

*workforce*CONNECTIONS

BOARD  
AGENDA

April 24, 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  
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](http://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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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; 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
- 4. **DISCUSSION and POSSIBLE ACTION:** Approve the Board Meeting Minutes for the meeting on March 27, 2012 ..... 5
- 5. **Youth Council ~ Ken LoBene, Chair**
  - a. **DISCUSSION and POSSIBLE ACTION:** Approve the Youth Council’s Recommendation to Negotiate and Execute Youth Contracts for the Green and Healthcare Consortium Partners for the period May 1, 2012 through September 30, 2013 for: ..... 13
    - Green Initiatives for Tomorrow - Latin Chamber  
Commerce of Community Foundation ..... \$500,000.00
    - New Growth Nevada Corporation ..... \$500,000.00
  - b. **DISCUSSION and POSSIBLE ACTION:** Approve the Youth Council’s Recommendation to Publish a Request for Proposals (RFP) for WIA Youth Summer Component Leading to Year-Round Youth Services in an Amount not to Exceed \$500,000.00 ..... 27
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    - ii. Publish a Request for Proposals (RFP) for Year-Round Youth Services in an Amount not to Exceed \$1,000,000
    - iii. Amend Contracts of Current Youth Funded Partners in an Amount not to Exceed \$1,000,000.00

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<b>11.</b>	<b>Adjournment</b>	

**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

**Agenda Item 4 – DISCUSSION and POSSIBLE ACTION:** Approve the Board Meeting Minutes for the meeting on March 27, 2012

Workforce Connections

Board Meeting  
MINUTES  
March 27, 2012  
9:00 a.m.

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

**Members Present**

Alex Garza	Charles Perry	Commissioner Lawrence Weekly
Commissioner Tommy Rowe	Councilman Bob Coffin	Councilwoman Peggy Leavitt
Councilwoman Anita Wood	Councilwoman Gerri Schroder	Dan Gouker
Dennis Perea	Dr. David Lee	Hannah Brown
Ken LoBene	Michelle Bize	Pat Maxwell
Valerie Murzl	Vida Chan Lin	

**Members Absent**

Bill Regenhardt	Commissioner Butch Borasky	Commissioner Dominic Pappalardo
Dan Rose	F. Travis Buchanan	Mark Edgel
Mujahid Ramadan	Sonja Holloway	William Bruninga

**Staff Present**

Ardell Galbreth	Heather DeSart	Suzanne Potter	Linda Yi
Jaime Cruz	Clentine January	Rick Villalobos	Kim Colagioia
Carol Turner	Debra Collins	Jennifer Padilla	Chris Shaw
Tom Dang	Jeannie Kuennen	Emilio Pias	Celia Diaz
Lauren Stewart	Mary Ann Avendano	Sylvia Spencer	Rosie Boulware
Chanda Cook			

**Others Present**

Matt Cecil, Board Counsel	Tom Wilson, Clark County
Earl McDowell, DETR	Capucine Holmes, GNJ Family Life Center
LeVerne Kelley, DETR	Dr. Tiffany Tyler, Nevada Partners, Inc.
Monique Harris, So. Nevada Children First	Doug Geinzer, SNMIC
Helicia Thomas, GNJ Family Life Center	Denise Gee, HELP of So. Nevada
Terri D'Antonio, HELP of So. Nevada	Elizabeth McDaniels, Goodwill of So. Nevada
Vincent Miller, Goodwill of So. Nevada	Derrick Berry, DETR
LaTanya Runnells, Nevada Partners, Inc.	Otto Merida, Latin Chamber of Commerce
Janice Rael, Nevada Partners, Inc.	Richard Boulware, NAACP
Amelia Garcia, SNRHA	Tommy Albert, SNRHA
Tracey Torrence, SNRHA	Frederick Araya, Goodwill of So. Nevada

(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 Board Chair Hannah Brown at 10:00 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. Motion carried.*

3. **FIRST PUBLIC COMMENT SESSION:**

None

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

*A motion was made to approve the Board Meeting Minutes of February 28, 2012 as presented by Charles Perry and seconded by Councilwoman Anita Wood. Motion carried.*

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

Vida Chan Lin, Western Risk and Bill Regenhardt, National University were welcomed as new Board Members. Ms. Lin provided a brief introduction; Mr. Regenhardt was not present.

6. **Adult & Dislocated Worker Committee ~ Valerie Murzl, Chair**

**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

Per the memorandum from DETR the SESP contract will be amended to reduce the total amount of available funds from \$4,050,000 to \$3,503,000. DETR will be reallocating these dollars to fund other initiatives that might lead to placement in the green and renewable energy sector. The contract will not exceed \$3,503,000 and will include a maximum of 10% administrative costs. DETR will recapture \$547,000 to provide services to 331 participants thus reducing Workforce Connection's contract to \$3,503,000 and participant outcomes to 2,119. The SESP grant timeline summary and amended budget narrative is provided in the agenda packet.

Valerie Murzl, Adult & Dislocated Worker Committee Chair, requested Ardell Galbreth to speak briefly about the differences in the WIA, DETR, and Workforce Connection's OJT policies. Discussion ensued.

Following discussion,

*A motion was made to 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.*

**INFORMATION: ADW Funded Partner Demographics Report**

This item is information only. The report, provided on page 48 of the agenda packet, shows data (demographics, characteristics, residence, and zip codes served) for new enrollees for the period July 1, 2011 to date.

**INFORMATION: Regional Sector Update**

Debra Collins, Project Specialist I – ADW, stated that staff received notice that the Health Innovation Challenge grant opportunity has been delayed for several weeks due to the high number of grant applications received, including six that were submitted for the State of Nevada. Staff will keep the Board informed.

Ms. Collins provided a flyer and information on the upcoming Operation HealthCare Bound job shadow opportunity for students interested in exploring health care careers. The event is scheduled on Wednesday, May 23, 2012 from 9 a.m. to 3 p.m. The WIA youth who are enrolled with a Funded Partner will shadow a medical unit at one of the 11 participating hospitals.

Linda Yi, Project Director, provided an update on the Nevada Healthcare Sector Council meeting. At the last meeting, Terri Janison, Regional Director of the Governor's Office of Economic Development indicated that the Nevada Healthcare Sector specialist will be hired, become a member of the sector council, and serve as the communication link between education, students, adults and workforce development.

Ms. Yi commented that staff is reviewing the Healthcare Sector Council membership to ensure all areas (labor, business, education, etc.) are represented accordingly. The final Bylaws for the healthcare sector councils will be presented at the next meeting. The Bylaws include the vision and mission statement which will be used to establish sub-committees.

The Nevada Healthcare Sector Council received its designation from the Robert Wood Johnson for the Future of Nursing Campaign. The Council is in the process of setting up the Executive Committee which Dr. Debra Tony has agreed to Chair. Dr. Tony is a member of the Nevada Healthcare Sector Council, an outstanding leader in the community, and a Robert Wood Johnson Fellow.

Jaime Cruz, Director – Green Economy Workforce provided an update. Mr. Cruz provided in the agenda packet a list of local business, companies, partnering schools and organizations that together are serving the job seekers, incumbent workers, and youth with on-the-job training and green training opportunities, and for the youth, the “What’s it Mean to be Green” program.

Mr. Cruz reported that the State Energy Sector Partnership (SESP) participants outcomes (currently at 45% of target) are on pace to meet goals by the end of the grant performance period in January 2012.

Workforce Connections was invited to participant in the Nevada STEM (Science, Technology, Engineering, Math) Coalition Summit on March 9<sup>th</sup> and 10<sup>th</sup> at the South Point Hotel in Las Vegas. Discussions were held regarding how to make STEM a bigger component in Nevada's education system.

Workforce Connections is invited to attend the Las Vegas Science Fair on April 29<sup>th</sup> at the Las Vegas Motor Speedway. Staff will attend this event with the Green Mobile Classroom in tow.

Mr. Cruz provided the following SESP Grant Update:

- As of January 11<sup>th</sup>: 256 (42% of 610) job seekers were served; 585 (39% of 1,500) incumbent workers were served, and 556 (40% of 1,390) youth were identified.
- As of March 13<sup>th</sup>: 315 (52% of 610) job seekers were served; 668 (45% of 1,500) incumbent workers were served and 695 (50% of 1,390) youth were identified.
- Timeline: DOL approved the grant modification in April 2011; the mid-point is March 2012 and the grant will end in January 2012.

**INFORMATION: RFP 101 Workshop Update**

Sylvia Spencer provided a brief overview of the feedback received as a result of the RFP 101 training. Ms. Spencer commented that for the next all-day training provided by the agency the training room will be set-up in a classroom style rather than theatre style to provide the audience more comfort and the convenience. Ms. Spencer confirmed that 85 people attended the event, including funded partners, community partners, LEOs, and Board staff.

**7. DISCUSSION and POSSIBLE ACTION: Conclusion of Emerging Markets Committee**

Pat Maxwell provided an update on the conclusion of the Emerging Markets Committee. The Emerging Markets Committee will conclude with the exception of Green and Healthcare sectors which have been moved under the ADW Committee. The current committee members have joined the ADW Committee. In the future, if necessary, this committee can be recaptured as an ad hoc committee.

***A motion was made to conclude the Emerging Markets Committee as presented by Valerie Murzl and seconded by Alex Garza. Dr. Lee Opposed. Motion carried.***



8. **INFORMATION: Business Services & Communications Update**

Cornelius Eason, Director of Regional Strategies, announced that Workforce Connections will sponsor another Employment Edge Job Seeker Workshop on Thursday, March 29<sup>th</sup> at the Pearson Community Center. The focus of the workshop will be on Veterans, preparing them for employment.

Mr. Eason attended the National Association of Workforce Boards Forum 2012 in Washington D.C. Mr. Eason attended eight sessions and sat on a panel discussing innovative programs Workforce Boards are doing across the country. Mr. Eason stated that Workforce Connections is one of the more progressive Boards across the country.

Kenadie Cobbin-Richardson, Business Service Representative, provided an update on Workforce Connections Layoff Aversion program. Ms. Cobbin-Richardson is currently serving six clients, including three medical offices, one dental practice, a manufacturing company, and a construction company. The program has had an immediate impact on these clients. Ms. Cobbin-Richardson helped with the creation of three new jobs by identifying staffing inefficiencies by modifying their staff model and structure and analyzing their division of roles and responsibilities. Ms. Cobbin-Richardson provided a brief overview of the steps taken for improvement.

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**

Youth Council Chair Ken LoBene read the motion. Clentine January, Project Specialist, stated that the additional funds will all the funded partners to serve existing youth and youth needing assistance who would not have been served this program year. NPI would provide out-of-school youth work experience opportunities, occupational skills training, and supportive services. Nye Communities Coalition will out-of-school work experience opportunities, summer camp for in-school youth, and short-term prevocational and weekend leadership training. HELP of Southern Nevada would provide approximately 500 in-school youth work experience opportunities, tutorials, supportive services, and job placement. The proposed budgets and budget narratives are provided in the full agenda packet. Discussion ensued.

Dennis Perea commented that these are PY09 funds and that no PY10 funds have been put out on the streets and the PY11 allocation is coming in. Mr. Perea stated that there is a great deal of youth dollars out there not being pushed down to the youth programs. Mr. Perea stated that the State has the ability to recapture the funds after two years and redistribute to the North.

Commissioner Lawrence Weekly asked staff why the agency is behind and why does the agency continue to sit on workforce dollars.

Ardell Galbreth, Deputy Director – Operations, explained that the program design did not allow the agency to move these funds out through an RFP process. Mr. Galbreth stated that staff is looking at the program design and modifications will be made. Mr. Galbreth stated that the next agenda item is requesting approval to open an RFP process to get more money out to the youth programs.

Heather DeSart, Deputy Director – Workforce Development stated that staff feels very strongly that the PY09 funds will be expended by June 30, 2012.

Councilwoman Anita Wood directed staff to prepare an expenditure plan for PY10 and PY11 funds.

Mr. Galbreth estimated that the allocation of funds from the US Department of Labor to the State for PY11 will be a slight increase from PY10 funding and the actual allocation will be late June to early July 2012. Dennis Perea stated that the approximate allocation is \$7M. Mr. Galbreth stated that \$7M is for the entire State and Workforce Connections will receive approximately \$4M. Discussion ensued.

Upon hearing concerns about the Ready for Life Graduate Advocate Initiative, Mr. LoBene stated that the Youth Council is not making any recommendations today for the RFL GAI program. Mr. LoBene stated the Youth Council has directed staff to come up with a plan to get the funds out to a youth funded partner as quickly as possible that he has reached out to the providers to see if they have capacity to run the program more efficiently. Mr. LoBene further stated that the Youth Council is also concerned about the RFL GAI program; not the intent of the program but its implementation. Mr. LoBene stated that the Youth Council is looking at this program very closely which is why it is not on the agenda today.

Mr. LoBene stated that NPI, HELP, and Nye Communities are three of the best youth funded partners and they have the capacity to expend the additional funds efficiently through their programs. Mr. LoBene stated that these funded partners have 15 month contracts which will enable each of them to run a summer component with the additional funds.

Mr. Villalobos stated that it is his personal mission to meet with each and every Board member to provide perspective and answer any questions regarding the Youth Department. Mr. Villalobos stated that he has met with Commissioner Weekly and will soon meet with others.

Valerie Murzl asked how staff decided to select the funded partners based on performance rather than to do a RFP process to allow multiple providers the opportunity to receive the funds. Ms. DeSart stated that since the funded partners have already been vetted based on the previous procurement process, their contracts can be amended. Discussion ensued.

Councilman Bob Coffin inquired as to whether or not DETR has been monitoring the agency's expenditure rate. Dennis Perea replied that DETR does not have the oversight to enforce the expenditure of funds. Mr. Perea stated that DETR monitors for disallowed costs. Mr. Perea stated that it would be up to the Governor's Board to vote on established timelines and timeframes for expenditures; however, the State cannot arbitrarily do that.

Following discussion,

*A motion was made to 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 by Charles Perry and seconded by Councilwoman Anita Wood. Motion carried.*

**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**

Mr. LoBene read the motion and confirmed that this request is for PY10 funds which must be expended by June 30, 2013.

Ms. DeSart stated that these funds will be awarded through an RFP process per the Youth Council to ensure that services are delivered to the areas/zip codes most in need based on the Applied Analysis study.

Ms. January provided a brief overview of the RFP timeline. Ms. January confirmed that funds will be available for a youth component through this RFP. Commissioner Weekly suggested that staff be the liaison between the school district and funded partners to ensure that summer school opportunities are made available to all youth that need assistance. Discussion ensued.

Following discussion,

*A motion was made to 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 by Councilman Bob Coffin and seconded by Charles Perry. Motion carried.*

10. **Operations Update ~ Ardell Galbreth, Deputy Director - Operations**

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

Carol Turner provided a brief overview of the PY2011 Revised Budget.

Ardell Galbreth requested that the budget increase be withheld for line items 6260 Salaries, 6265 Employee Fringe Benefits, and 6550 Employer Payroll Taxes as there are enough funds in the current budget to cover the costs for two new program staff in the ADW department. Heather DeSart stated that management identified a need for these positions based upon an analysis of the department's current staff and revenues.

Mr. LoBene asked Mr. Perea to provide at the next Board meeting that amount other Boards allocate for overhead costs; Mr. Perea concurred.

Discussion ensued regarding FTE and salaries.

*A motion was made to approve the PY2011 Revised Budget as presented by Charles Perry and seconded by Valerie Murzl. Motion carried.*

**b. INFORMATION: PY2011 Revised Budget Narrative**

This item is for information only.

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

Ms. Turner provided a brief overview of the Budget V. Actual Finance report provided on page 137 of the agenda packet.

**d. INFORMATION: PY2011 Awards & Expenditures**

Ms. Turner provided an update on the PY2011 Awards & Expenditure report provided on page 139 of the agenda packet.

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

Ms. Turner provided an audit findings status update according to the report provided on page 143-147 of the agenda packet.

**f. INFORMATION: Financial Edge System Implementation Update**

Ms. Turner provided a brief overview of the Financial Edge System Implementation report as provided on page 149 of the agenda packet.

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

Mr. Galbreth thanked the CFOs from Clark County, City of North Las Vegas, Henderson, City of Las Vegas, and Boulder City for working closely with staff on the corrective action regarding the audit findings as indicated in the last audit.

Mr. Galbreth stated that in the current audit there are no questioned costs and the financial statement is good. Mr. Galbreth noted, however, that in the programmatic/policy area there are some weaknesses that staff needs to address. Mr. Galbreth stated that staff will brief the Board and Budget Committee as well as present to the jurisdictions CFOs on the corrective action regarding the audit findings in both the previous and current audits.

Following comments by the Board,

*A motion was made to accept Workforce Connections' Annual Single Audit Report for the Period Ending June 30, 2011 as presented by Charles Perry and seconded by Dan Gouker. Motion carried.*

**h. INFORMATION: Workforce Connections Standing Professional Services Contracts**

Mr. Galbreth stated that this report is being provided in response to a request made by the Board and updates will be provided to the Board on a monthly basis.

**i. INFORMATION: SNMIC History and Status Update**

Mr. Galbreth stated the history/status update provided in the agenda packet (page 252-266) regarding the Southern Nevada Medical Industry Coalition (SNMIC) was compiled by staff and provided at the direction of the Board. Hannah Brown confirmed that the request was made by Councilman Coffin.

Councilman Coffin stated that he was stunned that according to SNMIC's audit the agency had no material weaknesses, rather only significant deficiencies which are less "sinful" according to Councilman Coffin. Councilman Coffin stated that Workforce Connections should "unwind" the high risk status that was given to SNMIC if it can be done.

Hannah Brown stated that she asked the current Executive Director (John Ball) to do this and was told that he would not consider it and that it would be up to the next Executive Director to consider.

Councilman Coffin stated that the LEO's legal counsel said that the "Board cannot unwind what they did not do".

Matt Cecil, Legal Counsel, stated that he is unaware of any WIA statute that allows for the unwinding of a high risk status designation. Mr. Cecil stated that there is an appeal process that goes through DETR.

Dennis Perea confirmed that there is an appeal process through the State that the provider did not invoke. Mr. Perea stated that the appeal process was discussed with the provider; however, the relationship between Workforce Connections and the SNMIC had deteriorated to the point that SNMIC's Board elected to pull out of its contractual relationship with Workforce Connections.

Dan Gouker stated that there is a problem if neither the Board nor staff can do anything to fix the issues with SNMIC. Mr. Gouker stated that staff deemed SNMIC a successful partner with a successful program then within one month staff put the provider on high risk status.

**SECOND PUBLIC COMMENT SESSION**

Janice Rael, Nevada Partners, Inc. distributed a one-page report on Nevada Partner's activities and expenditures for both their Adult and Youth Programs.

**11. Adjournment**

The meeting adjourned at 12:51 p.m.

**Agenda Item 5a – DISCUSSION and POSSIBLE ACTION:** Approve the Youth Council’s Recommendation to Negotiate and Execute Youth Contracts for the Green and Healthcare Consortium Partners for the period May 1, 2012 through September 30, 2013 for:

- Green Initiatives for Tomorrow - Latin Chamber Commerce of  
Community Foundation .....\$500,000.00
  
- New Growth Nevada Corporation .....\$500,000.00



**YOUTH GREEN SECTOR CONSORTIUM**

Scope of Work

<p><b>Program Name:</b>          (List any alternate business names, acronyms, dba's, etc.)</p>	<p>GIFT Program (Green Initiatives For Tomorrow)          Latin Chamber of Commerce Community Foundation          (contractor, fiscal agent, work readiness and job training)          Southern Nevada Regional Housing Authority          (Subcontractor—Case management, assessment)</p>
<p><b>Location:</b>          (if applicable, list any multiple site locations)</p>	<p>LCC Site (Latin Chamber or Rafael Rivera Center)          SNRHA Site</p>
<p><b>Program Type:</b>          (Please note the funding source)</p>	<p>WIA Youth Formula (PY 2011)</p>
<p><b>Number of Participants to be Served:</b> (indicate number of in-school youth versus out-of school youth to be served)</p>	<p>At least 100 WIA Registered Youth.</p>
<p><b>Briefly describe as a success story:</b> (using three sentences or less, briefly describe why this program would be highlighted as a GREEN "success story")</p>	<p>Consortium has successfully brought together the LCC-CF, SNRHA, CCSD Career Technical Academy, UNLV Continuing Education and CCSD's Gene Ward Elementary School along with Workforce Connections to implement a Green Youth Services work readiness training and experience. "What's It Mean To Be Green?" will be taught to each participant. Clients will be placed as much as possible with Green sector positions or job placements.</p>
<p><b>Target Population:</b>          (include geographic areas by zip code(s) and ages of participants targeted)</p>	<p>89101, 89104, 89106, 89115, 89030 and other low income and high need areas in the Las Vegas area. Housing Residents within all Southern Nevada Zip Codes.</p>
<p><b>Program Description:</b>          (in addition to program specific information, please include the following program components: Program Structure, Timeline, Key Participant needs being met; and types of training services to be provided)</p>	<p>Green Initiatives for Tomorrow will serve at least 100 WIA registered youth using Year Round Youth services at LCC-CF and Housing Authority sites. Using a consortium approach, partners will leverage each other's strengths for the benefit of youth. LCC-CF is the Fiscal Agent, and will also conduct job placement in relevant Green employment experiences for summer youth participants.          The SNRHA will conduct case management and ensure that the program is helping youth to prepare for the jobs of tomorrow. Other partners will provide feedback and contribute in various phases of the GIFT program to</p>



	<p>ensure richness of experience and effectiveness of the program.</p> <p>Program Structure:</p> <ul style="list-style-type: none"><li>○ Step 1: Develop and conduct outreach/recruitment events. Youth present at these events will be provided with applications. Program will be explained to potential participants. Interested participants will be asked to complete the application, gather required documentation, and will make an appointment for an assessment with SNRHA.</li><li>○ Step 2: SNRHA will screen for program eligibility; notify participants of eligibility in writing.</li><li>○ Step 3: SNRHA will schedule appointments to complete assessments and ISS. Follow up will be completed as needed.</li><li>○ Step 4: Youth will participate in program activities/services as needed. These will include for all participants: Soft skills training/curriculum, "What's It Mean To Be Green?" program.</li><li>○ Program Services may include:<ul style="list-style-type: none"><li>▪ Summer Work Experience –with green employers/green jobs</li><li>▪ Mentoring</li><li>▪ Alternative Secondary School Services</li><li>▪ Occupational Skills Training</li><li>▪ Tutoring</li><li>▪ Leadership Development</li><li>▪ Comprehensive Guidance Counseling</li><li>▪ Paid/Unpaid WEX</li><li>▪ Support Services</li><li>▪ Follow Up Services</li></ul></li><li>○ Step 5: Post Assessment services rendered</li><li>○ Step 6: Follow up services to be conducted</li></ul> <p>● Program Timeline: Contractual timeline outline previously developed by SNRHA will be adjusted as needed and adopted by youth green consortium. Consortium members commit to meeting once per month and/or as needed upon contract execution.</p>
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	<ul style="list-style-type: none"> <li>• Participant Needs To Be Met: Work readiness, work experience, lit/num gains, soft skills (e.g. time management, presentation, etc.) Career development &amp; coaching/motivation, secondary education opportunities. Green career pathway development, awareness of green economy/prevalence of green jobs aka "shades of green".</li> <li>• Types of Job Training Services Provided (as needed, focus on market-driven): Focus will be on three <b>Key Green Categories:</b> Green Manufacturing, Energy Efficiency, and Green Information Technology.</li> <li>• Employment Placement: LCC-CF will leverage OJT employers from Adult program and LCC membership lists to place youth in Green employment environments in the three key green sector areas identified above.</li> </ul>
<p><b>Unique &amp; Exemplary Attributes:</b>          (list activities that specifically address the Youth GREEN Sector Consortium strategies)</p>	<p>The GIFT Program will help youth navigate Green Career Pathways to ensure that youth will be able to receive the training they need to attain a livable wage in the new Green economy. The GIFT Program collectively pools community based organizations and their resources, focus on green for youth, targeted development of career pathways/focus on entrepreneurship.</p>
<p><b>Contact Person &amp; Information:</b>          (include phone, email and complete postal mailing address)</p>	<p><b>LCC-CF</b>          Rene Cantu Jr., Ph.D.          Executive Director          PO Box 1761          Las Vegas, NV 89125-1761          (702) 385-7368          Fax (702) 385-2614</p> <p><b>SNRHA</b>          Stacey Bostwick          Supportive Service Coordinator          Southern Nevada Regional Housing Authority</p>





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Completed by: Rene Cantu JS (please print) Date: 4/19/12

**workforceCONNECTIONS Budget Template**

Agency Name: Latin Chamber of Commerce Community Foundation

Contract Name/Funding Type: Youth Formula (Green Consortium)

Budget Period (Dates): May 1, 2012 to September 31, 2013

\*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	\$ -	0.0%	0.0%	\$ 204,666
	B. Supportive Services	\$ -	0.0%		\$ -
Direct Staff Costs	C. Direct Personnel	\$ 92,000	18.4%	22.1%	\$ -
	D. Fringe Benefits for Direct Personnel	\$ 18,400	3.7%		\$ -
Overhead Costs	E. Travel	\$ 1,333	0.3%	77.9%	\$ -
	F. Equipment	\$ 2,400	0.5%		\$ -
	G. Consultants/Contracts	\$ 357,587	71.5%		\$ -
	H. Other Direct	\$ 2,680	0.5%		\$ -
	<b>Total Direct Costs</b>	<b>\$ 474,400</b>	<b>94.9%</b>		<b>\$ 204,666</b>
	I. Allocated Indirect Personnel	\$ 8,000	1.6%		\$ -
	J. Other Allocated Indirect Costs	\$ 17,600	3.5%		\$ -
	<b>Total Indirect Costs</b>	<b>\$ 25,600</b>	<b>5.1%</b>		<b>\$ -</b>
Budget Summary	<b>Total WIA Request</b>	<b>\$ 500,000</b>	<b>100.0%</b>		
	<b>Total Matched Resources</b>				<b>\$ 204,666</b>
	<b>Percent</b>	<b>71%</b>			<b>29%</b>
	<b>TOTAL PROJECT COSTS</b>	<b>\$704,666</b>			

**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

**workforceCONNECTIONS Budget Template**

Agency Name: Southern Nevada Regional Housing Authority-Subcontract Budget

Contract Name/Funding Type: Youth Formula (Green Consortium)

Budget Period (Dates): May 1, 2012 to September 31, 2013

\*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	\$ 186,970	52.3%	\$ 80,000
	B. Supportive Services	\$ 47,750	13.4%	
Direct Staff Costs	C. Direct Personnel	\$ 74,800	20.9%	\$ 53,333
	D. Fringe Benefits for Direct Personnel	\$ 14,960	4.2%	
Overhead Costs	E. Travel	\$ 2,667	0.7%	\$ -
	F. Equipment	\$ 6,040	1.7%	\$ 4,000
	G. Consultants/Contracts	\$ -	0.0%	\$ -
	H. Other Direct	\$ 15,400	4.3%	\$ 15,000
	<b>Total Direct Costs</b>	<b>\$ 348,587</b>	<b>97.5%</b>	<b>\$ 172,666</b>
	I. Allocated Indirect Personnel	\$ -	0.0%	\$ 10,000
	J. Other Allocated Indirect Costs	\$ 9,000	2.5%	\$ 22,000
	<b>Total Indirect Costs</b>	<b>\$ 9,000</b>	<b>2.5%</b>	<b>\$ 32,000</b>
Budget Summary	<b>Total WIA Request</b>	<b>\$ 357,587</b>	<b>100.0%</b>	
	<b>Total Matched Resources</b>			<b>\$ 204,666</b>
	<b>Percent</b>	<b>64%</b>		<b>36%</b>
	<b>TOTAL PROJECT COSTS</b>	<b>\$562,253</b>		

