ 835,141</u>

Fund Financial Statements

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Balance Sheet
June 30, 2011

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 396,730
Receivables:	
Grants:	
Federal grants:	
American Recovery and Reinvestment Act of 2009 grants	445,624
Other federal grants	3,047,514
Other grants	104,545
Subrecipients	143,868
Other	13,071
	<u>\$ 4,151,352</u>
LIABILITIES	
Accounts payable	\$ 2,958,524
Accrued expenses	81,384
Due to grantors	528,929
Deferred revenue	896,626
	<u>4,465,463</u>
Total liabilities	<u>4,465,463</u>
FUND BALANCE	
Unassigned	<u>(314,111)</u>
Total liabilities and fund balance	<u>\$ 4,151,352</u>

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**Reconciliation of the Balance Sheet
to the Statement of Net Assets
June 30, 2011**

Fund balance		\$ (314,111)
Amounts reported in the statement of net assets are different because:		
Capital assets used in governmental activities are not current financial resources; and therefore, are not reported in governmental funds:		
Capital assets	\$ 1,619,208	
Less accumulated depreciation and amortization	<u>(631,877)</u>	
		987,331
Long-term liabilities, including debt obligations, are not due and payable in the current period; and therefore, are not reported in governmental funds:		
Compensated absences		(215,880)
Deferred revenue amounts that are not available to fund current expenditures; and therefore, are not reported in governmental funds.		
		307,551
Prepaid expenses and refundable deposits represent current fund expenditures that benefit future periods; and therefore, are not reported in governmental funds.		
Prepaid expenses	57,250	
Refundable deposits	<u>13,000</u>	
		<u>70,250</u>
Net assets		<u><u>\$ 835,141</u></u>

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**Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2011**

	<u>General Fund</u>
Revenues	
Intergovernmental:	
Grants:	
Federal grants:	
American Recovery and Reinvestment Act of 2009 grants	\$ 3,596,515
Other federal grants	19,809,991
Other grants	104,545
Other	88,586
	<hr/>
Total revenues	23,599,637
	<hr/>
Expenditures	
Community support:	
Federal grants:	
American Recovery and Reinvestment Act of 2009 grants:	
Adult program	1,331,675
Youth activities program	1,051,671
Dislocated workers program	1,022,228
Administration	90,277
Capital outlay	107,881
Other federal grants:	
Adult program	7,224,260
Youth activities program	5,325,024
Dislocated workers program	5,817,116
Administration	1,138,857
Capital outlay	651,362
Other grants:	
Youth activities program	104,545
Other	51,550
	<hr/>
Total expenditures	23,916,446
	<hr/>
Change in fund balance	(316,809)
Fund balance, beginning of year	2,698
	<hr/>
Fund balance, end of year	<u><u>\$ (314,111)</u></u>

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**Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance
to the Statement of Activities
For the Fiscal Year Ended June 30, 2011**

Change in fund balance	\$ (316,809)
Amounts reported in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is capitalized and depreciated over their estimated useful lives:	
Expenditures for capital assets	\$ 759,243
Less depreciation, amortization and gain/loss on disposal of capital assets	<u>(143,499)</u>
	615,744
Revenues in the statement of activities, which do not provide current financial resources are not reported as revenues in governmental funds:	
Change in deferred revenue	307,551
Some expenditures reported in governmental funds benefit future periods; and therefore, are not reported in the statement of activities:	
Change in prepaid expenses	(14,487)
Some expenses reported in the statement of activities do not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds:	
Change in long-term compensated absences	<u>6,768</u>
Change in net assets	<u><u>\$ 598,767</u></u>

Notes to Basic Financial Statements

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**Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2011**

Note 1. Summary of Significant Accounting Policies

The Reporting Entity

workforce CONNECTIONS (the Organization) was established in 2000, under the provisions of the Workforce Investment Act of 1998 (the Act). The Organization's mission is "to develop a world class workforce through innovative market driven strategies that are relevant to Southern Nevada's employers and job seekers". The Organization is charged with implementing workforce investment activities throughout Southern Nevada. Generally, these include increasing occupational skill attainment to improve the quality of the workforce, reducing welfare dependency and enhancing the productivity and competitiveness of the nation's economy. The Organization's service area is made up of the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda. The Local Elected Official Consortium, which is comprised of an elected official from each of the above, is responsible for appointing members from the public and private sectors to the Organization's governing body. The Organization's governing body is comprised of 32 members. The Act requires that a majority of governing body members must be representatives from the private sector. Members representing businesses must be individuals who are owners, chief executive officers, chief operating officers or other individuals with optimum policy-making or hiring authority. Private sector members are appointed from among individuals nominated by local business organizations and business trade associations. Public sector members represent the required partners in the One-Stop system. Additionally, two representatives each are appointed from economic development, education, organized labor and community-based organizations. The governing body elects a chair from among the private sector representatives.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 39, *Determining Whether Certain Organizations are Component Units*, defines the reporting entity as the primary government and those component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the entity's governing body, and either the ability of the primary government to impose its will on the entity or the possibility that the entity will provide a financial benefit to or impose a financial burden on the primary government. In addition to financial accountability, component units can be other entities in which the economic resources received or held by that entity are entirely or almost entirely for the direct benefit of the primary government, the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by that entity and the resources to which the primary government is entitled or has the ability to otherwise access are significant to the primary government.

The Organization examined its position relative to the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda and determined that there are no requirements of GASB Statement No. 14 as amended by Statement No. 39 that would cause the basic financial statements of the Organization to be included in any of the entities' basic financial statements.

Works for Vegas, a Nevada Non-Profit Corporation, was formed in November 2009 for the purpose of promoting and enhancing workforce development for youth and adult workers in southern Nevada, assisting southern Nevada employees in obtaining and retaining employment, assisting southern Nevada employers in hiring and retaining

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

productive employees, and supporting the efforts of the Organization. Although the Organization expects to receive a future financial benefit from Works for Vegas, the Organization is not required to provide financial support to Works for Vegas, does not appoint a voting majority of the members of the governing body of Works for Vegas or have the ability to otherwise control or impose its will on Works for Vegas, does not have immediate access to the resources of Works for Vegas, and the resources of Works for Vegas are not significant to the Organization. Therefore, Works for Vegas is not considered to be and is not reported as a component unit of the Organization. Furthermore, no other entities were determined to be component units of the Organization.

Basic Financial Statements

The government-wide financial statements include a statement of net assets and a statement of activities. The government-wide financial statements present information for the Organization's activities, which consist solely of governmental activities and are accounted for in a governmental fund, the general fund. The Organization does not currently maintain any business or fiduciary type funds.

Included in the statement of net assets are capital assets, refundable deposits and long-term liabilities (compensated absences). Net assets are classified as 1) invested in capital assets, net of related debt, 2) restricted net assets, or 3) unrestricted net assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions, which are restricted to meeting the operational or capital requirements of a particular function or segment. Other revenues, not restricted for use by a particular function or segment, are reported as general revenues.

Fund financial statements are provided for the Organization's sole governmental fund, the general fund. Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balance. Schedules are presented to reconcile fund balance presented in the fund financial statements to net assets presented in the government-wide financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

Fund Financial Statements

The fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The primary revenue sources, which have been treated as susceptible to accrual by the Organization, are interest, cost reimbursements and intergovernmental revenues (federal grants). All other revenue sources are considered to be measurable and available only when cash is received by the Organization. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, expenditures related to long-term debt, compensated absences and claims and judgments, if any, are recorded only when payment is due.

The Organization classifies and reports the following as a major governmental fund:

General Fund -- The general fund is the general operating fund of the Organization. It is used to account for all financial resources except those required to be accounted for in another fund.

The Organization has no nongovernmental fund types.

Assets, Liabilities, and Net Assets or Fund Balance

Deposits and Investments

The Organization's cash on hand and demand deposits are considered to be cash and cash equivalents.

The Organization's cash and cash equivalents on deposit with financial institutions are often in excess of federally-insured limits, and the risk of losses related to such concentrations may increase as a result of current economic instability including, but not limited to, weakness in the commercial and investment banking systems. The extent of a future loss to be sustained as a result of uninsured deposits in the event of a future failure of a financial institution, if any, however, is not subject to estimation at this time.

Receivables

Receivables, comprised primarily of receivables from grantors, that are not expected to be collected within 60 days of year end are treated as deferred revenue in the fund financial statements rather than current revenue since the asset is not available to satisfy current obligations. Deferred revenues also arise when the Organization receives resources before it has a legal claim to them as when grant funds are received prior to being earned.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future periods and are recorded as expenditures in the fund financial statements and as prepaid expenses in the government-wide financial statements. Payment of debt (both principal and interest) prior to the related due date is reported as a prepaid item in the fund financial statements and as a reduction of liabilities and interest expense in the government-wide financial statements. In the fund financial statements, prepaid items are recorded as expenditures when purchased rather than when consumed.

Capital Assets

Capital assets are reported only in the government-wide financial statements. These assets include furniture, equipment and software. All purchased capital assets are valued at cost where historical records are available and, if no historical records exist, at estimated cost. Donated capital assets are valued at their estimated fair value on the date received. The Organization had a capitalization threshold of \$500 for the current fiscal year.

The cost of normal maintenance and repairs that do not significantly add to the functionality of an asset or materially extend an asset's life are not capitalized.

Capital assets, comprised of furniture, equipment and software, are depreciated or amortized using the straight-line method over estimated useful lives of 5-15 years.

Compensated Absences

It is the Organization's policy to permit employees to accumulate earned vacation benefits that would be paid to them upon separation from Organization service if not previously taken. Accrued vacation obligations are reported in the government-wide financial statements. A liability for compensated absences is reported in the fund financial statements only to the extent that payment is due, for example, as a result of employee resignations and retirements prior to year end. Expenditures for compensated absences are recognized by the general fund, when paid.

Long-term Obligations

In the government-wide financial statements, long-term liabilities, including debt obligations, are reported as liabilities in the statement of net assets. Long-term liabilities are not due and payable in the current period; and therefore, are not reported as liabilities in the fund financial statements.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

Net Assets

In the government-wide and fund financial statements net assets are classified as invested in capital assets, net of related debt, restricted or unrestricted

Net assets invested in capital assets, net of related debt is the value of capital assets, net of related depreciation and amortization, less any outstanding debt used to acquire, construct or improve the capital assets.

Restricted net assets have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Unrestricted net assets is the classification used by the general fund for the residual balance that is not invested in capital assets, net of related debt or restricted.

Fund Balance

Effective July 1, 2010, the Organization implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. As a result, governmental fund balances previously reported as reserved and unreserved are now reported as non-spendable, restricted, committed, assigned or unassigned.

Non-spendable fund balances include items that are not in a spendable form (for example, prepaid expenses) and amounts that are legally or contractually required to remain intact, such as a permanent fund principal balance.

Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balances can be used only for specific purposes pursuant to constraints imposed by a formal action of the Organization's governing body, the Organization's highest level of decision-making authority. These constraints remain binding unless removed or changed in the same manner used to create the constraints.

Assigned fund balances include amounts that are constrained by the Organization's intent to be used for a specific purpose, but are neither restricted nor committed. Such intent should be expressed by the Organization's governing body or appropriately authorized officials. Constraints imposed on the use of assigned fund balances can be removed or changed without formal action of the Organization's governing body.

Unassigned fund balance is the classification used by the general fund for the residual balance that is not assigned, committed, restricted or non-spendable.

