



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE COMMITTEE MEETING**

**Thursday, February 24, 2011
8:00 A.M.**

Doubletree Miami Mart/Airport Hotel and Exhibition Center
711 NW 72nd Avenue
Palm Room
Miami, Florida 33126

AGENDA

1. Call to Order and Introductions
2. Approval of Finance Committee Meeting Minutes
 - A. December 16, 2010
3. Finance Reports
 - A. December 2010 Financial Report
 - B. December 2010 ARRA Financial Report
4. Information – Cash Reconciliation for January 2011
5. Information – SFWIB Accounting Policies and Procedures Manual Update
6. Recommendation as to Approval to Accept and Allocate an additional \$1,418.00 in Military Family Employment Program funds
7. Recommendation as to Approval to Allocate WIA Healthcare Program Carry-Forward funds to the Healthcare Training Initiative
8. Recommendation as to Approval to Transfer \$568,781.00 in Wagner Peyser “Pass-Thru” funds to the State’s Salary Expenditure Line Items
9. Recommendation as to Approval to Accept \$369,037.00 in Performance Incentive funds
10. Recommendation as to Approval to Accept and Allocate an additional \$1,198,792.00 in WIA Dislocated Worker Program funds
11. Recommendation as to Approval to Allocate an additional \$111,000 to the Homestead Career Center (Youth Co-Op, Inc.)
12. Recommendation as to Approval of a SFWIB-Monster.com Government Solutions Contract
13. Recommendation as to Approval of Fiscal Year 2009-10 Financial Audit Report



2.A

SFWIB - Finance Committee

February 24, 2011

**Minutes of SFWIB Finance Committee Meeting
December 16, 2010**

South Florida Workforce Investment Board
 Finance Committee Meeting
 December 16, 8:00 A.M.
 Miami Dade College West Campus
 3800 NW 115th Avenue, 3rd Floor
 Doral, Florida 33178

COMMITTEE MEMBERS IN ATTENDANCE	ADDITIONAL BOARD MEMBERS IN ATTENDANCE	OTHER ATTENDEES
1. Piedra, Obdulio, <i>Chairperson</i> 2. Androver, Bernardo 3. Bridges, Jeff 4. Datorre, Roberto 5. Gibson, Charles A 6. Zewadski-Bricker, Edith	(None) SFWIB STAFF Alonso, Gustavo Garcia, Christine	Berry, Guylene – <i>Positive Impact Foundation</i> Mitchell, Carlana – <i>Miami-Dade County Public Schools</i> Pichardo, Jorge – <i>Youth Co-Op, Inc.</i> Stephen, Nadine – <i>Sharpton, Brunson & Company</i>
COMMITTEE MEMBERS NOT IN ATTENDANCE 7. Carpenter, Willie 8. Chi, Joe 9. Inguanzo, Ramiro		

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Mr. Bernardo Adrover, SFWIB Chairperson called the meeting to order and asked the members present to introduce themselves.

2. Approval of Finance Committee Meeting Minutes for August 19, 2010 and October 21, 2010

Mr. Jeff Bridges moved the approval of the minutes for August 19, 2010 and October 21, 2010. It was seconded by Mr. Bernardo Adrover; **Minutes Passed.**

3. Finance Reports

3A. October 2010 Financial Report

Gus Alonso, SFWIB Assistant Director of Finance presented the following preliminary un-audited financial reports for the period of July 1, 2010 through October 31, 2010:

Budget Adjustments:

- Expenditures for Training and Support Services under the Refugee funding stream were increased by \$16,731 as a result of requests received from the Service Providers

Explanation of Significant Variances:

- Refugee Services is under budget by 17.1% vs. 22%
- Training and Support Services is significantly below budget by 9.6% vs. 33%; however, it was mentioned that it will continue to be monitored closely
- Other programs and contracts are under budget by 9.5% vs. 33%; the variance is mainly due to:
 - Programs and contracts that were recently awarded by the Board and are yet to begin, and
 - Significantly lower than budgeted expenditures in the Florida Back to Work program

Mr. Alonso went over the Agency Summary page, specifically the column that covers the Budget vs. Actual Rate.

Mr. Adover was concerned about the Florida Back to Work program and Mr. Alonso responded that there is nothing that can be done since the program has already ended.

[Mr. Datorre arrived]

3B. October 2010 ARRA Financial Report

Mr. Alonso presented the un-audited ARRA financial report for the period of July 1, 2010 through October 31, 2010.