**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

**YOUTH HealthCare SECTOR CONSORTIUM**

Scope of Work

<p><b>Program Name:</b> (List any alternate business names, acronyms, dba's, etc.)</p>	<p>Nye County HealthCare – Nye County School District, Nye Communities Coalition, Desert View Hospital</p>
<p><b>Location:</b> (if applicable, list any multiple site locations)</p>	<p>Pahrump NV</p>
<p><b>Program Type:</b> (Please note the funding source)</p>	<p>WIA Youth Formula (PY 2011)</p>
<p><b>Number of Participants to be Served:</b> (indicate number of in-school youth versus out- of school youth to be served)</p>	<p>10 – 5 new and 5 current NyECC – 6 in-school 4 out</p>
<p><b>Briefly describe as a success story:</b> (using three sentences or less, briefly describe why this program would be highlighted as a HealthCare “success story”)</p>	<p>Collaboration between the partners in Pahrump will allow for synergistic movement on this project. Each of the three partners has resources, abilities, connections and opportunities to bring together for the youth.</p>
<p><b>Target Population:</b> (include geographic areas by zip code(s) and ages of participants targeted)</p>	<p>89048, 89060,89041 – 16 to 21 year olds</p>
<p><b>Program Description:</b> (in addition to program specific information, please include the following program components: Program Structure, Timeline, Key Participant needs being met; and types of training services to be provided)</p>	<p>The Youth HealthCare Sector Case Manager (YHSCM) is hired in collaboration with Nye County School District. This person is responsible for recruiting 5 new youth and 5 current NyECC youth that want to be involved in health care sector. Youth will be Juniors in high school or out of school youth including drop outs.</p> <p>The 10 youth will be enrolled by April 30<sup>th</sup>, 2012. During May and early June, the youth will receive focused case management and tutoring to academically ensure that they are prepared to enter the medical field. The YHSCM will be able to obtain their academic records and develop comprehensive plans to ensure that they are academically on track for the area of the medical field that they are interested in.</p> <p>During the summer months, the youth will participate in paid work experiences in the medical field They will also participate in academic summer school as necessary. They will participate in scrub camp</p> <p>Late August the youth will return to school; everyone will enroll in CNA class. YHSCM will provide assistance with</p>

	<p>ensuring that the youth enroll and succeed in the math, science and other courses that are crucial to success in the medical field. YHSCM will ensure that the participating youth are prepared to pass their proficiency tests, are knowledgeable regarding applying for colleges, continuing education, and scholarships and will actively engage in the college scholarship application process with the youth. CNA classes will complete in June of 2013 and students will graduate. Youth will be assisted into employment for the summer; working as CNA's, personal care attendants, or other positions in the medical field if possible. They will exit into followup as high school graduates, certificate of nursing assistants, and employed; and start their continuing education / college in August 2013.</p> <p>Throughout the project parents/ guardians or other family of the youth will have the opportunity to participate in family nights, to learn about the program and the work that it takes to succeed in the medical field. Youth will have the opportunity to participate in and observe community health projects including health fairs, diabetes education, chronic health awareness, sexual health and family planning, sports health, fitness and nutrition. Additionally, each of the youth will be assigned mentors from the medical field, preferably associated with a university. Skype and GoTo Meeting will be used for communication with any out of town mentors. Youth will be provided with support services and barrier removal as necessary for their circumstances. Youth will have the opportunity for guest speakers and field trips to interact with individuals in a variety of medical field positions. All youth will participate in health sciences exploration. The curriculum will be developed by the Nye County School District Career and Technical Ed advisory board and Desert View Hospital Staff.</p>
<p><b>Unique &amp; Exemplary Attributes:</b>          (list activities that specifically address the Youth Sector Consortium strategies)</p>	<p>Medical partners, activities associated with medical field</p>
<p><b>Contact Person &amp; Information:</b>          (include phone, email and complete postal mailing address)</p>	<p>Stacy Smith, 7757279970 <a href="mailto:stacy@nyecc.org">stacy@nyecc.org</a>          1020 East Wilson Road Pahrump NV 89048</p>

Completed by: Stacy Smith \_ (please print) Date: 3-5-12



# You(th) Matter Now

January 2011, in response to the economic downturn and Nevada’s 50% high school dropout rate, Community Services Agency (CSA) began the *You(th) Matter Now* (YMN) program to provide 35 low- to moderate-income high school juniors with job-skills training and exposure to one of the fastest growing job sectors, the healthcare field, along with preparation for post-secondary education. The Core program components included:

- Introduction to health careers
- Job readiness (soft skills) training
- Paid summer internship placement
- Money management
- Post-secondary education planning
- Mentoring by university students

**All 35 students who started the program finished, and are on track to graduate in June.**

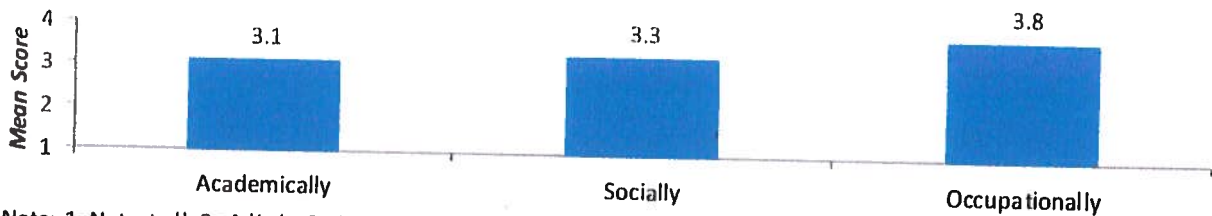
## OUTCOMES

Over the course of the program, the majority of program youth met each of the following targeted short-term outcomes (see Table below).

Intended Short-Term Outcomes for Youth	Outcome Status
Have a college plan	At exit, 90% of participants planned to attend a four-year university. ( All planned to apply to post-secondary education opportunities)
Apply to post-secondary education	77% of participants had applied to one or more post-secondary education opportunities.
Know how to research educational funding sources	Participant confidence increased significantly from 40% who reported a high level of confidence researching educational opportunities at pre to 63% who reported a high level of confidence at post.
Complete application for educational funding	80% had applied for one or more educational funding opportunities. Participant confidence increased significantly from 29% who reported a high level of confidence in applying for funding opportunities at pre to 53% at post.
Heightened interest in health care careers	At exit, 81% of the YMN participants were either “quite” (10%) or “very” (71%) interested in pursuing a health-related career. 91% of students responded that the program had motivated them toward pursuing a health-related career “quite a bit” (24%) or “very much” (69%)
Have a sense of Meaningful Participation	In terms of <i>Meaningful Participation in the School Environment</i> , the percentage of participants scoring in the high range rose from only 11% at pre to 39% at post.

When asked directly at program exit, to what extent the program had helped them academically (i.e., learning, grades, tests scores, etc.), socially (i.e., getting along with peers and adults in their lives), and occupationally (i.e., knowing how to pursue education and career), the youth responded that the program had helped them most occupationally (79% indicated “very much”,) and Socially (52% indicated “very much”).

Participant ratings of the extent the You(th) Matter Now program helped them:



Note: 1=Not at all, 2=A little, 3=Quite a bit, 4=Very much

### SUCCESS STORIES

Program success is not only measured by metrics, but in the words from and stories about the students themselves.

#### Youth Exit Survey Comments

- “I enjoyed every minute of this program and hope to see it continued for years to come. It would be a shame for future students to miss out on this opportunity.”
- “I will miss it. I have made lifelong friends and my mentor is wonderful and she helps me with a lot and I hope we don’t grow apart.”
- “It was amazing and I hope to come back and be a mentor if you are allowed another grant.”
- “This has been a great program overall that has not just helped me, but my family as well.”
- “This program has given me much more than just a scholarship; it has given me the tools that I need for life. I learned how to never give up and have more confidence. I also learned that money is never an obstacle, so pursue your dreams no matter what.”
- “Well I would say that I’m very thankful for this opportunity, I’m so happy I got to [do] this and I just wish it wouldn’t end.”
- “The YMN program has positively changed me a lot because I have learned the importance in being involved in the school and the community. Other important aspects that I loved about this program were the field trips and the life debate topics that we talked about.”

#### Personal Stories

- Student who enrolled in the program pregnant, had her baby, completed her internship and stayed in school; she is on track to graduate this year.
- Student who suffered from extreme personal issues briefly dropped out of traditional school (during the YMN program year) to enroll in an online program; however, student eventually returned to school and is on track to graduate. All throughout the changes to her school situation, student stayed with the YMN program and reported a particularly positive experience through her internship.
- Student who at the start of the program planned to apply to only one school, just notified CSA that he was accepted to Duke University, Dartmouth, Boston College, Bowdoin and waitlisted for Harvard and Vanderbilt.

## VICTORY IN ACTION'S YOUTH CONSORTIUM PROGRAM OUTLINE

### VICTORY IN ACTION'



### AWARENESS, ACCESS, ENGAGE, EDUCATE, EMPOWER

Life Skills, Leadership and Empowerment Strategies and Practices: Techniques and skill sets to facilitate and support behavioral modification, stress and anxiety reduction

*Self-Image*

*Self-Reflection*

*Self-Expression*

*Self-Control*

Encouraging creativity, imagination, innovation, inspiration, motivation, and collaboration

#### Individual Sessions and Group Activities/Education Workshops:

Individual: 1- Baseline Assessment

7- Individual Sessions (45-75 min.) (Incl. post assessment)

#### Therapeutic Modalities:

-Heart Coherence (Brain-Heart Relationship)

-Sound therapy (Resonance, Vibration, Senses)

-Movement, meditation and mindfulness training (Mind-Body Awareness)

Other adjunctive group activities/supportive services: music, arts, hiking, etc.

Activities / Training via: Group activities (on-site and off-site) (6-12 hrs./month) -- Will vary based on activity schedule for summer and during the school year.

Field Trips, lunch meetings, after school meeting, adolescent work experience, overnight Mt. Potosi

Tools/Materials: Therapeutic tools/equipment per participant

Personal hand held unit, mat, personalized pen, journal, poster frame, binder, paper, tabs, folders, markers, poster board/construction paper, magazines, scissors, glue book, medal

Estimated 75 participants for 18 months ---Transportation required-Bus

Contact: Deborah Howell

web site: [www.victoryinaction.com](http://www.victoryinaction.com)

Ph: 808-754-6004

Email: [Deborah@victoryinaction.com](mailto:Deborah@victoryinaction.com)



**workforceCONNECTIONS Budget Template**

**Agency Name:** NyE Communities Coalition (NyECC Collaborative)  
**Contract Name/Funding Type:** Stacy Smith  
**Budget Period (Dates):** May 1 2012 -June 30, 2013

\*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	\$ 20,800	19.0%	26.3%	\$ -
	B. Supportive Services	\$ 8,000	7.3%		\$ -
Direct Staff Costs	C. Direct Personnel	\$ -	0.0%	0.0%	\$ -
	D. Fringe Benefits for Direct Personnel	\$ -	0.0%		\$ -
Overhead Costs	E. Travel	\$ 1,572	1.4%	73.7%	\$ -
	F. Equipment	\$ -	0.0%		\$ -
	G. Consultants/Contracts	\$ 63,180	57.7%		\$ -
	H. Other Direct	\$ 5,640	5.2%		\$ -
	<b>Total Direct Costs</b>	\$ <b>99,192</b>	<b>90.6%</b>		\$ -
	I. Allocated Indirect Personnel	\$ 10,241	9.4%		\$ -
	J. Other Allocated Indirect Costs	\$ -	0.0%		\$ -
	<b>Total Indirect Costs</b>	\$ <b>10,241</b>	<b>9.4%</b>	\$ -	
Budget Summary	<b>Total WIA Request</b>	\$ <b>109,433</b>	<b>100.0%</b>		\$ -
	<b>Total Matched Resources</b>				\$ -
	<b>Percent</b>	<b>100%</b>			
	<b>TOTAL PROJECT COSTS</b>	<b>\$109,433</b>			

**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



**Agenda Item 5b – DISCUSSION and POSSIBLE ACTION:** Approve the Youth Council's Recommendation to Publish a Request for Proposals (RFP) for WIA Youth Summer Component Leading to Year-Round Youth Services in an Amount not to Exceed \$500,000.00

**Introduction:**

The WIA Summer Youth Component is part of the 10 program elements established by the Workforce Investment Act of 1998 for the purpose of providing training and work experience for economically disadvantaged youth ages 14-21 that have a barrier to employment and to prepare them for entry into the labor market.

For the proposed proposal, youth served through these funds will be eligible youth who are low-income, ages 14-19 and who have at least one of six barriers to employment:

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

**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.

This program will be a lead in to services offered throughout the year (year round program) for the youth served during the summer component.

**Request**

*workforce*CONNECTIONS staff would like to publish a request in an amount not to exceed \$500,000 to serve 100 youth in a WIA summer component that leads to the year round program.

**The Tentative RFP schedule would be as follows:**

Release RFPs	April 30, 2012
SOQs and RFPs available for Pick-up or Download from the Internet	April 30, 2012
Bidder's Conference	May 16, 2012
Statement of Qualifications & Notification of Intent to Apply	May 23, 2012
Statement of Qualifications Review	May 24-25, 2012
Proposal Submittal Deadline	June 1, 2012
Proposal Technical Review	June 4, 2012
Evaluation of Proposals	June 5-6, 2012
Recommendations Reviewed	June 7, 2012
wC Youth Council Recommendation	June 13, 2012
wC Board Approval	June 26, 2012
Contract Negotiation Period	June 28, 2012
Contracts Typed for Signature	June 29, 2012
Training for Funded Partners	June 30, 2012
Contracts Executed/Project Start Date	July 1, 2012

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

**Agenda Item 5c - DISCUSSION and POSSIBLE ACTION:** Approve Youth Council's Selected Option as Presented from Among the Following to Transition the Ready for Life Graduate Advocate Initiative to Youth Service Provider(s) in an Amount not to Exceed \$1,000,000.00:

- i. Amend the \$3,260,000.00 Request for Proposals (RFP) Published March 30, 2012 for In-School and Out-of-School Youth Services in an Amount no to Exceed \$4,260,000
- ii. Publish a Request for Proposals (RFP) for Year-Round Youth Services in an Amount not to Exceed \$1,000,000
- iii. Amend Contracts of Current Youth Funded Partners in an Amount no to Exceed \$1,000,000.00 based on following criteria:
  1. Expenditure Rate
  2. Performance

Funding will be distributed among identified Youth Funded Partners.

**Pros & Cons of RFL GAI Transition options:**

- i. Amend the \$3,260,000.00 Request for Proposals (RFP) Published March 30, 2012 for In-School and Out-of-School Youth Services in an Amount no to Exceed \$4,260,000.00

Pros	Cons
Opportunity for new Youth Funded Partner(s) (YFP)	Potential for multiple MOUs needed – time intensive
Combination of new & current YFPs	Collaboration challenges
Provides smoothest transition from in-house status	Potential issues with CCSD and the MOU process
Aligns with FY/PY cycle (July 1, 2012-June 30, 2013)	
Potential for additional/new partnerships	
Program design maintains infrastructure	

- ii. Publish a Request for Proposals (RFP) for Year-Round Youth Services in an Amount not to Exceed \$1,000,000.00

Pros	Cons
Opportunity for new YFP	Time intensive to process transition
Opportunity for 1 YFP	Potential for multiple MOUs – time intensive
Aligns with FY/PY cycle (July 1, 2012-June 30, 2013)	Collaboration challenges

- i. Amend Contracts of Current Youth Funded Partners in an Amount no to Exceed \$1,000,000.00 based on following criteria:

- 1. Expenditure Rate
- 2. Performance

Funding will be distributed among identified Youth Funded Partners.

Pros	Cons
Know the track records of existing YFP(s)	More \$ to YFPs which have already received amendments on April 2012
Able to amend current YFPs Scopes of Work	Expenditure rate & performance criteria will award funds to same YFPs that received contract amendments in April 2012
Existing experience of YFPs	Expenditure rate concerns
	Potential for multiple MOUs needed – time intensive
	Collaboration challenges

**Agenda Item 5d - DISCUSSION and POSSIBLE ACTION:** Approve the Youth Council's Recommendation to award Clark County Summer Business Institute an amount not to Exceed \$75,000.00 in Governor's Reserve Funds to Support Summer Employment and Education Opportunities for Youth

Background:

These are Governor Reserve funds that will be used to provide an eight-week paid internship which includes business mentoring, life skills training, financial management, college preparation opportunities, and a civic engagement component for 120 youth who are high school juniors, seniors, and college freshmen.

Youth will work 32 hours per week, Monday through Thursday and attend weekly workshops on Friday.

<b>Agenda Action Item FACT SHEET</b>	
<b>PROJECT TITLE</b>	<b>Clark County Summer Business Institute (SBI)</b>
<b>CONTRACT DATES</b>	<b>7/1/2012 through 9/30/2012</b>
<b>PROJECT DESCRIPTION</b>	SBI features an eight-week paid internship which includes business mentoring, life skills training, financial management, college preparation opportunities, and a civic engagement component.
<b>PARTICIPANT PROFILE/ # of youth Served</b>	The program is designed for high school juniors, seniors, and college freshmen
<b>SERVICES PROVIDED</b>	Work Readiness Training Internship Career Counseling/Planning Supportive Services Mentoring
<b>DESIRED OUTCOMES</b>	The successful completion of a summer internship and training
<b>wC Staff Contact</b>	<b>Clentine January: cjanuary@workforceconnections.org</b>
<b>COMMUNITY PARTNERS</b>	<b>Art Starts Here, Housing for NV, KCEP Power 88.1, Desert Valley Pediatrics, College of Southern NV, UNLV, CCSD, Mountain View Hospital and others</b>
<b>MATCHING FUNDS/LEVERAGED RESOURCES</b>	<b>\$244,039.47</b>
<b><i>workforce</i>CONNECTIONS FUNDING AWARD</b>	<b>In an amount not to exceed \$75,000</b>
<b>FUNDING STREAM</b>	<b>Governor's Reserve Discretionary Funds</b>



Clark County Summer Business Institute (SBI)  
BUDGET SUMMARY

	ASSISTANCE REQUESTED	CLARK COUNTY MATCH
A. Personnel		\$ 7,200.00
B. Fringe Benefits		\$ 183.60
C. Travel		
D. Equipment		
E. Supportive Services		\$ 15,339.50
F. Participant/Training	\$ 73,436.00	\$ 178,344.71
G. Consultants/Sub-Contracts		\$ 7,500.00
H. Other Direct	\$ 1,566.25	\$ 14,996.87
I. Allocated Indirect Personnel		
J. Other Allocated Indirect Cost		\$ 18,725.00
<b>Total Direct Costs</b>	\$ <b>75,002.25</b>	\$ -
<b>Total Assistance Request</b>	\$ <b>75,002.25</b>	
<b>K. Total Cash/In-Kind Contribution (Match)</b>		\$ <b>242,289.68</b>
Percent		
<b>TOTAL PROJECT COSTS</b>	<b>\$317,291.93</b>	

**Agenda Item 6a – DISCUSSION and POSSIBLE ACTION:** Approve the Draft of the Contract Extension Evaluation Tool for Incumbents ~ Sylvia Spencer



# *workforce* CONNECTIONS

PEOPLE. PARTNERSHIPS. POSSIBILITIES.

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## Action Item

The *workforce* CONNECTIONS (wC) Board approved multiple-year contracts that were executed in PY 2011 for the current program year that will end June 30, 2012. To continue services to existing participants with our current Funded Partners, wC will need to provide additional funds to amend their current PY 2011 contracts.

## The Evaluation Tool

On the following page is the **Scoring Grid** that will be used to evaluate *workforce* CONNECTIONS' current Funded Partners for the purpose of making objective recommendations for continued funding for PY 2012.

The Funded Partners will be evaluated in four areas: ***Contract, Programmatic, Fiscal and Data Quality***, which correlate to the requirements of *workforce* CONNECTIONS' Grantors, the State of Nevada. (Note: The only information and data that will be used in this process is that which service providers have received (with an acknowledgement of response, i.e., monitoring reports, written communication (letters, emails, etc.)). The total possible score, using this evaluation tool is 120 points.

wC staff is requesting approval to use the attached evaluation tool to develop background information for recommendations to the ADW Committee and Board Members.



**Scoring Rubric for Extending  
WIA-funded  
Adult Programs  
PY 2012**

## INTRODUCTION

The *workforce CONNECTIONS* (wC) Board approved multiple-year contracts that were executed in PY 2011 for the current program year. Using this objective Evaluation Tool, *and* based on the Contractors' final scores and available funding, wC's staff plan to conduct program evaluations to determine what programs they will recommend for continued funding for PY 2012.

## THE EVALUATION TOOL

Attached is the Scoring Grid that will be used to evaluate workforceCONNECTIONS' current Contractors for the purpose of making objective recommendations for continued funding for PY 2012. The Contractors will be evaluated in four areas: *Contract, Programmatic, Fiscal and Data Quality*, which correlate to the requirements of workforceCONNECTIONS' Grantors, the State of Nevada. (Note: The only information and data that will be used in this process is that which service providers have received (with an acknowledgement of response, i.e., monitoring reports, written communication (letters, emails, etc.)). The total possible score, using this evaluation tool is 120 points.

## HOW TO USE THIS EVALUATION TOOL

1. Gather all monitoring and pertinent documents (e.g. evidence of technical assistance, such as emails and other correspondence) regarding the Contractor in consideration.
2. Complete **PARTS I - IV** by responding to all the questions and citing specific strengths and weaknesses. Determine and enter the score to which your documents support, using the appropriate Scoring Grid - a 5 point scale or a 10 point scale.

### EXAMPLE:

#### **PART I**

- (a) To what extent does the Contractor “**appear to be on target to meet the contractual number of clients?**” (5 point maximum)

The contractual agreement indicates a requirement to enroll 120 new participants, an average of 10 per month. The Contractor has enrolled 100 participants as of March 31, an average of 11 per month. Refer to the Scoring Grid, Rating Scale; 5 Point Maximum. The score is “4,” which is equivalent to a “meets” rating.

3. Total the scores of all **PARTS**. Enter the sum total in the **TOTAL SCORE** area on page 3.
4. Refer to the **Summary of Evaluations**. Based on the score level, determine appropriate recommendation.
5. Attach all source documentation to the Contractor's evaluation.

### SCORING GRID

Rating Scale	
5 Point Maximum	0-1 Non-Responsive/Isn't making progress/Unacceptable plan to comply
2	Deficient/Isn't meeting goals/Acceptable plan to comply
3	Average/Meets within 80% of goal
4	Good/Meets
5	Outstanding/Exceeds

Rating Scale	
10 Point Maximum	0-4 Non-Responsive/Isn't making progress/Unacceptable plan to comply
5	Deficient/Isn't meeting goals/Acceptable plan to comply
6-7	Average/Meets within 80% of goal
8-9	Good/Meets
10	Outstanding/Exceeds

### SUMMARY OF EVALUATIONS

DETERMINATION	TOTAL POINTS SCORED	DESCRIPTION
<p><b>Recommend</b></p> <p><i>Extension</i></p>	100-120	Contractor <i>met all</i> contractual areas, i.e., scope of work, budget, federal, state and local regulations and performance requirements (e.g., performance measures, expenditure of funds, participant trainings and employment placements); required minimal (within normal and follow up delivery of guidance) technical assistance; appeared to have experienced staff assigned to critical program components (e.g., case management, fiscal, and IT); and demonstrated a <i>clear understanding</i> of program expectations and requirements.
<p><b>Recommend</b></p> <p><i>Potential for Extension</i></p>	70-99	Contractor <i>met most</i> of the contractual areas, i.e., scope of work, budget, federal, state and local regulations and performance requirements (e.g., performance measures, expenditure of funds, participant trainings and employment placements); required repeated technical assistance (including normal and follow up delivery of guidance); appeared to have knowledgeable staff assigned to critical program components (e.g., case management, fiscal, and IT); and demonstrated a <i>good understanding</i> of program expectations and requirements.
<p><i>Not Recommended for Extension</i></p>	69 or less	Contractor <i>failed to meet</i> the contractual areas, i.e., scope of work, budget, federal, state and local regulations and performance requirements (e.g., performance measures, expenditure of funds, participant trainings and employment placements); failed to make progress after ongoing and repetitive technical assistance (including normal and follow up delivery of guidance); appeared to have inexperienced and unknowledgeable staff assigned to critical program components (e.g., case management, fiscal, and IT); and <i>failed to demonstrate an understanding</i> of program expectations and requirements.

Contract: \_\_\_\_\_

TOTAL SCORE \_\_\_\_\_

Contract: \_\_\_\_\_

Contracted Amount \$ \_\_\_\_\_

Number Served \_\_\_\_\_

**PART 1: CONTRACT**

Maximum Points **10**

**TO WHAT EXTENT DOES THE Contractor...**

	SCORE
<b>a</b> Appear to be on target to meet the contractual number of clients? (5 point maximum) <i>(FORMULA: The total number of clients per contract divided by the total number of contract months [compared to] the total number of enrolled clients divided by months exhausted on contract =?)</i>	_____

**TO WHAT EXTENT DOES THE Contractor...**

	SCORE
<b>b</b> Demonstrate the delivery of employment and training services as set forth in their proposal? (5 point maximum)	_____

**PART 1 SCORE** \_\_\_\_\_

In the space provided below, please answer the following question: What are the major strengths, weaknesses, or concerns you see relevant to this section? (e.g. Does the Contractor present the knowledge, understanding, skills and experience necessary to meet the requirements of the program; what, if any, are your concerns? (**SPECIAL CONSIDERATIONS: Contractors were faced with: HEALTHCARE SECTOR – Change of Scope of Work, training overlaps, length of training and costs of training; GREEN SECTOR – Interfacing with SESP**))

Contract: \_\_\_\_\_

**PART II: PROGRAMMATIC**

Maximum Points **50**

TO WHAT EXTENT DOES THE Contractor...	SCORE
<b>a</b> Utilize sound case management (i.e., provide – and document - participant with current labor demand information and guidance in transferability of skills; make appropriate assignments of activities and services (e.g. workshops, OJTs, other training, supportive services, etc.); make consistent eligibility determinations? (10 point maximum)	_____
<b>b</b> Have established policies and procedures that reflect the policies of the Federal, State, and/or workforceCONNECTIONS? (5 point maximum)	_____
<b>c</b> Have an adequate staffing plan that ensures responsible oversight of program staff, such as contract compliance, accurate participant goal assignments, appropriate practices (assignment of activities and services), performance goals, etc.? (10 point maximum)	_____
<b>d</b> Responds in an efficient and timely manner to technical assistance provided by workforceCONNECTIONS staff? (5 point maximum)	_____
<b>e</b> Or, had 3 findings, subtract 2 points. 4-5 findings, subtract 3 points. 5-7 findings, subtract 4 points. 7-9 findings, subtract 5 points. Did the service provider implement an accurate and timely corrective action/plan? If not, subtract 1 point.	_____
<b>f</b> Operate a WIA-funded program to ensure that all applicable WIA common measures are met? (10 point maximum)	_____
<b>g</b> Keep workforceCONNECTIONS staff informed of all events/situations that may negatively affect performance and/or the delivery of employment and training services? (5 point maximum)	_____

**PART II SCORE** \_\_\_\_\_

In the space provided below, please answer the following question: What are the major strengths, weaknesses, or concerns you see relevant to this section? (e.g. Does the Contractor present the capacity and experience necessary to deliver the program; what, if any, are your concerns? Is the staffing plan adequate: why or why not?)



Contract: \_\_\_\_\_

**PART III: FISCAL**

Maximum Points **40**

TO WHAT EXTENT DOES THE Contractor...	SCORE
<b>a</b> Demonstrate acceptable fiscal practices, i.e., Generally Acceptable Accounting Principles, federal funding criteria, including the directions presented in the One-Stop Comprehensive Financial Management Technical Assistance Guide (red, white, blue book)? (10 point maximum)	_____
<b>b</b> Have sound fiscal reporting system in place, such as the ability to reconcile ledgers and reports to workforceCONNECTIONS' report, etc.? (5 point maximum)	_____
<b>c</b> Establish an appropriate cost allocation plan? (5 point maximum)	_____
<b>d</b> Regularly submit invoices for reimbursement to workforceCONNECTIONS? (5 point maximum)	_____
<b>e</b> Demonstrate a good fiscal standing, such as no outstanding invoices, pink/red papers, and not designated as "high risk"? (5 point maximum)	_____
<b>f</b> Adhere to proposed budget allocations, including all related workforceCONNECTIONS' policies and procedures? (5 point maximum)	_____
<b>g</b> Expend funds in a fashion that will ensure delivery of employment and training services throughout the program year? (5 point maximum)	_____
<b>h</b> Or, had 3 findings, subtract 2 points. 4-5 findings, subtract 3 points. 5-7 findings, subtract 4 points. 7-9 findings, subtract 5 points. Did the service provider implement an accurate and timely corrective action/plan? If not, subtract 1 point.	_____
<b>PART III SCORE</b>	

In the space provided below, please answer the following question: What do you see as the major strengths and weaknesses of the program's fiscal management system?