Prioritization and Use of Available Resources

When both restricted resources and other resources (*i.e.*, committed, assigned and unassigned) can be used for the same purposes, it is the Organization's policy to use restricted resources first. Furthermore, when committed,

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

assigned and unassigned resources can be used for the same purpose, it is the Organization's policy to use committed resources first, assigned second, and unassigned last.

Use of Estimates

Timely preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates that affect certain reported amounts and disclosures, some of which may require revision in future periods.

Note 2. Stewardship, Compliance and Accountability

New Accounting Pronouncements

In December 2009, the GASB issued Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, effective for periods beginning after June 15, 2011. This Statement amends GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, for agent employers and GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, for agent multiple-employer OPEB plans. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, effective for periods beginning after December 15, 2011. This statement seeks to improve existing standards regarding financial reporting and disclosure requirements related to service concession arrangements, which are a type of public-private or public-public partnerships. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus*, effective for periods beginning after June 15, 2012. This statement seeks to improve existing standards regarding financial reporting and disclosure requirements related to the inclusion and reporting of component units in the financial reporting entity. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, effective for periods beginning after December 15, 2011. This statement seeks to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. Adoption of this

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for periods beginning after December 15, 2011. This Statement provides financial reporting guidance for identifying and reporting deferred outflows of resources and deferred inflows of resources. Management has not yet completed its assessment of this statement.

In June 2011, the GASB issued Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*, effective for periods beginning after June 15, 2011. The objective of this Statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

Note 3. Detailed Notes on all Funds

Deposits and Investments

At June 30, 2011, the carrying amount of deposits was \$396,730, and the bank balance was \$497,362. The Federal Depository Insurance Corporation (FDIC) at year end covered \$250,000 of the bank balance.

Capital Assets

Changes in capital assets for the year ended June 30, 2011, are as follows:

	<u>Balance July 1, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2011</u>
Capital assets being depreciated or amortized:				
Furniture, equipment and software	\$ 956,642	\$ 759,243	\$ (96,677)	\$ 1,619,208
Less accumulated depreciation and amortization for:				
Furniture, equipment and software	<u>585,055</u>	<u>139,588</u>	<u>(92,766)</u>	<u>631,877</u>
	<u>\$ 371,587</u>	<u>\$ 619,655</u>	<u>\$ (3,911)</u>	<u>\$ 987,331</u>

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

Depreciation, amortization and gain/loss on disposal of assets were charged to governmental fund activities as follows:

Adult program	\$ 48,360
Youth activities	43,093
Dislocated workers	35,430
Administration	<u>16,617</u>
	<u>\$ 143,500</u>

Long-term Liabilities

Long-term liabilities for the year ended June 30, 2011, were as follows:

	Balance <u>July 1, 2010</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2011</u>	Due within <u>one year</u>
Compensated absences	\$ <u>222,648</u>	\$ <u>300,740</u>	\$ <u>(307,508)</u>	\$ <u>215,880</u>	\$ <u>202,085</u>

Compensated absences are liquidated by the general fund.

Operating Lease Commitments

During the year ended June 30, 2011, the Organization leased office space, storage facilities and equipment under non-cancelable operating leases, which expire at various times through the fiscal year ended June 30, 2014. Rental expense was \$313,212 for the year ended June 30, 2011.

Subsequent to June 30, 2011, the Organization entered into a non-cancelable operating lease agreement for additional office space, which expires in the fiscal year ended June 30, 2013.

As of June 30, 2011, approximate future minimum lease payments, including payments required under the leases entered into subsequent to year end, are as follows:

<u>Years ending June 30,</u>	
2012	\$ 349,077
2013	333,568
2014	82,123

The office lease terms required the payment of refundable security deposits in the aggregate amount of \$43,083, of which \$30,083 was returned to the Organization during the year ended June 30, 2010, and the remaining \$13,000 will be returned at the expiration of the office lease term.

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

Note 4. Other Information

Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization maintains a risk management program to assess coverage of potential risks of loss. Under this program, the Organization participates in workers' compensation and unemployment programs provided by the State of Nevada. For all other risks, the Organization purchases insurance coverage subject to nominal deductibles. Settled claims have not exceeded insurance coverage for each of the past three fiscal years.

The United States is experiencing a widespread recession accompanied by declines in residential real estate sales, mortgage lending and related construction activity, higher energy costs and other inflationary trends, high unemployment and weakness in the commercial and investment banking systems, and is engaged in a war, all of which are likely to continue to have far-reaching effects on the economic activity in the country for an indeterminate period. The near- and long-term impact of these factors on the Nevada economy and the Organization's operations cannot be predicted at this time but may be substantial.

Vulnerability from concentrations of risk arise because an entity is exposed to risk of loss greater than it would have had it mitigated its risk through diversification. The Organization receives substantially all of its funding from federal grants, either directly from the United States Department of Labor, Employment and Training Administration or passed through the State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit.

Contingent liabilities

In the ordinary course of its operations, claims are filed against the Organization. It is the opinion of management that these claims will not have any material adverse effect on the Organization's basic financial statements.

The Organization does not accrue for estimated future legal and defense costs, if any, to be incurred in connection with outstanding or threatened litigation and other disputed matters but rather, records such as period costs when services are rendered.

Retirement Plan

The Organization's employees are covered by the State of Nevada's Public Employees' Retirement System (PERS). PERS was established on July 1, 1949, by the Nevada State Legislature and is governed by the Public Employees Retirement Organization whose seven members are appointed by the Governor. All public employees who meet

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2011**

certain eligibility requirements participate in PERS, which is a cost sharing, multiple-employer, defined benefit retirement plan.

The Organization does not exercise any control over PERS. Nevada Revised Statutes (NRS) 286.110 states, "Respective participating public employers are not liable for any obligation of the system."

As required by NRS, benefits are determined by the number of years of accredited service at the time of retirement and the participant's compensation. Benefit payments to which participants in PERS may be entitled include pension, disability, and death benefits. PERS issues a publicly available financial report that includes financial statements and required supplemental information. This report may be obtained by writing PERS at 693 West Nye Lane, Carson City, Nevada 89703-1599, or by calling (775) 687-4200.

Contribution rates are established by the NRS, are tied to the increase in taxable sales within the State of Nevada each year and provide for yearly increases of up to 1% until such time as the actuarially determined unfunded liability of PERS is reduced to zero. The Organization is obligated to contribute all amounts due under PERS.

The Organization's contributions (equal to the required contributions) to PERS are as follows:

<u>Years ended June 30,</u>	<u>Rate</u>	<u>Amount</u>
2009	20.50 %	\$ 179,358
2010	21.50 %	405,133
2011	21.50 %	609,174

At June 30, 2011, the unfunded contributions, included in accounts payable, were \$54,674.

Postemployment Benefits Other Than Pensions (OPEB)

Effective July 1, 2008, the Organization implemented the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. In accordance with the transition rules of the statement, the Organization elected to apply its measurement and recognition requirements on a prospective basis and set its beginning net OPEB obligation at zero for the year ended June 30, 2009.

In accordance with NRS, the Organization provides other postemployment benefits to retirees by participating in the State of Nevada's Public Employee Benefit Plan (PEBP), an agent, multiple-employer, defined benefit plan administered by a nine member governing Organization. PEBP provides medical, prescription, dental and vision benefits to eligible retirees. Eligibility and subsidy requirements are governed the NRS and can only be amended through legislation. In 2008, the Nevada State Legislature amended the eligibility and subsidy requirements. As a result of this amendment, the number of retirees for whom the Organization is obligated to provide postemployment benefits is limited to eligible employees who retired from Organization service prior to September 1, 2008.

The Organization does not have any eligible employees who retired from Organization service prior to September 1, 2008. Furthermore, the Organization does not provide any other postemployment benefits (either directly or indirectly) and currently does not have any plans to offer such benefits in the future.

P B T K

PIERCY BOWLER
TAYLOR & KERN

Certified Public Accountants
Business Advisors

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
*workforce*CONNECTIONS
Las Vegas, Nevada

We have audited the basic financial statements of *workforce* CONNECTIONS (the Organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated February 24, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting. Management of the Organization is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's basic financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 11-1 and 11-2 to be material weaknesses.

Compliance and other matters. As part of obtaining reasonable assurance about whether the Organization's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 11-4 and 11-5.

We noted certain other matters that we reported to management of the Board in a separate letter dated February 24, 2012.

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Organization's responses and, accordingly, we express no opinion on them.

This report is intended for the information of the Organization's management, those charged with governance of the Organization, others within the Organization, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in cursive script that reads "Peirce Fenner & Smith". The signature is written in dark ink and is positioned above the date.

February 24, 2012

**Single Audit
and
Accompanying Information**

P B T K

PIERCY BOWLER
TAYLOR & KERN

Certified Public Accountants
Business Advisors

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Board of Directors
*workforce*CONNECTIONS
Las Vegas, Nevada

Compliance. We have audited the compliance of *workforce* CONNECTIONS (the Organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Organization's compliance with those requirements.

As described in items 11-4 through 11-10 in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding allowable costs/cost principles, cash management, eligibility, reporting, subrecipient monitoring and other compliance requirements that are applicable to its United States Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA* (CFDA # 17.258, 17.259 and 17.260), United States Department of Labor, Employment and Training Administration, YouthBuild, YouthBuild, ARRA* (CFDA # 17.275), and United States Department of Labor, Employment and Training Administration, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA* (CFDA # 17.274) programs. Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the Organization complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

* American Recovery and Reinvestment Act of 2009

Internal Control over Compliance. Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 11-3, 11-4, 11-5, 11-7 and 11-8 to be material weaknesses.

A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 11-6 and 11-9 to be significant deficiencies.

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Organization's responses and, accordingly, we express no opinion on them.

Schedule of Expenditures of Federal Awards. We have audited the financial statements of the governmental activities and the major fund of the Organization as of and for the year ended June 30, 2011, and have issued our report thereon dated February 24, 2012, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

This report is intended for the information of the Organization's management, those charged with governance of the Organization, others within the Organization, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.