Mr. Piedra inquired about the close-out date and Mr. Alonso responded that it's June 2011.

Ms. Zewadski-Bricker inquired about the ARRA staff.

Mr. Piedra talked about the conversion rates with regards to placements. He mentioned that there are only two states that require unemployment recipients to visit a workforce center on a monthly basis, but Florida is one of the states that do not have this requirement. He further said that one of the newest Senators is interested in this requirement for Florida.

Mr. Datorre noted that the City of Miami Beach is contracting with companies that are willing to hire within the community.

Mr. Beasley mentioned that a meeting was held with the Service Providers on Tuesday, December 14, 2010 in which he informed them that if any have additional resources, to use it for On the Job Training (OJT) to assist employers with hiring qualified individuals. He went on to say that there has been a series of roundtable meetings to assist employers with hiring. The roundtable meetings are taking place in both Miami-Dade and Monroe Counties.

Mr. Alonso provided an update on the number of people that were trained under the stimulus dollars as requested by the Committee at its prior meeting held in October. He stated that there are a total of 1268 people.

Mr. Piedra asked if youths are included in the numbers provided. Mr. Beasley responded that youths are not included, only adults.

Mr. Charles Gibson moved the approval of the June 2010 ARRA Financial Report. It was seconded by Mr. Jeff Bridges; **Motion Passed**

4. Informational – Cash Reconciliation for November 2010

Mr. Alonso presented the item. He stated that the second account has officially been closed and SFWIB now has one account per the Committee's request.

Mr. Roberto Datorre moved the approval of the Cash Reconciliation for November 2010. It was seconded by Mr. Bernardo Adover; **Motion Passed**

5. Information – External Audit Update

Nadine Stephens with Sharpton, Brunson & Company provided a brief presentation and mentioned that the audit is complete, but they are in the process of conducting the quality assurance review. She also said that the journal entries and internal controls show no findings and the draft reports will be available within the next two weeks. A final outcome will be provided at the next Committee meeting scheduled in February.

6. Recommendation as to Approval to Renew the SFWIB-Per Scholas, Inc. Digital Access Initiative

Mr. Piedra discussed the item.

Mr. Bridges inquired about the funding and Mr. Alonso mentioned that the new computers scheduled to be purchased will be installed in all of SFWIB's One Stop Career Centers and the old computers will be donated to Per Scholas, Inc.

Mr. Roberto Datorre moved the approval to Renew SFWIB-Per Scholas, Inc. It was seconded by Mr. Jeff Bridges; **Motion Passed**

7. Recommendation as to Approval to Accept ARRA WIA UI Reemployment OJT Grant Funds

Mr. Piedra presented the item and noted the correct amount for the ARRA WIA Unemployment Insurance Reemployment which should appear as \$200,000 instead of \$200,000,000.

Mr. Jeff Bridges moved the approval to Accept ARRA WIA UI Reemployment OJT Grant Funds. It was seconded by Mr. Bernardo Adover; **Motion Passed**

8. Recommendation as to Approval to Accept ARRA WIA Specialized and Intense TANF Case Management and Outreach Grant Funds

Mr. Datorre inquired about the purpose for this program and Mr. Alonso further explained.

Mr. Roberto Datorre moved the approval to Accept ARRA WIA UI Reemployment OJT Grant Funds. It was seconded by Mr. Charles Gibson; **Motion Passed**

9. Recommendation as to Approval to Modify Capital Equipment Budget

Mr. Alonso presented the item.

Mr. Adrover asked why it is better to buy than lease the copier machines. Mr. Alonso explained that it is cost effective to lease versus buying. Mr. Bridges also responded that it's generally due to the maintenance agreement.

Mr. Jeff Bridges moved the approval to Accept ARRA WIA UI Reemployment OJT Grant Funds. It was seconded by Mr. Charles Gibson; **Motion Passed**

Mr. Piedra thanked all those present for coming and asked the members for their feedback regarding changing the meeting to a more convenient date in order to meet quorum as discussed at the Executive Committee meeting on December 2nd. Majority has agreed to keep the meeting day the same for next year and assured their commitment to attend future scheduled meetings. As such, there will be no changes.

Mr. Piedra asked if there were any additional questions or comments prior to adjourning the meeting at 9:05am.