Contract: \_\_\_\_\_

#### IV. DATA QUALITY

Maximum Points	20
----------------	----

TO WHAT EXTENT DOES THE Contractor...		SCORE
2	Exhibit a proficient ability to utilize the current data system, including accurate and timely inputs? (10 point maximum)	_____
b	Respond appropriately to data entry instruction and/or technical assistance from workforce CONNECTIONS staff, including immediately implementing changes, updates, corrections, etc.? (10 point maximum)	_____
PART IV SCORE		_____

In the space provided below, please answer the following question: What do you see as the major strengths and weaknesses of the program?

**Agenda Item 6b - INFORMATION: Regional Sector Update**

- Healthcare Update ~ Debra Collins
- Green Economy ~ Jamie Cruz

# Discover what it's like to work in health care

Wednesday, May 23, 2012  
9 a.m. to 3 p.m.

Operation Health Care Bound is a **FREE** one-day job shadow opportunity for students interested in exploring health care careers. Participants will shadow a medical unit at one of our participating hospitals and interact with medical professionals. They will:

- Explore the diversity of health care careers in a hospital setting
- Experience and gain comfort in a medical environment
- Shadow a professional in the health care field
- Learn about the skills needed to pursue jobs in health care



## Participating Hospitals:

Centennial Hills Hospital  
MEDICAL CENTER  
A Member of The Valley Health System

COMPLEX CARE  
HOSPITAL  
of TENAYA

DESERT SPRINGS HOSPITAL  
MEDICAL CENTER  
A Member of The Valley Health System

HEALTHSOUTH  
Rehabilitation Hospital of Las Vegas

MOUNTAIN VIEW  
HOSPITAL

Nathan Adelson  
HOSPICE

SOUTHERN HILLS  
HOSPITAL & MEDICAL CENTER

SPRING VALLEY HOSPITAL  
MEDICAL CENTER  
A Member of The Valley Health System

St. Rose  
Dominican Hospitals  
A Dignity Health Member

SUMMERLIN HOSPITAL  
MEDICAL CENTER  
A Member of The Valley Health System

Valley  
Hospital Medical Center  
Celebrating 40 Years of Care  
A Member of The Valley Health System

## How to participate in Operation Health Care Bound:

Return this form completed and signed by your parent/guardian.

Write a 100 word essay telling us why you are interested in health care or what you hope to learn during your shadowing experience.

Parent/guardians: Because this event takes place during school, you will need to excuse your student from attending class for this day.

Yes, I would like to participate in Operation Health Care Bound

My name: \_\_\_\_\_

Parent/guardian name: \_\_\_\_\_

Parent/guardian signature: \_\_\_\_\_

Emergency contact information:

Name: \_\_\_\_\_ Phone #: \_\_\_\_\_

Please return this form **by April 1**.

to \_\_\_\_\_ at \_\_\_\_\_

If you or your parent/guardian have any questions about participating in this event please call: \_\_\_\_\_

You will receive information confirming your participation in the event prior to May 23 that will include meet up/drop off times and location, what to wear/what not to wear to the hospitals and other important details. Transportation (to/from meet up location) and lunch will be provided.

## operation Health Care bound

Hosted by the Nevada Hospital Association, the Nevada Institute of Nursing and Workforce Connections

Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request for individuals with disabilities. TTY (800) 326-6868 or Nevada Relay 711.

# GREENFest

## MIXER & FESTIVAL

CELEBRATING NATIONAL EARTH DAY

BROUGHT TO YOU BY:

NEVADA ENERGY STAR PARTNERS  
**GREEN ALLIANCE**

**REPUBLIC SERVICES**

## The Annual EARTH DAY celebrations you want to attend!

**April 19th Mixer** - Brought to you by our business community, GREENFest Mixer will gather hundreds of like minded professionals celebrating EARTH DAY 2012. This dynamic event is a B2B professional mixer held outside at the main park of Town Square Las Vegas. Your hosts & sponsors will be bringing you an evening full of good food, drinks, green swag bag giveaways, fun activities, door prizes and live music. RSVP today at [thinkenergystar.com/GREENFest](http://thinkenergystar.com/GREENFest)!

**April 21st Festival** - The public celebration will engage non-profits, community organizations, schools and residents to enjoy a public festival filled with green vendors, live entertainment and performances, activities, food, recycling exhibits, hands-on interactive displays and various green educational activities. Discover new and exciting ways to go green, save energy, conserve water, recycle, and learn how to reduce your environmental footprint and live an eco-friendly sustainable lifestyle.

For More Information on the event and/or Sponsor/Exhibitor Opportunities: Visit [thinkenergystar.com/GREENFest](http://thinkenergystar.com/GREENFest) or please call Beth Gillette at (702) 534-5054

### BUSINESS MIXER

**Date:** Thursday, April 19th

**Time:** 5:30 - 8:30pm

**Cost:** \$20 - \$25  
Pre Pay at the door

**RSVP:** [thinkenergystar.com/GREENFest](http://thinkenergystar.com/GREENFest)

Sherry Swensk will be our evening's Emcee. Complimentary hors d'oeuvres & menu samples. Two Drinks are provided by Blue Martini. BRING your empty ink toner cartridges' for collection at the door and receive a gift.

### COMMUNITY FESTIVAL

**Date:** Saturday, April 21st

**Time:** 10:00am - 4:00pm

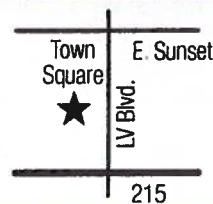
**Cost:** FREE!

**More Info:** [thinkenergystar.com/GREENFest](http://thinkenergystar.com/GREENFest)

Follow Nevada ENERGY STAR  
Partners Green Alliance:



**Location of both Events:** Town Square Las Vegas  
6605 Las Vegas Blvd,  
Las Vegas, NV 89119



Scan Here for a Map of the Event

#### Premier Sponsors



#### Mixer Sponsors



#### Festival Sponsor



#### Media Sponsors



# Southern Nevada GREENAllies join together in celebration of EARTH DAY



## FUN FESTIVITIES

- Three Stages full of Entertainment
- Farmers Market
- Food Vendors
- SESP Energy Efficiency Monster Truck
- Renewable Generations Energy Truck
- Education & Fun Games for all Ages
- Republic Services Natural Gas Truck Experience

## EXHIBITS

By Green Businesses & Organizations  
Discover new and exciting ways to go green,  
save energy, conserve water, recycle,  
and reduce your environmental footprint.

## KIDS ZONE

- Make and Take Earth Day Crafts
- Appearances by MRF'y the Recycling Robot and Deputy Drip
- Interactive Eco Games

## RECYCLING & COLLECTION

- Recycled Wear Fashion Show
- Recycled Materials Exhibit
- Republic Services Free Recycling Collection
- Electronic Waste Collection
- Shred-it Las Vegas Free Document Destruction
- Metro Police Pharmaceutical Waste Collection

## ART EXHIBITS

- Keep Las Vegas Beautiful Student Art Contest
- First Friday's Recycling Bin Art
- Regional Transportation Commission Student Art Contest

## AND MUCH, MUCH MORE!



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## SCIENCE IN VEGAS! WHAT ARE THE ODDS?

# April 29 - May 5

This week-long festival offers something for everyone - families, adults, school groups, and kids - and *IT'S FREE!*

7 DAYS OF SCIENCE FUN FOR EVERYONE!

### EVENT HIGHLIGHTS

**April 29**

**SCIENCE IS EVERYWHERE DAY!**

Take unique behind-the-scenes tours of more than 25 amazing places where science happens every day. Plan your own route for an incredible day of discovery.

[LEARN MORE](#) ▶

**April 30 to May 04**

**SCIENCE IN THE COMMUNITY**

Geek out your week with exciting programs led by scientists, engineers, and tech experts. Programs will take place in schools and throughout the community, including evening programs exploring hot science topics and issues.

[LEARN MORE](#) ▶

**May 05**

**SCIENCE EXPO**

Spend the day exploring over 75 science-related booths and have megatons of fun with hands-on activities, cool demonstrations, explosive science entertainment and competitions, and much more.

[LEARN MORE](#) ▶

### MORE INFORMATION

SPONSORSHIP INFORMATION

**JOHN GOOD**

[john@lvscifest.com](mailto:john@lvscifest.com)



MANAGING DIRECTOR

**ALLISON BRODY**

[allison@lvscifest.com](mailto:allison@lvscifest.com) 405-8822x208



TEACHER CONTACT

**MARY PIKE**

[mary@lvscifest.com](mailto:mary@lvscifest.com)



**THE LAS VEGAS SCIENCE FESTIVAL** makes science fun, accessible and engaging, and it highlights the great science taking place right here in our own community. [LEARN MORE!](#)

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**Agenda Item 6c - INFORMATION:** Bios of Re-Entry RFP Proposal Evaluators ~ Sylvia Spencer



# *workforce* **CONNECTIONS**

PEOPLE. PARTNERSHIPS. POSSIBILITIES.

## **Information Item**

*workforce* **CONNECTIONS** staff is preparing to convene to train the Re-entry Proposal evaluators. In an attempt to keep all interested parties abreast of this process, we are publishing their submitted biographies. Important to note, is the composition of the evaluators includes a parole and probation officer, a parole and probation supervisor, a municipal employee who has worked in multiple-type public programs, and a retired corrections officer.

## **Other Information**

wC has received 8 Notifications of Intent to Apply, 5 Adult and 3 Youth.

## SUMMARY OF QUALIFICATIONS

Background experience includes motivational speaking, grassroots/direct lobbying, advocacy and outreach for social justice, criminal justice and human rights issues. Certified in Accounting with emphasis in Not-for-Profit Accounting/Government Accounting. Author of Invisible Bars – Barriers to Women’s Health and Well-Being During and After Incarceration – a scientific health report done in collaboration with Loma Linda University School of Public Health and the San Bernardino County Public Health Department.

### Speaking and Presenting Workshops

**2011 – UCLA School of Law – Panelist on the Roundtable Discussion on Black Women and Girls Incarceration**

**2011 – Taking Your Business to the Next Level – Using the 4 C’s**  
Inland Empire Minority Led Resource Development Coalition – San Bernardino

**2011 – Commencement Speaker for the Inaugural Taylion Academy**  
Heritage House – San Bernardino Ca

**2010 – The California Wellness Foundation’s Women’s Health Conference**  
“Invisible Bars: Barriers to Women’s Health During and After Incarceration in collaboration with Dr. V. Diane Woods

**2010 – VAWA – Policy Training and VAWA Reauthorization**  
**Family Violence Prevention Fund** - Presented on real life advocacy work and how to move legislation forward

**2010 – Northridge Cal State - Women Studies**  
“When Does the Punishment End” documentary by Marta Lopez featuring Susan Burton, Marilyn Montenegro, Monica Siel and Kim Carter

**2010 – UCLA – Critical Race Studies**  
2<sup>nd</sup> Annual Inter-Sectionality Conference  
“Using the Three C’s for Effective Re-entry”

**2009 - Claremont Colleges - Scripps**  
Program for Human Rights Studies  
“Introduction to Human Right Violations within the Criminal Justice System”

**2008 - National Perinatal Association – Annual Conference**  
**Institutional Violence and the Effect on the Unborn Child**  
Loma Linda University Children’s Hospital Foundation  
Loma Linda, CA ~ November 2008

**2008 - American Public Health Association**

3 – Abstracts accepted (2 Oral & 1 Poster)

1. Epidemiological Modeling of Interventions for Women in Prison
2. Invisible Bars – Barriers to Women’s Health and Well Being During and After Incarceration
3. Using Community Participatory Research and Methodology to document women’s health issues

Date: October 2008

**2008 Bahamas Medical Association**

Nassau, Bahamas

Reducing Crime and Violence using a Public Health Model

March 2008

**2008 - North Carolina Department of Corrections**

Working the Three C’s for Effective Re-Entry

April 2008

**2008 - National Offender Workforce Development Conference**

“Breaking Cycles – Changing Lives

National Hire Network-Productive Workforce Development LLC

April 2008

**2008 - Christ the Solid Rock Church**

Motivational Speaker

Date: May 2008

**2008 - Scripps’s College**

Program for Women Studies

“Introduction to Women in the Criminal Justice System”

June 2008

**2008 - San Bernardino Public Defender’s Office**

Understanding the Realities of Having a Felony Conviction

Date: July 2008

**2007 - Forgiving Ourselves, Others Creating a United Sisterhood FOCUS**

Financial Education & Money Management

October 2007

**2007 - St. Bernadine Medical Center’s Advisory Board Auxiliary Luncheon**

██████ Resume  
Matich Conference Center  
Date: February 2007

**2007- "If Yes, Please Explain"**  
Claremont Colleges (Scripps's College)  
"Overcoming Barriers to Employment for Ex-Offenders"  
Date: May 2007

**2006 - National Network Grantees**  
Northwestern University in Chicago Illinois  
"Incarceration the New Epidemic"  
Date: October 2006

**Publications:**

"Invisible Bars – Barriers to Women's Health and Well-Being During and After Incarceration  
(Carter, Ojukwu, Miller 2006)

**Professional Affiliations & Memberships:**

- Forever Free Alumni Assoc. - Founding Member/Public Relations Liaison 1995 - Present
- All of Us or None – Founding Member 2000 - Lifetime
- African American Health Initiative (AAHI) – Board Member 2003 - Present
- A New Way of Life Re-entry Project – Board member 2003 - 2006
- Cedar House Rehabilitation Center – Board Vice President & Finance Chair 2003 - 2004
- League of Women Voters – Board Member & Secretary 2004 - 2007
- Redlands Community Adult School 2004 - 2006
- Commission on the Status of Women – Commissioner 2005 - 2010
- Inland Empire African American Chamber of Commerce 2005 - Present
- Department of Corrections & Rehabilitation - Commissioner 2006 - Present  
Gender Responsive Strategy Commission
- National Council of Negro Women – Inland Empire Chapter 2006 - 2010
- American Public Health Assoc.- Member 2008 - Present

**EMPLOYMENT:**

**Time for Change Foundation – San Bernardino, CA 10/02 - Present**  
**Founder / Executive Director**

**National Orange Show Event Center – San Bernardino, CA 11/98 – 4/04**  
**Senior Staff Accountant**

**TransAmerican Plastics Corporation – San Bernardino, CA 10/96 – 8/98**  
**Purchasing Agent/Production Assistant**

**Social Sciences Services- Bloomington, CA 5/94 – 7/96**

**EDUCATION:**

**San Bernardino Valley College**

**1/95 - present**

**Community Volunteer Work:**

- National Network on Women in Prison – Advocacy Training, 2002
- Family Advocacy Network – Community Organizing Training (“Know Your Rights”) for families of formerly incarcerated individuals, 2003
- Los Angeles End Hunger & Homelessness Campaign – Los Angeles Homeless Services Agency (LAHSA), 2003
- Families to Amend the California Three Strikes Campaign – 2004 - Present
- Peace & Justice Campaign – All of Us or None (campaign cities: East Palo Alto, San Francisco, Los Angeles and Inland Empire), 2003 to present
- Youth Justice Coalition – Organizer for Inland Empire Chapter
- Women Policy Institute Fellow – Public Policy Advocacy Training Program, 2004
- “Right to Vote” Campaign (San Bernardino) – Time for Change Foundation & League of Women Voters, 2004-2005
- “Ban the Box” Campaign – All of us or None – Present
- “Having our Say” Coalition

██████████, Resident of Las Vegas, Nevada for over thirty (40) years; Veteran, United States Air Force, 1985-1989, Desert Shield/Desert Storm, 1991-1992; Graduated from Clark County School District (Bonanza Elementary School, R.O. Gibson Jr. High, Cashman Middle School and Bonanza High School); Attended Oakwood University, Huntsville, Alabama.

Currently employed by the State of Nevada as a Southern District Unit Manager, Nevada Youth Parole Bureau; Coordinator/Director of the Southern Nevada Gang Task Force.

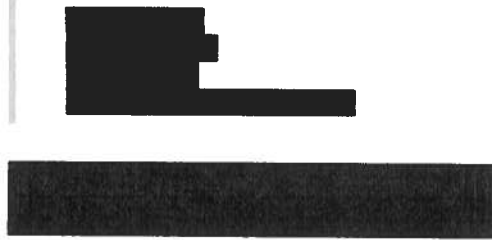
Twenty two (22) years experience in law enforcement (Peace Officer), Department of Prisons, Forensic Specialist III, 1989-1994, Las Vegas Metropolitan Police Department, Youth Diversion Specialist, 1994-1997, Youth Diversion Task Force of America, Founder/Director, 1997 to current, Juvenile Justice Programs Director, New Directions and S.T.E.P.S. Diversion Program/Clark County Department of Juvenile Justice Services, Juvenile Probation Supervisor 1999-2004, Nevada Youth Parole Bureau/Southern District Unit Manager, 2004 to current. Over 20 years of experience in the music/entertainment industry managing artist and providing Artist Development for record companies.

Music Director, Community Radio Station, 1997-1998. Air personality ██████████ from 1997 to current; Licensed and ordained minister.

██████████ was featured in Source Magazine and also featured on the History Channel, June 2008-2009 (#1 Show-Gangland). ██████████ has been featured on national television shows ( Mayor's Media Solutions) and Satellite television (Wisdom of Dreams) with Martin Luther King III and U.S. Senator John Ensign for his prevention and intervention work with young people, families and gang members.

██████████ was a Motivational Speaker and Workshop Presenter at the 2008 San Diego, California West Coast Youth Congress, 2008, Akron Ohio; Allegheny West Youth Congress in 2006 and 2008; and, BAYDA Youth Congress held in Atlanta, Georgia at the World Congress Center with over 50,000 youth participants.

Keynote Speaker at more than 200 venues, including community churches, schools and private organizations.

**Objective**Mental Health Counselor**Experience**

2003 – 6/2011 (Retired) Department Of Corrections Las Vegas, NV

**Correctional Lieutenant**

Supervisor daily operations of High Desert State Prison.

Lieutenant supervises and enforces policies and procedures of the facility.

Maintain security of the institution and check for security breaches.

Committee member for the disciplinary actions on the disruptive inmates.

Incident commander for the emergency responses within the institutional setting.

Complete reports on all incidents and security breaches. Complete performance appraisals, resolve grievances, recommend disciplinary actions and counsel employees. Develop and monitor all staff rosters to maintain staffing.

1994 - 2003 Department Of Corrections Las Vegas, NV

**Forensic Specialist IV**

Maintain safety and security within the Mental Health unit.

Monitor activities of staff and inmates through video monitors.

Control aggressive and maladaptive behavior of mental health inmates.

Obtain appropriate medical orders for seclusion or restraints.

Teach soft restraints to forensic staff and correctional officers.

Train forensic staff on Q15 min monitoring of suicidal inmates.

Maintain logs and reports on inmate behavior.

Monitor all pill calls and provide security for nursing staff.

1990 - 1994 State Of Nevada Mental Health Las Vegas, NV

**Teaching Parent Relief**

Provide supervision of youth in a residential group home setting.

Provide daily charting of client behavior.

Maintain daily records on client's medications given out in the group home.

Transport client for medical appointments medication reviews.

Provide transportation for school, counseling session.

Provide recreation for group home activities.

Cook meals, provide care in all areas of the group home.

1988 - 1990 State Of Nevada Mental Health Las Vegas, NV

**Mental Health Tech III**

Supervise assaultive patients on the intake unit.



Provide counseling and direct patient care on the intake unit.  
Provide daily progress notes in medical charts on patient's behavior.  
Co-lead behavior and self help groups on the mental health unit.  
Provide crisis intervention when patients become combative or suicidal with the mental health unit.

1984 - 1988                      State Of Nevada Mental Health                      Las Vegas, NV

**Mental Health Tech III (Retardation / Mental Health)**

Evaluate client's needs and risks and establish appropriate programming.  
Manage assaultive client behavior.  
Attend treatment team meetings to manage clients' behavior.  
Submitted daily progress notes and weekly and monthly notes on programming.

1975 - 1979                      United States Army                      Germany

**Specialist 4**

Communication specialist radio and switch board operator.

**Education**

1980 - 1984                      Clark County Community Collage                      Las Vegas, NV

A.A.S. Administration Of Justice – Juvenile Justice

Graduated

**Interests**

Digital Photography, Traveling, R. V. Travel, Working with youth, 100 Black Men origination.

[REDACTED]

5

[REDACTED] the Coordinator of the Clark County [REDACTED]  
[REDACTED] She oversees the programs adherence to all applicable provisions of the County Administrative Directives, as well as all rules, regulations, and guidelines for Federal and State funding grants.

She has been employed with Clark County Government since 1995 and has been working with [REDACTED] since 2003.

[REDACTED] is a native Las Vegan and a 1986 graduate of Western High School. She has received extensive personnel management training from Clark County and attended courses at the College of Southern Nevada.

[REDACTED] is a licensed Real Estate Agent in Nevada and serves as a Youth Advisor at New Creation Outreach Ministries.

**Agenda Item 6d - INFORMATION:** Review Survey Response Summary for RFP 101  
Workshop ~ Sylvia Spencer

## Response Summary

Total complete survey: 11

	I agree	I somewhat agree	I neither agree nor disagree	I somewhat agree	I disagree	Response count
The workshop content was relevant to what I expected the session would be	72.7% (8)	0% (0)	18.2% (2)	0% (0)	9.1% (1)	11
The workshop information was clear and necessary to what I do and/or wanted to know	63.6% (7)	9.1% (1)	27.3% (3)	0% (0)	0% (0)	11
I would recommend this workshop to someone else	90.9% (10)	0% (0)	0% (0)	0% (0)	9.1% (1)	11
I will be able to use this information	54.5% (6)	27.3% (3)	9.1% (1)	0% (0)	9.1% (1)	11
Overall the workshop was satisfactory	90.9% (10)	0% (0)	0% (0)	0% (0)	9.1% (1)	11

### Comments specific to these statements:

- The content of the workshop did not apply to my organization directly. I am a facility that can accommodate a program by Workforce Connections, not one who is seeking support. 3/22/2012 12:48 AM
- Thorough instructors. Thank you. 3/22/2012 12:36 AM
- Speaker's should not "wing it" if two or more are discussing same topic or presenting together. Plan the presentation and provide the handouts to audience if they are going to discuss something not in a slide. 3/22/2012 12:35 AM
- The wC website indicated a different kind of training that was presented. The preceding information and registration details did not spell out that this was and RFP training, but an overall training on WIA, responding to a wC RFP and more. 3/22/2012 12:23 AM
- Provide roundtable for sessions that require writing and note taking. 3/22/2012 12:20 AM

### 2. How will you use the workshop information?:

- I need to find a partner. 3/26/2012 7:54 AM
- In future job positions. 3/22/2012 5:58 PM
- Not sure yet. 3/22/2012 12:48 AM
- We are a for-profit temp to hire placement agency. Unfortunately, that knocks us out of most grants. However, we will be monitoring Workforce Investment opportunities and will apply if we feel we might qualify, as we have worked with Federal grants (as a sub-awardee). 3/22/2012 12:36 AM
- share with others; we do not apply for funds but we work with others who do. 3/22/2012 12:35 AM
- I won't. 3/22/2012 12:23 AM
- To refer person (s) or organizations on what is expected in an RFP request and proposal design. 3/22/2012 12:20 AM

### 3. Please share any suggestions you have on how we may improve the workshop:

- Have more of them. Give more specific examples. Have exercises that the group can do to reinforce learning. 3/22/2012 5:58 PM

- I wish there had been more time to discuss the topics. There was a lot of information covered in a short amount of time. 3/22/2012 12:36 AM
- set up classroom style, instead of theater style, so that attendees have writing surfaces. 3/22/2012 12:35 AM
- Be clear about what the title of the training is, purpose and audience. 3/22/2012 12:23 AM
- See Specific Statements 3/22/2012 12:20 AM

**4. Please tell us what you liked best about the workshop:**

- Right length of time. 3/22/2012 5:58 PM
- The presenters were very knowledgeable about the subjects presented. 3/22/2012 12:48 AM
- The instructors. 3/22/2012 12:36 AM
- I think it is GREAT to offer guidance and insight...so many providers truly lack a basic understanding of the process. 3/22/2012 12:35 AM
- Presenters were engaging. 3/22/2012 12:23 AM
- The procurement section. 3/22/2012 12:20 AM

**5. Please tell us what you liked least about the workshop:**

- The venue could add table to make notetaking easier. 3/26/2012 7:54 AM
- Sometimes I was cold in the workshop. 3/22/2012 12:48 AM
- The short amount of time dedicated to each topic. 3/22/2012 12:36 AM
- It was sold as something other than what it was. 3/22/2012 12:23 AM
- No coffee 3/22/2012 12:20 AM

**6. Please share any other comments you have regarding the workshop:**

- Good job overall. The provider community needs lots more capacity building workshops like this one. 3/22/2012 12:35 AM

**7. Name/title: The following information has been darkened to protect the identities of the respondents.**

[REDACTED]

**8. Organization: The following information has been darkened to protect the identities of the organization.**

[REDACTED]

**Agenda Item 7 - INFORMATION: Common Measure Performance Reports for 3<sup>rd</sup> Quarter  
PY2011**

- Local Common Measures Performance
- Statewide Common Measures Performance

**workforce CONNECTIONS Local COMMON MEASURES Performance(CUMULATIVE/QUARTERLY)**

3rd QUARTER PY2011	Total Participants Served	Adults:	2529
		Dislocated Worker:	1552
		Older Youth:	213
		Younger Youth:	502
Green Indicates Exceeding Performance			
Yellow Highlight Indicates Meeting Performance	Total Exiters	Adults:	1910
		Dislocated Worker:	1271
		Older Youth:	63
		Younger Youth:	205
Bold Red indicates Failing Performance			

**Adult and Dislocated Worker**

Reported Information	Performance Levels ---->	Negotiated	Actual	Num/Den
Entered Employment Rates	Adults	63%	66.5%	1354/2037
	Dislocated Workers	70%	70.8%	1111/1570
Retention Rates	Adults	70%	77.3%	1082/1400
	Dislocated Workers	80%	80.3%	850/1059
Average Earnings (Adult/DW) Six Months Earnings Increase	Adults	\$11,500	\$12,298	13269446/1079
	Dislocated Workers	\$14,500	\$14,378	12091796/841

**Youth**

Placement in Employment or Education	Youth (14-21)	40%	50.5%	139/275
Attainment of Degree or Certificate	Youth (14-21)	40%	43.6%	92/211
Literacy and Numeracy Gains	Youth (14-21)	29%	32.9%	25/76

**workforce CONNECTIONS Statewide COMMON MEASURES Performance(CUMULATIVE/QUARTERLY)**

3rd QUARTER PY2011	Total Participants Served	Adults:	3669
		Dislocated Worker:	3153
Older Youth:		278	
Younger Youth:		1097	
Green Indicates Exceeding Performance	Total Exiters	Adults:	2513
Yellow Highlight Indicates Meeting Performance		Dislocated Worker:	2178
Bold Red Indicates Failing Performance		Older Youth:	105
		Younger Youth:	410

**Adult and Dislocated Worker**

Reported Information	Performance Levels ---->	Negotiated	Actual	Num/Den
Entered Employment Rates	Adults	63%	65.2%	1663/2552
	Dislocated Workers	70%	69.5%	1675/2410
Retention Rates	Adults	70%	76.3%	1390/1821
	Dislocated Workers	80%	80.7%	1344/1666
Average Earnings (Adult/DW) Six Months Earnings Increase	Adults	\$11,500	\$12,277	17028645/1387
	Dislocated Workers	\$14,500	\$15,091	20145780/1335