February 24, 2012

workforce CONNECTIONS

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2011**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number(s)</u>	<u>Expenditures</u>
Expenditures passed through to subrecipients (reported on the cash basis)			
United States Department of Labor, Employment and Training Administration			
YouthBuild, ARRA **	17.274*	N/A	\$ 479,252
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Solutions Unit			
Employment Service/Wagner-Peyser Funded Activities	17.207	1506-11-WSU	65,979
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit			
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA **	17.275*	PY10-SESP-02	27,600
WIA Cluster	*		
WIA Adult Program	17.258	PY09-A-02, PY10-A-02, PY11-A-02	4,990,078
WIA Adult Program, ARRA **	17.258	PY08-A/ARRA-02	1,027,164
WIA Youth Activities	17.259	PY09-Y-02, PY10-Y-02, PY11-Y-02	1,805,515
WIA Youth Activities, ARRA **	17.259	PY08-Y/ARRA-02	468,386
WIA Dislocated Workers	17.260	PY09-DW-02, PY10-DW-02, PY11-DW-02	4,807,865
WIA Dislocated Workers, ARRA **	17.260	PY08-DW/ARRA-02	1,213,133
WIA Governor's Reserve Incentive Awards			
WIA Adult Program	17.259	PY08-A/NEG-02 PY09-A/NER-02	196,406
WIA Dislocated Workers	17.259	PY08-DW/NEG-02 PY09-DW/NER-02	360,220

* A "major" program

** American Recovery and Reinvestment Act of 2009

(Continued)

workforce CONNECTIONS

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2011
(Continued)**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number(s)</u>	<u>Expenditures</u>
Expenditures passed through to subrecipients (reported on the cash basis) (continued)			
United States Department of Labor, Employment and Training Administration (continued)			
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit (continued)			
WIA Cluster (continued)	*		
WIA Governor's Reserve Incentive Awards (continued)			
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY09-GR(09)-LIFE-02	394,080
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY10-GR(09)-Project 5000-02	1,000,000
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY10-GR(09)-CCSBI-02 1649-12-ESD	330,969
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY 1 0-0 R(09)-Youth Build - 02	46,851
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY10-GR(09)-JASN -02	41,646
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, ARRA **	17.258 17.259 17.260	PY09-GR/ARRA(08)-WE-02	19,695
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, ARRA **	17.258 17.259 17.260	PY09-GR/ ARRA (OS-BOULDER-2-02)	52,148
All other expenditures (reported on the accrual basis)			
United States Department of Labor, Employment and Training Administration			
YouthBuild	17.274*	N/A	78,052

* A "major" program

** American Recovery and Reinvestment Act of 2009

(Continued)

workforce CONNECTIONS

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2011
(Continued)**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number(s)</u>	<u>Expenditures</u>
All other expenditures (reported on the accrual basis) (continued)			
United States Department of Labor, Employment and Training Administration (continued)			
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA **	17.275*	N/A	95,167
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Solutions Unit			
Employment Service/Wagner-Peyser Funded Activities	17.207	1506-11-WSU	377,821
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit			
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA **	17.275*	PY10-SESP-02	690,055
WIA Cluster			
WIA Adult Program	17.258	PY09-A-02, PY10-A-02, PY11-A-02	1,472,601
WIA Adult Program, ARRA **	17.258	PY08-A/ARRA-02	415,519
WIA Youth Activities	17.259	PY09-Y-02, PY10-Y-02, PY11-Y-02	2,213,885
WIA Youth Activities, ARRA **	17.259	PY08-Y/ARRA-02	147,161
WIA Dislocated Workers	17.260	PY09-DW-02, PY10-DW-02, PY11-DW-02	974,326
WIA Dislocated Workers, ARRA **	17.260	PY08-DW/ARRA-02	792,656
WIA Governor's Reserve Incentive Awards			
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY10-GR(09)-I-02	75,000

* A "major" program

** American Recovery and Reinvestment Act of 2009

(Continued)

workforce CONNECTIONS

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2011
(Continued)**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number(s)</u>	<u>Expenditures</u>
All other expenditures (reported on the accrual basis) (continued)			
United States Department of Labor, Employment and Training Administration (continued)			
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit (continued)			
WIA Cluster (continued) *			
WIA Governor's Reserve Incentive Awards (continued)			
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY09-GR(08)-T A-02	10,967
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.260	PY10-GR(09)-SNWIB-02	100,000
Total United States Department of Labor, Employment and Training Administration			24,770,197
United States Department of Justice, Office of Justice Programs, Bureau of Justice Assistance			
Second Chance Act Prisoner Reentry Initiative	16.812	N/A	197,745
Total United States Department of Justice, Office of Justice Programs, Bureau of Justice Assistance			197,745
United States Department of Health and Human Services, Health Resources and Services Administration			
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit			
Affordable Care Act (ACA) State Health Care Workforce Development Grants	93.509	PY10-Workforce Connections-HRSA	45,893
Total United States Department of Health and Human Services, Health Resources and Services Administration			45,893
Total Expenditures			\$ 25,013,835

* A "major" program
** American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS)

**Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2011**

Note 1. Reporting Entity

The accompanying supplementary schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of *workforce CONNECTIONS* (the Organization). The reporting entity is defined in Note 1 to the basic financial statements. The schedule includes all expended federal financial assistance received directly from federal agencies as well as passed through other government agencies.

Note 2. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Organization. Expenditures passed through to subrecipients are presented on the cash basis of accounting and all other expenditures are presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Subrecipients

During the year ended June 30, 2011, the following awards (including amendments) were given to subrecipients:

<u>Subrecipient</u>	<u>Award</u>
Workforce Investment Act, Title 1 (CFDA Numbers 17.258, 17.259, 17.260)	
Bridge Counseling Associates	\$ 662,000
Catholic Charities of Southern Nevada	511,552
CHR, Inc.	817,842
College of Southern Nevada	602,937
Easter Seals of Southern Nevada	787,537
Foundation for an Independent Tomorrow	1,634,395
GNJ Family Life Center	1,155,397
Goodwill Industries of Southern Nevada	1,222,378
HELP of Southern Nevada	500,000
Latin Chamber of Commerce Community Foundation	850,000
Native American Community Services	440,426
Nevada Partners, Inc.	3,459,900
Nye Communities Coalition	1,110,690
Project WE	120,000
Southern Nevada Medical Industry Coalition	750,000
Southern Nevada Regional Housing Authority	334,000
Employment Service/Wagner-Peyser Funded Activities (CFDA Number 17.207)	
The Ridge House Inc.	<u>750,000</u>
	<u>\$ 15,709,054</u>

* This contract was subsequently rescinded.

workforce CONNECTIONS

**Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2011**

Section I - Summary of Auditors' Results:

Financial Statements:

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements?	Yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Type of auditors' report issued on compliance for major programs:	Qualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes

Identification of major programs:

CFDA Number:	17.258, 17.259, 17.260, 17.275, 17.274
Name of Federal Program or Cluster:	United States Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA* Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA* YouthBuild, YouthBuild, ARRA*
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,415
Auditee qualified as low-risk auditee?	No

* American Recovery and Reinvestment Act of 2009

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*:

11-1

Criteria:	Government financial statements prepared in accordance with accounting principles generally accepted in the United States (GAAP) normally require the use of both the modified accrual basis and the accrual basis of accounting. To provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, transactions must be accurately recognized in accordance with GAAP and associated policies and procedures.
Condition:	There is an apparent lack of effective policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are presented using the appropriate basis of accounting.
Effect:	Reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are presented using the appropriate basis of accounting, as required by GAAP, cannot readily be attained. As a result, numerous adjustments (most of which requiring significant time) were necessary.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are appropriately presented.
Recommendation:	Management has represented that subsequent to year end, policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are appropriately presented were adopted and implemented, which include 1) a detailed review (at least monthly) of the general ledger by someone possessing an appropriate level of skill and knowledge of GAAP and who is independent of the preparation process, 2) the creation and use of standard journal entries and closing programs/checklists and provisions for the review and approval thereof by someone independent of the preparation process, and 3) creation and retention of documentation of such procedures, including the review and approval thereof. Therefore, we recommend that management should monitor compliance with such policies and procedures to ensure that transactions are accurately recognized and financial statements, free of material errors, are appropriately presented.

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* (continued):

11-1 (continued)

Management's response:

Management informed us that in June and July 2011, a new accounting software package specifically designed to facilitate tracking of transactions by funding source and program was purchased, which when fully implemented will require compliance with certain accounting procedures designed to provide reasonable assurance that transactions are accurately recognized. Management also informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and that financial statements, free of material errors, are presented using the appropriate basis of accounting and that management is monitoring compliance with such policies and procedures.

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* (continued):

11-2

Criteria:	Those delegated the primary responsibility for the accounting and reporting function should possess sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of accounting principles generally accepted in the United States (GAAP) in preparing financial statements.
Condition:	Those delegated the primary responsibility for the accounting and reporting function lack sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of GAAP in recording transactions and preparing financial statements.
Effect:	Reasonable assurance of the appropriate application of GAAP cannot readily be attained. As a result, numerous adjustments (most of which requiring significant time) were necessary.
Cause:	Failure to retain personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of GAAP or provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills could be attained.
Recommendation:	Management should retain personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of GAAP or provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills can be attained.
Management's response:	Management informed us that in February 2012, a Finance Manager, who is a Certified Public Accountant with government accounting experience, was retained and that it is actively recruiting additional personnel who possess an appropriate level of accounting knowledge and skill (with an emphasis on the specific requirements unique to a government entity) and that it will provide additional training and other resources to those delegated the primary responsibility for the accounting and reporting function.

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a):

11-3

Program: U.S. Department of Labor, Employment and Training Administration:
WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260.
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275.
YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.

Specific requirements: The schedule of expenditures of federal awards shall be complete and accurate and agree to supporting records/documentation.

Condition/Context: The unaudited schedule of expenditures of federal awards did not agree to supporting records/documentation and could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 11-1 and 11-2.

Questioned Costs: None noted.

Effect: Reasonable assurance that the schedule of expenditures of federal awards is complete and accurate cannot readily be attained.

Cause: Failure to retain personnel who possess an appropriate level of knowledge and skill and to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance of the accuracy, completeness and agreement to supporting records/documentation of the schedule of expenditures of federal awards and its preparation in compliance with applicable requirements.

Recommendation: Management should retain personnel who possess an appropriate level of knowledge and skill and adopt, implement and monitor compliance with policies and procedures designed to provide reasonable assurance of compliance with the requirements applicable to the preparation of the schedule of expenditures of federal awards. Such policies and procedures should include 1) reconciliation, at least monthly, of general ledger information to requests for funds and the schedule of expenditures of federal awards, and 2) creation and retention of documentation of such procedures, including the review and approval thereof.

* American Recovery and Reinvestment Act of 2009

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-3 (continued)

Management's response:

Management informed us that it is actively recruiting personnel who possess an appropriate level of accounting knowledge and skill (with an emphasis on the specific requirements unique to a government entity). Management also informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance of compliance with the requirements applicable to the preparation of the schedule of expenditures of federal awards, which include reconciliation, at least monthly, of general ledger information to requests for funds and the schedule of expenditures of federal awards and that management is monitoring compliance with such policies and procedures.

*workforce*CONNECTIONS

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

11-4

Program: U.S. Department of Labor, Employment and Training Administration:
WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260.
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275.
YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.

Specific requirements: Grant funds received pursuant to an approved drawdown or reimbursement request shall be expended as specified in the drawdown or reimbursement request.

When federal grants are funded in advance, rather than on a reimbursement basis, recipients shall minimize the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose.

Condition/Context: During the year ended June 30, 2011, 57 subrecipient obligations, totaling \$1,001,390, were incurred and paid prior to the receipt of specifically requested grant funds, using funds requested for other purposes. The time elapsing between the disbursement of such funds and receipt of the specifically requested grant funds averaged 56.25 days with a maximum time lapse of 233 days. In addition, estimated percentages used to drawdown general operating expense funds differed (depending upon the funding source and the program from 4.13% to 8.60%) from the total actual general operating expense percentages at June 30, 2011.

During the year ended June 30, 2011, 457 subrecipient obligations, totaling \$15,578,691, were incurred and paid subsequent to the receipt of specifically requested funds. The time elapsing between the receipt of federal grant funds and disbursement of such funds averaged 8.69 days with a maximum time lapse of 195 days. In addition, at June 30, 2011, grant funds totaling \$589,076 had been requested to liquidate general operating obligations prior to the incurrence of such general operating obligations and grant funds totaling \$528,683 had been requested to liquidate subrecipient obligations prior to the incurrence of such subrecipient obligations.

Questioned Costs: None noted.