3.A

SFWIB – Finance Committee

February 24, 2011

December 2010 Financial Report

BACKGROUND

The un-audited financial report for the month ending December 31, 2010 will be reviewed.

Attachment



3.B

SFWIB – Finance Committee

February 24, 2011

December 2010 ARRA Financial Report

BACKGROUND

The un-audited ARRA financial report for the month ending December 31, 2010 will be reviewed.

Attachment



4.

SFWIB – Finance Committee

February 24, 2011

Cash Reconciliation for Jan. 2011

Information Item

BACKGROUND

Based on the Internal Control Procedures recommended by the State of Florida, the Finance Committee at its April 2, 2009 meeting requested a monthly cash reconciliation report be provided to it.

The cash reconciliation report for January 2011 is attached to this item.

Attachment

**South Florida Workforce
Reconcile Cash Accounts**

Reconciliation Date: 12/31/10

Cash Account: 1102 Cash -General Operating Account

Beginning Book Balance	1,759,946.43
Less Checks Drawn	(5,836,658.93) ✓
Plus Deposits	
Checks Voided	4,567.74 ✓
Deposits	5,909,186.69 ✓
Plus Other Items	0.00

Unreconciled Items:

Ending Book Balance 1,837,041.93

Bank Balance 4,015,825.44 ✓

Less Checks Outstanding (2,178,783.51) ✓

Plus Deposits In Transit
Transfer to operating

Unreconciled Items:

Reconciled Bank Balance 1,837,041.93 ✓

Unreconciled difference 0.00

Prepared by: Odell J. Ford Jr. 1/7/11
Odell J. Ford Jr.

Approved by: [Signature] 1/7/11

South Florida Workforce
Reconcile Cash Accounts

Reconciliation Date:

1/31/11 O.F.
2/11/11

Cash Account: 1102 Cash -General Operating Account

Beginning Book Balance	1,837,041.93
Less Checks Drawn	(4,687,883.76)
Plus Deposits	
Checks Voided	9,903.10
Deposits	4,326,856.41
Plus Other Items	(745.55)
Unreconciled Items:	
Ending Book Balance	<u><u>1,485,172.13</u></u>

Bank Balance 3,314,107.30 ✓

Less Checks Outstanding (1,828,935.17) ✓

Plus Deposits In Transit
Transfer to operating

Unreconciled Items:

Reconciled Bank Balance 1,485,172.13 ✓

Unreconciled difference 0.00

Prepared by: Odell J. Ford Jr. 2/3/11
Odell J. Ford Jr.

Approved by: [Signature] 2/4/11



5.

SFWIB – Finance Committee

February 24, 2011

**Accounting Policies & Procedures Manual
Update**

Information Item

BACKGROUND

The Accounting Policies & Procedures Manual has been updated to include enhancements in internal control procedures and changes in employee responsibilities as summarized below:

1. Section XIV. Appendix D. Accounting Staff Responsibilities has been updated to include the responsibilities of the Finance Administrator. The responsibilities include the following: assist with preparation of annual agency budget, prepare bank reconciliations, process and complete monthly cost allocations, prepare OSMIS reporting schedules, and process purchase requests for sufficiency of budget funds, account coding, and proper approvals. Additionally, responsibility updates have been made for the Assistant Director of Finance, Assistant Controller, Accountant II, and Account Clerk positions.
2. Section XIV. Appendix H. Florida Back to Work Accounting procedures have been included with specific focus on Employer and SFWIB staff “Invoicing and Reimbursement” procedures.
3. Section I. D. Authoritative Sources procedures have been updated to list additional Federal Laws and Regulations and Florida Statutes that SFWIB shall adhere to: Byrd Anti-Lobbying Amendment, 31 USCS s.1352 et seq.; Sarbanes-Oxley Act of 2002; and Anti-Nepotism, FS Section 112-3135.
4. Section III.B. Computer Control procedures have been updated to include language that requires passwords to be changed periodically when the system indicates.
5. Section I.V.A Cash-General procedures have been updated to list the current bank accounts used by SFWIB.
6. Section IV.C. Other Cash Receipts procedures have been updated to include language describing SFWIB’s policy on depositing cash receipts.
7. Section I.V.F. Reconciliation of Cash procedures have been updated to include language confirming total deposit agreement to the cash receipts logs.
8. Section I.V.G. Petty Cash procedures have been updated to include language requiring periodic surprise audits on Petty Cash balance.
9. VII.D. Service Provider Payments procedures have been updated to include language indicating that Service Provider payments are processed only after receipt of a fully executed contract and an approved budget.
10. Section XII.A. Month-End Closing Procedures have been updated to list ARRA reports and SFWIB Financial Reports as a monthly reporting requirement.
11. Section XII.B. Year-End Closing Procedures have been updated to list the Cost Allocation Plan as an annual reporting requirement.