**Youth**

Placement in Employment or Education	Youth (14-21)	40%	57.3%	292/510
Attainment of Degree or Certificate	Youth (14-21)	40%	58.3%	252/432
Literacy and Numeracy Gains	Youth (14-21)	29%	32.7%	36/110



**Agenda Item 8a – DISCUSSION and POSSIBLE ACTION:** Approve Revised PY2011 WIA Formula Budget July 1, 2011 through July 30, 2012

**workforceCONNECTIONS**  
**PY2011 WIA Formula Budget**  
**July 1, 2011 - June 30, 2012**  
**(Revised April 13, 2012)**

Revenue by Funding Stream	Approved	Revised	\$ Change	Available for LWIB Operations		Service Providers	TOTAL
	Budget PY2011	Budget PY2011		10% Admin	16% Program		
PY2011 Adult	5,660,975	5,730,642	69,667	573,064	916,903	4,240,675	5,730,642
PY2011 Dislocated Worker	6,637,823	6,709,226	71,403	670,923	1,073,476	4,964,827	6,709,226
PY2011 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
<b>Total Revenue by Funding Stream</b>	<b>\$ 23,919,200</b>	<b>\$ 24,060,270</b>	<b>\$ 141,070</b>	<b>\$ 2,398,402</b>	<b>\$ 3,913,693</b>	<b>\$ 17,748,176</b>	<b>\$ 24,060,270</b>
					\$ 6,312,095		

**Notes**

- 1 PY2011 Revenues include additional DETR funding Adult \$470,408 plus \$69,667 and Dislocated Worker \$694,623 plus \$71,302
- 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			
Adult Services	5,990,179	6,041,733	51,554	5,188,896	5,188,896
Dislocated Worker Services	5,240,268	5,293,106	52,838	4,545,943	4,545,943
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
<b>Subtotal Service Provider/Contractors</b>	<b>\$ 17,643,783</b>	<b>\$ 17,748,176</b>	<b>\$ 104,392</b>	<b>\$ 17,748,176</b>	<b>\$ 17,748,176</b>

**Administrative and Program Operating Expenditures - Board Staff**

Expense Category	Approved	Revised	\$ Change	Admin	Program	Total	
	Budget PY2011	Budget PY2011					
6100 Audit/Accounting Services	440,000	430,000	(10,000)	430,000	-	430,000	
6120 Bank/Payroll Services	13,250	6,000	(7,250)	6,000	-	6,000	
6130 Equipment/Furniture	200,000	150,000	(50,000)	42,000	108,000	150,000	
6130-11 NVTrac - Data Tracking System	140,000	160,000	20,000	-	160,000	160,000	
6140 Equipment Repairs	5,000	2,500	(2,500)	700	1,800	2,500	
6150 Legal Publication/Advertising	50,000	30,000	(20,000)	8,400	21,600	30,000	
6160 Dues & Subscriptions	15,000	12,500	(2,500)	3,500	9,000	12,500	
6170 Equipment Rental	20,000	24,250	4,250	6,790	17,460	24,250	
6190 Insurance	45,000	30,000	(15,000)	8,400	21,600	30,000	
6200 Janitorial & Maintenance	15,000	10,000	(5,000)	2,800	7,200	10,000	
6210 Legal Fees	60,000	50,000	(10,000)	50,000	-	50,000	
6230 License & Permits	5,000	4,000	(1,000)	1,120	2,880	4,000	
6250 Office Supplies	25,000	25,000	-	7,000	18,000	25,000	
6260 Salaries	2,912,731	2,876,500	(36,231)	949,245	1,927,255	2,876,500	
6265 Employee Fringe Benefits	1,019,456	1,006,775	(12,681)	332,236	674,539	1,006,775	
6270 Postage & Delivery	5,000	4,000	(1,000)	1,120	2,880	4,000	
6280 Printing & Reproduction	15,000	15,000	-	4,200	10,800	15,000	
6285 Board Support & Travel	25,000	10,000	(15,000)	-	10,000	10,000	
6290 Facility Rent/Lease	333,924	333,924	-	93,499	240,425	333,924	
6300 Telephone	50,000	40,000	(10,000)	11,200	28,800	40,000	
6305 Program Support Contracts	80,000	80,000	-	-	80,000	80,000	
6306 Admin Support Contracts	80,000	80,000	-	80,000	-	80,000	
6310 Travel - Staff	70,000	45,000	(25,000)	12,600	32,400	45,000	
6320 Training & Seminars - Staff	65,000	65,000	-	18,200	46,800	65,000	
6390 Utilities (included in Rent)	-	-	-	-	-	-	
6440 Systems Communications Support	75,000	70,000	(5,000)	19,600	50,400	70,000	
6500 Workforce Development Outreach	80,000	65,000	(15,000)	18,200	46,800	65,000	
6550 Employer Payroll Taxes	87,382	86,294	(1,088)	28,477	57,817	86,294	
6700 Youth Program Activities	15,000	25,000	10,000	-	25,000	25,000	
6720 Adult/DW Program Activities	15,000	25,000	10,000	-	25,000	25,000	
6850 Strategic Initiative - Governor's Reserve	75,000	75,000	-	-	75,000	75,000	
6850 Strategic Initiative - WIA	238,674	275,352	36,678	-	275,352	275,352	
6850 Strategic Initiative - WIA Budget Reductions	-	200,000	200,000	-	200,000	200,000	
<b>Subtotal Operating Expenditures</b>	<b>6,276,417</b>	<b>6,312,096</b>	<b>36,678</b>	<b>2,136,287</b>	<b>4,176,808</b>	<b>6,312,096</b>	
<b>Total Expenditures</b>	<b>23,919,200</b>	<b>24,060,270</b>		<b>2,135,287</b>	<b>4,176,808</b>	<b>17,748,176</b>	<b>24,060,270</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 263,115</b>	<b>\$ (263,115)</b>	<b>\$ -</b>	<b>\$ -</b>

**Agenda Item 8b - INFORMATION: Revised PY2011 WIA Formula Budget Narrative**

**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 \$18,200,611. Allocated (revised) among the three funding streams: Adult - \$5,730,642; Dislocated Worker -\$6,709,226; 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 \$548,075 in the adult category and \$766,026 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 PY 2011 was increased by \$1,451,193 (8.7%), 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 \$24,060,270.

### **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. On March 27, 2012, an additional \$1,966,662 was approved for Youth contracts for work experiences and in-school support services.

### **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

**6100 - Audit/Accounting Services: \$430,000 – a budget decrease of \$10,000** - This line item includes the cost of the A-133 audit as well as 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 – a budget decrease of \$7,250** - This line item is for various banking services which include wire transfers, ACH payments and payroll service charges. This decrease is based on the organization's functional requirements as determined by the interim executive director.

**6130 Equipment/Furniture: \$150,000 – a budget decrease of \$50,000** - This line item includes the costs 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: \$160,000 – a budget increase of \$20,000 - This budget line is for contractual and maintenance expenditures related to the completion of the NVTrac data tracking system. This increase will fund additional consultant time for development of the client portal in NVTrac.
- 6140 Equipment Repairs: \$2,500 – a budget decrease of \$2,500 - This line item is for equipment repair or breakdowns. This decrease is based on fewer anticipated repairs based on newer equipment and on the organization's functional requirements as determined by the interim executive director.
- 6150 Legal Publication/Advertising: \$30,000 – a budget decrease of \$20,000 - 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: \$12,500 – a budget decrease of \$2,500 - 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. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6170 Equipment Rental: \$24,250 – a budget increase of \$4,250 - This line item is allocated for continuing existing leases on copiers and postage meter equipment, and any rental equipment needed in daily operations. This increase is based on the annual cost of an additional copier.
- 6190 Insurance: \$30,000 – a budget decrease of \$15,000 - 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. This decrease is based on reductions of annual premiums negotiated by WC Staff and on the organization's functional requirements as determined by the interim executive director.
- 6200 Janitorial and Maintenance: \$10,000 – 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 lower anticipated maintenance costs and on the organization's functional requirements as determined by the interim executive director.

- 6210 Legal Counsel Fees: \$50,000 – a budget decrease of \$10,000** - 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. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6230 License and Permits: \$4,000 – 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: \$25,000 – No Change** - This line item is allocated for various office supplies needed for every day operations.
- 6260 - Salaries: \$2,876,500 – a budget decrease of \$36,231** - Workforce Connections' staffing 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: \$1,006,775 – a budget decrease of \$12,681-** 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 organization's functional requirements as determined by the interim executive director.
- 6270 Postage and Delivery: \$4,000 – a budget decrease of \$4,000** - 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: \$15,000 – No Change** - 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: \$15,000 – a budget decrease of \$10,000-** 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: \$333,924 – No Change** - Workforce Connections' office space for operational staff in support of the Board's administrative and programmatic functions.
- 6300 **Telephone: \$40,000 – 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: \$80,000 – No Change** - This line item includes professional agreements and temporary staffing to support program and data support activities.
- 6306 **Admin Support Contracts: \$80,000 – No Change** - This item is for administrative support contracts, including professional agreements and temporary staffing with focus on fiscal and personnel management.
- 6310 **Travel (Staff): \$45,000 – a budget decrease of \$25,000** - 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): \$65,000 – No Change** - This item is designated for staff training/seminars for both local and out-of-town locations for fiscal, program and systems management.
- 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: \$70,000 – a budget decrease of \$5,000** - 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 reduced data line costs and on the organization's functional requirements as determined by the interim executive director.
- 6500 **Workforce Development Outreach Initiatives: \$65,000 – a budget decrease of \$15,000** - 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: \$86,294 – a budget decrease of \$1,088** - The employer payroll tax average rate is 3% of the total salaries. This decrease is based on the organization's functional requirements as determined by the interim executive director.
- 6700 Youth Program Activities: \$25,000 – an increase 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. The increase will fund additional program activities specific to the Youth program.
- 6720 Adult/DW Program Activities: \$25,000 – an increase 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 increase will fund additional program activities specific to the Adult and Dislocated Worker program.
- 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: \$475,352 – an increase of \$36,678 in new Adult and Dislocated Worker funds as well as \$200,000 in net budget reductions** – 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 increase will fund future workforce initiatives approved by the Board. The budget reduction is based on the organization's functional requirements as determined by the interim executive director.

# Workforce CONNECTIONS

March YTD 2012

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

Line Item Number	Operating Expenses			ACTUAL EXPENSES			% Of Program Year Concluded			76.00%		
	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total			
6100	430,000	0	430,000	344,248	0	344,248	85,752	0	85,752	80.06%	0.00%	80.06%
6120&6129	6,000	0	6,000	3,874	0	3,874	2,126	0	2,126	64.57%	0.00%	64.57%
6130-6139	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	0	160,000	160,000	0	125,796	125,796	0	34,204	34,204	0.00%	78.62%	78.62%
6140	700	1,800	2,500	0	0	0	700	1,800	2,500	0.00%	0.00%	0.00%
6150	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	3,500	9,000	12,500	2,676	4,910	7,586	824	4,080	4,914	76.46%	54.56%	60.69%
6170	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	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	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	50,000	0	50,000	19,868	0	19,868	30,132	0	30,132	39.74%	0.00%	39.74%
6230	1,120	2,880	4,000	890	1,193	2,082	230	1,687	1,918	79.45%	41.41%	52.08%
6250	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	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	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	1,120	2,880	4,000	729	1,513	2,243	391	1,367	1,757	65.10%	52.55%	56.05%
6280	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	0	10,000	10,000	0	3,200	3,200	0	6,800	6,800	0.00%	32.00%	32.00%
6290	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	11,200	28,800	40,000	8,479	16,194	24,673	2,721	12,606	15,327	75.70%	58.23%	61.68%
6305	0	80,000	80,000	0	61,360	61,360	0	18,640	18,640	0.00%	76.70%	76.70%
6306	80,000	0	80,000	46,654	0	46,654	33,346	0	33,346	58.32%	0.00%	58.32%
6310	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	18,200	46,800	65,000	6,337	15,386	21,723	11,868	31,414	43,277	34.82%	32.88%	33.42%
6440	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	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	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	0	25,000	25,000	0	10,488	10,488	0	14,512	14,512	0.00%	41.95%	41.95%
6720	0	25,000	25,000	0	13,718	13,718	0	11,282	11,282	0.00%	54.87%	54.87%
6850	0	550,352	550,352	0	0	0	0	550,352	550,352	0.00%	0.00%	0.00%
<b>Total</b>	<b>2,136,287</b>	<b>4,176,808</b>	<b>6,312,095</b>	<b>1,526,679</b>	<b>2,427,736</b>	<b>3,954,414</b>	<b>608,608</b>	<b>1,749,072</b>	<b>2,357,681</b>	<b>71.50%</b>	<b>58.12%</b>	<b>62.65%</b>

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

CORRECT NOW: 0% over  
 OK-within range  
 Watch -5% over

**Agenda Item 8c – DISCUSSION and POSSIBLE ACTION:** Approve PY2012 WIA Formula Budget July 1, 2012, through July 30, 2013

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

Revenue by Funding Stream	Approved	Proposed	\$ Change	Available for LWIB Operations		Service Providers	TOTAL
	Budget PY2011	Budget PY2012		10% Admn	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
<b>Total Revenue by Funding Stream</b>	<b>\$ 24,080,270</b>	<b>\$ 24,421,064</b>	<b>\$ 360,794</b>	<b>\$ 2,434,604</b>	<b>\$ 2,608,829</b>	<b>\$ 19,476,831</b>	<b>\$ 24,421,064</b>
					\$ 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	Proposed	\$ Change	Service Providers	TOTAL
	Budget PY2011	Budget PY2012			
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					
<b>Subtotal Service Provider/Contractors</b>	<b>\$ 17,748,176</b>	<b>\$ 19,476,831</b>	<b>\$ 1,728,656</b>	<b>\$ 19,476,831</b>	<b>\$ 19,476,831</b>

**Administrative and Program Operating Expenditures - Board Staff**

Expense Category	Approved	Proposed	\$ Change	Admin	Program	Total	
	Budget PY2011	Budget PY2012					
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)	-	-	-	-	
<b>Subtotal Operating Expenditures</b>	<b>6,312,096</b>	<b>4,944,233</b>	<b>(1,367,862)</b>	<b>1,849,834</b>	<b>3,094,399</b>	<b>4,944,233</b>	
<b>Total Expenditures</b>	<b>24,060,270</b>	<b>24,421,064</b>		<b>1,849,834</b>	<b>3,094,399</b>	<b>19,476,831</b>	<b>24,421,064</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 584,770</b>	<b>\$ (584,770)</b>	<b>\$ -</b>	<b>\$ -</b>

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)

**Agenda Item 8d - INFORMATION: PY2012 WIA Formula Budget Narrative**

**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.

**Agenda Item 8e - INFORMATION: Adult & Dislocated Worker and Youth Funding Plans**

**Workforce Connections  
Adult and Dislocated Worker Funding Plan  
April 13, 2012**

	Available Funds	Projections						One Year + 4 Months TOTAL	Remaining
		Mar-Jun 2012 4 Months	Jul-Sep 2012 3 Months	Oct-Dec 2012 3 Months	Jan-Mar 2013 3 Months	Apr-May 2013 3 Months			
<b>REVENUES (Available As of March 28, 2012)</b>									
PY2011 Adult and DW Funding (From 07/01/2011 through 06/30/2013)	6,910,294	4,087,952	2,822,342	3,676,470	3,676,470	3,676,470	6,910,294		
PY2012 Adult and DW Funding - Estimate (From 07/01/2012 through 06/30/2014)	13,029,384	4,087,952	854,128	3,676,470	3,676,470	3,676,470	11,883,538	1,145,846	
<b>TOTAL REVENUES</b>	<b>19,939,678</b>		<b>3,676,470</b>	<b>3,676,470</b>	<b>3,676,470</b>	<b>3,676,470</b>	<b>18,793,832</b>	<b>1,145,846</b>	
<b>EXPENDITURES</b>									
<b>Service Provider Contracts</b>									
Current Contracts (ending date 6/30/2012)	2,786,404						2,786,404		
<b>Internal Programs</b>									
Pride Reentry Program	262,148						262,148		
<b>Operations</b>									
Administration and Programs	1,039,400		751,470	751,470	751,470	751,470	4,045,280		
<b>Pending Contracts</b>									
PY2012 Reentry Program (\$700,000)			175,000	175,000	175,000	175,000	700,000		
PY2012 One-Stop Operation (\$1.0 million)			250,000	250,000	250,000	250,000	1,000,000		
PY2012 Adult and DW Contracts (\$10.0 million) (July 1, 2012 through June 30, 2013)			2,500,000	2,500,000	2,500,000	2,500,000	10,000,000		
<b>TOTAL</b>	<b>4,087,952</b>		<b>3,676,470</b>	<b>3,676,470</b>	<b>3,676,470</b>	<b>3,676,470</b>	<b>18,793,832</b>	<b>0.94 Months</b>	

**Workforce Connections  
Youth Funding Plan  
April 13, 2012**

	Available Funds	Projections						One Year + 4 Months TOTAL	Remaining
		Mar-Jun 2012 4 Months	Jul-Sep 2012 3 Months	Oct-Dec 2012 3 Months	Jan-Mar 2013 3 Months	Apr-May 2013 3 Months			
<b>REVENUES (Available As of March 21, 2012)</b>									
PY2010 Youth Funding (From 07/01/2010 through 06/30/2012)	965,956	965,956	3,165,833	613,866	1,890,833	1,840,833	965,956	-	
PY2011 Youth Funding (From 07/01/2011 through 06/30/2013)	5,760,743	1,981,044	3,165,833	1,351,967	1,890,833	1,840,833	5,760,743	-	
PY2012 Youth Funding - Estimate (From 07/01/2012 through 06/30/2014)	6,316,655	2,947,000	3,165,833	1,965,833	1,890,833	1,840,833	5,083,633	1,233,022	
<b>TOTAL REVENUES</b>	<b>13,043,354</b>						<b>11,810,332</b>	<b>1,233,022</b>	
<b>EXPENDITURES</b>									
<b>Service Provider Contracts</b>									
Current Contracts (ending date 9/30/2012)	600,000	600,000	700,000				1,300,000		
<b>New Amendments (Board approved 3/27/12)</b>									
Nye Communities (ending 6/30/2012)	89,000	89,000					89,000		
Nevada Partners (ending 6/30/2012)	678,000	678,000	900,000				578,000		
HELP (ending 9/30/2012)	300,000	300,000					1,200,000		
<b>Internal Programs</b>									
Graduate Advocate Initiative	360,000	360,000					360,000		
Calliente Reentry	50,000	50,000					50,000		
<b>Operations</b>									
Administration and Programs	720,000	720,000	465,833	465,833	465,833	465,833	2,583,332		
<b>Pending Contracts</b>									
Youth Consortium - Health \$500,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000		
Youth Consortium - Green \$500,000	50,000	125,000	125,000	125,000	75,000	75,000	500,000		
Rural Counties - Lincoln County		25,000	25,000	25,000	25,000	25,000	100,000		
Summer Program		100,000	100,000	100,000	25,000	25,000	250,000		
Youth RFP \$3.2 million In-School and Out-of-School		500,000	900,000	900,000	900,000	900,000	3,200,000		
Youth \$1.0 million In-School Graduate Advocate Initiative Program		250,000	250,000	250,000	250,000	250,000	1,000,000		
<b>TOTAL</b>		<b>2,947,000</b>	<b>3,165,833</b>	<b>1,965,833</b>	<b>1,890,833</b>	<b>1,840,833</b>	<b>11,810,332</b>	<b>2.01 Months</b>	

**Agenda Item 8f - INFORMATION: PY2011 Awards & Expenditures**

**workforce CONNECTIONS**  
**Awards and Expenditures**  
**Program Year 2011 Adult/Dislocated Worker Programs**  
**As of April 4, 2012**

% of Program Year Completed **66.67%**

**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	\$ 121,787.08	\$ 112,922.62	\$ 234,709.70	46.94%	265,290.30	44,100.00
GNJ Family Life Center	\$ 600,000.00	\$ 224,127.14	\$ 158,279.53	\$ 382,406.67	63.73%	217,593.33	33,000.00
Goodwill of Southern Nevada	\$ 600,000.00	\$ 218,387.78	\$ 105,948.30	\$ 324,336.08	54.06%	275,663.92	4,000.00
Latin Chamber Foundation	\$ 600,000.00	\$ 169,469.31	\$ 142,521.08	\$ 311,990.39	52.00%	288,009.61	13,000.00
Nevada Partners, Inc	\$ 600,000.00	\$ 198,635.36	\$ 187,580.70	\$ 386,216.06	64.37%	213,783.94	25,922.91
So. NV Regional Housing Authority	\$ 175,000.00	\$ 33,029.62	\$ 33,078.49	\$ 63,375.11	36.21%	111,624.89	6,225.00
<b>Total</b>	<b>\$ 3,075,000.00</b>	<b>\$ 962,703.29</b>	<b>\$ 740,330.72</b>	<b>\$ 1,703,034.01</b>	<b>55.38%</b>	<b>1,371,965.99</b>	<b>126,247.91</b>

**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	\$ 86,204.78	\$ 1,214.00	\$ 87,418.78	17.48%	412,581.22	-
Foundation for an Independent Tomorrow	\$ 600,000.00	\$ 228,798.03	\$ 223,686.51	\$ 452,484.54	75.41%	147,515.46	1,000.00
Latin Chamber Foundation	\$ 600,000.00	\$ 175,429.76	\$ 106,655.85	\$ 282,085.61	47.01%	317,914.39	-
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	\$ 159,312.57	\$ 95,114.22	\$ 254,426.79	42.40%	345,573.21	-
So. NV Medical Industry Coalition	\$ 600,000.00	\$ 305,192.41	\$ 79,205.42	\$ 384,397.83	64.07%	215,602.17	-
So. NV Regional Housing Authority	\$ 175,000.00	\$ 38,037.49	\$ 42,660.06	\$ 80,697.55	46.11%	94,302.45	-
<b>Total</b>	<b>\$ 3,675,000.00</b>	<b>\$ 1,064,759.18</b>	<b>\$ 551,500.40</b>	<b>\$ 1,616,259.58</b>	<b>43.98%</b>	<b>1,964,437.97</b>	<b>1,000.00</b>

**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	\$ 229,041.02	\$ 173,565.04	\$ 402,606.06	53.68%	347,393.94	10,972.01
<b>Total</b>	<b>\$ 750,000.00</b>	<b>\$ 229,041.02</b>	<b>\$ 173,565.04</b>	<b>\$ 402,606.06</b>	<b>53.68%</b>	<b>347,393.94</b>	<b>10,972.01</b>

**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
<b>Total</b>	<b>\$ 500,000.00</b>	<b>\$ 237,851.66</b>	<b>\$ -</b>	<b>\$ 237,851.66</b>	<b>47.57%</b>	<b>262,148.34</b>

**WIA PY11 To Be Allocated Amounts**

Contract	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Strategic Initiative	\$ 1,600,000.00	\$ -	\$ -	\$ -	0.00%	1,600,000.00
To be allocated	\$ 1,734,839.00	\$ -	\$ -	\$ -	0.00%	1,734,839.00
<b>Total</b>	<b>\$ 3,334,839.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,334,839.00</b>
<b>Total PY11 Adult/DW</b>	<b>11,334,839.00</b>	<b>2,494,355.15</b>	<b>1,465,396.16</b>	<b>3,959,751.31</b>	<b>34.93%</b>	<b>7,280,785.24</b>



**workforce CONNECTIONS**  
Awards and Expenditures  
Program Year 2011 WIA Formula  
As of April 4, 2012

**WIA PY11 Youth General**      % of Program Year Completed (15 Month Contracts)      **53.33%**

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
CCSD - Desert Rose	\$ 362,000.00	\$ 45,955.41	\$ 10,895.53	\$ 56,850.94	15.70%	305,149.06
HELP of Southern Nevada	\$ 1,913,000.00	\$ 108,373.73	\$ 193,896.61	\$ 302,270.34	15.80%	1,610,729.66
Nevada Partners	\$ 1,177,909.00	\$ 109,989.54	\$ 110,871.73	\$ 220,861.27	18.75%	957,047.73
Nye Communities Coalition (Year Round)	\$ 388,753.00	\$ 55,578.84	\$ 33,929.70	\$ 89,508.54	23.02%	299,244.46
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
<b>Total</b>	<b>\$ 4,015,176.00</b>	<b>\$ 371,304.01</b>	<b>\$ 386,531.83</b>	<b>\$ 757,835.84</b>	<b>18.87%</b>	<b>3,257,340.16</b>

\*Only thru 1/31

51%

49%

**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	\$ 22,315.38	\$ 14,272.17	\$ 36,587.55	24.39%	113,412.45
<b>Total</b>	<b>\$ 250,000.00</b>	<b>\$ 29,253.67</b>	<b>\$ 35,676.68</b>	<b>\$ 64,930.35</b>	<b>25.97%</b>	<b>\$ 185,069.65</b>

45%

55%

**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
<b>Total</b>	<b>\$ 900,000.00</b>	<b>\$ 343,109.47</b>	<b>\$ -</b>	<b>\$ 343,109.47</b>	<b>38.12%</b>	<b>556,890.53</b>

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 Green - TBD	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
Youth HealthCare - TBD	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%	500,000.00
Strategic Initiative	\$ -	\$ -	\$ -	\$ -	0.00%	-
To be allocated	\$ 248,160.00	\$ -	\$ -	\$ -	0.00%	248,160.00
<b>Total</b>	<b>\$ 1,248,160.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>1,248,160.00</b>

0%

0%

**Total Youth**

<b>Total Youth</b>	<b>6,413,336.00</b>	<b>743,667.15</b>	<b>472,208.51</b>	<b>1,165,875.66</b>	<b>18.18%</b>	<b>5,247,460.34</b>
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64%

36%

**workforce CONNECTIONS**  
Awards and Expenditures  
As of March 30, 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
<b>Total</b>	<b>\$ 944,028.00</b>	<b>\$ 905,471.22</b>	<b>95.92%</b>	<b>\$ 38,556.78</b>

**WIA PY10 Internal Programs Ongoing**

Provider	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
<b>Total</b>	<b>\$ 486,170.76</b>	<b>\$ 419,433.18</b>	<b>86.27%</b>	<b>66,737.58</b>

**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	\$ 161,559.11	\$ 161,559.11	100.00%	-
Youth Build PY09 - GNJ Family Life Center	\$ 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	\$ -	0.00%	158,584.00
Youth Build PY11 - WC	\$ 941,416.00	\$ 226,728.94	24.08%	714,687.06
<b>Total</b>	<b>\$ 6,745,605.00</b>	<b>\$ 3,546,230.21</b>	<b>52.57%</b>	<b>\$ 3,199,374.79</b>

**Agenda Item 8g - INFORMATION: Program Year 2010 Audit Findings Status Update**

**workforce CONNECTIONS**

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

Monthly Status Report  
April 2012

Finding	Type	Description	Target Date	Audit					
				PY2010 ended 6/30/2011 (2/24/2011)	PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009	PY2007 ended 6/30/2008	PY2006 ended 6/30/2007	
11-1	Financial Reporting	<b>Lack of Policies and Procedures and GAAP adherence - improved from last year but still lacks effective policy and procedures</b>	March / April 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: Mar/Apr 2012 - Finalize the reconciliation for Quickbooks from July to December with the new financial system, review staff assignments and make changes as needed.							
		Action: Apr 2012 - Revise written policies and procedures in Financial Edge.							
11-2	Financial Reporting	<b>Lack of insufficient skills and knowledge to perform governmental accounting utilizing GAAP - improved from last year but still needs improvement</b>	June 2012	X	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: Apr 2012 - Determine the skill level and training needs of each staff member.							
		Action: May/June 2012 - Implement a new program closeout procedure that ensures final draws, reports, and closing documents are submitted timely.							
11-3	Federal Grants	<b>SEFA schedules did not agree with supporting records or documentation</b>	June 2012	X	X	X	X	X	
		Status: The SEFA continues to be reconciled to the supporting draw and invoice records.							
		Action: Apr 2012 - Continue to reconcile PY11 SEFA to transactions in the new FE Financial System. Document 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  
April 2012