* American Recovery and Reinvestment Act of 2009

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-4 (continued)

Effect:	Reasonable assurance that grant funds are expended for the purpose specified in the approved drawdown or reimbursement request and that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that grant funds are expended in accordance with the approved drawdown or reimbursement request purpose and that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized.
Recommendation:	Management should adopt, implement and monitor compliance with policies and procedures designed to provide reasonable assurance that grant funds are expended in accordance with the approved drawdown or reimbursement request purpose and that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized. Additional resources should be made available to provide sufficient training and other resources to those delegated the primary responsibility for the grant fund disbursement process such that there is reasonable assurance that the expenditure of grant funds is in accordance with the approved drawdown or reimbursement request purpose and that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized.
Management's response:	Management informed us that in June and July 2011, a new accounting software package specifically designed to facilitate tracking of transactions by funding source and program was purchased, which when fully implemented will require compliance with certain accounting procedures designed to provide reasonable assurance that transactions are accurately recognized. Management also informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance that grant funds are expended in accordance with the approved drawdown or reimbursement request purpose and that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized and that it will provide additional training and other resources to those delegated the primary responsibility for the grant fund disbursement process and that management is monitoring compliance with such policies and procedures.

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**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

11-5

Program: U.S. Department of Labor, Employment and Training Administration:
WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260.
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275.
YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.

Specific requirements: Requests for funds shall be complete, accurate and agree to supporting documentation. Independent review of requests for funds shall be performed to assure accuracy, completeness of data and information included therein, and agreement to supporting records/documentation.

Condition/Context: Of the 147 requests for grant funds examined (114 for the WIA cluster programs (CFDA # 17.258, 17.259, 17.260), 11 for the Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors program (CFDA # 17.275) and 22 for the YouthBuild program (CFDA # 17.274)), 19 did not include evidence of management approval, 54 did not exhibit evidence of independent review for accuracy and completeness, 1 included a mathematical error, 5 had an unrequested grant balance different from that on the immediately prior request, 26 did not include a schedule of prior requests or a reconciliation to the unrequested grant balance, and none exhibited evidence of subrecipient program review.

In addition, although individual requests for grant funds could be traced to the schedule of expenditures of federal awards, in total the 147 request for grant funds examined, could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 11-1 and 11-2 and as a result, general operating costs of \$8,123, were over allocated and charged to one ARRA* grant and had to be reclassified and charged to a non-ARRA* grant for which the costs were also allowable and general operating costs of \$381,413, were over allocated and charged to two non-ARRA* grants and had to be reclassified and charged to two ARRA* grants for which the costs were also allowable.

Questioned Costs: Not applicable.

Effect: Reasonable assurance that requests for funds are complete, accurate and agree to supporting documentation cannot readily be attained.

* American Recovery and Reinvestment Act of 2009

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-5 (continued)

Cause: Failure to retain personnel who possess an appropriate level of knowledge and skill and to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting documentation.

Recommendation: Management should retain personnel who possess an appropriate level of knowledge and skill and adopt, implement and monitor compliance with policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting documentation. Such policies and procedures should incorporate documentation of subrecipient program review and independent review of requests for funds for mathematical accuracy, completeness and agreement to supporting documentation.

Management's response: Management informed us that in June and July 2011, a new accounting software package specifically designed to facilitate tracking of transactions by funding source and program was purchased, which when fully implemented will require compliance with certain accounting procedures designed to provide reasonable assurance that transactions are accurately recognized. Management also informed us that it is actively recruiting personnel who possess an appropriate level of accounting knowledge and skill (with an emphasis on the specific requirements unique to a government entity). In addition, management informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting documentation including documentation of subrecipient program review and independent review for mathematical accuracy, completeness and agreement to supporting documentation and that management is monitoring compliance with such policies and procedures.

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

11-6

Program:	U.S. Department of Labor, Employment and Training Administration: Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA'. CFDA # 17.275. YouthBuild, ARRA'. CFDA # 17.274.
Specific requirements:	The American Recovery and Reinvestment Act of 2009, Section 1512 requires the submission of certain reports, which are complete and accurate, no later than the 10 th day following the end of each calendar quarter (beginning the quarter ended September 30, 2009).
Condition/Context:	Two of the 8 reports submitted for the period of July 1, 2010 through June 30, 2011, were not submitted within the required 10 day time period.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that required reports are submitted timely, within required time periods cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are submitted timely, within required time periods.
Recommendation:	Management should adopt, implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are prepared and submitted timely, within required time periods. Such policies and procedures should incorporate documentation of independent review of such reports for accuracy, completeness and agreement to supporting documentation.
Management's response:	Management informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance that required reports are prepared and submitted timely, within required time periods including documentation of independent review for accuracy, completeness and agreement to supporting documentation and that management is monitoring compliance with such policies and procedures.

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-7

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	Documentation supporting program participant eligibility shall be complete, accurate and retained.
Condition/Context:	Of the five participant files selected for testing for the WIA cluster program (CFDA # 17.259), two did not include the signature of a parent or guardian, one did not include the signature of a witness/program staff person and one could not be located. Of the 55 participant files selected for testing for the YouthBuild program (CFDA # 17.274), one did not include documentation supporting selective service registration or exemption.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance of participant eligibility cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required participant eligibility documentation is complete, accurate and retained.
Recommendation:	Management should adopt, implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required participant eligibility documentation is complete, accurate and retained.
Management's response:	Management informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance that required participant eligibility documentation is complete, accurate and retained and that management is monitoring compliance with such policies and procedures.

* American Recovery and Reinvestment Act of 2009

*workforce*CONNECTIONS

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-8

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	Subrecipient award documents are to 1) include the award information (<i>i.e.</i> , the Catalog of Federal Domestic Assistance (CFDA) title and number; award name and number; if the award is research and development; and name of Federal awarding agency), requirements imposed by laws, regulations, and the provisions of contract or grant agreements; and the approved allowable activities, 2) specifically identify, and distinguish from awards under existing programs, funds provided under ARRA*, and 3) require separate identification and reporting on the Schedule of Expenditures of Federal Awards (SEFA) and Data Collection Form of all funds received under ARRA*.
Condition/Context:	Of the 19 original program year 2010 subrecipient award documents and 18 program year 2010 subrecipient award amendments examined, 1 contract was rescinded, 36 did not include dated signatures (date of document execution), 13 did not specifically identify and distinguish funds provided under ARRA* from awards under existing programs, and 13 did not include the requirement to separately identify and report all funds received under ARRA* on the SEFA and Data Collection Form.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that subrecipient award documents include all required information and that funds provided under ARRA will be appropriately recognized and reported cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that all required information is included in subrecipient award documents and to require timely amendments of subrecipient award documents as new or revised requirements become effective.

* American Recovery and Reinvestment Act of 2009

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-8 (continued)

Recommendation:

Management should adopt, implement and monitor compliance with policies and procedures designed to provide reasonable assurance that all required information is included in subrecipient award documents and that subrecipient award documents are amended timely as new or revised requirements become effective. Additional resources should be made available to provide sufficient training and other resources to those delegated the primary responsibility for the subrecipient awards such that reasonable assurance of compliance with all, including new or revised, requirements can be attained.

Management's response:

Management informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance that subrecipient award documents include all required information and are amended timely as new or revised requirements become effective and that it will provide additional training and other resources to those delegated the primary responsibility for the subrecipient awards and that management is monitoring compliance with such policies and procedures.

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**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-9

Program:	U.S. Department of Labor, Employment and Training Administration: Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*, CFDA # 17.275, YouthBuild, YouthBuild, ARRA*, CFDA # 17.274.
Specific requirements:	Submission of a financial report, on Form ETA-9130, for each applicable program is required no later than the 45 th day following the end of each calendar quarter.
Condition/Context:	One of the 11 reports submitted for the period of July 1, 2010 through June 30, 2011, was not submitted within the required 45 day time period.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that required reports are submitted timely, within required time periods cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are submitted timely, within required time periods.
Recommendation:	Management should adopt, implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are prepared and submitted timely, within required time periods. Such policies and procedures should incorporate documentation of independent review of such reports for accuracy, completeness and agreement to supporting documentation.
Management's response:	Management informed us that it has adopted and implemented policies and procedures designed to provide reasonable assurance that required reports are prepared and submitted timely, within required time periods including documentation of independent review for accuracy, completeness and agreement to supporting documentation and that management is monitoring compliance with such policies and procedures.

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-10

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	Pass-through entities are to monitor subrecipient compliance through reporting, site visits, regular contact, or other means to provide reasonable assurance that the use of grant funds is administered in compliance with laws, regulations, and the provisions of contracts or grant agreements and performance goals are achieved. In addition, the written client compliance assurance reviews policy specifies that schedules for monitoring (compliance assurance reviews) will be developed no less than twice each year and that monitoring (compliance assurance review) reports will be issued no later than 30 days following completion of such reviews.
Condition/Context:	Monitoring of subrecipient compliance through reporting, site visits, regular contact, or other means was not performed and documented in accordance with stated client policies. Of 26 subrecipients with contract terms that included some or all of the period from July 1, 2010 through June 30, 2011, only one monitoring (compliance assurance review) was performed and documented for each subrecipient.
Questioned Costs:	None noted.
Effect:	Reasonable assurance of compliance with grant monitoring requirements cannot readily be attained.
Cause:	Failure to effectively monitor compliance with policies and procedures designed to provide reasonable assurance of compliance with grant monitoring requirements.

* American Recovery and Reinvestment Act of 2009

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

11-10 (continued)

Recommendation:

Subsequent to year end, an amendment of the written client compliance assurance reviews policy was approved by *workforce* CONNECTIONS governing body, with an effective date of June 29, 2011, to require that performance of subrecipient monitoring (compliance assurance review) be performed no less than annually (once each year) and that a monitoring (compliance assurance review) report be issued no later than 30 days following completion of such review. Therefore, we recommend that management should monitor compliance with this policy to ensure the appropriate performance and documentation of subrecipient monitoring procedures such that reasonable assurance of subrecipient compliance with applicable grant requirements and the requirements of OMB Circular A-133 can be attained.

Management's response:

Management informed us that subsequent to June 30, 2011, an amendment of the written client compliance assurance reviews policy was approved by *workforce* CONNECTIONS governing body, with an effective date of June 29, 2011, to require that a schedule for monitoring (compliance assurance reviews) be developed no less than annually (once each year) and that monitoring (compliance assurance review) reports will be issued no later than 30 days following completion of such reviews.

**Schedule of Prior Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2010**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*:

10-1

Criteria:	Government financial statements prepared in accordance with accounting principles generally accepted in the United States (GAAP) normally require the use of both the modified accrual basis and the accrual basis of accounting. To provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, transactions must be accurately recognized in accordance with GAAP and associated policies and procedures.
Condition:	Although improved from the prior year, there continues to be an apparent lack of effective policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are presented using the appropriate basis of accounting.
Effect:	Reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are presented using the appropriate basis of accounting, as required by GAAP, cannot readily be attained. As a result, numerous adjustments (some of which requiring significant time) were necessary.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are appropriately presented.
Current status:	This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-1.

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**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* (continued):

10-2

Criteria:	Those delegated the primary responsibility for the accounting and reporting function should possess sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of accounting principles generally accepted in the United States (GAAP) in preparing financial statements.
Condition:	Although improved from the prior year, it is evident by the condition described in finding 10-1 that those delegated the primary responsibility for the accounting and reporting function continue to lack sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of GAAP in recording transactions and preparing financial statements.
Effect:	Reasonable assurance of the appropriate application of GAAP cannot readily be attained. As a result, numerous adjustments (some of which requiring significant time) were necessary.
Cause:	Failure to retain personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of GAAP or provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills could be attained.
Current status:	This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-2.

