

*workforce***CONNECTIONS**
Budget & Finance Committee
Wednesday, May 2, 2012
10:00AM – 11:30AM

7251 W. Lake Mead Blvd., Suite 200
Las Vegas, NV 89128
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., Suite 200, Las Vegas, NV
Nevada JobConnect, 3405 S. Maryland Pkwy., Las Vegas, NV
Lincoln County 181 Main Street Courthouse, Pioche, NV
Nye County School District, 484 S. West St., Pahrump, NV
Pahrump Chamber of Commerce, 1302 S. Highway 160, Pahrump, NV

This Agenda is also available on the *workforce*CONNECTIONS internet website at
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COMMENTARY BY THE GENERAL PUBLIC

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

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

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

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

An Equal Opportunity Employer/Program.

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

Budget & Finance Committee Members: Councilwoman Gerri Schroder, Chair; Hannah Brown, Vice-Chair; Bill Bruninga; Alex Garza; Dan Gouker; and Vida Chan Lin

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

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. **DISCUSSION and POSSIBLE ACTION:** Approval of the Budget & Finance Committee meeting minutes of April 18, 2012.....1
5. **REVIEW and DISCUSS:** Published Auditing Requests for Proposals (RFPs) and PBTK Letter of Engagement.....4
6. **DISCUSSION and POSSIBLE ACTION:** Approval recommendation of OMB A-133 Auditing Services to L.L. Bradford & Company in an Amount not to Exceed \$65,000.....5
7. **DISCUSSION and POSSIBLE ACTION:** PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013 and PY2012 WIA Formula Budget Narrative6
8. **REVIEW, DISCUSS and ACCEPT REPORTS:**
 - a. Budget vs. Actual Finance Report (Workforce Connections' Operations) for the period July 1, 2011 through June 30, 2012 (Formula WIA)..... 13
 - b. PY2011 Awards & Expenditures for Adult/Dislocated Worker Program as of April 25, 2012 – Monthly Update..... 14
 - c. Audit Findings for Program Year 2010 (Year Ended June 30, 2011) Monthly Status Report May 2012..... 17
 - d. Financial Edge (FE) System Implementation Monthly Status Report May 2012..... 21

- 9. DISCUSSION:** Rescheduling of the Budget & Finance Committee meeting of July 11, 2012
- 10. SECOND PUBLIC COMMENT SESSION:** Members of the public may now comment on any matter or topic, which is relevant to or within the authority or jurisdiction of the Board. You may comment now even if you commented earlier, however, please do not simply repeat the same comment you previously made. Please clearly state and spell your name and state address for the record. Each comment will be limited to three (3) minutes.
- 11. Adjournment**

*workforce***CONNECTIONS**
BUDGET & FINANCE COMMITTEE
MINUTES

Wednesday, April 18, 2012
7251 W. Lake Mead Blvd., Suite 200 Conference Room
Las Vegas, NV 89128

Members Present

Hannah Brown, Vice-Chair
Bill Bruninga
Dan Gouker
Vida Chan Lin

Members Absent

Councilwoman Gerri Schroder, Chair
Alex Garza

Staff Present

Madelin Arazoza
Heather DeSart
Ardell Galbreth
James Kostecki
Melodye Stok
Dianne Tracy
Carol Turner

Others Present

Derrick Berry, DETR
LeVerne W. Kelley, DETR
Nield Montgomery, The Learning Center
Debra Sizemore, City of Henderson
Tom Wilson, Clark County (via telecom)
Jan Fullmer, City of North Las Vegas (via telecom)

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

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

The meeting was called to order at 10:12 a.m. Staff confirmed the meeting had been properly noted and posted in accordance with the Nevada Open Meeting Law.

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

Heather DeSart noted two changes to the agenda as follows:

Agenda item 5 should read:

DISCUSSION and POSSIBLE ACTION: PY2011 WIA Formula Budget July 1, 2011 through **June 30, 2012** (Revised April 13, 2012).

Agenda item 7 should read:

DISCUSSION and POSSIBLE ACTION: PY2012 WIA Formula Budget July 1, 2012 through **June 30, 2013.**

A motion to approve the agenda with the amended changes was made by Dan Gouker and seconded by Bill Bruninga. Motion carried.

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

None

Agenda Item 4 - Approval of the Budget & Finance Committee meeting minutes of April 4, 2012.

A motion to approve the meeting minutes of April 4, 2012 as presented was made by Dan Gouker and seconded by Bill Bruninga. Motion carried.

Agenda Item 5 – DISCUSSION and POSSIBLE ACTION: PY2011 WIA Formula Budget July 1, 2011 through June 30, 2012 (Revised April 13, 2012).

Ardell Galbreth stated that significant changes have been set in place. Workforce Connections has implemented a hiring freeze with the exception of emergency staffing (as approved by the Interim Executive Director) until further notice. A budget reduction of \$200,000 reflects a reduction in force and a decrease in supplies and equipment implemented.

Carol Turner reported on the PY2011 WIA Formula Budget July 1, 2011 through June 30, 2012 on page 6 of the agenda packet. The State gave Workforce Connections 10% of their allotment of 15% for Adult & Dislocated Worker funds an additional \$141,070 related to the Congressional change in states WIA Formula allocations. \$104,392 allocated to Service Providers/Contractors: \$51,554 for Adult; \$52,838 for Dislocated Worker; and, \$36,678 placed in line item 6850-Strategic Initiative-WIA. Carol presented the \$200,000 authorized decrease with approximately \$50,000 in salaries and fringe and \$150,000 in operations. Increase noted on 6130-11--NVTrac Data Tracking System for continued development and maintenance. Increase noted on 6170-Equipment Rental. Increase noted on 6720-Adult/Dislocated Worker Program Worker activities. Increase noted on 6700-Youth Program activities.

Ardell noted for the record that the narrative associated with this budget does not align (increases vs. decreases) and corrections will be made prior to the upcoming Board meeting.

