

Internal Audit Report #2021-006
Workforce Innovation and Opportunity Act (WIOA)
Monitoring Report (May 31, 2020) – Follow Up
Release Date: March 18, 2022



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OVERVIEW

BACKGROUND

The Workforce Innovation and Opportunity Act¹ (WIOA) was signed on July 22, 2014. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and match employers with the skilled workers they need to compete in the global economy.

WIOA brings together, in strategic coordination, the core programs of Federal investment in skill development. One such program provides employment and training services for adults, dislocated workers, youth, and Wagner-Peyser² employment services. It is administered by the U.S. Department of Labor (USDOL) through formula grants³ to states.

The Governor of the State of Louisiana receives formula grant funds from the USDOL. He has authorized the Louisiana Workforce Commission (LWC), Office of Workforce Development, to award and oversee allocations. As a recipient of federal funds, LWC is required to monitor sub-recipients of the WIOA grant funds and is required to perform on-site reviews of each.

The state is divided into fifteen (15) Local Workforce Development Areas (LWDA). Jefferson Parish (JP) is a sub-recipient of WIOA funds from LWC and is one of the fifteen (15) LWDA's. Accordingly, Jefferson Parish requested grant funding (via draw numbers 251 through 262) from LWC for the program year July 1, 2018, to June 30, 2019, in the amount of \$2,683,483.45.

To receive such state funding and administer programming, JP formed the Workforce Development Board (WDB) on July 9, 1997, via Ordinance No. 20068. The primary responsibility of the WDB is to develop local workforce programs and related budgets and monitor the delivery of the programs. The WDB is governed by a twenty-three (23) member board of directors and supervised by the Jefferson Community Actions Programs, a department also established by the JP Code of Ordinances.

The WDB awards funding to two (2) sub-recipients. One sub-recipient is the Department of Workforce Connections which was also established by the JP Code of Ordinances (Chapter 2, Article V, Division 23, Section 2-441). Its primary responsibility is to enact the workforce program developed by the WDB. Another sub-recipient is the One-Stop Operator, who the WDB contracts. They establish and maintain key relationships with workforce partners and assist the WDB in ensuring all partners are fulfilling responsibilities. Additionally, they coordinate service delivery of the One-Stop Partners and service providers.

See Attachment M for Organizational Overview graphics.

¹ <https://www.dol.gov/agencies/eta/wioa/about>

² The Wagner-Peyser Act of 1933 established a nationwide system of public employment offices, known as the Employment Service. The Employment Service seeks to improve the functioning of the nation's labor markets by bringing together individuals seeking employment with employers seeking workers. (www.dol.gov/agencies/eta/performance/results/wagner-peyser)

³ A formula grant is a type of mandatory grant that is awarded based on statistical criteria for specific types of work. The authorizing legislation and regulations define these statistical criteria and the amount of funds to be distributed. So, the term "formula" refers to the way the grant funding is allocated to recipients. (grantsgovprod.wordpress.com/2016/07/13/what-is-a-formula-grant/)

As stated previously in this report, the Louisiana Workforce Commission (LWC) must monitor sub-recipients of the Workforce Innovation and Opportunity Act (WIOA) grant funds and perform on-site reviews of each. Therefore, during December 2019 and January 2020, LWC conducted fieldwork to monitor the fiscal year from July 1, 2018, to June 30, 2019. The exit conference (signifying the end of fieldwork) was on January 16, 2020, when a draft report containing twenty-seven (27) findings and eleven (11) areas of concern was presented to representatives of Jefferson Parish (Workforce Development Board and Workforce Connections). The final report was dated May 31, 2020. The findings and areas of concern were categorized as three different types: Administrative, Program, and Fiscal. A breakdown is shown below:

Focus Area	# of Findings	# of Areas of Concern
Administrative	12	2
Program	7	9
Fiscal	8	0
Totals	27	11

Five (5) of the findings resulted in a potential payback of grant funds totaling \$970,312.26 plus an undetermined amount.

Finding #17: Supportive Services = undetermined

Finding #18: Justification for Training Services = undetermined

Finding #24: Supporting Documentation for Drawdowns = \$913,634.81

Finding #25: Service Providers Administrative Fees = \$56,677.45

Finding #26: Administrative Costs = undetermined (costs incurred to the grant over 10%)

A number of the findings required a forty-five (45) day response time to the LWC. According to Ms. Frances Turner, Workforce Development Board (WDB) Administrative Management Specialist IV, many of the findings have been resolved or are in the process of being resolved. However, as of the timing of this report⁴, the WDB has not received a response from LWC indicating if the findings related to the program year ending June 30, 2019, were resolved to their satisfaction.

In addition to the on-site review of the fiscal period from July 1, 2018, to June 30, 2019, conducted by the Louisiana Workforce Commission, the U.S. Department of Labor conducted an enhanced desk monitoring review. The enhanced review covered the same period and beyond - from July 1, 2018, to April 6, 2021. The enhanced review was presented to the WDB on January 14, 2022, and contained fifteen (15) findings. Some of those findings were the same as the report covered under this review. The related report and more details can be found in Attachment R.