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a):

10-3

Program: U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Adult Program, ARRA^{*}, WIA Youth Activities, WIA Youth Activities, ARRA^{*}, WIA Dislocated Workers, WIA Dislocated Workers, ARRA^{*}, YouthBuild, YouthBuild, ARRA^{*}, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA^{*}. CFDA # 17.258, 17.259, 17.260, 17.274, 17.275.

Specific requirements: The schedule of expenditures of federal awards shall be complete and accurate and agree to supporting records/documentation.

Condition/Context: The unaudited schedule of expenditures of federal awards did not agree to supporting records/documentation and could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 10-1 and 10-2.

Questioned Costs: None noted.

Effect: Reasonable assurance that the schedule of expenditures of federal awards is complete and accurate cannot readily be attained.

Cause: Failure to retain personnel who possess an appropriate level of knowledge and skill and to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance of the accuracy, completeness and agreement to supporting records/documentation of the schedule of expenditures of federal awards and its preparation in compliance with applicable requirements.

Current status: This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-3.

^{*} American Recovery and Reinvestment Act of 2009

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**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-4

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Adult Program, ARRA [*] , WIA Youth Activities, WIA Youth Activities, ARRA [*] , WIA Dislocated Workers, WIA Dislocated Workers, ARRA [*] , YouthBuild, YouthBuild, ARRA [*] , Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA [*] . CFDA # 17.258, 17.259, 17.260, 17.274, 17.275.
Specific requirements:	Grant funds received pursuant to an approved drawdown or reimbursement request shall be expended as specified in the drawdown or reimbursement request.
Condition/Context:	Grant funds were expended for purposes other than the purpose specified in the drawdown or reimbursement request. At June 30, 2010, approximately \$162,000 of non-ARRA [*] grant funds requested to liquidate general operating obligations had been used to liquidate other allowable program and ARRA [*] general operating obligations. During the year ended June 30, 2010, 52 subrecipient obligations, totaling \$1,359,031, had been incurred and paid prior to the receipt of specifically requested funds, using funds requested for other purposes. In addition, estimated percentages used to drawdown general operating expense funds differed (depending upon the funding source and the program from 3.07% to 11.82%) from the total actual general operating expense percentages at June 30, 2010.
Questioned Costs:	None noted.
Effect:	Reasonable assurance that grant funds are expended for the purpose specified in the approved drawdown or reimbursement request cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that grant funds are expended in accordance with the approved drawdown or reimbursement request purpose.
Current status:	This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-4.

^{*} American Recovery and Reinvestment Act of 2009

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**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

10-5

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*, YouthBuild, YouthBuild, ARRA*, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.258, 17.259, 17.260, 17.274, 17.275.
Specific requirements:	When federal grants are funded in advance, rather than on a reimbursement basis,, recipients shall minimize the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose.
Condition/Context:	During the year ended June 30, 2010, 508 subrecipient obligations, totaling \$17,765,185, had been incurred and paid subsequent to the receipt of specifically requested funds. The time elapsing between the receipt of federal grant funds and disbursement of such funds averaged 10.72 days with a maximum time lapse of 243 days. In addition, the monthly average cash balance for general operations ranged from a low of \$151,856 to a high of \$506,647, with cash balances attributable to non-ARRA* grants ranging from a low of \$662,699 to a high of \$1,114,277 and cash balances attributable to ARRA* grants ranging from a low of negative \$680,530 to a high of negative \$237,367.
Questioned Costs:	None noted.
Effect:	Reasonable assurance that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized.
Current status:	This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-4.

* American Recovery and Reinvestment Act of 2009

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**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-6

Program: U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*, YouthBuild, YouthBuild, ARRA*, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.258, 17.259, 17.260, 17.274, 17.275.

Specific requirements: Requests for funds shall be complete, accurate and agree to supporting records/documentation. Independent review of requests for funds shall be performed to assure accuracy, completeness of data and information included therein, and agreement to supporting records/documentation.

Condition/Context: Requests for funds were not complete, accurate and did not agree to supporting records/documentation. Of the 57 requests for non-ARRA* grant funds examined; 11 did not exhibit evidence of independent review for accuracy and completeness; 7 included mathematical errors, 1 had an unrequested grant balance different from that on the immediately prior request, and none exhibited evidence of subrecipient program review. Of the 59 requests for ARRA* grant funds examined; 4 did not include evidence of management approval, 20 did not exhibit evidence of independent review for accuracy and completeness; 10 did not include a schedule of prior requests or a reconciliation to the unrequested grant, and none exhibited evidence of subrecipient program review. In addition, although individual requests for grant funds could be traced to the schedule of expenditures of federal awards, in total the 116 request for grant funds examined, could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 10-1 and 10-2 and as a result, general operating costs of \$448,846, were over allocated and charged to one ARRA* grant and had to be reclassified and charged to non-ARRA* grant for which the costs were also allowable.

Questioned Costs: Not applicable.

Effect: Reasonable assurance that requests for funds are complete, accurate and agree to supporting records/documentation cannot readily be attained.

Cause: Failure to retain personnel who possess an appropriate level of knowledge and skill and to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting records/documentation.

Current status: This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-5.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-7

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: YouthBuild, ARRA*, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.274, 17.275.
Specific requirements:	The American Recovery and Reinvestment Act of 2009, Section 1512 requires the submission of certain reports no later than the 10 th day following the end of each calendar quarter (beginning the quarter ended September 30, 2009).
Condition/Context:	One of the 7 reports submitted for the period of July 1, 2009 through June 30, 2010, was not submitted within the required 10 day time period.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that required reports are submitted timely, within required time periods cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are submitted timely, within required time periods.
Current status:	This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-6.

* American Recovery and Reinvestment Act of 2009

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-8

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, ARRA*, WIA Youth Activities, ARRA*, WIA Dislocated Workers, ARRA*, YouthBuild, ARRA*, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.258, 17.259, 17.260, 17.274, 17.275.
Specific requirements:	Pass-through entities shall determine that subrecipients have current Central Contractor Registration (CCR) registrations, including obtaining a Dun and Bradstreet Data Universal Numbering System (DUNS) number, prior to making subawards and perform periodic checks to ensure that subrecipients are updating CCR registration information as necessary.
Condition/Context:	Verification of current CCR registration, including possession of a DUNS number, for subrecipients receiving ARRA* subawards prior to June 30, 2010, was not obtained prior to making the subawards.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that subrecipients are appropriately registered and possess a DUNS number cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that all required subrecipient information is verified prior to making subawards.
Current status:	No significant exceptions were noted in the current year's audit procedures; and therefore, this finding appears to have been corrected.

* American Recovery and Reinvestment Act of 2009

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**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-9

Program: U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Adult Program, ARRA^{*}, WIA Youth Activities, WIA Youth Activities, ARRA^{*}, WIA Dislocated Workers, WIA Dislocated Workers, ARRA^{*}, YouthBuild, YouthBuild, ARRA^{*}, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA^{*}. CFDA # 17.258, 17.259, 17.260, 17.274, 17.275.

Specific requirements: Subrecipient award documents are to 1) include the award information (*i.e.*, the Catalog of Federal Domestic Assistance (CFDA) title and number; award name and number; if the award is research and development; and name of Federal awarding agency), requirements imposed by laws, regulations, and the provisions of contract or grant agreements; and the approved allowable activities, 2) specifically identify, and distinguish from awards under existing programs, funds provided under ARRA^{*}, and 3) require separate identification and reporting on the Schedule of Expenditures of Federal Awards (SEFA) and Data Collection Form of all funds received under ARRA^{*}.

Condition/Context: Subrecipient award documents did not include all required information. Of the 38 original subrecipient award documents examined, 23 did not include dated signatures (date of document execution), 4 did not include the award period of availability, 1 did not include a pass-through entity award number, 17 did not include the CFDA title and number, 8 did not specifically identify, and distinguish funds provided under ARRA^{*} from awards under existing programs, 20 did not include the requirement to separately identify and report all funds received under ARRA^{*} on the SEFA and Data Collection Form, and 2 identified the funding source as non-ARRA^{*}, but were paid with ARRA^{*} grant funds. Of the 25 amendments to subrecipient award documents examined, 9 did not include dated signatures (date of document execution) and 1 did not include a pass-through entity award number.

Questioned Costs: Not applicable.

Effect: Reasonable assurance that subrecipient award documents include all required information and that funds provided under ARRA will be appropriately recognized and reported cannot readily be attained.

Cause: Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that all required information is included in subrecipient award documents and to require timely amendments of subrecipient award documents as new or revised requirements become effective.

Current status: This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-8.

^{*} American Recovery and Reinvestment Act of 2009

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**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-10

Program: U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*, YouthBuild, YouthBuild, ARRA*, Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.258, 17.259, 17.260, 17.274, 17.275.

Specific requirements: Pass-through entities are to 1) monitor subrecipient compliance through reporting, site visits, regular contact, or other means to provide reasonable assurance that the use of grant funds is administered in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved, 2) ensure that a subrecipient that expends \$500,000 or more in federal awards is audited in accordance with the requirements of OMB Circular A-133 and that the audit is completed within 9 months of year end, 3) issue a decision on any audit findings within 6 months of the receipt of the subrecipient audit report, 4) ensure that the subrecipient takes timely and appropriate corrective action on all audit findings, 5) take appropriate action, including the use of sanctions, in cases of continued inability or unwillingness of a subrecipient to comply with applicable laws, regulations, and the provisions of contracts or grant agreements, and 6) evaluate and document the impact of subrecipient activities on the pass-through entity's ability to comply with applicable laws, regulations, and the provisions of contracts or grant agreements. In addition, the written client compliance assurance reviews policy specifies that schedules for monitoring (compliance assurance reviews) will be developed no less than twice each year and that monitoring (compliance assurance review) reports will be issued no later than 30 days following completion of such reviews.

Condition/Context: Monitoring of subrecipient compliance through reporting, site visits, regular contact, or other means was not performed and documented in accordance with stated policies. Of 33 subrecipients with contract terms that included some or all of the period from July 1, 2009 through June 30, 2010, only 1 monitoring (compliance assurance review) was performed and documented for each subrecipient. In addition, 3 of the completed monitoring (compliance assurance review) reports included reported findings for which there is no documented evidence that subsequent follow up monitoring (compliance assurance review) procedures were performed.

* American Recovery and Reinvestment Act of 2009

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-10 (continued)

Questioned Costs:	None noted.
Effect:	Reasonable assurance that subrecipients complied with applicable grant requirements could not be attained; and therefore, reasonable assurance of compliance with grant requirements with respect to federal funds passed through to subrecipients cannot readily be attained.
Cause:	Failure to effectively monitor compliance with policies and procedures designed to provide reasonable assurance that all subrecipients comply with applicable grant requirements and the requirements of OMB Circular A-133 and that the effect of subrecipient non-compliance is documented and monitored.
Current status:	This condition still existed during the year ended June 30, 2011, and is reported in the current year's schedule of findings and questioned costs as finding number 11-10. However, subsequent to June 30, 2011, an amendment of the written client compliance assurance reviews policy was approved by <i>workforce</i> CONNECTIONS governing body, with an effective date of June 29, 2011, to require that a schedule for monitoring (compliance assurance reviews) be developed no less than annually (once each year) and that monitoring (compliance assurance review) reports will be issued no later than 30 days following completion of such reviews.