6.

SFWIB – Finance Committee

February 24, 2011

Approval to Accept and Allocate an additional \$1,418.00 in Military Family Employment Program funds

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board the approval to accept and allocate \$1,418.00 in Military Family Employment funds as set forth below.

BACKGROUND

On July 2, 2010, Workforce Florida, Inc. (WFI) awarded SFWIB an additional \$1,418.00 in funds for the Military Family Employment Advocacy Program (MFEA) for the period of July 1, 2010 to June 30, 2011. The MFEA is a state program designed to deliver priority workforce services for eligible military and family members through Military Family Employment Advocates located in local One-Stop Career Centers.

Staff recommends that the \$1,418.00 be allocated to SFWIB Headquarters to supplement the operating expenditures already committed to this program.



7.

SFWIB – Finance Committee

February 24, 2011

Approval to Allocate WIA Healthcare Program Carry-Forward funds to the Healthcare Training Initiative

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board the approval to allocate WIA Healthcare carry-forward funds as set forth below.

BACKGROUND

On June 17, 2010 the SFWIB approved the Fiscal Year 2010-11 budget. The approved budget includes approximately \$162,500.00 in carry-forward funds for the WIA Healthcare Program. Following completion of the fiscal year-end financial reports, it was determined that there are additional carry-forward dollars totaling \$87,500.00.

Staff recommends that these additional funds be allocated to the Healthcare Training Initiative with the University of Miami and the Hospital Corporation of America, Inc. (HCA).



8.

SFWIB – Finance Committee

February 24, 2011

**Approval to Transfer \$568,781 in Wagner
Peyser “Pass-Thru” funds to the State’s
Salary Expenditure Line Items**

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board a transfer of \$568,781.00 in Wagner Peyser “Pass Thru” funds to the State Wagner Peyser salary expenditure line items. The additional funds will be used to pay for the salaries and related benefits of the Wagner Peyser ARRA staff co-located at the SFWIB Career Centers.

BACKGROUND

On June 17, 2010, the SFWIB approved the Fiscal Year 2010-11 budget. The approved budget includes \$2,291,498 in Pass-Thru funds. Pass Thru funds are used to pay for a portion of the SFWIB Headquarters and facility costs. Following an analysis of the projected expenditures for the remainder of the 2010-11 Fiscal Year, it was determined that \$568,781.00 is available for re-allocation.

As part of the ARRA Wagner Peyser program, SFWIB hired 50 temporary agency employees to assist the regular Career Center staff with job placement and related services. ARRA Wagner Peyser funds were exhausted in December 2010. To allow these 50 employees to continue employment through June 30, 2011, \$568,781.00 in additional funds are needed.

Accordingly, SFWIB staff is recommending that the approved 2010-11 budget be adjusted as follows:

Wagner Peyser Pass-Thru Funds	\$ (568,781.00)
Wagner Peyser Temporary Staff (OPS) Funds	\$ <u>568,781.00</u>
Total	\$ <u>0.00</u>



9.

SFWIB – Finance Committee

February 24, 2011

**Approval to Accept \$369,037.00 in
Performance Incentive funds**

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board the approval to accept \$369,037.00 in performance incentives funds.

BACKGROUND

On January 21, 2010 Workforce Florida Inc. (WFI) awarded SFWIB \$369,037.00 in performance incentive funds. The funds were awarded for exceeding performance targets in two funding streams:

- Wagner Peyser: An \$80,076.00 award was received for use from January 19, 2011 to June 30, 2012 on any Wagner Peyser eligible activity; and
- WIA: A \$288,961.00 award was received for use from January 19, 2011 to June 30, 2012 on any WIA eligible activity.



10.

SFWIB – Finance Committee

February 24, 2011

Approval to Accept and Allocate an additional \$1,198,792.00 in WIA Dislocated Worker Program funds

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board the approval to accept and allocate \$1,198,792.00 in WIA Dislocated Worker funds.