Discussion ensued regarding the expenses associated with NVTrac development and support. Heather DeSart stated that the value added is in staff's ability to expand the NVTrac system and continue customizing this system for Real Time performance reporting. Carol added that currently a Client Portal to allow clients the ability to log in themselves is being implemented through NVTrac and moving from the development phase to the maintenance phase.

A motion to approve the PY2011 Revised Budget was made by Dan Gouker and seconded by Hannah Brown. Motion carried.

Agenda Item 6 – DISCUSSION and POSSIBLE ACTION: PY2011 WIA Formula Revised Budget Narrative.

Ardell stated that staff recommends that the Committee not accept the narrative as reported under agenda item 5.

A motion was made for tentative approval of the budget as submitted provided corrected language to the Narrative is received on or before the regular Board meeting and seconded by Bill Bruninga. Motion carried.

Agenda Item 7 – DISCUSSION and POSSIBLE ACTION: PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013.

Ardell reported on the PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013 on page 13 of the agenda packet. Ardell stated that in the prior budget there was 10% Administrative and 16% Program operating funds. This budget contains 10% Administrative and 10% Program operating funds with substantiated dialog to the decreases.

Carol stated this report indicates estimates for the allocation of funds at the State level down to the two local workforce investment boards. An estimated increase to the existing year has been set in place based on the States' overall total with the service providers receiving 80% of the full total funding: Adult -- 9.69%; Dislocated Worker -- 0.5%; and, Youth -- 9.65%.

Ardell reiterated that there is a significant reduction in staff salaries and fringe (\$659,694) and a total reduction of operating expenses (\$1,367,862) that will roll out to the service providers to increase the number of individuals served in employment and training services. Ardell stated when Workforce Connections receives individual direct grants there may be an increase in staff support for the direct grants. Ardell further stated that the resources and funds for the service providers would be in accordance to the statement of work approved by the awarding agency of that particular grant(s). Discussion ensued regarding: 1) Direct grants staffed (potentially with existing personnel) for the life of the individual grant; 2) no additional full time equivalents (FTEs) will be hired to support direct grants; and, 3) clarity that positions posted/announced will specify the life of the grant (Funded Position) for individuals applying for employment under the grant.

Carol proceeded with the Service Provider/Contractor portion of the budget indicating an estimated increase of \$19,476,831 overall for Adult/Dislocated Worker and Youth.

Dan Gouker queried the date Workforce Connections would receive funds for the period PY2012 WIA Formula Budget based on discussion at the last Board meeting. Dan further stated that with this estimated budget, the Committee would be approving this budget on speculation and requests additional dialog/detail on the numbers presented.

Hannah Brown queried the Formula grants that have a 2-year life. Discussion ensued regarding the timeframe PY2010 money would be expended. Carol responded that it was estimated that prior year funds available in Youth have been drawn down for PY2010 and going forward with PY2011 invoicing through mid-October in operations. An additional \$1.9M was approved for WEX programs with an RFP for a Summer Program to be issued for next years' contracts. The Adult/Dislocated Worker the prior year funds: Dislocated Worker was complete last July and Adult was complete in December. The \$1.6M (PY2011 funding) will roll out into next years' contracts and extensions.

Ardell stated this is a conservative budget based on the allocations. Workforce Connections has never waited until receipt of the actual contract from the State in September/October. Implementation of a budget is necessary for the next program year beginning July 1, 2012.

A motion was made for tentative approval of the PY2012 WIA Formula Budget July 1, 2012 - June 30, 2013 pending a Narrative for review by the Budget Committee at its next regularly scheduled meeting by Dan Gouker and seconded by Vida Chan Lin. Motion carried.

Agenda Item 8 - SECOND PUBLIC COMMENT SESSION: Members of the public may now comment on any matter or topic, which is relevant to or within the authority or jurisdiction of the Board. You may comment now even if you commented earlier; however, please do not simply repeat the same comment you previously made. Please clearly state and spell your name and state address for the record. Each comment will be limited to three (3) minutes.

None

Agenda Item 9 - Adjournment: The meeting adjourned at 11:03 a.m.

Agenda Item #5: REVIEW and DISCUSS: Published Auditing Requests for Proposals (RFPs) and PBTK Letter of Engagement

See packet:

Notice: Request for Proposals
Office of Management and Budget (OMB) A-133
AUDITING SERVICES

Agenda Item #6: DISCUSSION and POSSIBLE ACTION: Approval recommendation of OMB A-133
Auditing Services to L.L. Bradford & Company in an Amount not to Exceed \$65,000

See packet:

Audit Services Review Committee
Summary of Proposals Scoring

workforceCONNECTIONS
PY2012 WIA Formula Budget
July 1, 2012 - June 30, 2013
(Original Budget - April 2012)

Revenue by Funding Stream	Approved Budget PY2011	Proposed Budget PY2012	\$ Change	Available for LWIB Operations		Service Providers	TOTAL
				10% Admin	10% Program		
PY2012 Adult		6,285,941	6,285,941	628,594	628,594	5,028,753	6,285,941
PY2012 Dislocated Worker		6,743,443	6,743,443	674,344	674,344	5,394,755	6,743,443
PY2012 Youth		6,316,655	6,316,655	631,666	631,666	5,053,323	6,316,655
PY2011 Adult Carry Forward	5,730,642	1,000,000	(4,730,642)	100,000	100,000	800,000	1,000,000
PY2011 Dislocated Worker Carry Forward	6,709,226	1,000,000	(5,709,226)	100,000	100,000	800,000	1,000,000
PY2011 Youth Carry Forward	5,760,743	3,000,000	(2,760,743)	300,000	300,000	2,400,000	3,000,000
PY2010 Adult Budget Carry Forward	2,433,862		(2,433,862)	-	-	-	-
PY2010 Dislocated Worker Budget Carry Forward	443,620		(443,620)	-	-	-	-
PY2010 Youth Budget Carry Forward	2,905,927		(2,905,927)	-	-	-	-
Other Revenues (Interest)	1,250	25	(1,225)		25	-	25
Governor's Reserve - Strategic Initiative	75,000	75,000	-		75,000	-	75,000

Total Revenue by Funding Stream	\$ 24,060,270	\$ 24,421,064	\$ 360,794	\$2,434,604	\$ 2,509,629	\$ 19,476,831	\$ 24,421,064
					\$ 4,944,233		

Notes:

1. PY2012 Estimated Revenues include a 9.69 % increase for Adult, 0.51% for Dislocated Worker, and 9.65% for Youth.
2. Carry forward funds have been estimated for PY2011 in the amount of \$5,000,000. 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 10% of the total allocation for program management and oversight.
4. WIA funds have a two year life at the local board level and an additional year at the state level.