Finding	Type	Description	Target Date	Audit					
				PY2010 ended 6/30/2011 (2/24/2011)	PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (05/08/2010)	PY2007 ended 6/30/2008 (05/22/2009)	PY2006 ended 6/30/2007 (07/22/2005)	
11-4	Federal Grants	<p><b>Grant funds expended for purposes other than the purpose specified in drawdown.</b></p> <p>Status: The SEFA has been kept up-to-date since April 2011. This resulted in improved drawdown calculations and reduces discrepancies.</p> <p>Action: Apr 2012 - Research working capital process to determine if it should be used for service provider payments.</p> <p>Action: Apr 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.</p> <p>Action: Ongoing - the SEFA must be kept up-to-date monthly to ensure accuracy.</p>	April 2012	X	X	X			
11-5	Federal Grants	<p><b>Requests for funds need to be complete, accurate, and agree to supporting documentation.</b></p> <p>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.</p> <p>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.</p> <p>Action: Dec 2011 - Review the split between programs for the operations drawdowns.</p> <p>Action: Mar 2012 - Review revenue postings and service provider payments to ensure timely and accurate funding draws with prompt disbursement of funds.</p> <p>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.</p> <p>Action: Ongoing - The Finance Manager and Deputy Director will continue to work with DETR to review and improve the drawdown payment process.</p>	March 2012	X	X				
		<p><b>Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds (continued)</b></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: Mar 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						

**workforce CONNECTIONS**

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

Monthly Status Report  
April 2012

Finding	Type	Description	Target Date	Audit					
				PY2010 ended 6/30/2011 (2/24/2011)	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)	
11-6	Federal Grants	<p><b>ARRA - timely reporting of quarterly reports</b>                      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 the Youthbuild program.</p>	July 2011	X	X				
11-7	Federal Grants	<p><b>Documentation supporting program participant eligibility shall be complete, accurate, and retained</b>                      Status: Policies and procedures have been designed and annual monitoring by program staff will ensure complete and accurate records.                      Action: Apr 2012 - Review current monitoring reports to ensure records were complete and accurate for internal and direct programs.                      Action: Apr 2012 - Ensure all direct grants have been scheduled for monitoring.                      Action: Ongoing - Program staff will continue to monitor records for the internal and direct programs that have participant files.</p>	April 2012	X	X	X		X	
11-8	Federal Grants	<p><b>Sub-recipients awards did not contain the required information</b>                      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: Mar 2012 - Review skills and training needs of contract employees.                      Action: Mar/Apr 2012 - Review recently executed contracts to ensure new check lists are complete and all data elements are collected.                      Action: Ongoing - Ensure all future contracts contain data.</p>	July 2011	X	X	X		X	
11-9	Federal Grants	<p><b>Financial reporting of Form ETA 9130 - timely submissions</b>                      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.</p>	July 2011	X	X				

**workforce CONNECTIONS**

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

Monthly Status Report  
April 2012

Finding	Type	Description	Target Date	Audit						
				PY2010 ended 6/30/2011 (2/24/2011)	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)		
11-10	Federal Grants	<p><b>Monitoring of sub-recipients - Annual Monitoring and Tracking of Findings</b></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 PY11. 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 effective June 2011.</p> <p>Action: Mar 2012 - One provider received a Pink Paper regarding their January 31 late invoice.</p> <p>Action: Apr 2012 - Continue the annual fiscal monitoring of all service provider contracts. Reports must be issued within 30 days.</p> <p>Action: Apr 2012 - Document and track followup on fiscal monitoring findings.</p> <p>Action: Ongoing - Continue to review fiscal and program status for the Pink Paper process.</p>	August 2011	X	X	X				
	Other	<p>Audit will be completed by due date (within 9 months).</p> <p>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.</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 (Deputy Director will be copied on all emails and responses).</p>	December 2012		X	X	X		X	

**Agenda Item 8h - INFORMATION: Financial Edge System Implementation Update**



## workforce CONNECTIONS

### Financial Edge (FE) System Implementation Schedule

#### Monthly Status Report April 2012

Type	Description	Target Date
Implementation	<b>Configuration of New Financial Edge Software</b>	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	<b>Staff Training in the Finance Department</b>	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	<b>Begin Startup of Financial Edge Software</b>	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	

## workforce CONNECTIONS

### Financial Edge (FE) System Implementation Schedule

#### Monthly Status Report April 2012

Type	Description	Target Date
Implementation	<b>Complete Startup of Financial Edge Software</b>	April 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 August through December in the new system.	
	Action: Apr 2012 - Produce documentation reflecting Trial Balance comparison between QuickBooks and Financial Edge effective December 31, 2011.	
Implementation	<b>Implementation of PaperSave software</b>	Mar/Apr 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: Apr 2012 - Revise procedures and processes to complete implementation of Papersave.	
Implementation	<b>Develop Monthly Financial Reports in Financial Edge</b>	May 2012
	Status: Develop new monthly financial reports in Financial Edge.	
	Action: May 2012 - Design new financial reports in Financial Edge.	
	Action: May 2012 - Update policies and procedures to include financial reports in the month end closing process.	
Implementation	<b>Implementation of the WebPortal and Web Invoicing Modules</b>	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.	

**Agenda Item 8i - INFORMATION: Workforce Connections Standing Professional Services Contracts**

**workforceCONNECTIONS**  
**PROFESSIONAL SERVICES CONTRACTS**  
**AS OF APRIL 2012**

<b>Contractor/Consultant Scope of Work Summary</b>	<b>Amount of Contract</b>	<b>Procurement Method &amp; WISS/State Approval**</b>	<b>Funding Sources</b>	<b>Term of Contract</b>
<b>BLACKBAUD</b>  <b>Fiscal Software</b>  <b>Amendment #1</b>	<b>\$65,041.00</b>   <b>\$8,413.90</b>	<b>Competitive</b>	<b>A/DW/Y</b>	<b>6/15/2011 to 9/30/2012</b>
<b>CST PROJECT COUNSELING</b> <b>Development of Responses to clear PY'09-10 A-133 Audit findings; development and establishment of an effective cash management system.</b>  <b>Amendment #1</b>	<b>\$74,990.00</b>   <b>\$163,184.00</b>	<b>Sole Source</b>	<b>Governor's Reserve/ WIA/ ARRA</b>	<b>9-15-2011 to 4-22-2012</b>  <b>1-23-2012</b>
<b>[KIMBERLY CARTER] dba TIME FOR A CHANGE</b>  <b>Re-Entry RFP Consultant</b>	<b>\$3,000.00</b>	<b>Competitive</b>	<b>A/DW/Y</b>	<b>2/2/2012 to 3/1/2012</b>
<b>JOHN CHAMBERLAIN</b>  <b>ARRA/WIA Board/Program/Fiscal Consultant</b>  <b>Amendments #1 &amp; #2</b>	<b>\$20,000.00</b>   <b>\$25,000.00</b>	<b>Sole Source</b>	<b>A/DW/Y</b>	<b>4/1/2008 to 6-30-2012</b>
<b>THE FORUM</b>  <b>Workforce development workshop for Youth staff and workforce stakeholders</b>	<b>\$5,000.00</b>	<b>Competitive</b>	<b>Youth Formula</b>	<b>2-24-2012 to 4-20-2012</b>
<b>PIERCY BOWLER TAYLOR &amp; KERN</b>  <b>A-133 Audit Services</b>	<b>\$150,000.00</b>	<b>Competitive</b>	<b>WIA</b>	<b>10-1-2011 To 3-31-2012</b>

MACEY PRINCE CONSULTANTS	\$5,000.00	Competitive	A/DW/Y	9/11/2011 to 6-30-2012
<b>Procurement Consultant</b>				
JHART COMMUNICATIONS Co-Host wC's "Strictly Business" Radio shows KCEP & KNUU Amendments #1 thru #3	\$12,100.00	Competitive	A/DW/Y	9/23/2011 to 6/30/2012
JANTEC	\$400,732.62	Competitive	A/DW/Y	2/12/2011 to 2/12/2012
<b>Temporary Employment Services</b>				
Amendments 1 & 2				2/13/2011 To 2/13/2013
MARQUIS AURBACH COFFIN	\$100 to \$425 per hour		A/DW/Y	5-18-2009 to 2-24-2012
<b>Board Legal Counsel</b>	\$100 to \$250 per hour, not to exceed \$100,000	Competitive		2-24-2012 to 2-24-2013
Second Contract				
McCLAIN RESOURCES <b>HR Consultant Services</b> [First Contract]	\$900.00	Competitive	HRSA	1-4-2011 To 6-30-2011
<b>Executive &amp; Front-Line Staff Communications Enhancement Workshops</b> [Second Contract & Amendments #1 & #2]	\$10,500.00	Competitive	A/DW/Y	3/28/2011 to 10/28/2011
OPERATION HOPE***	\$20,000.00	Competitive	Wagner Peyser/WIA DOJ	5-9-2011 to 2-13-2012
<b>Re-Entry Job Readiness Services</b>				
Amendment #1	\$40,000.00			
PCG HUMAN RESOURCES	\$5,000.00	Competitive	A/DW/Y	2-23-2012 To 6-30-2012
<b>RFP Workshop for the General Public</b>				

<b>PRISM GLOBAL MANAGMENT</b>	<b>\$40,000.00</b>	<b>Competitive</b>	<b>A/DW/Y</b>	<b>10-1-2011 To 9-30-2012</b>
<b>In-House HR consultant services Amendment #1</b>	<b>\$27,000.00</b>			
<b>SECOND CHANCE OF SAN DIEGO</b>	<b>\$167,664.00</b>	<b>Competitive</b>	<b>A/DW</b>	<b>7-8-2011 To 6-30-2012</b>
<b>Implementation and training of wC staff on their "Best Practice" Re- Entry Model Program</b>				
<b>TAKA KAJIYAMA</b>	<b>\$40,000.00</b>	<b>Sole Source</b>	<b>A/DW/Y</b>	<b>8-15-2011 To 6-30-12</b>
<b>I Track Maintenance Consultant Amendment #1</b>	<b>\$9,000.00</b>			
<b>THE SOLAR INSTITUTE</b>	<b>\$256,661.00</b>	<b>Sole Source</b>	<b>DOJ/WIA</b>	<b>10-11-2010 to 9-30-2012</b>
<b>Solar Energy Training for Re-Entry Participants Amendment #1</b>	<b>\$44,139.00</b>	<i>[Partner in original proposal]</i>		
<b>TRIBAL MINDS</b>	<b>\$9,600.00</b>	<b>Competitive</b>	<b>Youth</b>	<b>8/22/2011 to 11/30/2011</b>
<b>Staff "Ready for Life" training</b>				
<b>WESTCARE OF NEVADA First Contract</b>	<b>\$182,480.00</b>	<b>Sole Source</b>	<b>DOJ/WP/ WIA</b>	<b>6-30-2011 to 6-30-2012</b>
<b>Re-Entry Substance Abuse Training and Mental Health Training Second Contract</b>	<b>\$84,200.00</b>	<i>[Partner in original proposal]</i>		<b>7-4-2011 To 6-30-2012</b>
<b>WORKFORCE INSTITUTE IT Innovations Grant Writer</b>	<b>\$15,000.00</b>	<b>Competitive</b>	<b>A/DW</b>	<b>2-7-2012 to 4-31-2012</b>

**\*\* 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.**

**Agenda Item 8j - INFORMATION: Workforce Connections Current Staff Position List**

## Workforce Connections

### Staff Listing -- April 1, 2012

Please Note: All salaries are reported as Employer-Paid base for comparison purposes.

Job Title		FTE	BASE
Receptionist	EPR	1.00	\$ 33,000.00
CEO - Executive Director	EPR	1.00	\$ 172,800.00
Deputy Director - Operations	EPR	1.00	\$ 124,000.00
Administrative Assistant	EPR	1.00	\$ 56,000.00
<b>Executive TOTAL</b>		<b>4.00</b>	<b>\$ 385,800.00</b>

Project Specialist I - ADW	EPR	1.00	\$ 94,062.00
Deputy Director - Programs	EPR	1.00	\$ 124,000.00
Management Analyst I	EER	1.00	\$ 58,725.00
Program Coordinator - ADW	EPR	1.00	\$ 75,442.00
Quality Assurance Coordinator	EPR	1.00	\$ 68,098.00
Management Analyst II	EPR	1.00	\$ 53,000.00
Executive Assistant	EPR	1.00	\$ 46,000.00
<b>Adult/Dislocated Worker TOTAL</b>		<b>7.00</b>	<b>\$ 519,327.00</b>

Project Specialist - Communications	EPR	1.00	\$ 42,957.00
Director of Regional Strategies	EPR	1.00	\$ 105,416.00
2.0 Web Development Manager	EPR	1.00	\$ 105,000.00
Research Specialist	EPR	0.75	\$ 62,090.00
Communications Specialist	EPR	1.00	\$ 65,863.00
<b>Communications TOTAL</b>		<b>4.75</b>	<b>\$ 381,326.00</b>

Senior Financial Analyst	EPR	1.00	\$ 65,853.00
Program/Operations Manager	EPR	1.00	\$ 84,000.00
Financial Analyst	EER	1.00	\$ 60,000.00
Finance Manager	EPR	1.00	\$ 95,000.00
Fiscal Administrative Assistant	EER	1.00	\$ 42,000.00
Interim Contract Administrator	EPR	1.00	\$ 43,000.00
Financial Analyst	EER	1.00	\$ 59,500.00
Budget & Contracts Mgr.	EPR	1.00	\$ 83,000.00
Chief Financial Officer	EPR	1.00	\$ 120,000.00
<b>Finance TOTAL</b>		<b>9.00</b>	<b>\$ 652,353.00</b>



## Workforce Connections

Staff Listing -- April 1, 2012

Please Note: All salaries are reported as Employer-Paid base for comparison purposes.

Job Title		FTE	BASE
Chief Information Officer	EPR	1.00	\$ 105,000.00
MIS Support and Training Administrator	EER	1.00	\$ 50,000.00
Information Systems	EPR	1.00	\$ 64,000.00
Software Development Manager	EPR	1.00	\$ 110,000.00
Business Intelligence Analyst	EPR	1.00	\$ 60,000.00
Data Specialist	EPR	1.00	\$ 39,524.00
Computer Systems Technician	EPR	1.00	\$ 58,000.00

**Information Technology TOTAL** **7.00** **\$ 486,524.00**

RFL So. NV Regional Director	EER	1.00	\$ 72,000.00
Re-Entry Case Manager	None	0.38	\$ 24,000.00
Project Specialist - Rural Youth	EPR	1.00	\$ 55,000.00
Re-Entry Specialist	EPR	1.00	\$ 49,185.00
Program Specialist I - Youth	EPR	1.00	\$ 52,691.00
Project Support Specialist - Youth	EPR	1.00	\$ 36,000.00
RFL Communications Specialist	None	0.45	\$ 32,000.00
RFL Business Developer	None	0.45	\$ 36,000.00
Research and Development Director	EPR	1.00	\$ 98,000.00
RFL Systems Director	EPR	1.00	\$ 98,000.00
Program Specialist I - Youth	EPR	1.00	\$ 59,277.00

**Youth TOTAL** **9.28** **612,153.00**

PTO Buy Backs			\$ 150,000.00
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**TOTAL WC Operations WIA Funded Salaries** **41.03** **\$ 3,187,483.00**

RFL Grad Advocate Coordinator	EER	1.00	\$ 40,000.00
RFL Grad Advocate Director	EER	1.00	\$ 72,000.00
RFL Grad Advocate Coordinator	EER	1.00	\$ 42,000.00
RFL Grad Advocate Coordinator	EER	1.00	\$ 40,000.00
RFL Community and Employment Liaison	EPR	1.00	\$ 48,000.00
RFL Grad Advocate Coordinator	EER	1.00	\$ 46,000.00
RFL Grad Advocate Coordinator	EER	1.00	\$ 45,000.00
RFL Grad Advocate Coordinator	EER	1.00	\$ 46,000.00
RFL Grad Advocate Coordinator	EER	1.00	\$ 40,000.00
RFL Grad Advocate Coordinator	EER	1.00	\$ 41,500.00
RFL Grad Advocate Coordinator	EPR	1.00	\$ 45,000.00
RFL Grad Advocate Coordinator	EPR	1.00	\$ 45,000.00

**Graduate Advocate Initiative - Internal Program TOTAL** **12.00** **\$ 550,500.00**

## Workforce Connections

Staff Listing -- April 1, 2012

Please Note: All salaries are reported as Employer-Paid base for comparison purposes.

Job Title		FTE	BASE
Re-Entry Mentor Coordinator	EER	1.00	\$ 42,000.00
interim Re-Entry Specialist	EPR	1.00	\$ 50,000.00
Re-Entry Case Manager	EER	1.00	\$ 42,000.00
Re-Entry Case Manager	EER	1.00	\$ 42,000.00
Re-Entry Administrative Assistant	EPR	1.00	\$ 40,000.00
<b>Pride Reentry TOTAL</b>		<b>5.00</b>	<b>\$ 216,000.00</b>

**TOTAL WIA Funded Salaries 58.03 \$ 3,953,983.00**

### DIRECT GRANTS

YouthBuild Construction Manager	EER	1.00	\$ 35,000.00
YouthBuild Placement and Retention Coord.	EER	1.00	\$ 38,000.00
YouthBuild Case Manager/Counselor	EPR	1.00	\$ 38,500.00
YouthBuild Program Coordinator	EER	1.00	\$ 60,000.00
YouthBuild Case Manager/Counselor	EER	1.00	\$ 38,500.00
YouthBuild Construction Trainer	EER	1.00	\$ 35,000.00
YouthBuild MIS Data Specialist/Comm Liaison	EPR	1.00	\$ 38,000.00
<b>Youth Build TOTAL</b>		<b>7.00</b>	<b>\$ 283,000.00</b>

Business Services Representative	EER	1.00	\$ 72,000.00
Business Analyst	EPR	1.00	\$ 72,000.00
<b>LayOff Aversion TOTAL</b>		<b>2.00</b>	<b>\$ 144,000.00</b>

Director - Green Economy Workforce Dev.	EPR	1.00	\$ 105,416.00
Project Development Manager	EPR	1.00	\$ 68,098.00
Program Specialist	EPR	1.00	\$ 52,691.00
Program Specialist	EPR	1.00	\$ 52,691.00
Project Development Manager	EPR	1.00	\$ 82,786.00
<b>SESP TOTAL</b>		<b>5.00</b>	<b>\$ 361,682.00</b>

**TOTAL Direct Grants 26.00 \$ 1,339,182.00**

**TOTAL OVERALL Workforce Connections 67.03 \$ 4,526,665.00**

**Agenda Item 9 – Interim Executive Director’s Update ~ Ardell Galbreth**

- **INFORMATION:** Workforce Connections Reduction In Force Plan

**Workforce Connections  
Reduction In Force Plan**

Please see the below e-information that outlines Workforce Connections' Reduction In Force (RIF) initiative. Staff reductions start this month—April 2012 and ending with 39 (54%) staff positions reduced by the end of December 2012/January 2013. Based on our costs/staff reduction plan, our overall budget will be reduced by **\$1,367,862**. Other words well over \$1.5 million dollars will be reallocated to service providers, in order to serve additional clients seeking employment and training services. Although reductions/RIF will start during the Month of April 2012, the full cost savings and reallocation of funds will take effect in the July 1, 2012, budger.

The RIF will be processed with guidance from our Human Resource consultant (PRISIM, HR Consultant, Inc.) Generally, the following is the RIF plan I developed and implemented with coordination of our attorney and HR consultant:

Workforce Connections Current **Total FTEs: 72**

Workforce Connections **Hiring Freeze Effective: April 6, 2012**

Workforce Connections **Total FTEs effective April/May 2012: 56 (Reduction of 16 FTEs)**

Workforce Connections **Total FTEs effective July 2012: 48 (Reduction of 8 FTEs)**

Workforce Connections **Total FTEs effective September 2012: 38 (Reduction of 10 FTEs)**

Workforce Connections **Total FTEs effective January 2013: 34 (Reduction of 4 FTEs  
ENDING STAFFING RESULTS)**

**TOTAL RIF IMPLEMENTED = 54% of Current Staff/FTE Reduction**

**Please Note:** Reductions do not take into account the possibilities of other direct grants awarded based on pending proposal applications. With the award of additional, direct employment and training services grants, staff FTEs may increase according to the funded budgets.

  
Ardell Galbreth  
Interim Executive Director

**Agenda Item 9a – DISCUSSION and POSSIBLE ACTION:** Approval of OMB A-133  
Auditing Services to L.L. Bradford & Company in an Amount not to Exceed \$65,000.00

### Audit Services Review Committee Summary of Proposals Scoring

<u>Applicant</u>	<u>Rank</u>	<u>Score</u>	<u>Price</u>	<u>Location</u>
L.L. Bradford & Company	1	151	\$65,000	Nevada
Houldsworth Russo & Co., P.C.	2	154	\$105,652	Nevada
BDO USA, LLP	3	142	\$76,775	Nevada, local office
Piercy Bowler Taylor & Kern	4	133	\$55,550 to \$180,050	Nevada
Tompkins & Peters CPAs, P.C.	5	122	\$50,000	Nevada
Haynie & Company	6	93	\$175,000	Utah

Based on the proposals reviewed and awarded points, the audit services review committee recommends L.L. Bradford & Company be awarded an audit services contract in support of Workforce Connections.

## Executive Summary: L.L. Bradford & Company

**SECTION IV. EXECUTIVE SUMMARY**

- (a) L.L. Bradford & Company has been serving the Las Vegas valley since 1992 and now ranks in size among the top 5 public accounting firms in the greater Las Vegas Metropolitan area. The firm was founded in order to service clients not only economically but also personally. We are proud to be a firm that strives to place tremendous importance on our clients as well as our employees. L.L. Bradford was featured in the July 2010 issue of Nevada Business Magazine in an article titled “Best Companies to Work For.”
- (b) Please see the attached organizational chart of the firm located at the end of this proposal.
- (c) L.L. Bradford & Company is a firm of certified public accountants and management consultants located in Nevada. Our office is located at 8880 West Sunset Road, Third Floor, Las Vegas, Nevada 89148. We currently have 40 professional staff employed at our firm. L.L. Bradford & Company ranks in size among the top 5 public accounting firms in the greater Las Vegas Metropolitan area and are applying for minority-owned status as more than 50% of our firm is held by a minority female.
- (d) We are a full-service public accounting firm in that we offer services in the area of accounting, auditing, management consulting, and tax.
- (e) We perform audits of several governmental and non-profit organizations, which employ various accounting systems ranging from Financial Edge by Blackbaud, Sage ERP Mas 90, Great Plains Dynamics, QuickBooks, Sage Pro, etc. We have assisted many entities in converting their accounting systems so we understand the complexities a conversion may create. We are proud of our ability to understand these complexities and to be flexible in our auditing approach to allow for variables that can be encountered in a conversion year.



**A Proposal to Provide Professional Services to *workforce*CONNECTIONS**

- (f) We embrace the use of technology and employ a paperless audit program to manage the work papers of the audit. This allows us to be more efficient by utilizing current communication options (i.e. e-mail, internet, facsimile, etc.) which can expedite the preparation and completion of audit procedures as well as allowing sections to be reviewed simultaneously with the preparation of work papers of other sections that are in process.

We apply the risk based approach to audits and determine at the assertion level, the risk related to each cycle conducted by operations of *workforce*CONNECTIONS (hereafter referred to as "wC"). Each risk level is based on our fraud discussion and knowledge obtained from current and prior wC audits. Once the risk levels are set, we tailor our audit programs to fit the wC engagement, which include determining critical and non-critical cycles. We use the critical cycles as the primary areas of emphasis, which have included revenue, inventory, derivatives, and wC transactions. We embrace the use of technology and employ a paperless audit program to manage the work papers of the audit. This allows us to be more efficient by

Our procedures to test these critical and non-critical areas will include tests of documentary evidence supporting the transactions recorded in each area, tests of physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement. At the conclusions of our audit, we will require certain representations from you about the financial statements and related matters.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that

## **A Proposal to Provide Professional Services to *workforce*CONNECTIONS**

material misstatements may exist and not be detected by our audit procedures. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management is responsible for making all management decisions and performing all management functions. Management is also responsible for the selection and application of accounting principles, and for the fair presentations in the financial statements of financial position, results of operations, and cash flows in conformity with U.S. generally accepted accounting principles.

The staff and management of wC are vital to our audit approach. Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Although our engagement team will be in constant contact with department staff and management on a daily basis, we will perform a weekly update via in person meetings or conference calls. If any significant issues or material misstatements are discovered, the engagement team will discuss with management first and then contact the Board of Directors, if deemed necessary. LLB will always be available to discuss matters.

## **A Proposal to Provide Professional Services to workforceCONNECTIONS**

If technical disagreements are identified during the performance of our procedures, we have a policy to contact management immediately to discuss the disagreement. We have found that electronic communication (i.e. facsimile or e-mail) are generally not efficient or productive methods to resolve potential disagreements. We attempt to resolve significant matters directly through phone conversations or face-to-face meetings. This form of communication often resolves potentially critical issues more rapidly. When disagreements cannot be resolved with management, we will communicate the matter to the audit committee to determine what actions are necessary to continue to the engagement.

As we stated above, it is our firm's policy to assign key staff members to an engagement in order to provide more efficient and in-depth service. We strive to maintain consistency at key levels of engagements. We believe this assists us in our efficiencies and allows us to provide the best service to our clients.

Prior to final approval for financial statements, LLB has a policy for the lead partner and manager to perform the following:

- Review the planning documents to gain satisfaction with the conclusions reached related to the risk assessment and the scope-setting process and the sufficiency of the audit program.
- Review the engagement completion document.
- Discuss significant accounting, auditing, and financial reporting matters with the lead audit partner.
- Review the summary of unadjusted audit differences.
- Sign off and date all the work papers reviewed.
- Read the financial statements and audit report(s).

**A Proposal to Provide Professional Services to *workforce*CONNECTIONS**

- Read our report(s) on the audit(s) of the financial statements.
- Maintain independence throughout the performance of the audit (including not receiving or earning compensation for procuring engagements to provide other services to this audit client).
- Confirm nothing has come to their attention that would cause them to believe that the financial statements covered by the audit report are not in conformity with generally accepted accounting principles in all material respects, or that the audit(s) of the financial statements were not performed in accordance with AICPA standards.

The lead partner and manager of the engagement will perform additional procedures, however the items noted above will be performed by all the key members of the engagement team.

During the course of our engagement, we may need to electronically transmit confidential information to each other and to outside specialists or other entities engaged by L.L. Bradford & Company, LLC or *wC*. E-mail is a fast and convenient way to communicate. However, e-mail travels over the public Internet, which is not a secure means of communication and, thus confidentiality could be compromised. *wC* agrees to the use of e-mail and other electronic methods to transmit and receive information including confidential information, between L.L. Bradford & Company, LLC, *wC* and outside specialists or other entities engaged by L.L. Bradford & Company, LLC or *wC*.

## Executive Summary: Houldsworth, Russo & Company

## **SECTION IV – EXECUTIVE SUMMARY**

### **Firm Qualifications and Experience in Government Audits**

Incorporated in 1996, Houldsworth, Russo & Company, P.C. is a premier local public accounting firm that has been nationally recognized as experts in the nonprofit accounting field with an additional emphasis in governmental audit services. We believe that our focus in a limited number of niches allows us to provide higher quality service and technical support to our clients. As involved community leaders, our partners can also provide an understanding of the dynamics of the Southern Nevada region. The professional staff understands the government industry and related professional standards.

Houldsworth, Russo & Company, P.C. has served non-profit organizations and governmental agencies since its inception with a client list of 150+ non-profit organizations. The firm shares our experience and knowledge with the community through participating as instructors in the United Way/UNLV Nonprofit Mini-Seminars.