BACKGROUND

On January 19, 2011, Workforce Florida Inc. (WFI) awarded SFWIB an additional \$1,198,792.00 in funds for the WIA Dislocated Worker Program for the period of July 1, 2010 to June 30, 2012. This grant provides funding to support the Dislocated Worker Program, which is designed to assist unemployed workers find jobs through early intervention and personalized assistance with work search plans, vocational training and other services offered at the Career Centers.

Two options are available to allocate these funds:

Option 1: Allocate funds to the providers in the same proportions as in the approved budget and use the funds to assist dislocated workers with traditional employment and vocational training activities. The attached chart shows the proposed allocations.

Option 2: Transfer the funds to the WIA Adult program and use the funds to provide summer employment and training opportunities to young adults (or older youth) ages 18 to 24.

ALLOCATION OF WIA DISLOCATED WORKER FUNDS

Career Center	Program	Training	Total
Carol City (Arbor E&T LLC)	\$ 28,644	\$ 37,150	\$ 65,794
Transition, Inc.	\$ -	\$ -	\$ -
Hialeah, City of	\$ 75,712	\$ 91,520	\$ 167,233
Hialeah Gardens (Arbor E&T LLC)	\$ 30,039	\$ 39,108	\$ 69,147
Homestead (Youth Co-Op Inc.)	\$ 14,828	\$ 19,287	\$ 34,115
Little Havana (Youth Co-Op Inc.)	\$ 62,911	\$ 76,838	\$ 139,749
Miami Beach (Unidad of Miami Beach Inc.)	\$ 55,367	\$ 67,641	\$ 123,008
North Miami Beach (Ser Jobs for Progress, Inc.)	\$ 20,182	\$ 24,656	\$ 44,838
Northside (Youth Co-Op Inc.)	\$ 29,570	\$ 38,139	\$ 67,708
Perrine (Youth Co-Op Inc.)	\$ 37,674	\$ 45,770	\$ 83,444
West Dade (Youth Co-Op Inc.)	\$ 98,056	\$ 119,128	\$ 217,184
Monroe County (Youth Co-Op Inc.)	\$ 32,529	\$ 40,160	\$ 72,689
Total Career Centers	\$ 485,511	\$ 599,396	\$1,084,907
HQ	\$ 59,940	\$ -	\$ 59,940
Facilities	\$ 53,946	\$ -	\$ 53,946
Total Allocations	\$ 599,396	\$ 599,396	\$1,198,792



11.

SFWIB – Finance Committee

February 24, 2011

**Approval to Allocate an additional
\$111,000.00 to the Homestead Career Center
(Youth Co-Op, Inc.)**

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board the approval to allocate an additional \$111,000 to the Homestead Career Center (Youth Co-Op, Inc.).

BACKGROUND

On June 17, 2010, the South Florida Workforce Investment Board approved the Fiscal Year 2010-11 budget. The approved budget included an estimated \$29,461,276 in carry-forward funds. Following the end of the financial closeouts with the State, it was determined that there were additional carry-forward dollars totaling \$4,757,374.

On October 21, 2010, the South Florida Workforce Investment Board approved supplemental allocations totaling \$4,481,249, leaving an un-allocated balance of \$276,125. On January 5, 2011, Youth Co-Op, Inc. requested an additional \$111,000 in funding for the Homestead Career Center. The requested funds would allow the Homestead Career Center to retain staff hired as part of the ARRA program in order to continue providing much needed services in their geographical area of responsibility.

Staff has thoroughly analyzed the Homestead Career Center request and recommends the following allocations from the unused carry-forward funds.

WIA Adult Program	\$ 32,000.00
WIA Dislocated Worker Program	\$ 79,000.00



12.

SFWIB – Finance Committee

February 24, 2011

**Approval of a SFWIB-Monster.com
Government Solutions Contract**

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board the approval to accept a SFWIB-Monster.com Government Solutions Contract.

BACKGROUND

On February 18, 2010, the SFWIB approved a contract with Monster.com, the globally popular internet career services portal, to offer job seekers a series of workshops designed to help them find meaningful employment. These workshops were sponsored via a partnership between Workforce Florida, Inc., the local Workforce Boards and Monster.com.

The workshops were designed to give job seekers an opportunity to meet with career experts and explore strategies to aid them develop skills to successfully navigate Monster.com and other internet job search portals. At these workshops, Monster.com career experts also furnished specific resume-building techniques so that job seekers can stand out in today's uniquely rough job market.