Service Providers/Contractors	Approved Budget PY2011	Proposed Budget PY2012	\$ Change			Service Providers	TOTAL
Adult Services	6,041,733	5,828,753	(212,980)			5,828,753	5,828,753
Dislocated Worker Services	5,293,106	6,194,755	901,649			6,194,755	6,194,755
Strategic Initiative - Adult/Dislocated Worker						-	-
Youth Services	6,413,336	7,453,323	1,039,987			7,453,323	7,453,323
Strategic Initiative - Youth						-	-
Subtotal Service Provider/Contractors	\$ 17,748,175	\$ 19,476,831	\$ 1,728,656			\$ 19,476,831	\$ 19,476,831

Administrative and Program Operating Expenditures - Board Staff

	Approved		Proposed				
	Expense Category	Budget PY2011	Budget PY2012	\$ Change	Admin	Program	Total
	6100 Audit/Accounting Services	430,000	350,000	(80,000)	350,000	-	350,000
	6120 Bank/Payroll Services	6,000	6,000	-	6,000	-	6,000
	6130 Equipment/Furniture	150,000	75,000	(75,000)	21,000	54,000	75,000
6130-11	NVTrac - Data Tracking System	160,000	100,000	(60,000)	-	100,000	100,000
	6140 Equipment Repairs	2,500	1,500	(1,000)	420	1,080	1,500
	6150 Legal Publication/Advertising	30,000	18,000	(12,000)	5,040	12,960	18,000
	6160 Dues & Subscriptions	12,500	12,000	(500)	3,360	8,640	12,000
	6170 Equipment Rental	24,250	15,000	(9,250)	4,200	10,800	15,000
	6190 Insurance	30,000	40,000	10,000	11,200	28,800	40,000
	6200 Janitorial & Maintenance	10,000	5,000	(5,000)	1,400	3,600	5,000
	6210 Legal Fees	50,000	50,000	-	50,000	-	50,000
	6230 License & Permits	4,000	3,000	(1,000)	840	2,160	3,000
	6250 Office Supplies	25,000	15,000	(10,000)	4,200	10,800	15,000
	6260 Salaries	2,876,500	2,413,763	(462,737)	796,542	1,617,221	2,413,763
	6265 Employee Fringe Benefits	1,006,775	809,818	(196,957)	267,240	542,578	809,818
	6270 Postage & Delivery	4,000	3,000	(1,000)	840	2,160	3,000
	6280 Printing & Reproduction	15,000	12,000	(3,000)	3,360	8,640	12,000
	6285 Board Support &Travel	10,000	8,000	(2,000)	-	8,000	8,000
	6290 Facility Rent/Lease	333,924	365,348	31,424	102,297	263,051	365,348
	6300 Telephone	40,000	30,000	(10,000)	8,400	21,600	30,000
	6305 Program Support Contracts	80,000	30,000	(50,000)	-	30,000	30,000
	6306 Admin Support Contracts	80,000	145,000	65,000	145,000	-	145,000
	6310 Travel - Staff	45,000	40,000	(5,000)	11,200	28,800	40,000
	6320 Training & Seminars - Staff	65,000	40,000	(25,000)	11,200	28,800	40,000
	6390 Utilities (included in Rent)	-	-	-	-	-	-
	6440 Systems Communications Support	70,000	50,000	(20,000)	14,000	36,000	50,000
	6500 Workforce Development Outreach	65,000	30,000	(35,000)	8,400	21,600	30,000
	6550 Employer Payroll Taxes	86,294	71,804	(14,490)	23,695	48,109	71,804
	6700 Youth Program Activities	25,000	15,000	(10,000)	-	15,000	15,000
	6720 Adult/DW Program Activities	25,000	15,000	(10,000)	-	15,000	15,000
	6850 Strategic Initiative - Governor's Reserve	75,000	75,000	-	-	75,000	75,000
	6850 Strategic Initiative - WIA	275,352	100,000	(175,352)	-	100,000	100,000
	6850 Strategic Initiative - WIA Budget Reduction	200,000		(200,000)	-	-	-
	Subtotal Operating Expenditures	6,312,095	4,944,233	(1,367,862)	1,849,834	3,094,399	4,944,233
							-
	Total Expenditures	24,060,270	24,421,064		1,849,834	3,094,399	19,476,831
							24,421,064
	Fund Balance	\$ -	\$ -		\$ 584,770	\$ (584,770)	\$ -
							\$ -

NOTE: PY2012 funding period is available July 1, 2012 through June 30, 2014 (after two years, funds revert to the State for one additional year)
PY2011 funding period is available July 1, 2011 through June 30, 2013 (after two years, funds revert to the State for one additional year)
PY2010 funding period is available July 1, 2010 through June 30, 2012 (after two years, funds revert to the State for one additional year)

**Workforce Connections
Program Year 2012
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 2012 estimated allotted funds are in the amount of \$19,346,039. Allocated (estimated) among the three funding streams: Adult - \$6,285,941; Dislocated Worker -\$6,743,443; and Youth - \$6,316,655.