In keeping current on the developments with the most sensitive topics affecting non-profit organizations and governmental agencies, multiple staff from the firm attends the annual conferences offered by the AICPA, including the AICPA National Governmental and Not-for-Profit Training Program, the AICPA National Governmental Accounting and Auditing Update Conference, and the AICPA National Non-Profit Conference. This and similar conferences have offered an A-133 training track, which has included guidance and training on Single Audits.

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Houldsworth, Russo & Company, P.C.

***Proposed Engagement Team***

*workforce*CONNECTIONS requires auditors who can quickly identify and understand the pertinent issues and promptly provide assistance whenever and wherever needed. This cannot be accomplished without a comprehensive knowledge of your operations. We have assembled a group of professionals that possess a firm grasp of the subject matter, as well as the maturity, experience and confidence required for this engagement. Their continual involvement and immediate accessibility will ensure that *workforce*CONNECTIONS will be able to contact the decision makers at all times and utilize the full range of resources at Houldsworth, Russo & Company, P.C.

Your dedicated engagement team will include one partner, one audit manager, one senior auditor and a staff auditor on a full-time basis. Our professionals have the experience, flexibility, and commitment necessary to efficiently and effectively serve our clients. We also have a professional staff member available if needed who has over 20 years experience in organizational development with extensive experience with governmental agencies and concerns associated with these entities. As mentioned above, our firm has access to global resources as an alliance firm of BDO USA, LLP.

***Quality Work***

During our last quality control review, which included a review of government engagements, we received an unqualified opinion – *the highest level of assurance possible*. Please refer to our Peer Review Report in Section VII.

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Houldsworth, Russo & Company, P.C.

*Proposal to Provide Professional Audit Services*

Houldsworth, Russo & Company, P.C. is a member of the Government Audit Quality Center with the AICPA. The Center is a voluntary membership center for CPA firms that perform governmental audits, including all audits and attestation engagements performed under *Government Auditing Standards*, 2011 revision and OMB Circular A-133 of federal, state, or local governments; not-for-profit organizations (NPO); and certain for-profit organizations that receive federal assistance. We believe that membership in the Governmental Audit Quality Center will enable us to continue our quality initiatives within our audit practice and demonstrates our continued commitment to deliver the highest quality *workforceCONNECTIONS* audit services possible. As part of our Center membership requirements and our commitment to quality, Dianna Russo has been named the Firm's designated partner in charge of ensuring the quality of our governmental audit services.

There are not any current or pending disciplinary or litigation actions against our firm in any manner related to our professional activities with state regulatory bodies or professional organizations nor have there been any such actions.

***Quality of Service***

It is our firm's policy to have our decision makers very involved during *workforceCONNECTIONS*' audit. This policy will ensure that *workforceCONNECTIONS* will have someone very knowledgeable of its operations available throughout the duration of our professional contract. Full-time, experienced auditors who can offer quality recommendations and, if requested, assist *workforceCONNECTIONS*' management in analyzing difficult financial matters, will assure *workforceCONNECTIONS* of a quality audit. Clients are oftentimes

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Houldsworth, Russo & Company, P.C.



surprised at the degree of knowledge that our staff demonstrates and the level of assistance our staff is able to provide in the way of updating them with changes in the government finance area.

Houldsworth, Russo & Company, P.C. is available year-round to provide *workforce*CONNECTIONS with professional accounting advice and to consult on unusual financial events. Our service does not end after the completion of your audit. We would also be pleased to assist *workforce*CONNECTIONS with extra projects on an as-needed basis.

### **Partner, Supervisory and Staff Qualifications**

#### ***Engagement Team***

To be effective, an auditing firm must be involved in establishing standards within the profession. This involvement sharpens the firm's technical competence and establishes critical contacts within the standards-setting bodies to clarify and advocate critical client positions. Members of our engagement team must also have people skills. After all, audit information and data is not simply given... it must be obtained, interpreted, and analyzed for possible use. Auditors who have people skills have a greater ability of obtaining the most important audit information in a timely manner. In addition, they are able to be more flexible with the dynamics associated with governmental and business audits.

#### ***Continuity of Personnel***

Continuity of staffing is an important element in our service plan for *workforce*CONNECTIONS. Excessive personnel turnover, particularly at the staff level, sometimes creates confusion for client personnel and necessitates a series of "start-up" periods

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Houldsworth, Russo & Company, P.C.

while new staff becomes familiar with the engagement. To ensure that *workforceCONNECTIONS*' personnel derive maximum benefit from their working relationships with our people, we will continue to maintain the highest possible level of staff continuity throughout the course of the engagement.

***Continuing Professional Education***

In compliance with Generally Accepted Government Auditing Standards, our firm administers a program to ensure that all professional staff members meet Continuing Professional Education (CPE) requirements. Since a large composition of Houldsworth, Russo & Company, P.C.'s client base includes nonprofit and government entities, we are aware of the strict educational guidelines required by the "Yellow Book," *Government Auditing Standards*, 2011 revision, published by the U.S. General Accounting Office. Our audit team receives their CPE from both in-house and commercial-certified CPE training courses and conferences. All members of the audit team have satisfied the Yellow Book requirement of having at least 80 hours of accounting and auditing continuing professional education every two years, of which 24 must directly relate to the government environment and to government auditing. Over the years, our staff has attended numerous qualifying CPE classes for governmental training related to the Not-for-Profit Accounting, Auditing and Financial Reporting, FASB Updates, and Single Audit Updates.

Only full-time, qualified auditors will be assigned to serve *workforceCONNECTIONS*. All of our senior and staff auditors, at a minimum, have a four-year college degree in accounting or related field, and are working towards obtaining CPA certification, if they have not already obtained it. Working under close supervision by management, staff auditors execute specific

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Houldsworth, Russo & Company, P.C.

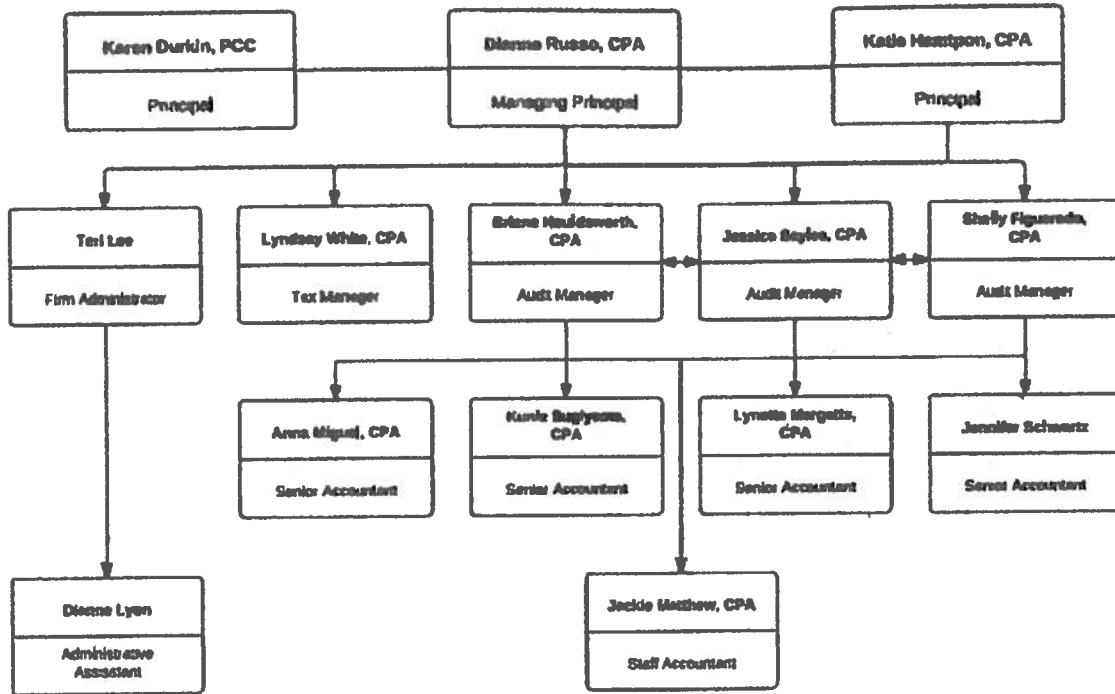
audit assignments in various aspects of an engagement.

We feel that the individuals identified in this section can bring to this engagement enthusiasm and imagination appropriately blended with experience and maturity. All team members specialize in accounting, auditing, business practices, procedures, and taxation. Their continuing involvement and immediate accessibility will assure that *workforce*CONNECTIONS will, at all times, be able to contact the decision makers at Houldsworth, Russo & Company, P.C. and have access to our full range of resources.

***Commitment to Affirmative Action***

Houldsworth, Russo & Company, P.C. has long been committed to an aggressive program of affirmative action. The firm's standard is affirmative in practice as well as in principle as it actively seeks to recruit, employ, and promote members of minority groups. Minorities are represented at every level of the firm. We believe our policies, standards, and support structures represent the diversity of the clients we serve.

Organizational Chart



**Location of Office and Range of Activities**

Houldsworth, Russo & Company, P.C. is a local certified public accounting firm with its single office in Las Vegas, Nevada. Our firm offers an array of professional services with twelve highly skilled professionals and two administrative staff. Our staff consists of three principals, one tax and three audit managers, four senior auditors, and a staff auditor. Of the twelve professionals, Ten are certified public accountants. All auditors have satisfied the "Yellow Book" requirement of having at least 80 hours continuing professional education every two years, of which 24 must directly relate to the government environment and to government auditing. All employees have attended numerous qualifying CPE classes for training related to FASB Updates, Single Audit updates, and self-study coursework. A detailed list of topics and hours is available upon request.

Audit services will be performed by staff from our Las Vegas office, which will provide *workforce*CONNECTIONS with both the quality of service and attention that it deserves.

Houldsworth, Russo & Company, P.C. offers a wide array of services from single location which include audit and attest services, tax planning and preparation including an emphasis in Form 990 informational returns for non-profit organizations, business services such as bookkeeping, QuickBooks set up and training, executive coaching, retreat and strategic planning and profitability enhancement for all types of businesses and organizations.

Houldsworth, Russo & Company, P.C.'s audit services include audits of financial statements, compliance, and employee benefit plans. Our audit services are provided to for-profit, non-profit,

and governmental organizations. Our attest services include many engagements in which the procedures are designed specifically for the organization and their needs. As our audit engagements service all types of organizations, the firm designs audit procedures specific to the organization to ensure the audit is being performed based on the risks present, as well as properly responding to the controls designed and implemented by the organization.

The firm's tax services are also provided to both for-profit and non-profit organizations. To respond to the constant changes in accounting and tax requirements, our firm is a member of the AICPA Government Audit Quality Center, the AICPA Employee Benefit Plan Audit Quality Center and AICPA Tax Center which requires members to adhere to strict standards. Houldsworth, Russo & Company's ability, technical expertise and timeliness in handling engagements of a similar scope and size have been consistently demonstrated over time. We are committed to providing *workforce*CONNECTIONS services with the high level of excellence and involvement that it so deserves.

Houldsworth, Russo & Company's business services are tailored to the organization being advised. We offer to meet with the board members to assist with strategic planning of the organization and training on good governance for the board members of the organization.

Although the firm started in 1996, our employees have experiences preceding the work experience gained through their employment at Houldsworth, Russo, and Company, P.C. The Managing Partner began her career in Maryland in the non-profit arena. Ms. Russo leveraged her experience in Maryland to grow the firm's niche recognized as experts in the nonprofit

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Houldsworth, Russo & Company, P.C.

accounting field with an additional emphasis in governmental audit services. The firm began its practice with audits of three special-purpose government agencies that were retained until the last two years. The Audit Manager audited the Nevada System of Higher Education for three years before coming to work with Houldsworth, Russo & Company, P.C. The Audit Manager's past and current experience also includes auditing Tribal Casinos, a proprietary fund of the Tribal government. In the last two years, the firm has expanded its governmental experience from auditing to accounting by assisting three charter schools with their day to day bookkeeping, including, for one school, acting as the contact during the audit process and preparing the full disclosure financial statements. The funds of a charter school include the general fund, special purpose funds, and agency funds. With the past experience of the Nevada System of Higher Education and the current experience with the charter schools (hybrid accounting systems), special-purpose governments of state boards, Tribal Casinos as a proprietary government, and the component units of the colleges, the firm is well-rounded in the various presentations and local governments with hybrid accounting systems.

### **Specific Audit Approach**

#### ***Scope of Work***

The following is a description of the nature of services required by *workforce*CONNECTIONS for fiscal years ending June 30, 2012 and 2013.

#### ***Basic Financial Statements***

We will perform financial and compliance audits of *workforce*CONNECTIONS' basic financial statements in accordance with auditing standards generally accepted in the United States of

America (GAAS) as promulgated by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to financial audit and the compliance audit contained in *Government Auditing Standards*, 2011 revision, issued by the Comptroller General of the United States for the purpose of expressing opinions on the fair presentation of *workforceCONNECTIONS*' financial statements, in conformity with accounting principles generally accepted in the United States of America (GAAP).

An audit is subject to the inherent risk that errors or irregularities may not be detected. However, should there be any conditions discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise *workforceCONNECTIONS* in writing in accordance with Statements on Auditing Standards No. 82.

In the event that circumstances warrant more extensive and detailed services beyond those in the contractual agreement, we shall provide in writing and in advance the reasons for the additional services together with our estimate of costs. No additional work will be performed without advance approval by *workforceCONNECTIONS*.

***Single Audit***

We will perform a Single Audit in accordance with the federal Single Audit Act Amendments of 1996; the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and the related compliance supplement for Single Audits of State and Local Governments:

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Houldsworth, Russo & Company, P.C.

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- Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*, revision 2011.
- Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance.
- An “in relation to” report on the schedule of expenditures of federal awards

### ***Auditing Standards and Guidelines***

We will perform the audits in accordance with the following standards and guidelines:

- Generally Accepted Auditing Standards as defined in the *Statements on Auditing Standards* of the American Institute of Certified Public Accountants.
- *Government Auditing Standards*, revision 2011 (Yellow Book), issued by the Comptroller General of the United States including Amendments No. 1 (Documentation Requirements When Assessing Control Risk at Maximum for Controls Significantly Dependent Upon Computerized Information Systems), No. 2 (Auditor Communication), and No. 3 (Independence).
- Single Audit Act Amendments of 1996 and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.
- Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board
- *Audits of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants.

Our objective is to provide an audit plan that is both realistic and mutually acceptable, thus forming the basis by which audit progress can be measured. Frequent communication is required for the audit plan to be an effective management tool. We will meet with the appropriate management personnel on a regular basis to report the progress of our audits, and any preliminary findings. We expect *workforce*CONNECTIONS to communicate any foreseeable delays in the delivery of accounting records, financial statements, and/or other documents needed to complete our work.

We propose to address all key accounting and reporting issues that could potentially affect our audit opinion up front. Proper planning, timely communications, and the prompt resolution of reporting issues will lead to a smooth transition to the final reports and timely completion of the engagement. This approach will result in a positive working relationship between Houldsworth, Russo & Company, P.C. and *workforce*CONNECTIONS personnel.

#### **Additional Assistance**

We will also perform the following tasks:

- Attend at least one meeting with *workforce*CONNECTIONS' Budget Committee and, if requested, present the audit report to *workforce*CONNECTIONS' Board of Directors.
- Keep *workforce*CONNECTIONS advised of new state and national developments affecting government finance and reporting, standards, and trends.
- Perform certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board.

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Houldsworth, Russo & Company, P.C.

- Be available year-round to advise *workforce*CONNECTIONS on various financial issues and to recommend the proper course of action. We would also be pleased to provide *workforce*CONNECTIONS with additional consulting services on an as-needed basis.

Unless otherwise noted, these services are part of our all-inclusive maximum fee. However, if a significant amount of time (more than 15 minutes) is needed to respond to each request, our firm reserves the right to negotiate with *workforce*CONNECTIONS for additional fees.

### **Proposed Segmentation**

#### ***Three-Phase Audit Process***

Our firm uses a three-phase process when performing a financial statement audit. Phase I includes planning the audit, identifying potential issues and/or significant changes in *workforce*CONNECTIONS operating environment. Also during this phase, we obtain an understanding of our client's major transaction cycles and perform a preliminary assessment of control risk. Phase II of our audit process relates to our procedures designed to test controls in order to evaluate the effectiveness of policies and procedures relevant to specific financial statement assertions. Our approach to Phase I and II is designed to meet the requirements of Statements on Auditing Standards (SAS) No. 22, *Planning and Supervision*; SAS No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS No. 78; and Statement of Position (SOP) 98-3, *Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards*. Phase III of our audit process relates to our procedures to gather audit evidence to support the management assertions embodied in the year-end balances recorded in *workforce*CONNECTIONS' financial statements.

***Phase I – Planning and Initial Assessments***

During Phase I, we gather information to assist our planning of the engagement, identifying issues, and performing a preliminary assessment of control risk. The audit procedures that we perform during the Phase I process include the following:

- Review prior year work papers, correspondence, files, budget and related material, organization charts, manuals and programs, Board of Directors minutes, financial and other management information systems, financial statements, and other internal documents.
- Review the regulations applicable to the operations of *workforce*CONNECTIONS.
- Meet with the appropriate management personnel to discuss any current changes to accounting principles and laws that impact the current year's audit.
- Meet with *workforce*CONNECTIONS' staff to discuss the timing of scheduling audit procedures and of receiving client-prepared schedules.
- Document our understanding of *workforce*CONNECTIONS' workflow and internal controls by interviewing *workforce*CONNECTIONS' personnel and utilizing internal control checklists and computerized flowcharting techniques.
- Identifying accounting control procedures that prevent or detect errors or fraud. During this process, we will focus on the resolution of the prior year findings issued.
- Perform preliminary assessment of control risk.
- Perform preliminary analytical procedures by comparing current account balances to financial statement line items from the preceding period and to the current year budget. Identify any unusual or unexpected variances, and obtain assistance from

*workforce*CONNECTIONS' staff to determine variance explanation.

- Obtain information about the investment managers and custodian bank from which confirmation of investment balances will be requested.
- Preliminarily assess risk areas.
- Document our understanding of entrepreneurial activities (complex, risky transactions or activities)
- Consideration of risk areas relating to fraud (SAS 99).
- Identify likely major federal financial assistance programs and obtain proper CFDA program numbers.
- Obtain contracts, results of other audits, document our understanding of the internal controls environment over financial, administrative, and management aspects of the programs.
- Review the applicable compliance requirements as part of the Single Audit procedures. During the inquiry of personnel regarding internal control procedures, the control procedures over each applicable compliance requirement will be identified. Based on the applicable compliance requirements and the control procedures in place, the approach to testing will be designed.
- As the opinion issued over the financial statements will be in relation to the opinion over the Single Audit compliance audit, the audit approach will focus heavily on the compliance requirements applicable to *workforce*CONNECTIONS. Evaluating the compliance requirements will include an assessment of the effectiveness of the design and implementation of control procedures, as well as the level of compliance with the requirements put forth by the federal government.

***Phase II – Test Controls***

During Phase II of our audit approach, we perform tests of controls identified in Phase I to determine whether the internal controls prescribed by management are functioning as designed. Upon completion of these tests, we update our preliminary evaluation of the control environment and the related accounting and administrative procedures. Based upon the results of our tests, we may revise our assessment of control risk for each significant area. The audit procedures we perform during the Phase II process include, but are not limited to the following:

- Test controls of major accounting systems using sampling methods to determine that the internal controls are functioning as prescribed.
- To gain efficiencies, we incorporate dual purpose testing methods to document our ability to place reliance on the internal controls.
- If applicable, identify instances where the internal controls failed to detect an error and report these instances to the appropriate persons. If the finding is of substance, document our findings in a preliminary management letter so that necessary corrections can be made immediately. The finding will be communicated to management after all the facts have been obtained.
- Based on our test results, re-evaluate our preliminary assessment of control risk and make necessary changes to our general audit approach.
- Perform compliance testing of applicable laws and regulations.
- Obtain expenditure claims and receipts and discuss program requirements with *workforce*CONNECTIONS.
- Test program expenditures including programmatic requirements using sampling

methods and indirect cost allocation plan methodology.

- Discuss findings with appropriate personnel for feedback and comments.

***Phase III – Gathering of Audit Evidence to Substantiate Year-End Balances***

During Phase III of our audit approach, we gather evidence to support the various management assertions embodied in the year-end financial balances. Transactions and account balances are selected and tested based upon materiality, past history, and auditor judgment. Our objective during this phase of the audit is to acquire sufficient competent evidence to provide reasonable assurance that the financial statements are free of material misstatement.

When it would be more efficient to do so, we will utilize sampling in order to make our selections for substantive testing. The sampling method used to make selections will depend on the population. Methods used will include random number generation and population stratification. The sample size will be determined based on the ending balance, our assessment of controls and the results of testing of controls over transactions related to account balances, and a statistical criterion related to the risk that testing will not detect misstatements. The audit steps that we perform during the Phase III process include the following:

- Hold progress meetings with the appropriate management personnel to discuss the status of the audit and apprise *workforce*CONNECTIONS' management of possible findings and adjustments to be considered.
- Confirm material account balances and perform test of transactions.
- Apply final analytical procedures by comparing financial statement account balances to the preceding period's financial statements. Obtain an understanding of any material

changes in financial statement items.

- Perform audit sampling on material account balances that are comprised of a large number of small balances. Statistical sampling forms will be used to determine the sample size based on account balance and number of transactions.
- All audit tests performed by audit staff are reviewed by a senior, manager, and partner.
- Recommend audit adjustments for any materially incorrect account balances
- Review the basic financial statements to identify items that need to be amended to conform to the requirements of generally accepted accounting principles and to the criteria of obtaining the Certificate of Achievement Award.
- Complete our audit and submit all required reports to management by the agreed upon date.
- Draft findings and recommendations (if applicable).
- Issue Single Audit report draft for review and analysis during progress meetings. The reports include a Schedule of Expenditures of Federal Awards and related footnotes, the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*, revision 2011, the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance, and an “in relation to” report on the schedule of expenditures of federal awards.
- Finalize reports and issue.
- Complete Data Collection Form.



***Sample Size and Sampling Approach***

We will employ sampling techniques in such a way that the resulting sample can be expected to be representative of the population we are examining. Sample sizes vary depending on the purpose of the audit test, the size and dollar amount of the population being sampled and the level of audit risk of the related account balance or transaction class. Sample sizes for tests of controls will generally range between 25 and 60. Sample sizes for substantive tests of account balances will vary significantly based on the factors mentioned above. We may design substantive tests to achieve a desired level of coverage or apply sampling techniques to achieve a representative sample on which to test a given population.

There are two general approaches to audit sampling, statistical and nonstatistical. Where practical, we will utilize statistical sampling methods. Alternative methods such as random and haphazard sampling may be employed where statistical sampling is not considered efficient or practical.

***Analytical Procedures***

Analytical procedures consist of evaluations of financial data based on relationships among both financial and nonfinancial data (for example, square footage or number of employees.) Our professional audit standards require that we apply analytical procedures during the planning stage of our audit to identify significant matters that may require audit emphasis. We will perform various analytical procedures during the planning stage, as a substantive test and during the final review stage of the audit to comply with our professional standards and to achieve our audit objectives. The more common types of analytical procedures include comparison of

operating results to the adopted budget, trend analysis of account balances and operating results, and predictive tests based on relationships among elements of financial information.

***Internal Control Structure***

*WorkforceCONNECTIONS*' personnel will be our greatest resource in understanding *workforceCONNECTIONS*' processes. We will utilize our prior audit experience along with inquiries *workforceCONNECTIONS* personnel, review of written policies and procedures and observations of the operating environment to gain an understanding of the significant transactions cycles of *workforceCONNECTIONS*. We will document our understanding through the use of flowcharts and memorandums, and we will validate our understanding through appropriate tests of controls.

***Laws and Regulations***

Our vast experience with other organizations and our continued involvement in the government sector provide a solid foundation on which to determine the laws and regulations that are applicable to *workforceCONNECTIONS*. In addition, our professional staff is required to comply with strict continuing education requirements. Based on our prior audit experience and the information gained through conversations with *workforceCONNECTIONS*' management, we anticipate that the most significant compliance matters will include the Single Audit requirements of OMB Circular A-133, and other requirements relating to the budgetary process, debt covenants and grant administration.

***Audit Samples and Testing Compliance***

Sample sizes and methodologies relating to tests of compliance will vary depending on the nature of the transactions and relating compliance requirements and the volume of the population being sampled. We will test compliance requirements that are quantitative in nature in a fashion similar to substantive testing described above. Sample sizes for tests of compliance requirements that are not quantitative in nature will generally range between 25 and 60, unless the population is small enough to warrant fewer sample items.

***Technology***

To increase efficiency and decrease duplication of work on the part of the firm and our clients, the firm requests that all information be provided electronically using an FTP site. Uploading of documents to this password protected site allows for all documents to be securely transferred without the potential of interception of sensitive documents. These tools are provided from our collaboration with an outside IT firm that provides system audits enabling us to expand our audit procedures.

***Single Audit Approach***

Office of Management and Budget Circular A-133 requires the auditor to use a risk-based approach to determine which federal programs are major programs. The risk-based approach includes consideration of current and prior audit experience, oversight by federal agencies and pass-through agencies, and the inherent risk of the federal programs. The risk-based approach is designed to focus the single audit on higher-risk programs.

**Proposed Schedule**

We recognize the importance of timely completion of audit tasks and deliverables. The timing of our audit procedures will be coordinated with management to minimize disruption of *workforceCONNECTIONS*' operations and ensure timely delivery of all reports by your established deadlines.

Governmental entities often depend upon an elaborate structure of interlocking relationships for managing public programs and resources. Our philosophy for a successful engagement is based upon **organization, communication, and coordination** between the two parties responsible for the completion of the audit, the accounting firm and the client. We take coordination seriously and regard it as an integral factor to the relationship between auditor and client. We welcome *workforceCONNECTIONS*' involvement in the planning process and believe that monitoring progress will result in timely financial reporting.

Upon completion of the audit and prior to issuing any audit reports or the management letter, we will participate in an exit conference with the appropriate management personnel to discuss observations and findings. During the course of the engagement, and on a regular basis, we will meet with and provide status reports to *workforceCONNECTIONS*' appropriate management personnel. We will also be available to meet throughout the year, as needed to provide consultation on various accounting and auditing matters.

*Proposal to Provide Professional Audit Services*

We are committed to deliver *workforce*CONNECTIONS' reports according to the following tentative schedule for fiscal years ending June 30, 2012 and 2013. A similar schedule will be developed for the subsequent year's audits.

<b>Date</b>	<b>Task/Deliverable</b>
<b>June 2012</b>	Entrance conference with management, to discuss prior years' audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.

We would like to meet in mid-June to discuss the presentation of the financial statements providing management with sufficient time to gather any unexpected requests and make all expected adjustments.

Meet with Board or Budget Committee, if necessary, to allow communication of any areas of concern to be addressed during the audit.

If time allows, we will gather an understanding of the internal controls of the preliminary audit testing will be performed to minimize the time spent in October.

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Houldsworth, Russo & Company, P.C.

***First week of October***

Complete preliminary audit testing. Perform yearend audit testing. Perform fieldwork for financial statement audit as needed.

Discuss current year audit with management. Assess risk, write/tailor audit programs, test controls and document understanding.

***During the audit (October)***

Progress conference with management to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.

Discuss any findings with management during a progress meeting. Provide management sufficient time to provide a response to any findings.

*Proposal to Provide Professional Audit Services*

***At the end of fieldwork***

Provide all recommendations, revisions and suggestions for improvement to the Chief Finance Officer and be available for any meetings that may be requested.

Provide any proposed journal entries with related support.

Conduct exit conference with management to summarize the results of the fieldwork and to review significant findings and recommendations.

***On or before***

***December 14, 2012***

Provide draft of audit of the financial statements and the management letter to management.

***On or before***

***January 31, 2013***

Provide bound and signed audit reports and the Management Letter to management and the Budget Committee.