In total, 713 job seekers in Miami-Dade and Monroe counties attended these workshops, and 107 participants obtained employment at a cost per placement of only \$560.75.

Based on the success of this program and in an effort to diversify SFWIB employment services, SFWIB staff proposes to enter into another sole source contract with Monster.com for eleven more workshops at a total cost of \$66,000. In following the procurement process of Miami-Dade County, Administrative Order No. 3-38, staff recommends that SFWIB waive the competitive procurement process as doing so is in the best interests of SFWIB. A two thirds (2/3) vote of the quorum present is required to waive the competitive procurement process and award to Monster.com an allocation of \$66,000. Unobligated WIA Dislocated funds will be used to fund this award.



13.

SFWIB – Finance Committee

February 24, 2011

Approval of 2009-2010 Fiscal Year Audit Report

RECOMMENDATION

SFWIB staff recommends that the Finance Committee recommend to the Board the approval of the Program Year 2009-2010 Fiscal Year Audit Report.

BACKGROUND

The Fiscal Year 2009-2010 SFWIB audit, which was conducted by Sharpton, Brunson & Company, P.A., is complete. Anthony Brunson, CPA, who is a partner at Sharpton, Brunson & Company worked on the SFWIB audit and will present the results to the members of the Finance Committee and the SFWIB.

south florida
Workforce



Audit Results & Financial Overview

June 30, 2010



SHARPTON, BRUNSON & COMPANY, P.A.

Certified Public Accountants & Business Consultants



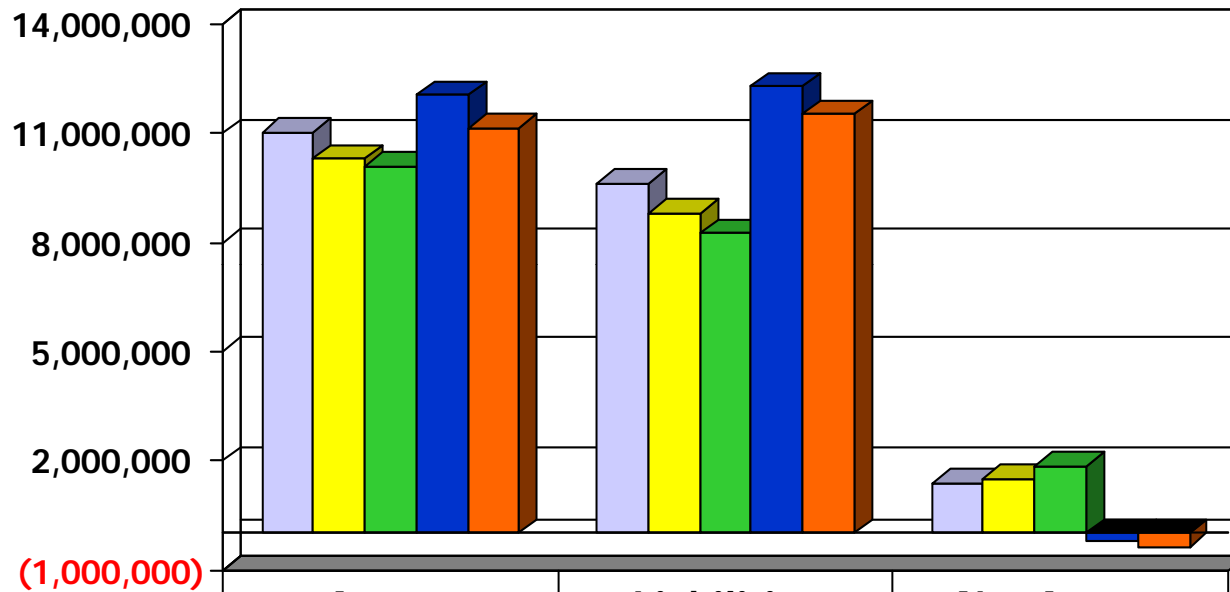
Scope of the Examination

- **Audit of Financial Statements Pursuant to Generally Accepted Auditing Standards and Government Auditing Standards**
- **Review of Internal Controls Governing Financial Operations, as well as Laws and Regulations**
- **Tests of Compliance with Major Federal Awards**
 - Workforce Investment Act Cluster
 - Employment Services Cluster
 - Temporary Assistance for Needy Families (ARRA)
- **Audit in Accordance with the Provisions of Chapter 10.550, Rules of Florida's Auditor General**