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 2012 was increased by \$1,145,428 (6.3%), compared to the Program Year 2011 WIA allocation which was \$18,200,611.

Other anticipated funding includes operating carry forward funds from Program Year 2011 WIA allocation estimated at \$5,000,000.

Total budgeted revenues for PY 2012 are \$24,421,064.

Expenditures – Service Providers/Contractors/Vendors:

Funding for Service Provider and Contract Vendors has been increased to 80% of the allocated revenues including carry forward. Contracts (new and extended) will be approved by the Board prior to June 30, 2012.

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 had allocated 16% of the total budget allocation. Effective July 1, 2012, it is anticipated that the board of directors will elect to reduce the programmatic amount to 10%. Such operational and management oversight includes but is 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

6100 - Audit/Accounting Services: \$350,000 – a budget decrease of \$80,000 - This line item includes the cost of the A-133 audit as well as extended accounting and financial consulting and technical support. This decrease is based on the organization's functional requirements as determined by the interim executive director.

6120 Bank/Payroll Services: \$6,000 – No Change – This line item is for various banking services which include wire transfers, ACH payments, and payroll services provided.

6130 Equipment/Furniture: \$75,000 – a budget decrease of \$75,000 – This line item includes the cost for equipment/furniture, e.g., computers, servers, furniture, for administrative and programmatic support staff. This decrease is based on the organization's functional requirements as determined by the interim executive director.

6130-11 NVTrac: \$100,000 – a budget decrease of \$60,000 - This budget line is for contractual and maintenance expenditures related to the completion of the NVTrac data tracking system. This decrease is based on the organization's functional requirements as determined by the interim executive director.

- 6140 Equipment Repairs: \$1,500 – a budget decrease of \$1,000** - This line item is for equipment repair or breakdowns. This decrease is based on lower actual costs and the organization's functional requirements as determined by the interim executive director.
- 6150 Legal Publication/Advertising: \$18,000 – a budget decrease of \$12,000** - This line item represents legal publication, i.e., job postings, Request for Proposals, and controlled advertisements. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6160 Dues and Subscriptions: \$12,000 – a budget decrease of \$500** - This line item establishes 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. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6170 Equipment Rental: \$15,000 – a budget decrease of \$9,250** - This line item is allocated for continuing existing leases on copiers and postage meter equipment, and any rental equipment needed in daily operations. This decrease is based on the decision to not renew two Xerox leases and the organization's functional requirements as determined by the interim executive director.
- 6190 Insurance: \$40,000 – a budget increase of \$10,000** - Allocated costs for Board anticipated liability insurance costs for workers' compensation, general business liability and Board directors and officers' omission and errors liability. This line also provides insurance for our green training vehicle. This increase is based on a yearly projection of current premiums.
- 6200 Janitorial and Maintenance: \$5,000 – a budget decrease of \$5,000** - 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. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6210 Legal Counsel Fees: \$50,000 – No Change** – 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: \$3,000 – a budget decrease of \$1,000** - This line item is allocated for software licenses and permits associated with new computers or purchased upgrades for current software. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6250 Office Supplies: \$15,000 – a decrease of \$10,000** - This line item is allocated for various office supplies needed for every day operations. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6260 - Salaries: \$2,413,763 – a budget decrease of \$462,737** - Workforce Connections' reduction in force (RIF) of fiscal, adult and dislocated and youth program staff, and contract administration. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6265 - Employee Fringe Benefits: \$809,818 – a budget decrease of \$196,957-** 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 decrease is based on the reduction in force (RIF) and the organization's functional requirements as determined by the interim executive director.
- 6270 Postage and Delivery: \$3,000 – a budget decrease of \$1,000** - Postage and mail delivery costs include such activities as routine postage, courier delivery service, and Federal Express delivery. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6280 Printing and Reproduction: \$12,000 – a budget decrease of \$3,000.** - 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. This decrease is based on the organization's functional requirements as determined by the interim executive director and the expiration of two leases.
- 6285 Board Support and Travel: \$8,000 – a budget decrease of \$2,000-** This allocation includes costs associated with facility costs tied to board and committee meetings and Board travel to grant activities. This decrease is based on the organization's functional requirements as determined by the interim executive director.

- 6290 Facility Rent/Lease: \$365,348 – a budget increase of \$31,424** - Workforce Connections' office space for operational staff in support of the Board's administrative and programmatic functions. This increase is based on the current lease agreement including annual CPI rent increase at Lake Mead and the remaining lease for the Desert Inn re-entry office.
- 6300 Telephone: \$30,000 – a budget decrease of \$10,000** - This budget item is designated for all activities related to telephone services, i.e., local and long distance phone charges and wireless communication. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6305 Program Support Contracts: \$30,000 a budget decrease of \$50,000-** This line item includes professional agreements and temporary staffing to support program and data support activities. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6306 Admin Support Contracts: \$145,000 – a budget increase of \$65,000** This item is for administrative support contracts, including professional agreements and temporary staffing with focus on fiscal and personnel management. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6310 Travel (Staff): \$40,000 – a budget decrease of \$5,000** - 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. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6320 Training and Seminars (Staff): \$40,000 – a budget decrease of \$25,000** - This item is designated for staff training/seminars for both local and out-of-town locations for fiscal, program and systems management. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6390 Utilities: \$0 – No Change** - This budget line has been reduced to zero because the cost of utilities is included in the monthly lease agreement.