### **Identification of Anticipated Potential Audit Problems**

After reviewing your requirements in the Request For Proposals and responses from management, we do not anticipate any so-called "audit problems," as all audit findings are expected to be properly resolved. However, if any audit problems are discovered, we will approach these challenges by working closely with *workforce*CONNECTIONS to address the issues early on, thereby avoiding last minute surprises.

### **Report Format**

The formats for required reports will conform to industry standards and comparable reports previously issued by *workforce*CONNECTIONS. The financial statements are the responsibility of *workforce*CONNECTIONS. Changes by management that are in compliance with generally accepted accounting principles will be incorporated.

### **Additional Considerations**

#### ***Work paper Retention***

Our firm will retain all work papers for a minimum of three (3) years, unless we are notified in writing by *workforce*CONNECTIONS of the need to extend the retention period however it is our firm's policy to retain work papers for a minimum of seven (7) years. The work papers will be available, upon request, to the following parties or their designees:

- workforce*CONNECTIONS staff or Board of Directors
- The State of Nevada
- The U.S. Department of Labor
- U.S. General Accounting Office (GAO)

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Houldsworth, Russo & Company, P.C.



## Executive Summary: BDO USA, LLP

**Section IV – Executive Summary**

**Each respondent is to provide a brief summary of their business which should include but limited to, the following:**

**(a) Provide years of established business which indicates recent accomplishments.**

BDO USA, LLP celebrated its 100<sup>th</sup> anniversary in 2010. In 2011, 34 BDO offices around the country were awarded the Alfred P. Sloan Award for Business Excellence in Workplace Flexibility (including the BDO Las Vegas practice). This is the third consecutive year that more than 30 of BDO's offices have been honored with this prestigious award. In addition to the Sloan Awards, during the past year, BDO USA has been named one of the *2011 Best Companies by Working Mother* magazine and one of the *2011 Best Places to Work for Recent Grads* by Experience, Inc.

**(b) Provide an organizational chart of firm which indicates number of staff and if applicable, local, regional, national and/or international operations.**

Workforce Connection's engagement will be staffed from our Las Vegas office. The BDO Las Vegas office currently includes approximately 28 personnel. We provide audit, tax and advisory services to companies in a range of industries and sizes. BDO Las Vegas practice professionals assigned to the Company's engagement are active with BDO's Governmental and Not-For-Profit Industry Group.

# THE BDO NETWORK

Where You Need Us, When You Need Us

**BDO USA, LLP Statistics**  
(as of and for the year ended June 30, 2011)

**Top 10**

Firm among largest national accounting firms

**41**

Offices across the country

**\$572**

Million in revenues

**1,994**

Dedicated partners and professional staff



Red highlights include national coverage for BDO offices and BDO Seidman Alliance Firms

**BDO GLOBAL NETWORK**  
Worldwide Statistics  
(as of and for the year ended September 30, 2011)



**5th**

BDO is the world's fifth largest accountancy network

**138**

Countries within our global reach

**1,118**

Offices worldwide\*

**\$5.672bn**

Total combined fee income\*

**48,767**

Total Personnel around the globe

\*including exclusive alliances of BDO Member Firms

**About BDO**

BDO is the brand name for BDO USA, LLP, a U.S. professional services firm providing assurance, tax, financial advisory and consulting services to a wide range of publicly traded and privately held companies. For 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. Guided by core values of integrity, trust, professionalism, independence and service, the firm serves clients through 41 offices and more than 400 independent alliance firm locations nationwide.

**BDO-West Region**

BDO has maintained a meaningful presence in the Western U.S. Our client base is a reflection of the local market economy, and is comprised of an extensive range of industries, including health care, insurance, pharmaceutical, wholesale, distribution, manufacturing, service, technology and software, finance and real estate in both the public and private sectors.

Workforce Connections has local access to our Firm's top technical resources with ease and efficiency. They will work side by side with your personnel and engagement team. This close proximity affords efficient turnaround on complex matters, and quick resolution of issues that may arise with respect to reporting or accounting technical research matters.

**Our Institute for Nonprofit Excellence (the "Institute")** provides accounting, tax, and consulting services and has a diverse practice of nonprofit organizations. The Institute is comprised of numerous individuals servicing the governmental and nonprofit industry firm wide and provides information on the application of new or emerging standards applicable to those organizations. Our nonprofit entities include educational, governmental, trade, charitable, membership, religious, social club, and private foundation organizations with asset sizes ranging from \$500,000 to approximately \$10,000,000,000.

BDO is a member of the AICPA's Governmental Audit Quality Center, established to improve the quality of audits performed in accordance with governmental auditing standards. The Las Vegas office is part of the BDO Alliance Governmental Industry Group. The Governmental Industry Group is a nationwide team of public accounting and consulting professionals from BDO and its independent Alliance member firms focused on serving local, state and federal governmental entities.

With over 2,000 clients in the nonprofit and governmental sector firm wide, our team of professionals offers the hands-on experience and technical skill you can rely upon to serve the distinctive needs of Workforce Connections. Rest assured that BDO professionals are interested in Workforce Connections, care about its success, and are dedicated to helping you achieve your goals. Because our practice includes organizations similar to yours, we are able to offer a wide range of expertise, practical savvy, and lessons learned. We are able to reach beyond a narrow technical approach to analyze and advise Workforce Connections on the many elements of running a fiscally responsible government. Collectively, BDO has encountered a variety of issues over the years and helped governments resolve them. When GASB Statement No. 34 became effective, we assisted several governments in early implementing the pronouncement. Our governmental clients get regular advice from us about emerging accounting and tax issues.

#### **The International Network**

As the U.S. member firm of BDO International Limited, BDO USA, LLP serves international clients by leveraging a global network of resources comprised of 1,138 member firm offices in 115 countries. The close professional relationships among the different firms are strengthened by

committees and task forces, and frequent meetings and seminars, which in turn lead to uniformly high standards. Consequently, the BDO Network offers extensive experience with international business practices, national laws and business customs, and are well positioned to provide clients with a wide network of local business contacts should the need arise.

**(c) Describe the office from which the work is to be staffed including the number of professional staff by staff level employed at that location.**

BDO has been serving the Nevada market for over to ten years. Our Las Vegas office consists of 28 professional staff lead by 3 partners. The Las Vegas practice office is included in our West Region audit practice, which serves approximately 67 public companies as well as numerous private companies. Our audit clients generally range in size from multi-million dollar revenue producers to those with over \$2 billion in revenues. In Nevada, a majority of the governmental audits are serviced by a only few accounting firms and of those few firms, one firm is engaged to perform most of the governmental audits. We believe that the governmental audit community would be better served if more firms were given the opportunity to perform the audits. BDO USA, LLP is a national firm focused on governmental audits with a dedicated Institute of Governmental and Nonprofit Excellence. We would like to demonstrate our commitment to invest in the governmental sector and hope that Workforce Connections will invest in BDO's governmental audit practice in Nevada.

**BDO Las Vegas Practice Staff by Level:**

PARTNER	3
SENIOR MANAGER	2
MANAGER	3
SENIOR ASSOCIATE	6
ASSOCIATE	10
PROFESSIONAL STAFF	4

**(d) Describe the range of activities performed by the local office such as auditing, accounting, tax service, and management service.**

The Las Vegas office is a full service practice offering audit, tax and consulting services to the nonprofit and governmental sectors.

**(e) Discuss your staff's capability to audit units of local government with hybrid accounting systems.**

We are accustomed to working with local government clients using hybrid accounting systems.

With many larger, multi-purpose governments, it is common to find one accounting system servicing both a general fund, on the modified cash basis, and enterprise funds, on the accrual basis. The local government's accounting system will typically record transactions on a cash or budgetary basis during the year for budgetary control purposes and then require adjustment at year-end (or interim periods) to convert to the appropriate bases of accounting for financial reporting purposes. The auditor must fully understand the accounting system's design and capabilities; and the nature of the adjustments required, which BDO does.

**(f) Describe how your firm will approach the audit of wC, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit.**

**Service Approach**

Our approach to your audit will take into account the following strategies outlined below and described in more detail in the sections to follow:

- **Communication throughout the year**
- **Advance planning of the audit and tax processes to ensure there are no surprises**
- **Detailed examination of your internal controls**
- **Use of Information Systems audit**
- **Well planned and executed audit fieldwork**
- **Full understanding of nonprofit issues**
- **Extensive quality control procedures**

As auditors, we want to be accurate. As business advisors, we want to be practical. To Workforce Connections make the best decisions, we firmly believe in communication throughout the year. We also believe that proper planning greatly reduces the possibility of surprises during the year-end fieldwork. To this end, we conduct our audits in two phases—interim fieldwork and final fieldwork.

### **Fieldwork**

As a first step in the fieldwork phase, we gain an understanding of your operations, evaluate the reliability of your internal controls and identify any issues that may have audit significance.

Based on the information we obtain during this phase, we can determine:

- **Your major programs and the general areas of audit risk.**
- **The extent to which we can rely on your internal controls for our audit testing.**
- **Whether any significant audit issues need to be discussed so they can be resolved prior to the start of final fieldwork.**



**Document our Understanding of the Operating Environment and Internal Controls:** The first step we perform in approaching an audit is the development of a full understanding of the objectives and operations of the entity. This understanding will be obtained through discussions with management and reading of pertinent background information. The information and/or documents that we will request will include the following:

- Organizational structure.
- Operating budgets, including budget restrictions.
- A description of financial and other information systems.
- Provisions of laws and regulations.

This information will enable us to identify significant cycles and accounting applications, evaluate the control environment, and identify significant provisions of laws and regulations affecting the reporting entity.

The key to evaluating internal control is achieved by carefully documenting the five interrelated components, namely control environment, risk assessment, control activities, information, and communication and monitoring. The division of internal control into five components provides a useful framework for us in considering the impact of Workforce Connections' internal control in an audit. However, it does not necessarily reflect how Workforce Connections considers and implements internal control. Our primary consideration is whether a specific control affects financial statement assertions rather than its classification into any particular component.

The five components of internal control are applicable to the audit of every entity. We will consider these components in the context of:

- The entity's size
- The entity's organization and ownership characteristics
- The nature of the entity's business
- The diversity and complexity of the entity's operations
- The entity's methods of transmitting, processing, maintaining, and accessing information
- Applicable legal and regulatory requirements

Our audit approach will be structured in such a way that we will obtain an understanding of each of the five components to assist in planning the audit by performing procedures to understand the design of controls relevant to the audit. In planning the audit, this knowledge will be used in:

- Identifying the types of potential misstatements
- Considering factors that affect the risk of material misstatement
- Designing substantive tests

**Document our Understanding of the Financial and Operational Systems:** We will obtain an understanding of the accounting systems and information systems used for processing significant financial statement items and the related internal accounting controls sufficient to determine our audit approach.

A preliminary understanding of how transactions are recorded and processed will be accomplished when the audit strategy is finalized. The degree of understanding and extent of

further documentation required to enable subsequent audit procedures to be carried out depends on the audit strategy adopted.

**Information Systems Auditing:** Our Information Systems Assurance group supports the financial auditors by providing risk assessments and tests of computerized application controls in Workforce Connections' automated accounting systems. Tests of automated application controls include the use of Computer Assisted Audit Techniques (CAATs) such as test deck utilization, real-time data inquiry and analysis, or source code inspection. Like the general control risk assessments, these control related activities will enable financial auditors to perform tests of controls in automated (i.e., paperless) environments and potentially reduce less efficient audit procedures and spread audit procedures more effectively between interim and year-end work.

**Consider Engagement Risk and Determine Audit Strategy:** In order to understand and plan the engagement to address risk, we consider all information known about the organization in terms of industry and business risk and audit objectives. The professional judgment and experience of the engagement team are critical to this process. Documenting important strategy decisions in a strategy memorandum and more detailed elements of those decisions in the audit program provide effective direction to the staff responsible for their execution.

We will consider account balances or classes of transactions that could result in an error to the financial statements when not detected. Devoting attention to such accounts or classes of transactions will ensure they receive proper audit coverage and lessen the possibility that the financial statements might be misleading. As part of this process, we will also perform the following procedures:

- Preliminary analytical review to gain insight into operating results by comparing the financial statement amounts between the current and preceding periods and also the current year amounts to approved budgeted line items. We will be looking for unusual variances.
- Preliminary judgment about materiality by assessing a dollar amount which, in our judgment, would render the reporting entity's financial statements misleading should errors in the financial statements exceed this amount.

Based on information gathered, we will develop our audit strategy including:

- Determining to what extent the environment appears to encourage the maintenance of reliable accounting and control procedures.
- Determining the extent to which the environment reduces incentives and opportunities for intentional misrepresentations by management in the financial information.
- Identifying significant reports and procedures management uses to control the organization that can be helpful in designing substantive tests.

**Identify Significant Audit Areas and Develop Tailored Audit Programs:** Based on the understanding we acquire during our documentation of the above procedures, we will determine areas that might significantly affect the timing and completion of the audit. We will review such areas in depth to obtain an early understanding and resolution of any problems that might impede our progress.

Upon identifying the significant audit areas and compliance requirements, we will develop tailored audit programs. The audit programs will reflect the identified areas of concern and guide our work in such a manner as to help ensure that each area is afforded the proper degree of audit consideration. At the conclusion of the planning phase, we will prepare the following documents relevant to the information obtained or gathered during the process:

- Client profile
- General risk analysis
- Account risk analysis
- Cycle matrix
- System narratives and/or flowcharts
- Tailored audit programs

The final fieldwork phase of the audit will generally commence once the books are closed and the appropriate audit schedules have been completed. During this phase, we will perform the appropriate tests of account balances in order to form an opinion on the financial statements.

**Design Sampling Approach:** In the testing phase, we design our sampling methodology using selective testing. Audits conducted in accordance with attestation standards include the concept of selective testing of data to be examined, thus involving judgment on the part of the auditor as to the number of transactions to be examined and the areas to be tested. The concept of audit sampling refers to the application of audit procedures to less than 100% of the items within an entity's account balances or classes of transactions for the purpose of reaching a conclusion about entire individual balances or classes of transactions.

The use of representative sampling will be an integral part of our audit approach. We use audit sampling when the objective is to project the results of the procedures to the entire population of items within an account balance or class of transactions. Our sampling approach provides for sample sizes large enough that any chance of departure from representations is small.

The determination of sample sizes will depend on several factors, including the reliance that can be placed on existing controls, population size and make-up, routine or non-routine types of transactions, number of significant items comprising the population, and results of substantive analytical procedures. To the extent possible, we will use attribute sampling for tests of controls and compliance. This type of sampling will be effective for tests of disbursements, procurement and payroll expenditures. Monetary unit sampling can be used for testing receivables, inventory and recorded amounts of fixed assets.

**Perform Substantive Tests:** The substantive tests will include substantive detail tests and substantive analytical procedures. For substantive detail tests, we will review details of account balances by inspecting underlying documentation and determining whether the balances are properly stated. Substantive analytical procedures will be used in every phase of the audit. Initially, we will use the procedures to perform comparisons of data in documents and reports, fluctuation analyses to identify significant changes in information reported in prior periods, and to determine the variances and potential issues that could affect the nature, timing, and extent of our audit procedures.

During the substantive phase of the audit, we will perform budgetary to actual analyses of revenues and expenditures, changes in investment vehicles and yields, analyze payroll cost and full time equivalent personnel by department, and perform various trend analyses of accounts to determine unusual or abnormal relationships and results that may require investigation and resolution.

In the reporting phase of the audit, we will employ analytical procedures in the review of the financial information presented in the financial statements and as a quality control review tool. We will determine whether the explanations and corroborating evidence provide sufficient evidence for the desired level of substantive assurance. If we are unable to obtain a sufficient level of substantive assurance from the analytical procedures, we will perform additional procedures, such as tests of details, and consider whether the difference represents a misstatement.

**Advanced Audit Technologies**

Our audit process incorporates automated audit tools to provide you with timely information and effective and efficient audits. BDO has developed a proprietary, risk-based audit methodology application, which is used by the financial audit team to identify inherent risks and control strengths.

To further increase the efficiency of our audits and reduce costs to you, we use laptop computers and portable printers/scanners for all of our audit planning and fieldwork. We combine the use of spreadsheets, word processing and trial balance software to perform the most efficient audits possible. Some of the benefits of full automation include the ability to:

- Import data directly from your accounting system, thereby eliminating manual keypunching.
- Prepare graphs for management presentations.
- Use pre-formatted spreadsheets from year to year, allowing us to perform ratio and trend analysis on key accounts.
- Work in a “paperless” audit environment allowing you to provide schedules electronically and reduce your staff’s audit preparation time.

**Communication Process**

Our personnel pride themselves on their ability to communicate effectively. We understand the importance of communicating relevant information on a timely basis. We also understand that your staff has other matters to deal with and that organizations must conduct business with minimal disruption. Accordingly, it is our policy to schedule meetings in advance to keep



management informed of the progress being made on the audit. By identifying and resolving audit issues on a continuing basis, we help address issues before they develop into problems or “surprises” to management. Also, our deployment of BDO’s process of quality control will be accomplished without causing you surprises; our review members are involved throughout the auditing process.

**Entrance, Exit, and Status Conferences**

We understand the importance of communicating relevant information on a timely basis. We also understand that your staff has schedules and other matters to deal with, and that organizations must conduct business with minimum disruption. Accordingly, it is our policy to schedule meetings in advance to keep management informed of the audit’s progress. By identifying and resolving audit issues on a continuing basis, we help address issues before they develop into problems, “surprises” or delays to management and the board. Also, our deployment of BDO’s process of quality control will be accomplished without causing you surprises; our review members are involved throughout the auditing process.

## Executive Summary: Piercy, Bowler, Taylor & Kern

**EXECUTIVE SUMMARY**

***PBTK Biography and Services Provided***

PBTK is a regional firm, with offices in Las Vegas, Nevada and Salt Lake City, Utah. The Las Vegas office of our predecessor national firm was established in 1954, merging in the practice of a



local firm, which had gained a solid reputation in government auditing.

PBTK is a general practice, and has been since the inception (58 years ago) of our predecessor Firm, with industry emphases in government, not-for-profit, gaming, hospitality, real estate, and construction. A wide variety of services are provided by the Firm including auditing, accounting, taxation, business advisory, financial planning, valuation, and law firm litigation support. PBTK's recently opened Salt Lake City satellite office also specializes in government and not-for-profit auditing.

PBTK is a professional corporation, licensed to practice public accounting in the State of Nevada (license number CORP-0299). This license was originally issued December 1, 1990, has been renewed through December 31, 2012, and has been in force continuously over that 20+ year period.

PBTK, which is headquartered in Las Vegas with a satellite office in Salt Lake City, Utah, is recognized as a premier provider of accounting and business consulting services in Southern Nevada, serving both local governments and not-for-profit entities.

We believe that PBTK has distinguished itself as the "wise choice of several alternatives" for the Organization (and other government and not-for-profit entities) primarily for the following reasons:

- PBTK's commitment to quality client service, included in our *Statement of Firm Philosophy*, is summed up in the following quotation, "Quality is never an accident: it is always the result of high intention, sincere effort, intelligent direction and skillful

execution; it represents the wise choice of several alternatives . . ."

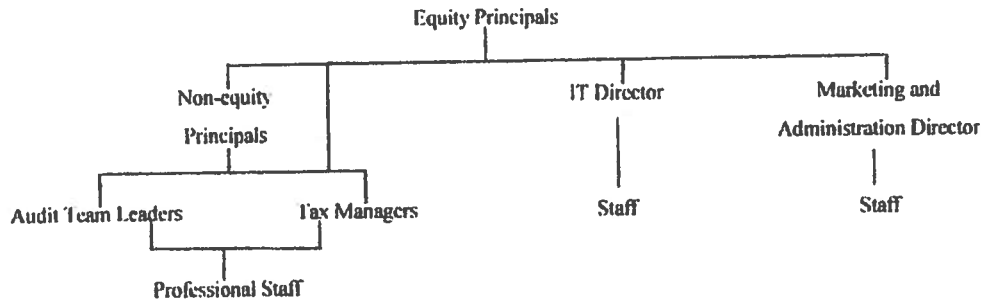
- PBTk is the largest locally-owned accounting firm in Southern Nevada, the third largest office of any Las Vegas firm, and one of the largest in Nevada. As the successor to the local practice of a national firm with a long and solid history, we currently employ 61 people, including over 30 CPAs, 16 principals (some with over 40 years of experience with government and not-for-profit entities), and 18 team leaders. Accordingly, we possess the necessary "critical mass" to assure the quality and timeliness of our client service, combined with the knowledge and experience obtained from decades of working in an international firm environment, all of which is offered to our clients at local practitioner billing rates.
- We believe 1) our experience with and knowledge of financial and accounting issues of, and our service commitment to, the government and not-for-profit sector of American society, particularly those located in Clark County, is substantially greater than that of our competitors, 2) our principals and team leaders are more directly involved with our clients on a continuing basis, and accordingly, are more responsive than our competition, and 3) we give our clients good value for their fee dollar (this means meeting or exceeding client's reasonable expectations, keeping fees as low as possible, and delivering a quality product that can withstand close scrutiny and meet all applicable professional standards).
- We fully understand that audit services performed for entities that receive public and government assistance differ in material respects from traditional financial statement audits performed for "for-profit" business enterprises. The most significant differences are in the accountant's objectives and responsibilities. They are

manifested primarily in the increased awareness of the importance of the client's internal control and the degree of its compliance with certain statutory, regulatory and contractual requirements imposed by its funding sources and others functioning on their behalf. We know that to meet these increased responsibilities, we must have a clear understanding of the complex special standards and requirements and properly apply that understanding.

- We believe that the image of our firm is reflected in the image of our individual clients and prospective clients are screened carefully to ensure that the principals meet our high standards of integrity and business ethics.
- Our careful client screening policy has somewhat mitigated the current economic recession's impact on the Firm and, as a result. PBTk has maintained pre-recession staffing levels, avoided seasonal personnel hiring and termination, and is positioned for the economic recovery that is likely to begin in the relatively near future.
- PBTk is a member of DFK International/USA, an international association of independent accounting and auditing firms. The Firm's membership in this group enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.
- PBTk is also a member of the AICPA's Center for Public Company Audit Firms and a registered firm with the Public Company Accounting Oversight Board (PCAOB). As such, PBTk is subject to the most intensive practice monitoring (peer review and inspection) programs.
- PBTk's latest peer review was completed in September 2010, resulted in an unqualified opinion and included various government and not-for-profit engagements.

A copy of this peer review report is included in the attached supplemental information.

***PBTK Organization Chart***



***Engagement Office and Personnel***

PBTK principals have been established and practicing in Las Vegas and the regional southwest for periods of up to 43 years and are as follows.

- James Andrus      ➤ Jay H. Beltz      ➤ Richard H. Bowler      ➤ Troy Crowther
- Thomas Donohue    ➤ Jeff Edwards      ➤ Martha J. Ford      ➤ Mark Hashimoto
- Michael W. Kern    ➤ Howard B. Levy    ➤ William M. Nelson    ➤ Kelly G. Parker
- L. Ralph Piercy    ➤ Mike Rosten      ➤ Scott W. Taylor      ➤ James W. Wilcox

Many of PBTK's principals and staff have conducted seminars and undertaken speaking engagements for numerous organizations and have served on committees concerned with government accounting and auditing for the AICPA, the Nevada Society of Certified Public

Accountants and the Government Finance Officers Association. The Firm and individual principals have, among others, the following affiliations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA Center for Audit Quality
- AICPA Government Audit Quality Center
- AICPA Center for Public Company Audit Firms
- Government Finance Officers Association
- Association of Government Accountants
- DFK International/USA
- Nevada Society of Certified Public Accountants
- Public Companies Accounting Oversight Board
- Association of Certified Fraud Examiners

<b>PBTK Personnel</b>		<b>PBTK Government and Not-For-</b>	
<b><u>Complement</u></b>		<b><u>Profit Audit Personnel</u></b>	
<b>Las Vegas Office</b>		<b>Las Vegas Office</b>	
Principals	14	Principals	4
Team leaders	18	Team leaders	12
Professional staff	15	Professional staff	11
Administrative staff	<u>10</u>		<u>—</u>
	<u>57</u>		<u>27</u>



PBTk Personnel		PBTk Government and Not-For-	
<u>Complement</u>		<u>Profit Audit Personnel</u>	
Salt Lake City Satellite Office		Salt Lake City Satellite Office	
Principals	2	Principals	1
Professional staff	<u>2</u>	Professional staff	<u>2</u>
	<u>4</u>		<u>3</u>
Total	<u>61</u>	Total	<u>30</u>

It is PBTk's quality service philosophy to make available more knowledgeable, highly skilled and experienced personnel to provide services for its clients, unlike our competitors and most national firms that customarily push tasks to the lowest staff level or firms that lack the requisite core capacity as a result of an inadequate investment in human resources. PBTk engages in extensive recruitment for proven academic performers who have demonstrated leadership qualities during their years of formal education. General and specialized training programs are attended by all professional staff. Each principal and member of our professional staff is required to participate in a minimum of 80 hours of continuing professional education every two years and, as required by *Government Auditing Standards*, those individuals directly involved with government audits are required to participate in specialized training (24 hours every two years) relating to the government environment and government auditing.

In the past several decades, it has become extremely rare for an organization of any substance not to utilize a computerized general ledger accounting system. Consequently, nearly all of our

audits require the ability to audit such systems and we firmly assert that the Firm's audit staff is fully capable in this regard.

To maintain quality of staff and provide superior service, we strive to maintain continuity of staff on each audit engagement from year-to-year. During the past several years, PBTk has experienced very little turnover, which affords us the luxury of maintaining the composition of the supervisory personnel on audit engagement teams. This ensures the decision-makers are knowledgeable regarding client operations and minimizes the burden on client staff in terms of answering the same questions repeatedly. In addition, because of our Firm's government and not-for-profit practice concentration, the majority of our audit personnel have significant audit experience of such entities.

All services to be provided under this engagement would be performed by personnel from our primary office in Las Vegas, Nevada, who reside in Las Vegas, Nevada and the immediately surrounding communities. It is expected that the engagement will be staffed by fully-dedicated personnel, including three audit principals (Martha J. Ford, Richard H. Bowler and Howard B. Levy), one team leader (Ryan Whitman), and one full-time professional staff member. Other professional staff members would be assigned on a part-time basis as determined to be necessary. Once staff members have been assigned to this engagement, it is our intention to provide continuity of assigned staff throughout the current engagement and for any future periods. It is not anticipated that any sub-contracted, associated or affiliated firms will be involved in this engagement.

### ***Audit Methodology and Procedures Used***

For PBTK's entire 21-year history (decades ahead of our competitors), we have utilized a rather sophisticated, risk-based auditing methodology grounded in statistical sampling theory. Howard B. Levy, our Director of Technical Services, is one of the original co-authors of the commercially marketed audit manuals used by PBTK and many other firms both domestically and internationally. Our highly customized proprietary practice aids incorporate this methodology.

Planning is most critical to performing an effective and efficient audit and in meeting the agreed-upon completion date. Our approach to every audit is based upon a careful analysis of particular risks that might lead to material misstatements in the basic financial statements. A *material misstatement* is defined for this purpose, as one that would cause the basic financial statements to be misstated by an amount that we believe would make a difference to the basic financial statement users.

During planning, we gain a comprehensive understanding of the client's organization, management style and abilities, business activities, and industry influences. Inquiries of management and financial statement variance analysis are used to assess risks and to identify areas requiring attention in developing our audit scope, including the determination of the right combination of tests of controls and substantive tests of details needed to gather sufficient evidence to enable us to express our opinion that the basic financial statements are not materially misstated. Because of the inherent characteristics of fraud and other illegal acts, including acts

of noncompliance with federal award requirements, an audit can afford only reasonable, but not absolute, assurance of discovery of such acts that have a material effect on the basic financial statements.