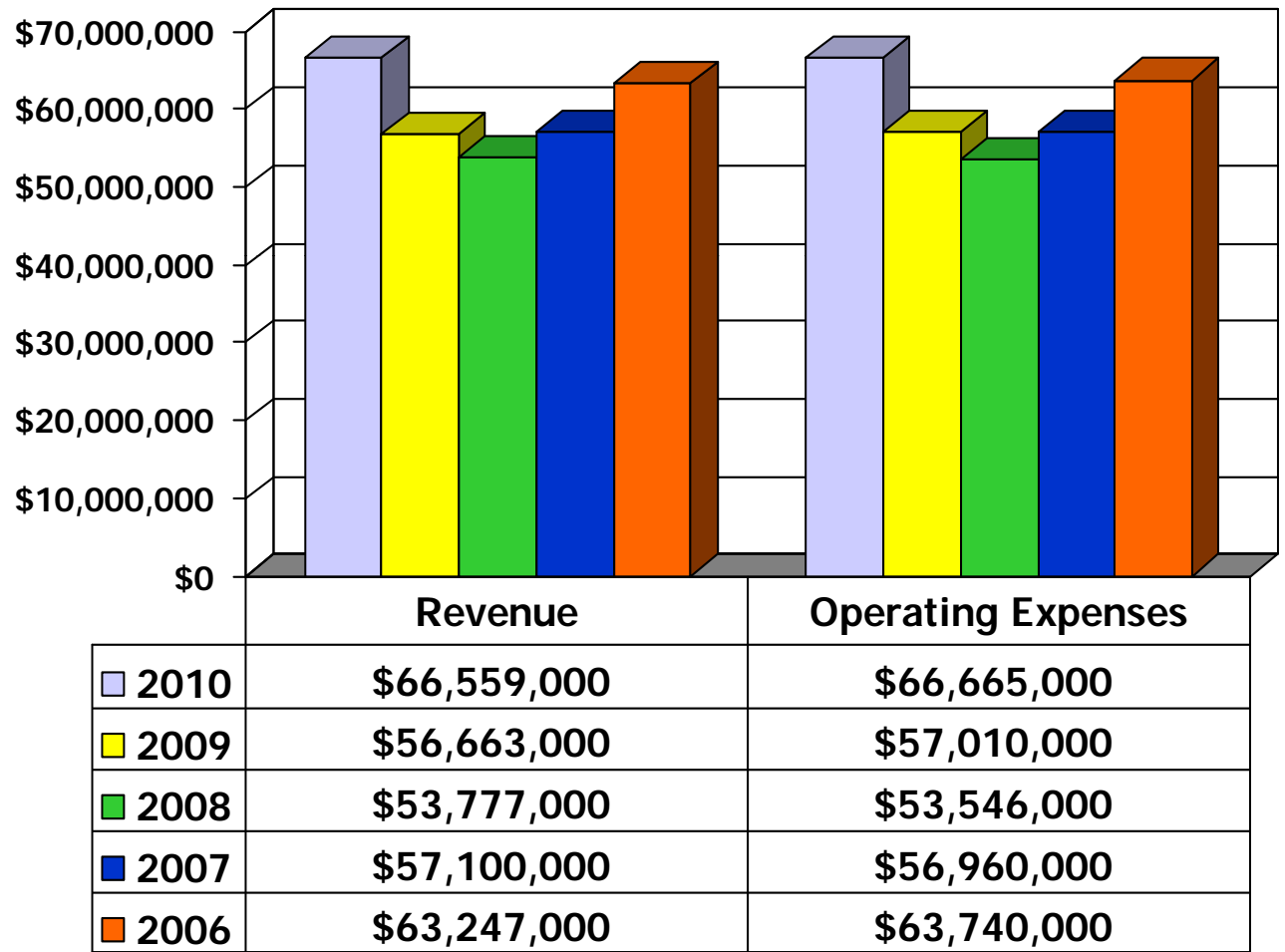
- **Unqualified Audit Opinion On Financial Statements And OMB Circular A-133 Report**
- **No Significant Deficiencies Nor Material Weaknesses Were Noted In The Internal Control Systems**
- **No Matters Of Noncompliance Were Noted Pursuant To OMB Circular A-133**