- 6440 Systems Communications Support: \$50,000 – a budget decrease of \$20,000 -** This allocation is to support systems such as data backup, T-1 lines and web hosting for internal e-mail support. This decrease is based on a reduction in staff cell phones and data line costs as well as the organization's functional requirements as determined by the interim executive director.
- 6500 Workforce Development Outreach Initiatives: \$30,000 – a budget decrease of \$35,000 -** This line item represents business/employer outreach initiative to attract businesses and establish partnerships for workforce development and employer services initiatives. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6550 - Employer Payroll Taxes: \$71,804 – a budget decrease of \$14,490 -** The employer payroll tax average rate is 3% of the total salaries. This decrease is based on reduction in force (RIF) and the organization's functional requirements as determined by the interim executive director.
- 6700 Youth Program Activities: \$15,000 – a budget decrease of \$10,000 –** This budget line is for youth program activities outside of daily operations such as service provider trainings and various youth conferences and summits. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6720 Adult/DW Program Activities: \$15,000 – a budget decrease of \$10,000 -** This budget line is for adult and dislocated worker program activities outside of daily operations such as service provider trainings and various employability conferences. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 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: \$100,000 –** 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. These funds are available to be allocated for future workforce initiatives approved by the Board.

WorkforceCONNECTIONS

March YTD 2012

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

QB											% Of Program Year Concluded			75.00%
Line Item Number					ACTUAL EXPENSES			BUDGET AUTHORITY REMAINING			% Expended from Budget			
	Operating Expenses	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total	
6100	Audit/Accounting Services	430,000	0	430,000	344,248	0	344,248	85,752	0	85,752	80.06%	0.00%	80.06%	
6120&6129	Bank/Payroll Services	6,000	0	6,000	3,874	0	3,874	2,126	0	2,126	64.57%	0.00%	64.57%	
6130-6139	Equipment/Furniture/Capitalized Prof Fees	42,000	108,000	150,000	31,520	65,201	96,721	10,480	42,799	53,279	75.05%	60.37%	64.48%	
6130-11	NV Trac Data Tracking Systems	0	160,000	160,000	0	125,796	125,796	0	34,204	34,204	0.00%	78.62%	78.62%	
6140	Equipment Repairs	700	1,800	2,500	0	0	0	700	1,800	2,500	0.00%	0.00%	0.00%	
6150	Legal Publication/Advertising	8,400	21,600	30,000	4,105	10,573	14,678	4,295	11,027	15,322	48.87%	48.95%	48.93%	
6160	Dues & Subscriptions	3,500	9,000	12,500	2,676	4,910	7,586	824	4,090	4,914	76.46%	54.56%	60.69%	
6170	Equipment Rental	6,790	17,460	24,250	5,214	9,928	15,141	1,576	7,532	9,109	76.78%	56.86%	62.44%	
6190	Insurance	8,400	21,600	30,000	2,757	6,773	9,530	5,643	14,827	20,470	32.82%	31.36%	31.77%	
6200	Janitorial & Maintenance	2,800	7,200	10,000	1,795	3,716	5,511	1,005	3,484	4,489	64.11%	51.61%	55.11%	
6210	Legal Fees	50,000	0	50,000	19,868	0	19,868	30,132	0	30,132	39.74%	0.00%	39.74%	
6230	License & Permits	1,120	2,880	4,000	890	1,193	2,082	230	1,687	1,918	79.45%	41.41%	52.06%	
6250	Office Supplies	7,000	18,000	25,000	5,127	10,663	15,789	1,873	7,337	9,211	73.24%	59.24%	63.16%	
6260	Salaries - Operations	949,245	1,927,255	2,876,500	689,983	1,369,914	2,059,897	259,262	557,341	816,603	72.69%	71.08%	71.61%	
6265	Employee Fringe Benefits - Ops	332,236	674,539	1,006,775	215,159	439,565	654,724	117,077	234,974	352,051	64.76%	65.17%	65.03%	
6270	Postage & Delivery	1,120	2,880	4,000	729	1,513	2,243	391	1,367	1,757	65.10%	52.55%	56.06%	
6280	Printing & Reproduction	4,200	10,800	15,000	3,078	6,066	9,143	1,122	4,734	5,857	73.28%	56.16%	60.95%	
6285	Board Support & Travel	0	10,000	10,000	0	3,200	3,200	0	6,800	6,800	0.00%	32.00%	32.00%	
6290	Facility Rent/Lease	93,499	240,425	333,924	79,078	137,920	216,998	14,421	102,505	116,926	84.58%	57.37%	64.98%	
6300	Telephone	11,200	28,800	40,000	8,479	16,194	24,673	2,721	12,606	15,327	75.70%	56.23%	61.68%	
6305	Program Support Contracts	0	80,000	80,000	0	61,360	61,360	0	18,640	18,640	0.00%	76.70%	76.70%	
6306	Admin Support Contracts	80,000	0	80,000	46,654	0	46,654	33,346	0	33,346	58.32%	0.00%	58.32%	
6310	Travel - Staff	12,600	32,400	45,000	7,185	15,168	22,353	5,415	17,232	22,647	57.03%	46.81%	49.67%	
6320	Training & Seminars - Staff	18,200	46,800	65,000	6,337	15,386	21,723	11,863	31,414	43,277	34.82%	32.88%	33.42%	
6440	Systems Communication Support	19,600	50,400	70,000	15,397	31,580	46,977	4,203	18,820	23,023	78.56%	62.66%	67.11%	
6500	Workforce Development Outreach	18,200	46,800	65,000	14,547	28,918	43,465	3,653	17,882	21,535	79.93%	61.79%	66.87%	
6550	Employer Payroll Taxes - Ops	28,477	57,817	86,294	17,979	37,994	55,973	10,498	19,823	30,321	63.14%	65.71%	64.86%	
6700	Youth Program Activities	0	25,000	25,000	0	10,488	10,488	0	14,512	14,512	0.00%	41.95%	41.95%	
6720	Adult/DW Program Activities	0	25,000	25,000	0	13,718	13,718	0	11,282	11,282	0.00%	54.87%	54.87%	
6850	Strategic Initiative (Operations)	0	550,352	550,352	0	0	0	0	550,352	550,352	0.00%	0.00%	0.00%	
	Total	2,135,287	4,176,808	6,312,095	1,526,679	2,427,736	3,954,414	608,608	1,749,072	2,357,681	71.50%	58.12%	62.65%	