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**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2010**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

10-11

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: YouthBuild, ARRA ¹ , Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA ¹ . CFDA # 17.274, 17.275.
Specific requirements:	Submission of a financial report, on Form ETA-9130, for each applicable program is required no later than the 45 th day following the end of each calendar quarter.
Condition/Context:	Two of the 7 reports submitted for the period of July 1, 2009 through June 30, 2010, was not submitted within the required 45 day time period.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that required reports are submitted timely, within required time periods cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are submitted timely, within required time periods.
Current status:	This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 11-9.

¹ American Recovery and Reinvestment Act of 2009

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**REQUIRED
COMMUNICATIONS
LETTER**

**TO THE
BOARD OF DIRECTORS**

**FOR THE YEAR ENDED
JUNE 30, 2011**

workforce CONNECTIONS
REQUIRED COMMUNICATIONS LETTER

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Board of Directors
workforce CONNECTIONS
7251 West Lake Mead, Suite 200
Las Vegas, Nevada 89128

RE: Required Communications

Ladies and gentlemen:

As part of our engagement to audit the basic financial statements of *workforce* CONNECTIONS (the Organization) as of June 30, 2011 and for the year then ended, we are required under applicable auditing standards to communicate certain matters to those charged with governance responsibilities for the Organization for the purpose of assisting them in meeting their responsibilities with regard to the financial reporting process. This report contains those required communications.

The matters reported herein were considered in forming our opinion on the Organization's basic financial statements contained in our report dated February 24, 2012, and these matters do not change that report.

This communication is intended solely for the confidential information and use of those charged with governance and management responsibilities for the Organization and others identified below, either receiving a copy or being approved to receive a copy from management. However, this report is a matter of public record, and its distribution is not limited.



February 24, 2012

Copies provided to:
John Ball, Executive Director
Ardell Garbreth, Deputy Director - Operations
MaryAnn Avendano, Sr. Financial Analyst

SIGNIFICANT AUDIT ADJUSTMENTS

Our audit resulted in several significant adjustment to the Organization's basic financial statements. The details and financial statement effect of these proposed adjustments are included in an attachment. These adjustments are directly related to the internal control findings reported herein.

Management requested us, and we agreed, to waive as immaterial, individually and in aggregate, two proposed adjustments. The details and financial statement effect of these waived adjustments are included in an attachment.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

Management cooperated fully and no unexpected or unusual difficulties were encountered in completing the June 30, 2011, audit. In addition, the Organization's audit was completed several months earlier than it has been in the past several years and the requirement to complete the audit prior to March 31, 2012 (nine months after year end) was met.

MATTERS INVOLVING INTERNAL CONTROL

We planned and performed our audit of the basic financial statements of the Organization as of June 30, 2011 and for the year then ended, in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the Comptroller General of the United States. We considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Organization's basic financial statements. Such procedures were not performed for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

The principal objectives of effective internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that all transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of basic financial statements in accordance with accounting principles generally accepted in the United States. The concept of reasonable assurance requires that management, in fulfilling its responsibility, make estimates and judgments to assess the expected benefit and related costs of control procedures. Because of inherent limitations in any internal control, errors or fraudulent acts, particularly when involving forgery and collusion, may occur and not be detected. In addition, there is a risk that procedures may become inadequate in future periods because of changes in conditions and the degree of compliance with the procedures may deteriorate.

Definitions. A *deficiency* in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control, that is less severe than a material weakness yet important enough to merit attention by those with governance. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's basic financial statements will not be prevented or detected on a timely basis. Our consideration of internal control would not necessarily identify all deficiencies in internal control that might be significant deficiencies

or material weaknesses.

Findings. Our procedures identified the following that we are bringing to your attention:

We believe the following significant deficiencies constitute material weaknesses.

The following, or similar, findings were previously reported in our letters, dated April 29, 2011, June 8, 2010, September 22, 2009 and July 22, 2008.

Financial Accounting and Reporting. Government financial statements prepared in accordance with accounting principles generally accepted in the United States (GAAP) normally require the use of both the modified accrual basis and the accrual basis of accounting. To provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, transactions must be accurately recognized in accordance with GAAP and associated policies and procedures.

As demonstrated by the numerous significant adjustments discussed above, there is an apparent lack of effective policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are presented using the appropriate basis of accounting as required by GAAP.

Management has represented that subsequent to year end, policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are appropriately presented were adopted and implemented, which include 1) a detailed review (at least monthly) of the general ledger by someone possessing an appropriate level of skill and knowledge of GAAP and who is independent of the preparation process, 2) the creation and use of standard journal entries and closing programs/checklists and provisions for the review and approval thereof by someone independent of the preparation process, and 3) creation and retention of documentation of such procedures, including the review and approval thereof. Therefore, we recommend that management should monitor compliance with such policies and procedures to ensure that transactions are accurately recognized and financial statements, free of material errors, are appropriately presented.

Financial Reporting Skills, Knowledge and Resources. Those delegated the primary responsibility for the accounting and reporting function should possess sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of GAAP in preparing financial statements.

It is evident by the condition described in the foregoing finding and as demonstrated by the numerous significant adjustments discussed above, that those delegated the primary responsibility for the accounting and reporting function lack sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of GAAP in recording transactions and preparing financial statements.

We recommend the retention of personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of GAAP or provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills can be attained.

OTHER GOVERNANCE MATTERS

Auditors' responsibility under applicable professional standards. As stated in the first paragraph of our report on the Organization's basic financial statements, our responsibility as independent auditors, under applicable professional standards, is to express an opinion, based on our audit, on the Organization's basic financial statements, which are the responsibility of the Organization's management. Our responsibilities, as contrasted with management's, are spelled out more fully in our letter of engagement.

Despite any limited assistance we may have provided to management in its preparation, our responsibility for information accompanying the Organization's basic financial statements is limited to 1) reading such information to ascertain that it is materially consistent with information presented in the Organization's basic financial statements 2) considering whether any statements contained therein may appear to be materially misstated, and 3) assuring the satisfactory resolution of our concerns, if any. In this instance, we performed the required procedures, and any changes requested by us in this process were satisfactorily made and all questions satisfactorily resolved.

In considering the matters reported herein, you should be cognizant of your responsibility for oversight of the financial reporting process and management's responsibilities for establishing and maintaining an effective internal control subject to regulatory and ownership approval, and for the Organization's basic financial statements.

Significant accounting policies. The significant accounting policies employed by the Organization are disclosed in the notes to the Organization's basic financial statements and are essentially as prescribed, recommended or permitted under applicable authoritative literature for, or commonly used by, other entities in your industry. The accounting policies have been consistently applied and are not controversial.

Significant estimates. The basic financial statements do not contain any significant management estimates, except with regard to the estimated useful lives of property and equipment, allocation of Board expenditures/expenses and the collectability of recorded receivables.

Related parties. No significant audit issues were encountered in connection with the Organization's related party transactions, for example nondisclosure by management or questionable authorization/purpose.

Disagreements or pre-retention discussions with, and consultations with other accountants by, management. We are also required by professional standards to communicate any significant disagreements with management, consultations by management with other accountants that we become aware of, or discussions with us prior to our retention regarding any major issues, over the application of accounting principles, management's judgments about accounting estimates, disclosures to be made in the Organization's basic financial statements, the scope of the audit or the wording of the auditors' report, regardless of whether the matter was satisfactorily resolved. No such disagreements were encountered in our audit, nor are we aware of any consultations with other accountants, nor were we consulted prior to retention, regarding any such matters.

Representations sought from management. Appended to this communication is a copy of the letter of representation requested to be executed by management with regard to our audit services.

Licensing and independence. This will confirm that we are duly licensed to perform this engagement. In

workforce CONNECTIONS

Required Communications

Page 5

addition, in our professional judgment, we are independent of the Organization under all applicable rules, regulations, and interpretations. In addition, we represent that we know of no relationships that a reasonably informed person might consider an impairment of our independence under such requirements with regard to this engagement.

Compliance with laws, regulations, contracts and grants. Compliance with laws, regulations, contracts and grants applicable to the Organization is the responsibility of the Organization's management. As part of obtaining reasonable assurance about whether the Organization's basic financial statements are free of material misstatement, we performed tests of the Organization's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

In accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, we have issued our report dated February 24, 2012, on our consideration of the Organization's internal control over financial reporting and on our tests of the Organization's compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and should be considered in assessing the results of our audit.

In accordance with the requirements of the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, we have issued our report dated February 24, 2012, on our consideration of the Organization's compliance with requirements applicable to major programs and on internal control over compliance. The purpose of that report is to describe the scope of our testing of compliance and internal control over compliance and the results of that testing, and to provide an opinion on the Organization's compliance with such requirements, but not to provide an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance. This report is an integral part of an audit performed in accordance with the requirements of OMB Circular A-133, auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and should be considered in assessing the results of our audit.

Material instances of noncompliance are failures to follow requirements or violations of prohibitions contained in laws, regulations, contracts and grants, that when aggregated, in our judgment, are material to the Organization's basic financial statements or a major grant program. The results of our tests of compliance and internal control over compliance did not disclose material instances of noncompliance or material weakness in internal control over compliance except as indicated in the above referenced reports.

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**Attachment - Significant Audit Adjustments
June 30, 2011**

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**Attachment - Significant Audit Adjustments
June 30, 2011**

Significant Audit Adjustment Number	Effect On				
	Assets	Liabilities	Equity	Revenues	Expenses
1	\$ (32,913)	\$ (5,634)			\$ 38,547
2	615,744				(615,744)
3		(60,255)			60,255
4		(377,153)		\$ (26,927)	404,080
5	775,425	(426,897)		(348,528)	
6	62,064	(336,490)		257,246	17,180
7	(627,194)			627,194	
8	(347,003)	459,118		(511,540)	399,425
9	(1,057,582)	(91,671)	\$ 307,551	608,025	233,677
	<u>\$ (611,459)</u>	<u>\$ (838,982)</u>	<u>\$ 307,551</u>	<u>\$ 605,470</u>	<u>\$ 537,420</u>

Description/explanation for audit adjustment number:

- 1 Recognize prepaid expenses for payments made prior to year end that benefit future periods and reverse prior year prepaid expenses that benefited the current year in both the government-wide and fund financial statements.
- 2 Recognize property and equipment acquisitions, disposals, depreciation and loss on disposals in the government-wide financial statements.
- 3 Recognize employee related obligations incurred prior to year end for compensated absences in the government-wide financial statements and payroll in both the government-wide and fund financial statements.

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Attachment - Significant Audit Adjustments (Continued)
June 30, 2011

Description/explanation for audit adjustment number (continued):

- 4 Recognize accounts payable for obligations incurred prior to the current year end and reverse accounts payable for obligations incurred in a prior year, but paid in the current year in both the government-wide and fund financial statements.
- 5 Recognize deferred revenue for revenues received, some of which were previously offset against accounts receivable, but not earned prior to year end, including advances made to subrecipients to fund future subrecipient expenditures, in both the government-wide and fund financial statements.
- 6 Recognize a payable to the grantor for funds received, some of which were previously offset against accounts receivable, but not earned prior to year end, which are to be returned to the grantor in both the government-wide and fund financial statements.
- 7 Recognize accounts receivable for revenues earned prior to the current year end, reverse accounts receivable for revenues earned subsequent to the current year end and reverse accounts receivable for revenues earned in a prior year, but collected in the current year in both the government-wide and fund financial statements.
- 8 Correct numerous posting and classification errors in both the government-wide and fund financial statements.
- 9 Recognize effect of converting from the accrual basis of accounting (government-wide financial statement presentation basis) to the modified accrual basis of accounting (fund financial statement presentation basis).