Throughout the engagement, with emphasis on the planning phase, we would expect your staff to assist our audit team as follows:

- Being available to identify and review policies and procedures as they relate to the Organization's accounting systems and our audits
- Being available to identify and review policies and procedures as they relate to program requirements, compliance and internal controls over compliance
- Responding timely to questions regarding internal controls, operating activities, schedules provided by you and other matters
- Preparing timely, accurate, complete and appropriately reconciled schedules, account analyses, documents and other information in accordance with a list we will provide and as subsequently requested

We use analytical and other procedures in the planning stages to identify audit risk areas and likely misstatements requiring adjustments, and to determine audit approach and scope of procedures to be performed. Budgets, trial balances, non-financial ratios, and client-supplied information are the major sources used in developing expectations for analytical procedures in planning.

As discussed previously, planning would include procedures necessary to gain an understanding

of the Organization's activity-level and entity-level internal control and assess the Organization's compliance with laws, regulations, contracts or grant agreements and bond covenants. These procedures typically consist of "walkthroughs," during which we interview various personnel, observe the performance of various processes and examine selected documentation. The results of these procedures, including any matters determined to be significant deficiencies and all material instances of noncompliance, would be included in an additional report that would accompany the basic financial statements. Any matters determined not to be significant deficiencies and all nonmaterial instances of noncompliance would be reported in a separate letter to management. Any instances of possible fraud (sometimes termed "irregularities") or other illegal acts would be reported in writing, without delay, to the highest level of the Organization's management or governing body, as determined appropriate in our judgment.

Examples of these procedures include, but are not limited to, the following:

- Reviewing procedures manuals, budgets and ledgers
- Inquiring of accounting personnel and observing transactions being processed through the system
- Identifying key controls in the accounting system
- Evaluating the effectiveness of key controls in the accounting system
- Testing those key controls indicated by the evaluation described above by statistical sampling or other procedures as appropriate (by testing these controls, we would determine the degree of reliance that can be placed on them and the amount by which such controls may reduce substantive audit procedures)

- Reading and summarizing minutes of the Organization's governing body and committees thereof
- Performing planning inquiries, which includes the use of questionnaires
- Performing selected analytical comparisons to assist in the determination of our audit scope

We use several different types of tests to gather evidence about the assertions, but first we make an overall inherent risk assessment by financial statement line item and assertion. In other words, based on the nature of the line item, its balance and volume and type of transactions, we evaluate the likelihood of material misstatement. For those where the inherent risk of misstatement is determined to be significant, we design and perform control testing, unless the controls are known to be unreliable or when we elect for efficiency purposes to take an all substantive approach. Our control tests first identify the key controls that are in place and that, if operating effectively, would detect or prevent the misstatements. Then through document testing, inquiry of the client's personnel, and direct observation of the functioning controls, we test the operating effectiveness of such key controls. The nature and extent of additional substantive tests of details are influenced by the outcome of the control tests. We never rely entirely on control tests alone when perceived inherent risk is significant. Some testing of details and primary predictive analytics will be performed. The balance between control testing and substantive tests of details, and the particulars of each will vary from year to year so that our audit procedures are appropriately "non-predictive" by the client's personnel.

Statistical sampling would be used where it is determined to be efficient, and analytical

procedures would be applied, sometimes to support and corroborate sampling applications, and sometimes as primary tests, particularly in performing corroborative tests of certain revenue accounts. Sample sizes are dependent upon the assessed level of risk identified in planning, and the related population sizes (transactions, dollar amounts, *etc.*) from which we are sampling.

Depending upon the circumstances identified in audit planning, we will select from a wide variety of substantive analytical procedures and use them as overall, evaluative tests of account balances or classes of transactions, whenever they are judged to contribute effectively and efficiently to the achievement of our audit objectives. Analytical procedures may range from simple comparisons of raw data to complex mathematical models. In addition to their value in audit planning and as a form of overview in the “wrap-up” stage of an audit, analytical procedures are sources of reliable evidential matter when they are judged likely to be effective and efficient, or as corroborative tests to reduce the scope of planned substantive tests of details. Designing and performing effective and efficient substantive analytical procedures requires knowledge of operating characteristics, internal and external factors and the ability to identify and evaluate the plausibility and predictability of relationships among data. For these reasons, analytical procedures ordinarily are designed by, and performed under close direction of experienced personnel. Once we have identified plausible and significant relationships we expect to occur relative to the financial statement assertions, we then identify the data we can use in analytical procedures.

To perform an effective substantive analytical procedure, based on the identified relationships, we obtain or develop reasonable expectations against which account balances or transactions are

compared. The reliability of data used to develop the expectation becomes more or less critical depending on the degree of reliance being placed on the procedure as a substantive test (whether it is primary or corroborative) and the combined assessed levels of inherent and control risk for the financial statement assertion being tested.

Analytical procedures are also used in the final stages of the audit in accordance with auditing standards generally accepted in the United States.

Materiality thresholds will be determined for each opinion unit and will be used, among other factors, to determine sample sizes and in evaluating the results of tests and analytical procedures. Sample sizes will be determined based upon many factors, including a risk assessment based on our judgment and the perceived effectiveness of planned corroborative procedures. Our sample sizes in similar engagements have ordinarily been fewer than 175 items. Other factors that affect sample sizes include certain characteristics of the population to be sampled and the design of the sampling plan.

#### ***Non-Attest Services and Preparation of Basic Financial Statements***

We would perform accounting and bookkeeping services as necessary or requested, including preparation of draft basic financial statements as defined by Governmental Accounting Standards Board (GASB), Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as amended, in conformity with accounting principles generally accepted in the United States. To prepare the draft financial statements, we



would require the Organization's staff to provide the data and analysis information to be presented in the letter of transmittal, management's discussion and analysis, and statistical tables. It is essential that this information be provided by the Organization to preserve PBTK's independence as the Organization's auditors.

Preparation of draft basic financial statements and any journal entries that may be necessary in that connection are non-attest services that are subject to various limitations under applicable independence requirements. Our responsibility with respect to such financial statements and accompanying information shall be limited solely to matters expressed in our audit reports. In performing the foregoing and any other services, we will not perform or accept responsibility for any management functions or management decisions for the Organization, all of which shall be the sole responsibility of the Organization's management. Therefore, management shall be responsible for establishing and maintaining appropriate internal controls, to evaluate and accept responsibility for any implementation decisions and for assessing the adequacy and results of all non-attest services, and will designate an individual who possesses suitable skill, knowledge, and experience to oversee such services and will advise us, in writing, of such designation. Management shall also be responsible for maintaining internal control that would reasonably assure, among other things, its ability to prepare basic financial statements in accordance with accounting principles generally accepted in the United States, safeguarding of the Organization's resources, compliance with regulatory and contractual requirements and the prevention or detection of fraud or other illegal acts.

Within the last decade, a considerable number of institutions, both large and small, have come to

rely on advanced computer technology as a means for processing large volumes of accounting transactions on a daily basis. Because of this impact and the need to comply with applicable auditing standards, which state that the data processing system must be considered in the course of an audit whenever accounting applications are significant, an analysis of your automated accounting systems would be integrated into our audit plan.

### ***Use of Technology***

We make extensive use of technology to protect the confidentiality of our clients' information and to make our audit process more effective and efficient by using 1) electronic spreadsheets to prepare analysis schedules not prepared by your staff and to document the performance of audit tests, 2) sampling software to determine sample sizes, select sample items, and evaluate sample results, and 3) word processing software to prepare file memoranda, letters and reports. Other ways we use technology include, but are not limited to, the following:

- *Remote access* – PBTk utilizes remote access technology (Citrix) to maximize efficiency during fieldwork. This technology affords us the opportunity to access the full resources of PBTk's network (including email) while performing on-site services. To utilize our remote access technology, we require at least one high-speed internet connection in the area designated for use by us from which the engagement team will connect wirelessly via a PBTk-supplied router.
- *"Paperless" audit software* – PBTk has been using highly customized CaseWare audit documentation software for approximately 11 years. Because of our "paperless"

audit approach, we request that all documentation be provided in an electronic format to the extent possible. Although the engagement team is equipped with portable scanning equipment, it is significantly more efficient to receive documents electronically.

- *Computer assisted audit techniques/statistical sampling software* – PBTk currently utilizes IDEA® Data Analysis Software, which allows us to receive, process, and manipulate for audit purposes (data mining) extremely large amounts of data efficiently and includes a statistical sampling module.
- *Online accounting/auditing research tools* – PBTk subscribes to various online accounting and auditing research tools, most notably RIA's *Checkpoint*® and CCH's *Accounting Research Manager*® allowing our on-site engagement team to immediately research potentially complex accounting issues.

PBTk is committed to protecting client confidential and proprietary information. In this regard, the following are some of the data protection protocols employed by the Firm:

- Access to the Firm's client information in our engagement documentation files is subject to the confidentiality provisions of applicable laws, regulations and professional standards. We educate our employees about information protection and confidentiality of client information through orientation by both the administrative and IT staff upon employment and subsequently updated, as necessary for any changes to applicable laws, regulations and professional standards. In addition, PBTk's *Personnel Manual*, which is provided to each employee during the

orientation process and is readily accessible on our internal network, is periodically updated to provide additional specific guidance to employees on client confidentiality and engagement documentation security when working both within and outside of the office.

- Our employees and others under our supervision, if any, are 1) bound by applicable AICPA professional standards and 2) informed that the breach of a client's confidence is grounds for termination, as is stated in PBTK's *Personnel Manual*.

PBTK's approach for securing client information that would be transmitted to us electronically is as follows:

- Emails received are for the intended recipients only and are not accessible by any other member of the Firm. It should be noted that our IT department monitors incoming emails for potentially malicious file attachments, and may occasionally access potentially hazardous emails before allowing them to reach the intended recipient.
- Generally, all information received *via* diskette, flash drive and File Transfer Protocol (FTP) media is immediately downloaded onto a laptop and transferred to the designated client folder and the diskette and/or flash drive are given back to management. We discourage the transmission of information *via* these methods, since the attachment of files *via* email is more efficient and provides better control over the access to and tracking of information.
- Generally, less than ten (10) Firm employees will have access to a client's

information once it is transferred into the designated client folder. Please note that the estimate of PBTk employee involvement also contemplates periodic access by our IT department (for administrative purposes only).

- Logical access to information related to this engagement will be restricted *via* the use of user group profiles. The user group for this engagement will consist of engagement team personnel, a quality control technical reviewer and our IT department (for administrative purposes only), and each member of the user group will have unlimited access and rights (*i. e.*, read, write, execute, *etc.*). The user group is subject to modification based on the evolving circumstances and the needs of the engagement.
- We currently do not use intrusion detection software except for what is built into both our email and remote access systems. However, our IT department closely monitors access and exception logs to verify that only authorized users are granted access.

Continuous operating effectiveness of IT security controls is assured through monitoring by our IT department. PBTk's IT director has been with the Firm since 1997, and has been heavily involved in the design and implementation of our current audit software (CaseWare) and remote access system (Citrix). He attends continuing education courses and security conferences to expand his IT skills and knowledge and improve the Firm's data security measures. He currently holds and maintains the following certifications:

- Microsoft Certified Systems Engineer (MCSE)
- Certified Comp TIA A+ Technician

Executive Summary: Tompkins & Peters CPAs, P.C.

➤ *Section II- Executive Summary*

▪ *Profile of Firm*

Tompkins & Peters CPAs, P.C. is committed to providing our clients with the highest quality of services in a timely manner. We want to help you succeed. The cornerstone to this success is developing a trusted business relationship through responsive and knowledgeable business advice regarding key operating and industry issues facing our clients.

▪ *Firm Differentiation*

Tompkins & Peters CPAs, P.C. takes a unique approach to servicing each individual client based on their specific circumstances and needs. Our approach is to understand our clients' needs and goals. With that knowledge, we in turn tailor our services to assist our clients in navigating through the ever changing and complex world of accounting and business.

Our highly skilled staff is friendly and approachable. We take pride in the relationships we develop with our clients. As a full service CPA firm we are able to provide our clients with assistance in every aspect of their accounting and business needs. We provide services ranging from tax planning and tax return preparation, financial statement preparation ranging from compiled to audited statements, consulting assistance with internal controls, business analysis, business valuations, business operations, strategic planning and more.

At Tompkins & Peters CPAs, P.C. we believe we are our clients partners in success and approach each engagement with our clients' best interest in mind.

▪ *Firm Qualifications and Experience*

Tompkins & Peters CPAs, P.C. is a full service regional firm with offices in Nevada and Montana. We have been providing services to Non-Profit and Governmental Organizations since 1987. Work pertaining to this engagement will be performed in our Las Vegas, Nevada office. Tompkins & Peters CPAs, P.C. are members of the PCPS (Private Companies Practice Section) and the GAQC (Governmental Audit Quality Center) of the AICPA. **A copy of our recent Peer Review is attached in Appendix A. This review included a review of all audit and financial statements work performed within the peer review period. We are proud to state that we received an unmodified opinion with no letter of comments.** Tompkins & Peters CPAs, P.C. has had no instances of disciplinary action taken or pending against the firm with the Nevada State Board of Accountancy, the Nevada Society of Certified Public Accountants or the American Institute of Certified Public Accountants. Tompkins & Peters CPAs, P.C. and all key professional staff are properly licensed to practice in Nevada.

▪ *Organization Chart*

For any engagement, our firm has the capability of drawing upon the appropriate level of staff from either our Las Vegas office or any of our three Montana offices. Our staff has the ability to travel between the two states as needed at no additional cost. The sophistication of our technology as described below enables our staff to work remotely from either location. This gives us the flexibility to move work and staff as the needs arise between locations. Our organizational chart can be found at Appendix B.



- *Approach to the Audit*

Tompkins & Peters CPAs, P.C. audit approach is risk based. Risk is assessed in the planning stages of the engagement and reassessed throughout the engagement as it progresses. Risk assessment begins with the development of an understanding of the *workforceCONNECTION* on an entity level and the identification of potential areas of risk that could lead to material misstatements at the financial statement level, or the assertion level for classes of transactions and/or account balances, or disclosures.

This process involves inquiry of appropriate personnel to help develop our understanding of the *workforceCONNECTION* systems and controls, conducting of fraud interviews to uncover potential areas for fraud, and potential areas for impairment of independence. We will develop an understanding of the design and implementation of the internal controls and the systems in place to monitor those internal controls through observation, inspection, reperformance and inquiry. This understanding can be developed in many ways such as the performance of walkthrough of various types of transaction, sampling, analytical procedures, and the review of agreements to determine compliance with terms.

Upon having obtained the appropriate knowledge of the systems and designs of the controls of the *workforceCONNECTION* and taking into account the audit requirement of an element of surprise and unpredictability, specific audit methodology is developed. Based on that knowledge, segmentation of the engagement is determined and staffing and hours assigned may need to be adjusted as nimbleness and flexibility is a key characteristic of any engagement methodology.

- *Use of Technology*

Tompkins & Peters CPAs, P.C. uses the latest technology for a secure and reliable network. One of the many systems our firm has incorporated is the use of a client portal. A portal is a private, secure way for our clients to transfer financial information to our firm and to retrieve and review financial information such as financial statements and tax returns from our firm. Portals also allow our clients to reduce printing, postage, and filing costs, and save time with instant document exchange.

Tompkins & Peters CPAs, P.C. uses an accounting system that enables us to function in a paperless environment. Information sent through the portal or via email is imported directly into our software. Scanners are used for any paper documents. All personnel utilize laptops while in the field performing our services and have the ability to remote into our server using a wireless internet connection device and work is performed on our secured server. In addition, all laptops and computers are password protected.

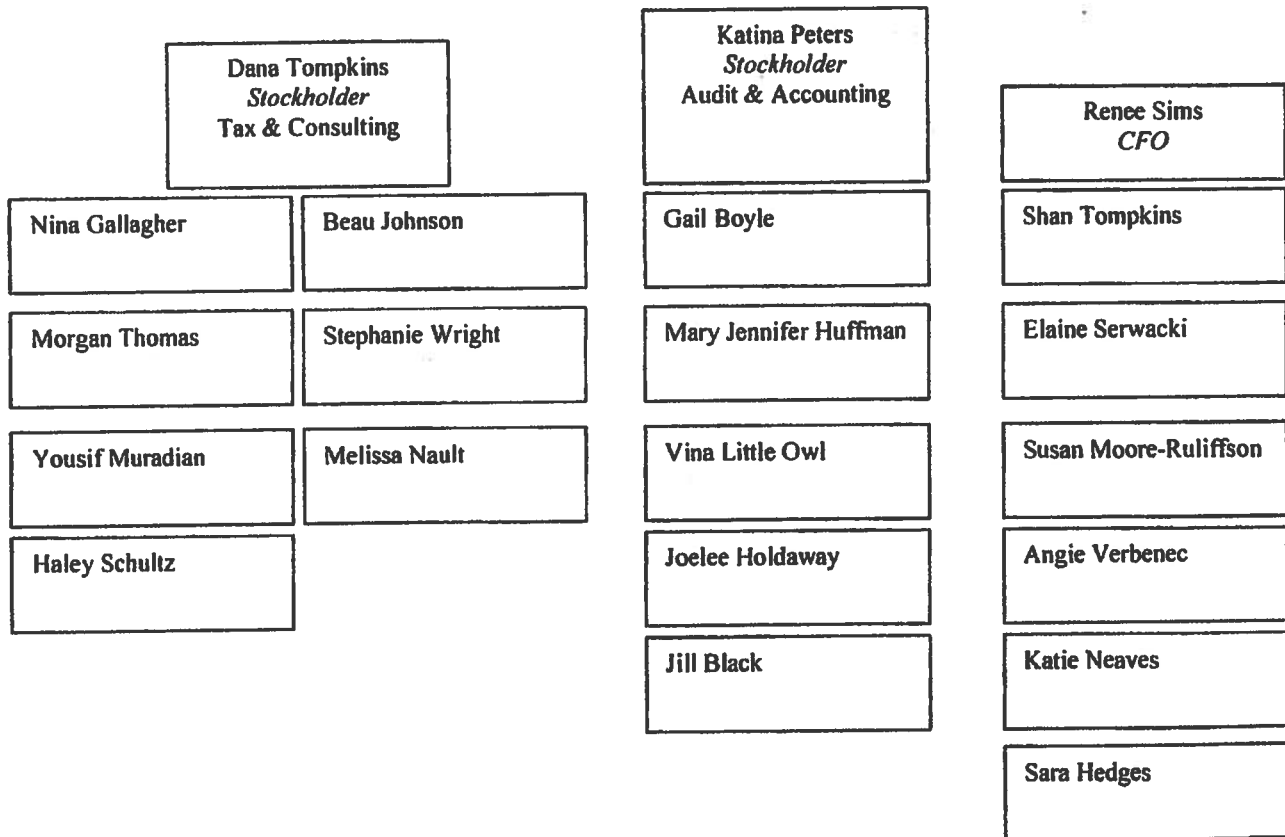
Tompkins & Peters CPAs, P.C. employs only Microsoft Gold Certified technicians with Microsoft Small Business specialist accreditation. Our firm employs one full time IT employee dedicated to security, maintenance and data redundancy for the firm.



# Tompkins & Peters CPAs, P.C.

**Certified Public Accountants & Advisors**

## Appendix B – Organization Chart



## Executive Summary: Haynie & Company

## EXECUTIVE SUMMARY

(a) Years of established business which indicates recent accomplishments:

Haynie & Company was organized in 1976 and continues to experience substantial growth. Haynie & Company was organized in 1976 and continues to experience substantial growth. We are a reputable regional firm with offices located in Salt Lake City and Ogden, Utah (staff of 45), Denver, Colorado (staff of 14) and Newport Beach, California (staff of 22). We have developed a strong network of professional affiliations, which include the International Group of Accounting Firms (IGAF), allowing us to call upon expertise and services of associates from throughout the United States as well as globally to assist in servicing our clients. We are also members of the American Institute of Certified Public Accountants, the Utah Association of Certified Public Accountants, the California Society of Certified Public Accountants, and the Colorado Society of Certified Public Accountants. We offer the experience and expertise of a leading regional firm, combined with the attention and focus of a dedicated local firm.

There are significant reasons why we believe we offer distinctive services:

- We are a leader in the Intermountain Utah, Colorado and Southern California area in providing a full range of external auditing, accounting, income tax, consulting, internal auditing, and management advisory services to a wide variety of small and mid-sized businesses, partnerships, corporations, governmental entities, not-for-profit organizations, benefit plans, service firms, and others. Our firm has extensive experience in auditing and consulting with governmental entities, including the State of Utah, counties, cities, school districts, and special districts. Other industries serviced by our firm include real estate,

property management, retailing, manufacturing, construction and not-for-profit organizations.

- We offer a broad-based management consulting practice composed of highly experienced small business professionals to supplement each engagement. We are ready to assist in virtually any management, operations, or financial area. The service team we have selected—from supervisory senior to partner—has more than fifty years of combined experience with governmental (and other) entities. We are committed to meet all of your service needs on a timely basis immediately and on a continuing long-term basis. We commit to you that our work will always be efficient and to the highest professional standards.
- We will take a “business approach” to our services that will minimize insignificant matters and maximize constructive suggestions.
- Our firm recognizes that we are in a personal service industry and accordingly, we are committed to the development of appropriate relationships with our clients. We understand that proper client service is based upon mutual trust, communication and confidence. Our firm vision is simply “Exceeding Expectations”. We maintain open lines of communication with our audit teams and partners so that our clients can always gain access to them.
- As a firm we offer a full range of external auditing, accounting, income tax, consulting, internal auditing, and management advisory services. Our firm continues to grow by providing traditional CPA services and through dedication to our clients by providing quality service.

(b) Organizational chart of firm, number of staff, local, regional and/or international operations

<u>Location</u>	<u>Partners</u>	<u>Staff</u>	<u>Total</u>
Salt Lake City, Utah	7	28	35
Ogden, Utah	1	9	10
Denver, Colorado	3	15	18
Newport Beach, California	6	16	22

(c) The office from which the work is to be staffed is our Salt Lake City, Utah Office. The audit partner in charge will be, Randall J. Jensen, CPA. Consulting Partner will be Nick Warnick, CPA, Senior managers and managers, as needed, will include Kris Cox, CPA, Nate Davis, CPA, and Tyler Curtis, CPA. Senior and staff associates will include Brandon Keyes, CPA, Jeremy Jones, CPA, Johnathan Bush, CPA, Lanse Mortensen, and Tom Reams.

(d) Range of activities performed by the Salt Lake Offices such as auditing, accounting, tax service, and management service is as follows:

Haynie & Company is a leader in the Intermountain Utah, Colorado and Southern California area in providing a full range of external auditing, accounting, income tax, consulting, internal auditing, and management advisory services to a wide variety of small and mid-sized businesses, partnerships, corporations, governmental entities, not-for-profit organizations, benefit plans, service firms, and others. Our firm has extensive

experience in auditing and consulting with governmental entities, including the State of Utah, counties, cities, school districts, and special districts. Other industries serviced by our firm include real estate, property management, retailing, manufacturing, and construction and not-for-profit organizations. Additional services include performing peer reviews for accounting firms throughout the USA, including accounting firms that perform significant numbers of governmental audits. Haynie & Company has six qualified partners and managers who perform peer reviews. Ray Russell, CPA is chairman of the Colorado Society Peer Review Committee, and the IGAF/Polaris National Peer Review Committee.

**(e) Staff capability to audit units of local government and hybrid accounting systems.**

Haynie & Company has extensive experience auditing state and local units of government including counties, cities, special districts, not-for-profit entities since its inception, in 1969. This experience includes hybrid accounting systems. The audit team assigned to Workforce Connections has in excess of 60 years of governmental auditing. Haynie & Company was recently selected from a field of 82 applicants to provide Contract Compliance Review Services for the State of Utah regarding WSCA and NASPO contracts that include 15 WSCA member states that includes the State of Nevada.

Our firm has in-depth knowledge and experience in the use of various accounting and asset management systems and software programs from a practical perspective and an audit perspective. During the planning phase of audit engagements, we assess the



information technology risks related to accounting software. We base our assessment on the Control Objectives for Information and related Technology (COBIT) framework, which is the standard framework used for IT control assessments. Based on our assessment, we adjust our audit plan to perform procedures based on the results of our IT assessment.

- (f) Firm's approach to the audit, including use of any association or affiliate member firm personnel and the areas that will receive primary emphasis.

Prior to the start of our preliminary work, we will conduct an engagement planning meeting that will include representatives of the Workforce Connections. At our meeting, we will discuss in greater detail the timing and needs related to the engagement fieldwork and discuss your expectations in order to complete the assignment according to your required completion dates. We anticipate that the timing of the audit work will be as follows:

**Audit planning – June / July 2012** – During this process we will perform planning procedures, which include review of the prior audit work papers, management reports, and financial reports. We will review the Workforce Connections preliminary trial balances, general ledgers, legal obligations, and other background information. We will perform preliminary analytical procedures, set preliminary materiality, and assess acceptable audit risk and evaluate inherent risk. We will acquire an understanding of internal controls and assess control risk and related tests.

We will then develop an overall audit plan, along with audit programs, to include internal controls studies, tests of controls, and compliance testing for both federal and state compliance. We will determine audit scopes for financial and substantive testing, including outside confirmations. We will determine the amount of expenditures of federal awards to determine the extent of audit procedures for the single audit.

We would anticipate that Workforce Connections will deliver completed and closed financial statements, trial balance(s), supporting schedules, details, records, etc. to us in auditable condition at a mutually agreed date, leaving adequate time for Haynie & Company to perform the audit.

**Audit Field Work – October 2012** – During this time period we will perform our substantive testing related to the financial statements, internal controls, compliance, and other testing. Our tests will include detail testing of all significant accounts and material balances as of year end. We will also review the Workforce Connections' significant processes and internal controls. As required by the State of Nevada, we will perform the audit in accordance with Generally Accepted Government Auditing Standards covering financial audits as reference in Nevada Revised Statutes 354.624 and Department of Labor Administrative regulation 29 CFR 97.26.

The day-to-day team performing the interim and year-end audit fieldwork will consist of a manager, a senior and staff auditor. The senior manager and partner will also be highly

involved with the audit fieldwork. Interim and year-end fieldwork is expected to be completed on-site and will be completed in a timely manner that will allow us to provide our audit opinions prior to the Workforce Connections' deadline.

We will openly communicate the progress and any potential problems or significant issues with the Accounting Manager and other accounting personnel on a regular basis during the planning, fieldwork and reporting phases of the audit. This includes potential deficiencies in the Workforce Connections' internal control structure or operational efficiency, and any findings related to state compliance. We will take great care to ensure all potential issues are vetted out with management prior to reporting these issues to the appropriate level of management.

We are anticipating timely assistance and cooperation from your internal staff as requested. We will assist you in preparing the Schedule of Expenditures of Federal Awards in order to perform planning on required testing on internal controls, compliance, and other testing in accordance with the Single Audit Act Amendments of 1996 (31U.S.C. (7501-7507) and revised OMB Circular A-133. Our sample sizes are generally randomly generated and the sample size is determined in accordance with AICPA and OMB Circular A-133 requirements.

**Report Completion and Delivery** – As discussed above, we anticipate the delivery of the audit report on or before December 14, 2012. We will express an opinion on the fair presentation of the basic financial statements of Workforce Connections, including

governmental activities, each major fund, and the aggregate remaining fund information in conformity with generally accepted accounting principles. We will provide an “in-relation-to” opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements and schedules

We will issue a compliance report based on an audit of the basic financial statements and a report on the internal control structure; both in accordance with *Government Auditing Standards*.

We will prepare and include a statement expressing positive assurance of compliance with fiscal laws identified by the state and other financial issues related to the expenditure of funds received from federal, state, or local governments.

We will prepare a comprehensive management letter including our findings and recommendations relative to the internal accounting and administrative controls, compliance with laws and regulations as applicable, and adherence to generally accepted accounting principles.

We will include the written responses from the Workforce Connections for each recommendation included in the state compliance letter and the management letter as required.

For the single audit completed in accordance with the Single Audit Act, we will also examine the financial systems and records as they relate to the various federal grants and agreements and shall issue auditor's reports on internal and administrative control and on compliance with federal and state laws and regulations as required by generally accepted auditing standards promulgated by the AICPA. The Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls, will be issued as part of the annual financial report.

The above schedule is subject to your review and input. The timing can be modified to complete the audit and meet your expectations.

**Agenda Item 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 your address for the record. Each comment will be limited to three (3) minutes