6100 Accounting services-Final A-133 Audit costs incurred first eight months of the year.

CORRECT NOW-10% over
OK-within range
Watch-5% over

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 Adult/Dislocated Worker Programs
As of April 25, 2012

WIA PY11 Adult and Dislocated Worker Green Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance	PY11 SESP Expenses
Bridge Counseling Associates	\$ 500,000.00	\$ 116,587.08	\$ 107,722.62	\$ 224,309.70	44.86%	275,690.30	44,100.00
GNJ Family Life Center	\$ 600,000.00	\$ 224,275.22	\$ 188,836.13	\$ 413,111.35	68.85%	186,888.65	33,000.00
Goodwill of Southern Nevada	\$ 600,000.00	\$ 249,875.03	\$ 116,347.08	\$ 366,222.11	61.04%	233,777.89	4,000.00
Latin Chamber Foundation	\$ 600,000.00	\$ 169,458.84	\$ 142,513.77	\$ 311,972.61	52.00%	288,027.39	13,000.00
Nevada Partners, Inc	\$ 600,000.00	\$ 217,713.45	\$ 198,076.22	\$ 415,789.67	69.30%	184,210.33	30,278.91
So. NV Regional Housing Authority	\$ 175,000.00	\$ 39,721.99	\$ 40,978.16	\$ 80,700.15	46.11%	94,299.85	8,600.00
Total	\$ 3,075,000.00	\$ 1,017,631.61	\$ 794,473.98	\$ 1,812,105.59	58.93%	1,262,894.41	132,978.91
		56%	44%				

WIA PY11 Adult and Dislocated Worker Health Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance	PY11 SESP Expenses
CCSD - Desert Rose	\$ 500,000.00	\$ 82,203.30	\$ 1,214.00	\$ 83,417.30	16.68%	416,582.70	-
Foundation for an Independent Tomorrow	\$ 600,000.00	\$ 249,859.66	\$ 237,764.84	\$ 487,624.50	81.27%	112,375.50	1,000.00
Latin Chamber Foundation	\$ 600,000.00	\$ 175,418.70	\$ 106,650.71	\$ 282,069.41	47.01%	317,930.59	See Green Above
Nevada Hospital Association	\$ 600,000.00	\$ 71,784.14	\$ 2,964.34	\$ 74,748.48	12.46%	525,251.52	-
Nevada Partners, Inc	\$ 600,000.00	\$ 198,714.17	\$ 117,973.39	\$ 316,687.56	52.78%	283,312.44	See Green Above
So. NV Medical Industry Coalition - ended 1/31/12	\$ 384,397.83	\$ 305,192.41	\$ 79,205.42	\$ 384,397.83	100.00%	-	-
So. NV Regional Housing Authority	\$ 175,000.00	\$ 38,037.49	\$ 42,660.06	\$ 80,697.55	46.11%	94,302.45	See Green Above
Total	\$ 3,459,397.83	\$ 1,121,209.87	\$ 588,432.76	\$ 1,709,642.63	49.42%	1,655,452.75	1,000.00
		66%	34%				

WIA PY11 Adult and Dislocated Worker Rural Services

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance	PY11 SESP Expenses
Nye Communities Coalition	\$ 750,000.00	\$ 258,589.00	\$ 196,063.61	\$ 454,652.61	60.62%	295,347.39	14,777.05
Total	\$ 750,000.00	\$ 258,589.00	\$ 196,063.61	\$ 454,652.61	60.62%	295,347.39	14,777.05
		57%	43%				

WIA PY11 Internal Programs

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Pride Re-Entry	\$ 500,000.00	\$ 237,851.66	\$ -	\$ 237,851.66	47.57%	262,148.34
Total	\$ 500,000.00	\$ 237,851.66	\$ -	\$ 237,851.66	47.57%	262,148.34
		100%	0%			

WIA PY11 To Be Allocated Amounts

Contract	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
To be allocated	\$ 3,550,441.17	\$ -	\$ -	\$ -	0.00%	3,550,441.17
Total	\$ 3,550,441.17	\$ -	\$ -	\$ -	0.00%	\$ 3,550,441.17
		0%	0%			

Total PY11 Adult/DW	11,334,839.00	2,635,282.14	1,578,970.35	4,214,252.49	37.18%	7,026,284.06
		63%	37%			

Expenditure total through Feb. 2012 Only

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 WIA Formula
As of April 25, 2012

WIA PY11 Youth General

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
CCSD - Desert Rose	\$ 362,000.00	\$ 45,478.07	\$ 10,690.96	\$ 56,169.03	15.52%	305,830.97
HELP of Southern Nevada	\$ 1,913,000.00	\$ 120,252.53	\$ 221,312.87	\$ 341,565.40	17.85%	1,571,434.60
Latin Chamber - Green Consortium	\$ 500,000.00	\$ 128,321.95	\$ 139,776.91	\$ 268,098.86	53.62%	231,901.14
Nevada Partners	\$ 1,177,909.00	\$ 68,933.54	\$ 40,466.01	\$ 109,399.55	9.29%	1,068,509.45
Nye Communities Coalition (Year Round)	\$ 388,753.00	\$ 34,427.16	\$ 14,019.15	\$ 48,446.31	12.46%	340,306.69
Nye Communities Coalition (Summer) - ended 9/30/11	\$ 48,514.00	\$ 34,427.16	\$ 14,019.15	\$ 48,446.31	99.86%	67.69
So. NV Children First	\$ 125,000.00	\$ 20,339.36	\$ 26,925.06	\$ 47,264.42	37.81%	77,735.58
Total	\$ 4,515,176.00	\$ 452,179.77	\$ 467,210.11	\$ 919,389.88	20.36%	3,595,786.12
		49%	51%			