During the beginning stages of fieldwork for this Internal Audit engagement, LWC scheduled a monitoring visit for the following program fiscal year from July 1, 2019, to June 30, 2020. Documents were requested by LWC and were due by October 22, 2021. The goal set by LWC was to complete the onsite review by November 25, 2021. As of the timing of this report, the WDB has not received a report related to the program year ending June 30, 2020.

⁴ The fieldwork for this engagement concluded on February 18, 2022. This date is referenced throughout this report by "as of the timing of this report."

OBJECTIVES

The Objectives of this engagement were to:

- 1) Obtain a general understanding of the operations and organizational structure of the Workforce Development Board (WDB).
- 2) Determine and document efforts made by the WDB to resolve each finding and area of concern contained within the Louisiana Workforce Commission Monitoring Report for Program Year July 1, 2018, to June 30, 2019 (issued May 31, 2020).
- 3) Document any other observations regarding the operations and structure of the Workforce Development Board and its partners.

SCOPE

Internal Audit analyzed corrective actions related to the Findings and Areas of Concern as detailed in the Louisiana Workforce Commission Monitoring Report for Program Year July 1, 2018, to June 30, 2019 (issued May 31, 2020). Internal Audit also examined financial data and program statistics, along with policy documents placed into effect after the monitoring report release date.

PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the corrective actions and financial data.

- 1) Obtained the Louisiana Workforce Commission Monitoring Report for Program Year July 1, 2018, to June 30, 2019.
- 2) Interviewed key personnel from the Jefferson Parish Administration, Workforce Development Board employees, Jefferson Community Action Program, and others as necessary.
- 3) Reviewed documentation provided by Workforce Development Board related to findings and areas of concern, including but not limited to Bylaws, Board Minutes, Standard Operating Procedures, Staffing Structure, and Policies & Procedures.
- 4) Studied relevant program rules and regulations.
- 5) Retrieved program data from the HiRE (Helping Individuals Reach Employment) software used to track all program participants.
- 6) Generated current and historical financial data from Jefferson Parish's AS/400 Financial Management System.
- 7) Performed other procedures as deemed necessary to satisfy the objectives.

The fieldwork for this engagement concluded on February 18, 2022. This date is referenced throughout this report by "as of the timing of this report."

Each Finding (1 through 27) and Required Corrective Actions on the following pages are as per Louisiana Workforce Commission's Monitoring Report issued May 31, 2020. (See Attachment A.)

Internal Audits comments are documented within the Actions Taken and Observations and Internal Audit Recommendations sections.

Internal Audit comments outside of the 27 findings can be found in the section heading "Other Internal Audit Recommendations."

FINDING #1: ONE-STOP OPERATOR PROCUREMENT POLICIES AND PROCEDURES

FINDING

LWDB 11 does not have One-Stop Operator (OSO) procurement policies and procedures. Documentation provided speaks only to programmatic operations for participant services.


REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish written policies and procedures, for the procurement of the One-Stop Operator, to meet the requirements as stated in TEGL 15-16 and ensure the following is completed:

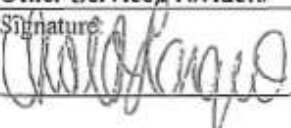
1. The policies and procedures must be adopted, signed and dated by the board;
2. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and
3. Copies of the policies, procedures and board meeting minutes must be submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board (WDB or JPWDB) adopted policy number 116-20, titled "Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers," at its October 8, 2020, Quarterly Board Meeting. The policy was signed by Alice White, former Administrative Management Specialist IV for the WDB⁵, and dated the same day.

Jefferson Workforce Development Board – LWDA 11		
Policy Number: 116-20	Policy Name: Procurement and Selection of One-Stop Operators, Youth, and Other Service Providers	
Director: Alice White	Signature: 	Effective Date: 8 Oct 2020

Policy number 116-20 was later superseded by policy number 2021-001 and approved at the April 27, 2021, Quarterly Board Meeting. This policy was signed by Director Christi Langoni and dated May 3, 2021. (Note: The board motion was to "accept and adopt the new procurement policy." There was no reference to the policy number. Therefore, Internal Audit inferred adoption of policy number 2021-001.)

Jefferson Workforce Development Board – LWDA 11		
Policy Number: 2021-001	Policy Name: Procurement and Selection Process of One-Stop Operators, Youth, and Other Service Providers	
Director: Christi Langoni	Signature: 	Effective Date: 5/03/2021
PURPOSE: To communicate requirements for the procurement and selection of One-Stop Operator and service providers under the Workforce Innovation and Opportunity Act (WIOA).		

⁵ Ms. White's retirement date was March 31, 2021.

1

These policies were adopted more than forty-five (45) days after the May 31, 2020, issuance date of the monitoring report. Therefore, the Workforce Development Board did not comply with the forty-five (45) day time requirement of Finding #1.