Statements of Net Assets

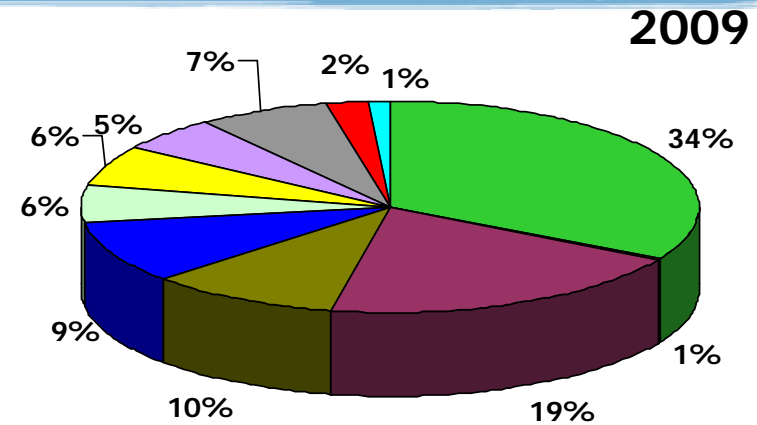
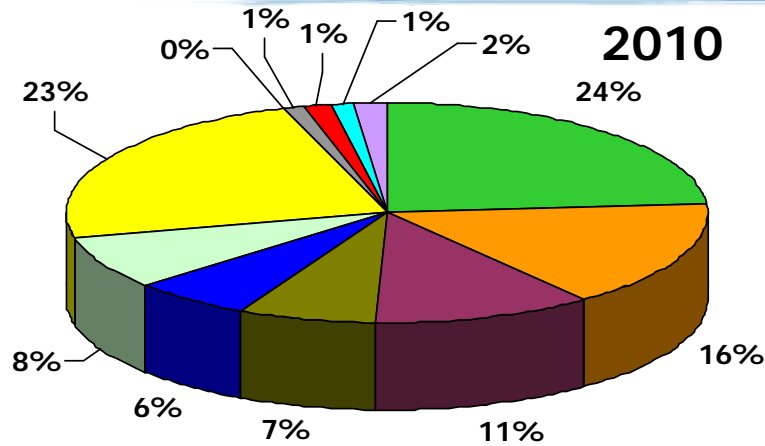


	Assets	Liabilities	Net Assets
2010	11,031,000	9,639,000	1,393,000
2009	\$10,307,000	\$8,807,000	\$1,500,000
2008	\$10,103,000	\$8,256,000	\$1,846,000
2007	\$12,067,000	\$12,302,000	(\$235,000)
2006	\$11,163,000	\$11,538,000	(\$375,000)

Statements of Activities



Overview of Operating Expenses



- Welfare Transition Program - \$19,993,000
- ARRA - \$13,429,000
- Refugee and Entrant - \$9,396,000
- WIA-Adult Services - \$5,829,000
- WIA-Youth Services - \$5,119,000
- WIA-Dislocated Workers - \$6,593,000
- Food Stamp Employment Training - \$1,749,000
- Children Trust - \$0
- REED Act - \$987,000
- Wagner Peyser - \$1,140,000
- Reemployment Eligibility Assessment - \$987,000
- Other Programs - \$1,443,000

- Welfare Transition Program - \$18,367,000
- ARRA - \$294,000
- Refugee and Entrant - \$10,862,000
- WIA-Adult Services - \$5,563,000
- WIA-Youth Services - \$5,260,000
- WIA-Dislocated Workers - \$3,326,000
- Food Stamp Employment Training \$3,338,000
- Children Trust - \$2,990,000
- REED Act - \$3,970,000
- Wagner Peyser - \$1,097,000
- Reemployment Eligibility Assessment - \$687,000

Grand Total \$66,665,000

Grand Total \$57,010,000



➤ **Our Responsibility Under U.S. Generally Accepted Auditing Standards**

- Our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles.

➤ **Significant Accounting Policies and Unusual Transactions**

- Accounting policies used are those commonly used in the governmental industry-which are disclosed in the financial statements.
- There were no unusual transactions noted.

- **Management Judgments and Accounting Estimates**
 - Allocation of cost among federal funded programs
 - Receivables due from grantor agencies
 - Service providers accrued expenses

- **Significant Audit Adjustments**
 - There were no significant audit adjustments.

- **Major Issues Discussed with Management Prior to Retention**
 - Monitoring
 - Fund Discussions
 - ARRA Awards

- **Disagreements with Management and Audit Difficulties**
 - No disagreements were encountered with management during the audit.