WIA PY11 Youth Tri County

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	\$ 6,938.29	\$ 21,404.51	\$ 28,342.80	28.34%	71,657.20
Nye Communities Coalition (Tri-County)	\$ 150,000.00	\$ 23,881.34	\$ 19,880.51	\$ 43,761.85	29.17%	106,238.15
Total	\$ 250,000.00	\$ 30,819.63	\$ 41,285.02	\$ 72,104.65	28.84%	\$ 177,895.35
		43%	57%			

WIA PY11 Internal Program Amounts

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
RFL Graduate Advocate Initiative	\$ 900,000.00	\$ 343,109.47		\$ 343,109.47	38.12%	556,890.53
	\$ 900,000.00	\$ 343,109.47	\$ -	\$ 343,109.47	38.12%	556,890.53
		100%	0%			

WIA PY11 To Be Allocated Amounts

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Youth Summer Component - TBD	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
To be allocated	\$ 248,160.00	\$ -	\$ -	\$ -	0.00%	248,160.00
Total	\$ 748,160.00	\$ -	\$ -	\$ -	0.00%	748,160.00
		0%	0%			
Total Youth	6,413,336.00	826,108.87	508,495.13	1,334,604.00	20.81%	5,078,732.00
	-	62%	38%			

Expenditure total through Feb. 2012 Only

workforce CONNECTIONS
Awards and Expenditures
As of April 25, 2012

WIA PY10/PY11 Governor's Reserve Youth

Provider	Contract Award	Total Invoiced	% Spent	Remaining Balance
Clark County - Summer Business Institute - ended 9/30/11	\$ 299,028.00	\$ 260,471.92	87.11%	38,556.08
Nevada Public Education Foundation - ended 1/31/12	\$ 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
Pride Re-Entry	\$ 239,964.76	\$ 239,964.76	100.00%	-
Caliente	\$ 246,206.00	\$ 179,468.42	72.89%	66,737.58
Total	\$ 486,170.76	\$ 419,433.18	86.27%	\$ 66,737.58

Direct Grants

Provider	Contract Award	Total Invoiced	% Spent	Remaining Balance
Department of Justice - Get Out	\$ 692,096.00	\$ 460,195.03	66.49%	231,900.97
Health Resources and Services Admin. (HRSA)	\$ 140,509.00	\$ 109,820.88	78.16%	30,688.12
Layoff Aversion (Rapid Response)	\$ 210,000.00	\$ 73,910.43	35.20%	136,089.57
State Energy Sector Partnership (SESP) - WC	\$ 3,503,000.00	\$ 1,719,685.38	49.09%	1,783,314.62
Youth Build PY09 - CCSD - Desert Rose - ended 6/30/11	\$ 161,559.11	\$ 161,559.11	100.00%	-
Youth Build PY09 - GNJ Family Life Center - ended 6/30/11	\$ 552,338.93	\$ 552,338.93	100.00%	-
Youth Build PY09 - WC	\$ 386,101.96	\$ 241,991.51	62.68%	144,110.45
Youth Build PY11 - CCSD Desert Rose	\$ 158,584.00	\$ 16,810.29	10.60%	141,773.71
Youth Build PY11 - WC	\$ 941,416.00	\$ 226,728.94	24.08%	714,687.06
Total	\$ 6,745,605.00	\$ 3,563,040.50	52.82%	\$ 3,182,564.50

workforce CONNECTIONS

**Audit Findings for PY2010
(Year Ended June 30, 2011)**

**Monthly Status Report
May 2012**

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
				(2/24/2011)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
11-1	Financial Reporting	Lack of Policies and Procedures and GAAP adherence - improved from last year but still lacks effective policy and procedures	May 2012	X	X	X	X	X
		Status: A new financial system was implemented in January 2012. The system will improve the entry and reporting of financial data as well as assist in the implementation of more control and accountability.						
		Action: Sept 2011 - Completed configuration of the new financial system, began staff training, and determined original staff assignments.						
		Action: May 2012 - Document the final reconciliation of Financial Edge to Quickbooks for July through December.						
		Action: May 2012 - Update written policies and procedures for Financial Edge.						
		Status: The monthly closing processes will be assigned to specific fiscal staff wherein each staff has an assigned responsibility with a due date. Completion of the closing processes and the review/approval will be documented and retained.	June 2012					
		Action: May 2012 - Revise policies, procedures, and checklists that will address the timely handling of transactions, will determine correct backup documentation, and will establish proper controls and reviews according to GAAP.						
		Action: May 2012 - Review standard journal entry procedure.						
		Action: Jul 2012 - Develop new monthly/quarterly financial status reports.						
		Action: Aug 2012 - Review program closeout procedure that ensures final draws, reports, and closing documents are submitted timely.						
11-2	Financial Reporting	Lack or insufficient skills and knowledge to perform governmental accounting utilizing GAAP - improved from last year but still needs improvement	June 2012	X	X	X	X	
		Status: The new Finance Manager will provide the expertise necessary to provide the skills and knowledge that have been needed.						
		Action: Mar 2012 - New Finance Manager hired February 27, 2012.						
		Action: May 2012 - Training needs of each staff member will be assessed and training coordinated.						
11-3	Federal Grants	SEFA schedules did not agree with supporting records or documentation	June 2012	X	X	X	X	X
		Status: The SEFA continues to be reconciled to the supporting draw and invoice records.						
		Action: May 2012 - Continue to reconcile PY11 SEFA to transactions in the new FE Financial System. Document monthly procedure, review and approval.						
		Action: Ongoing - Update and reconcile the PY11 SEFA each month through year end.						

workforce CONNECTIONS

Audit Findings for PY2010
(Year Ended June 30, 2011)