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**Attachment - Waived Audit Adjustments
June 30, 2011**

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**Attachment - Waived Audit Adjustments
June 30, 2011**

<u>Waived Audit Adjustment</u>	<u>Debit</u>	<u>Credit</u>
Grant revenue	42,291	
Other revenue		42,291
Correct classification of other revenues classified as grant revenue in a prior year in both the government-wide and fund financial statements.		
Disallowed costs	25,000	
Allocable grant costs		25,000
Correct classification of disallowed costs classified as allocable grant costs in a prior year in both the government-wide and fund financial statements.		
Allocable grant costs	18,324	
Other revenue		18,324
Recognize contribution and donated allocable grant costs received in a prior year in both the government-wide and fund financial statements.		

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**Attachment - Representations Sought From Management
June 30, 2011**

February 24, 2012

Piercy Bowler Taylor & Kern
Certified Public Accountants
6100 Elton Avenue, Suite 1000
Las Vegas, Nevada 89107

To the Firm:

In this letter, the use of the phrase "financial statements" refers to the basic financial statements and related disclosures of *workforce CONNECTIONS* (the Organization), including any accompanying or supplemental information, as of June 30, 2011 and for the year then ended. It is in relation to these financial statements and in connection with the professional audit services that you provided that we make the representations contained herein.

Certain representations in this letter are described as referring or being limited to matters that are "material" to, or that could have a "material effect" on, the financial statements. We understand that items are considered qualitatively material, regardless of size, if they involve an omission or misstatement of information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. However, such materiality considerations do not apply to those representations contained herein that are not directly related to amounts included in the financial statements. Otherwise, we understand that you consider quantitatively material, for purposes of these representations, any matters having a possible effect of \$40,000 individually or \$60,000 in the aggregate, on the financial statements.

GENERAL REPRESENTATION OF TRUTHFULNESS

We have responded fully and truthfully to all inquiries made to us by you and confirm, to the best of our knowledge and belief, all representations we have previously made (or should have made) including, but not limited to, those specifically stated in this letter.

We reconfirm, to the best of our knowledge and belief, those representations previously made with respect to all comparative prior period information presented with the current period financial statements updated as necessary in this letter.

We agree to hold you harmless and indemnify you for any costs incurred as a result of your reliance on any false representations made to you by management personnel in connection with your services.

TRANSACTIONS, RECORDS, ESTIMATES, ADJUSTMENTS, AND FINANCIAL REPORTING

1. We are responsible for authorizing, initiating, processing, and reporting transactions only in

connection with the legitimate business purposes and best interests of the Organization, including, but not limited to, all related party and other transactions outside the normal course of business, if any. It is also our responsibility to ensure that such transactions comply with various laws, regulations, and contractual agreements applicable to the Organization and the Organization has complied with all such requirements that would have a material effect on the financial statements in the event of non-compliance.

The Organization has complied with all restrictions on resources, including donor restrictions, and all aspects of contractual and grant agreements that would have a material effect on the financial statements.

We are responsible for evaluating the classification of contract and grant revenues as either contributions or exchange transactions in accordance with the provisions of applicable standards and for ensuring that all such revenues are appropriately reported.

We have properly classified and reported the Organization's equity and changes therein, in accordance with all resource restrictions and the provisions of applicable standards.

We have determined that there are no component units or joint ventures that require disclosure under applicable *Governmental Accounting Standards*.

2. We are unaware of any material transactions that have not been recorded in the financial records underlying the financial statements including, but not limited to, related party transactions, (such as sales or purchases of goods or services, loans, transfers, leasing arrangements or guarantees) and related amounts receivable or payable or illegal transactions.
3. We have made available to you all financial records and related data underlying the financial statements that you requested, including but not limited to, minutes of and related resolutions (or accurate and complete summaries of discussions held and actions taken at) all meetings of those charged with governance through the date of this letter. Such minutes or summaries include and fairly describe all decisions made and actions taken by the respective bodies that bear significantly on the financial statements.
4. We are responsible for and have identified all fair value and other accounting estimates that materially affect the financial statements including, specifically, those that are susceptible to material revision during the first year subsequent to the end of the most recent period presented as a result of evolving events that have a reasonable probability of occurrence. We have informed you of the key factors and significant assumptions that underlie those estimates.

We understand that the service(s) provided by you did not include preparing, or assisting in the preparation of, any fair value estimates contained in the Organization's financial statements.

5. We are responsible for all recorded accounting estimates, including all asset valuation allowances. Such estimates reflect management's best judgment considering all reasonably available facts, including management's knowledge and experience about past events and current circumstances, and expected courses of action and are not materially misstated.

We have allocated certain expenses among functional expense categories (program services and supporting activities) based upon our knowledge and experience as to the benefit associated with each activity, including program services only to the extent a program objective was benefited from such expenditures.

6. We have evaluated and have recorded (or will record) adjustments to the books of account for all

financial statement misstatements identified by us or by you, if any, during the course of your engagement, except for those listed in the attached Schedule of Unadjusted Differences, which includes all adjustments that we have concluded are immaterial, both individually and, if applicable, in the aggregate.

7. We are responsible for the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States. In other words, it is our responsibility to ensure that the financial statements and related disclosures are free of material misstatements in relation to the requirements of accounting principles generally accepted in the United States.

We are responsible for the fair presentation of the accompanying supplemental information.

We are responsible for the financial statements including all disclosures required by laws and regulations or other applicable standards to which the Organization is subject.

We are responsible for the proper classification of revenues in the statement of activities and reporting of all inter-fund, internal, and intra-entity activity and balances in accordance with Governmental Accounting Standards Board Statement No. 34, as amended.

We are responsible for identifying all funds that meet the quantitative criteria in Governmental Accounting Standards Board Statement No. 34, as amended for presentation as a major fund and for ensuring that all qualifying funds are reported as such. In addition, any fund presented as a major fund that does not meet the quantitative criteria has qualitative significance to users of the financial statements.

Any assistance that you provided to us in connection with the preparation of the financial statements and/or analysis of accounts including that which resulted in proposed adjustments was evaluated, reviewed, and approved by Ardell Galbreth, Deputy Director - Operations, a member of the Organization's management team, who possesses suitable skills, knowledge, and/or experience to do so, meaning that this individual understands the services performed sufficiently to oversee them, but is not required to possess the expertise to perform or re-perform the services.

8. There have been no significant changes in business activities, accounting practices or internal controls that might affect the financial statements.
9. We have reviewed and approved what we intend to be the final draft of the financial statements.

SPECIFIC DISCLOSURE REPRESENTATIONS

1. **Related party transactions and balances.** There are no material related party transactions and related amounts receivable or payable.
2. **Concentrations, risks and uncertainties.** Except as disclosed in the financial statements or an attachment to this letter, there are no concentrations of credit or other business or economic risks (including, but not limited to, customers, suppliers, lenders, products, services, sources of labor or materials, franchise or other licenses, operating areas, markets, *etc.*) that make the Organization vulnerable to a severe impact within the first year subsequent to the end of the most recent period presented. In addition, we are not aware of any undisclosed matters regarding the financial

stability of depository banks or other financial institutions that might affect your judgment about the significance of any risk of loss to the Organization associated with uninsured deposits.

3. **Receivables.** All material receivables recorded in the financial statements represent valid claims arising as a result of sales, loans or advances or other transactions occurring within or before the end of the most recent period presented and have been reduced to their estimated net realizable value by appropriate collection and/or other applicable valuation allowances.
4. **Title, carrying values and classification of assets.** There are no management plans or intentions that may materially affect the carrying value or classification of any Organization assets and the Organization has satisfactory title to such assets. All recorded carrying costs are recoverable, net of any impairment write-downs and other recorded valuation allowances and provisions, which are adequate, and we are unaware of any undisclosed value impairment indications, including those relating to long-lived assets, liens, encumbrances or other title impairments as of the end of the most recent period presented.

Goodwill and other intangible assets have been evaluated and recorded in accordance with applicable standards and, if applicable, amortized. There are no known facts or circumstances that would trigger an impairment evaluation and possible recognition of an impairment loss as of the end of the most recent period presented.

5. **Commitments, contingencies and accruable liabilities.** Except as disclosed in the financial statements or an attachment to this letter, there are no matters of pending or threatened litigation, asserted or unasserted claims or assessments that our lawyers have advised or that we are aware of that are probable of assertion, that could have a material effect on the financial statements, including, but not limited to, 1) environmental remediation obligations, 2) gain or loss contingencies that require recognition or disclosure in accordance with applicable accounting standards, 3) guarantees (written or oral) or "in-substance" guarantees of the obligations of other entities or individuals (including, for example, general partnership interests), 4) warranties or rights of return, 5) arrangements with financial institutions involving compensating balances or other restrictions on cash balances, 6) lines-of-credit or similar arrangements, 7) unconditional promises to contribute or otherwise transfer cash or other assets, 8) conditional promises to contribute or otherwise transfer cash or other assets that would require accrual or disclosure under applicable standards, 9) potential losses from unfavorable sales commitments, 10) other commitments requiring disclosure in the financial statements (including for the issuance of capital stock or partnership or other equity units, asset repurchase agreements, capital stock reserved for options, warrants, conversions or similar rights), or 11) other unrecorded liabilities.
6. **Multiple-employer, cost sharing, defined benefit plan(s).** We have no intention to terminate or materially modify the Organization's defined benefit plan(s). Although it is possible that a liability would be incurred by the Organization in the event of its withdrawal from participation in, or the termination of, such plan(s), the liability is not subject to reasonable estimation based on available information. Furthermore, all contributions required for the Organization's defined benefit plan(s) have been made or recorded as liabilities as of the end of the most recent period presented.
7. **Solvency.** We understand that you have neither determined nor will opine as to whether the Organization is solvent or insolvent for bankruptcy or other purposes since such would be a legal determination that may be made only by a court.
8. **Subsequent events.** We are responsible for evaluating events or transactions that have occurred subsequent to the end of the most recent period presented, but before the financial statements are

issued or available for issuance (subsequent events), through the date of this letter, for recognition and disclosure. We have performed appropriate subsequent events evaluation procedures, which are sufficient in the circumstances. Except as disclosed in the financial statements or an attachment to this letter, there have been no significant events subsequent to the end of the most recent period presented that, in our judgment, would materially affect and, therefore, require adjustment to, or disclosure in, the financial statements.