Monthly Status Report
May 2012

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
				(2/24/2011)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
11-4	Federal Grants	Grant funds expended for purposes other than the purpose specified in drawdown.	May 2012	X	X	X		
		Status: The SEFA has been kept up-to-date since April 2011. This resulted in improved drawdown calculations and reduces discrepancies.						
		Action: May 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.						
		Action: Ongoing - the SEFA must be kept up-to-date monthly to ensure accuracy.						
11-5	Federal Grants	Requests for funds need to be complete, accurate, and agree to supporting documentation.	March 2012	X	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: Jan 2012 - Implemented 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: Mar 2012 - Review revenue postings and service provider payments to ensure timely and accurate funding draws with prompt disbursement of funds.						
		Action: Ongoing - The Finance Manager and Deputy Director will continue to work with DETR to review and improve the drawdown payment process.						
		Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds	August 2011					
		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.						
		Action: Apr 2012 - Continue to update the PY11 SEFA worksheet as drawdowns occur.						
		Action: Ongoing - continue to review the process to ensure that documents are processed and paid in a timely manner.						

workforce CONNECTIONS

Audit Findings for PY2010
(Year Ended June 30, 2011)

Monthly Status Report
May 2012

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
				(2/24/2011)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
11-6	Federal Grants	ARRA - timely reporting of quarterly reports	July 2011	X	X			
		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.						
		Action: Aug 2011 - Two ARRA reports were due for June 30, 2011. Both were submitted on time.						
		Action: Oct 2011 - One final ARRA report was submitted on time for Youthbuild.						
11-7	Federal Grants	Documentation supporting program participant eligibility shall be complete, accurate, and retained	May 2012	X				
		Status: Policies and procedures have been designed and annual monitoring by program staff will ensure complete and accurate records.						
		Action: Apr/May 2012 - Program staff continue to provide technical assistance, oversight, and review of files for completion and accuracy.						
		Action: May 2012 - Fiscal and program staff will review to ensure specific issues have been resolved.						
		Action: May/Jun 2012 - Review and test eligibility for all PY2011 new participants.						
		Action: Ongoing - Program staff will continue to monitor records for the internal and direct programs that have participant files.						
11-8	Federal Grants	Sub-recipients awards did not contain the required information	July 2011	X	X	X		X
		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.						
		Action: Sept 2011 - A contract checklist was developed for PY11 contracts to ensure all data elements are collected.						
		Action: May 2012 - Training will be provided on contracts and procurement to WC staff and service providers.						
		Action: May 2012 - Review PY2011 executed contracts to ensure new check lists are complete and all data elements are collected.						
		Action: Ongoing - Ensure all future contracts contain data.						
11-9	Federal Grants	Financial reporting of Form ETA 9130 - timely submissions	July 2011	X	X			
		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.						
		Action: Nov 2011 - Quarterly direct grant reports are submitted in a timely manner.						
		Action: Jan/Feb 2012 - Quarterly direct grant reports were completed within deadlines.						
		Action: Ongoing - monthly monitoring must continue to take place to ensure reports meet all deadlines.						

workforce CONNECTIONS

**Audit Findings for PY2010
(Year Ended June 30, 2011)**

**Monthly Status Report
May 2012**

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011 (2/24/2011)	6/30/2010 (4/29/2011)	6/30/2009 (06/08/2010)	6/30/2008 (09/22/2009)	6/30/2007 (07/22/2008)
11-10	Federal Grants	Monitoring of sub-recipients - Annual Monitoring and Tracking of Findings	August 2011	X	X	X		
		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 PY11. The outstanding findings are followed up on and payments will be held for those subrecipients with outstanding findings.						
		Action: Aug 2011 - the Board approved the policy change from semi-annual reviews to annual reviews effective June 2011.						
		Action: May 2012 - Continue the annual fiscal monitoring of all service provider contracts. Reports must be issued within 30 days.						
		Action: May 2012 - Document and track followup on fiscal monitoring findings.						
		Action: Ongoing - Continue to review fiscal and program status for the Pink Paper process.						
	Other	Audit will be completed by due date (within 9 months).	December 2012		X	X	X	X
		Status: An audit RFP was issued and bid responses are due on April 2, 2012. The final audit must be complete by March 31, 2013.						
		Action: May 2012 - Results of the Request for Proposal for Audit Services for the June 30, 2012 audit will be presented to the Board.						
		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 (Deputy Director will be copied on all emails and responses).						

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Financial Edge (FE) System Implementation Schedule

Monthly Status Report

May 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	March 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

May 2012

Type	Description	Target Date
Implementation	Complete Startup of Financial Edge Software	May 2012
	Status: Complete the dual entry of documents into the live version of Financial Edge.	
	Action: Mar/Apr 2012 - Continue to reconcile to QuickBooks the months of <u>August through December</u> in the new system.	
	Action: May 2012 - Produce documentation reflecting Trial Balance reconciliation between QuickBooks and Financial Edge effective December 31, 2011.	
Implementation	Implementation of PaperSave software	May 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 design and configure new module.	
	Action: Apr 2012 - Complete design and begin implementation.	
	Action: May 2012 - Revise procedures and processes to complete implementation of Papersave.	
Implementation	Develop Monthly Financial Reports in Financial Edge	July 2012
	Status: Develop new monthly financial reports in Financial Edge.	
	Action: May 2012 - Begin updating policies and procedures.	
	Action: Jul 2012 - Update policies and procedures to implement a new month end closing process.	
	Action: Jul 2012 - Design new financial reports in Financial Edge.	
Implementation	Implementation of the WebPortal and Web Invoicing Modules	July 2013
	Status: Implement Financial Edge's WebPortal Module that allows for the online requisitioning of supplies and materials.	
	Action: Jan/Feb 2013 - The Financial Manager will complete the configuration of the new financial module.	
	Action: Mar 2013 -Revise procedures and processes to complete implementation of Web Invoicing.	
	Status: Implement the Web Invoicing module that allows online approval routing of employee reimbursements.	
	Action: Feb 2013 - IT will install the new financial module.	
	Action: Mar 2013 - Financial Manager will begin the configuration of the new financial module.	
	Action: Apr 2013 -Revise procedures and processes to complete implementation of Web Invoicing.	