INTERNAL CONTROL OVER FINANCIAL REPORTING AND FRAUD

1. We are responsible for designing, implementing, establishing and maintaining effective internal control over financial reporting that provides reasonable assurance that 1) the financial statements are fairly presented in conformity with accounting principles generally accepted in the United States, 2) the Organization's resources are adequately safeguarded, 3) the Organization is in compliance with all applicable laws, regulations and contractual requirements, and 4) fraudulent and other illegal acts are detected and prevented, including those involving both fraudulent financial reporting and misappropriation of assets possibly leading to financial statement misstatements.
2. We are responsible for evaluating the qualifications of all service organizations employed by the Organization including, but not limited to, computer service bureaus, financial institutions, investment advisors, brokers and other agents that we engage, particularly as to their integrity and ability to perform the services requested in accordance with management's authorization(s), and do not use or rely upon any services that your Firm performs in making these evaluations.
3. We are unaware of any fraud that is either material, probably material or that, although not material, involves management or other employees who have a significant role in internal control over financial reporting.
4. There has been no communication from or action by law enforcement or regulatory agencies concerning possible, alleged or suspected fraud, deficiencies in financial reporting practices or other noncompliance with laws, regulations or contractual requirements or any other illegal acts that should be considered for disclosure or for recording a loss contingency.
5. We are responsible for assessing the expected benefits and the related costs of all control procedures, including any additional or alternative procedures recommended by you.
6. We are responsible for considering and have considered the cause(s) of proposed adjustments (whether or not made and without distinction between those proposed by us or you), if any, including those that may have resulted, in whole or in part, from deficiencies in the design and operation of related controls.
7. There have been no changes in internal control over financial reporting or any other factors subsequent to the end of the most recent period presented that might significantly affect internal control over financial reporting, including any corrective actions taken by management with regard to any identified material weaknesses and other significant deficiencies.
8. We understand that a *deficiency* in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of

performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected. A *significant deficiency* is a deficiency, or combination of deficiencies, that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

9. We are responsible for and continually assess the effectiveness of internal control over financial reporting including disclosure controls, and do not use or rely upon procedures performed by your Firm for this purpose.
10. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting, including disclosure controls, that were identified as part of management's assessment or otherwise, specifically identifying all such deficiencies that are material weaknesses and other significant deficiencies as defined above, if any.
11. All control deficiencies identified by management, or by you during or as a result of previous engagements, if any, have been communicated to those charged with governance of the Organization and are in the process of being resolved to management's satisfaction.

COMPLIANCE WITH AND INTERNAL CONTROL OVER FEDERALLY FUNDED PROGRAMS

1. We are responsible for complying, and have complied, with the requirements of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, various other laws, regulations, and provisions of contracts, including grant agreements applicable to each of the Organization's federal programs and represent that the Organization has complied, in all material respects, with all such requirements.

We have specifically identified and disclosed to you the provisions of contracts and grant agreements that have a direct and material effect on each of the Organization's federal programs.

We have identified and disclosed to you all amounts questioned and any known instances of non-compliance with the requirements of federal awards, including the results of, or current status of, other audits or program reviews through the date of this letter.

We are responsible for tracking the status of all audit and program review findings and have identified and disclosed to you all such findings. In addition, we are responsible for the preparation and implementation of the corrective action plan and a copy thereof has been provided to you.

2. We have made available to you all records and related data for our federal programs, including but not limited to: 1) a schedule of expenditures of federal awards prepared in accordance with OMB Circular A-133, which includes all expenditures made during the most recent period presented for all awards provided by federal agencies (including those passed through other entities) in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property, donated surplus property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance; 2) all contracts and grant agreements, including amendments,

if any, and other correspondence with federal agencies or pass-through entities related to the Organization's federal programs; and 3) all documentation related to the compliance requirements, including information related to federal program financial reports, and claims for advances and reimbursements.

3. We have specifically identified and disclosed to you all amounts that have been awarded to us under the authority of the *American Recovery and Reinvestment Act of 2009*, including any such amounts expended or received by us.
4. All federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared. The copies of federal program financial reports provided to you are true copies of the reports submitted (including electronically transmitted) to the applicable federal agency or pass-through entity.
5. We are responsible for and have monitored subrecipients compliance with applicable laws and regulations including OMB Circular A-133, reviewed and issued decision(s) as to subrecipient audit findings, if any, and ensured that corrective action was taken timely. In connection with reviewing the subrecipients' audit findings, we have considered the possible need for adjustment to our own books and records and made such adjustments as determined to be necessary.
6. All costs charged to federal programs, including allocated indirect costs, if any, are in compliance with applicable cost principles.
7. We are responsible for the accurate preparation of the summary schedule of prior audit findings, which includes all findings required to be included by OMB Circular A-133. We are also responsible for the completion of the "data collection form" and the submission of our "reporting package" as required by OMB Circular A-133.
8. We are responsible for designing, implementing, establishing and maintaining effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with all applicable laws, regulations, and provisions of contracts, including grant agreements, which could have a material effect on our federal programs.
9. There have been no changes in internal control over compliance for federal programs subsequent to the most recent financial reporting period presented that might significantly affect internal control over compliance or have a direct and material effect on any of the Organization's federal programs. In addition, there have been no known instances of non-compliance occurring subsequent to the most recent financial reporting period presented through the date of this letter.

INTENDED USERS OF THE FINANCIAL STATEMENTS

The financial statements are intended solely for the third party users specified in the Organization's letter of engagement with you or in a supplemental written communication to you and no others without your prior written approval.

There are no current plans for the issuance of public debt (*i.e.*, municipal bonds including revenue bonds) during the first year subsequent to the end of the most recent period presented; and therefore, the financial statements are not expected to be included in any offering documents.

NATURE AND PURPOSE OF THE PROFESSIONAL SERVICE YOUR FIRM PROVIDED

Purpose of audit. We understand that your audit of the Organization's financial statements was made for the purpose of enabling you to express an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States.

We understand that the nature of the service that you provided requires that your service team exercise professional judgment in connection with virtually every aspect of and throughout the engagement, and that such judgment(s) might vary from those of another professional in the same or similar circumstances.

Very truly yours,

workforce Connection

John Ball, Executive Director

Ardell Galbreth, Deputy Director - Operations

MaryAnn Avendano, Sr. Financial Analyst

SCHEDULE OF UNADJUSTED DIFFERENCES

Primary financial statement line item affected <u>(Explanation)</u>	<u>Debit</u>	<u>Credit</u>
Grant revenue	\$ 42,291	
Other revenue		\$ 42,291
Correct classification of other revenues classified as grant revenue in a prior year in both the government-wide and fund financial statements.		
Disallowed costs	25,000	
Allocable grant costs		25,000
Correct classification of disallowed costs classified as allocable grant costs in a prior year in both the government-wide and fund financial statements.		
Allocable grant costs	18,324	
Other revenue		18,324
Recognize contribution and donated allocable grant costs received in a prior year in both the government-wide and fund financial statements.		

10. Operations Update

- h. INFORMATION: Workforce Connections Standing Professional Services Contracts**

workforceCONNECTIONS
PROFESSIONAL SERVICES CONTRACTS
AS OF March 2012

Contractor/Consultant Scope of Work Summary	Amount of Contract	Procurement Method & WISS/State Approval**	Funding Sources	Term of Contract
BLACKBAUD Fiscal Software	\$65,041.00	Competitive/ Approved by the State	Formula A/DW/Y	6/15/2011 to 9/30/2012
Amendment #1	\$8,413.90			
CST PROJECT COUNSELING Development of Responses to clear PY'09-10 A-133 Audit findings; development and establishment of an effective cash management system.	\$74,990.00	Sole Source/ Approved by the State	Governor's Reserve/ WIA/ ARRA	8-15-2011 to 4-22-2012
Amendment #1	\$163,184.00			to 1-23-2012
[KIMBERLY CARTER] dba TIME FOR A CHANGE Re-Entry RFP Consultant	\$3,000.00	Competitive/ Approved by the State	Formula A/DW/Y	2/2/2012 to 3/1/2012
JOHN CHAMBERLAIN ARRA/WIA Board/Program/Fiscal Consultant	\$20,000.00	Sole Source/ Approved by the State	Formula A/DW/Y	4/1/2008 to 6-30-2012
Amendments #1 & #2	\$25,000.00			
THE FORUM Workforce development workshop for Youth staff and workforce stakeholders	\$5,000.00	Competitive/ Approved by the State	Formula Youth	2-24-2012 to 4-20-2012
PIERCY BOWLER TAYLOR & KERN A-133 Audit Services	\$150,000.00	Competitive/ Approved by the State	Formula A/DW/Y	10-1-2011 to 3-31-2012
MACEY PRINCE CONSULTANTS Procurement Consultant	\$5,000.00	Competitive/ Approved by the State	Formula A/DW/Y	9/11/2011 to 6-30-2012
JANTEC Temporary Employment Services	\$400,732.62	Competitive/ Approved by the State	Formula A/DW/Y	2/12/2011 to 2/12/2012
Amendments 1 & 2				2/13/2011 to 2/13/2013

JHART COMMUNICATIONS Co-Host wC's "Strictly Business" Radio Shows KCEP & KNUU Amendments #1 thru #3	\$12,100.00	Competitive/ Approved by the State	Formula A/DW/Y	09/23/2011 to 6/30/2012
MARQUIS AURBACH COFFIN Board Legal Counsel Second Contract	\$100 to \$425 per hour \$100 to \$250 per hour	Competitive/ Approved by the State	Formula A/DW/Y	5-18-2009 to 2-24-2012 2-24-2012 to 2-24-2013
McCLAIN RESOURCES HR Consultant Services [First Contract] Executive & Front-Line Staff Communications Enhancement Workshops [Second Contract & Amendments #1 & #2]	\$900.00 \$10,500.00	Competitive/ Approved by the State	HRSA Formula A/DW/Y	1-4-2011 to 6-30-2011 3/28/2011 to 10/28/2011
OPERATION HOPE*** Re-Entry Job Readiness Services Amendment #1	\$20,000.00 \$40,000.00	Competitive/ Approved by the State	Wagner Peyser/WIA DOJ	5-9-2011 to 2-13-2012
PCG HUMAN RESOURCES RFP Workshop for the General Public	\$5,000.00	Competitive/ Approved by the State	Formula A/DW/Y	2-23-2012 to 6-30-2012
PRISM GLOBAL MANAGMENT In-House HR consultant services Amendment #1	\$40,000.00 \$27,000.00	Competitive/ Approved by the State	Formula A/DW/Y	10-1-2011 to 9-30-2012
SECOND CHANCE OF SAN DIEGO Implementation and training of wC staff on their "Best Practice" Re- Entry Model Program	\$167,664.00	Competitive/ Approved by the State	Formula A/DW	7-8-2011 To 6-30-2012
TAKA KAJIYAMA I Track Maintenance Consultant Amendment #1	\$40,000.00 \$9,000.00	Sole Source/ Approved by the State	Formula A/DW/Y	8-15-2011 to 6-30-12

THE SOLAR INSTITUTE Solar Energy Training for Re-Entry Participants Amendment #1	\$256,661.00 \$44,139.00	Sole Source/ Approved by the State <i>[Partner in original proposal]</i>	DOJ/ Formula WIA	10-11-2010 to 9-30-2012
TRIBAL MINDS Staff "Ready for Life" training	\$9,600.00	Competitive/ Approved by the State	Formula Youth	8/22/2011 to 11/30/2011
WESTCARE OF NEVADA First Contract Re-Entry Substance Abuse Training and Mental Health Training Second Contract	\$182,480.00 \$84,200.00	Sole Source/ Approved by the State <i>[Partner in original proposal]</i>	DOJ/ Wagner Peyser/ Formula WIA	6-30-2011 to 6-30-2012 7-4-2011 to 6-30-2012
WORKFORCE INSTITUTE IT Innovations Grant Writer	\$15,000.00	Competitive/ Approved by the State	Formula A/DW	2-7-2012 to 4-31-2012

** All noted professional services contracts were previously approved by DETR and are in compliance with the State's Policy 3.1 Note: State Policy 3.1 states as follows: Professional services with state prior authorization costs of outside professional services rendered by individuals or organizations are allowable.

10. Operations Update

- i. INFORMATION: SNMIC History and Status Update**

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.

- 11. 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 your address for the record. Each comment will be limited to three (3) minutes.