The Workforce Innovation and Opportunity Act (WIOA) regulations at 20 CFR 678.605(a) require that:

- a) written policies must outline a timetable to ensure that the selection of a One-Stop Operator through a competitive process is conducted every four years, and
- b) the policies must address the settlement of all contractual and administrative issues arising out of procurements, such as protests, appeals, and disputes.

Upon reviewing policy number 2021-001, Internal Audit observed a section on the first and second pages that stated, "The One-Stop Operator will be designated and certified through a competitive procurement process. The competitive process used by the JPWDB to procure a one-stop operator will be conducted at least once every four years, with the renewal of contract and negotiated performance to be conducted annually." This passage, located at the bottom of the first page and continuing to the top of the second page of the policy, appears to satisfy the timetable requirement required by 20 CFR 678.605(a).

2

Internal Audit did not note policy verbiage that addressed the settlement of contractual and administrative issues. However, the JPWDB later contracted with a One-Stop Operator and included such language in the contract.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #1)

- 1) In all instances, the Workforce Development Board should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
 - 2) As required in the monitoring report, the Workforce Development Board should incorporate verbiage into policy number 2021-001 that addresses the settlement of all contractual and administrative issues arising out of procurements such as protests, appeals, and disputes.
- See the "Other Internal Audit Recommendations" related to Best Practices for Policy Writing and Adoption.
 - See the "Other Internal Audit Recommendations" related to the Changes in Organizational Structure.

See Attachment B for a complete listing of policies in place as of the writing of this report.



FINDING #2: REQUIRED PARTNER PROGRAM SERVICES

FINDING

The following required partner programs, for LDWA 11 are neither available nor accessible in the local One-Stop delivery system:

- Job Corps;
- Adult Education, and Family Literacy Programs;
- Trade Adjustment activities;
- Youthbuild;
- Migrant and Seasonal Farmworkers; and
- Native American Programs.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must ensure all required partner program services are either available or accessible at the Comprehensive One-Stop Center location and submit supporting documentation, evidencing completion of corrective actions, to LWC for review not later than 45 days of issuance of this report.

ACTIONS TAKEN AND OBSERVATIONS

As noted in Finding #1, the Workforce Development Board (WDB) approved policy number 2021-001, titled “Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers,” at its April 27, 2021, Quarterly Board Meeting. On May 25, 2021, the WDB solicited a Request for Proposal of a One-Stop-Operator. At its July 13, 2021 board meeting, the WDB approved Closing the Gap Consulting, LLC selection as the new One-Stop-Operator (OSO) effective July 1, 2021. The Jefferson Parish Council approved the OSO agreement at the August 25, 2021, Council Meeting.

According to Frances Turner, Administrative Management Specialist IV for the WDB, “We have secured a One-Stop-Operator to build partnerships and collaborate to increase available services. Therefore, the terms of the OSO agreement (see Attachment D) are meant to satisfy the required corrective action that partner program services are either available or accessible at the One-Stop center location.

Per review of the OSO agreement, page one contains language such as:

- Coordinate regular Partner meetings, including identifying and scheduling guest speakers, creating the agenda, communicating effectively to maintain partner participation, lead the meetings with a goal toward consensus building, complete tasks assigned at meetings, and/or follow up as necessary
- Plan and ensure cross-training of staff for core and required partner programs on a variety of topics as identified by partners, develop and distribute desk aids/asset map and update as necessary, maintain master staff contact lists
- Recommend and assist in initiating strategies to increase partner referrals and co-enrollment

This language appears to align with the required corrective action to ensure the availability of partner program services.

In addition to the One-Stop Operator (OSO) agreement, the verbiage in the Request for Proposal distributed to secure an OSO was consistent with the agreement in terms of responsibilities of the OSO. Similarly, Policy #2021-001, titled "Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers," contained general guidance for the OSO to coordinate the service delivery of required one-stop partners and service providers (top of page two of the policy).

1

The OSO selected by the board committee was approved by the WDB four hundred eight (408) days (July 13, 2021) after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #2.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #2)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to Best Practices for Policy Writing and Adoption.
- See the "Other Internal Audit Recommendations" related to the Changes in Organizational Structure.

FINDING #3: INSUFFICIENT MEMORANDUM OF UNDERSTANDING (MOU)

FINDING

The MOU, provided by LWDA 11 management, does not meet uniform requirements as a result of the following:

- A description of services, including the manner in which the services are to be coordinated and delivered through the system, relative to each specific partner, is not included;
- Operating budgets identifying the costs of services and the operating costs of the system including an Infrastructure Funding Agreement (IFA);
- Description of referring individuals between the OSO and the required partner, relative to each specific partner, is not included;
- The duration of the MOU is not documented;
- Signature pages were either missing or did not identify the following required partners: WIOA Youth, Adult and Dislocated Workers, Vocational Rehabilitation (LRS), Community Services Block Grant (CSBG), Housing and Urban Development (HUD) Employment Programs, Trade Adjustment Assistance activities, Second Chance, Migrant and Seasonal Farmworkers and Native Americans; and
- No provisions for an appeal process and the resulting update to the MOU.

REQUIRED CORRECTIVE ACTIONS

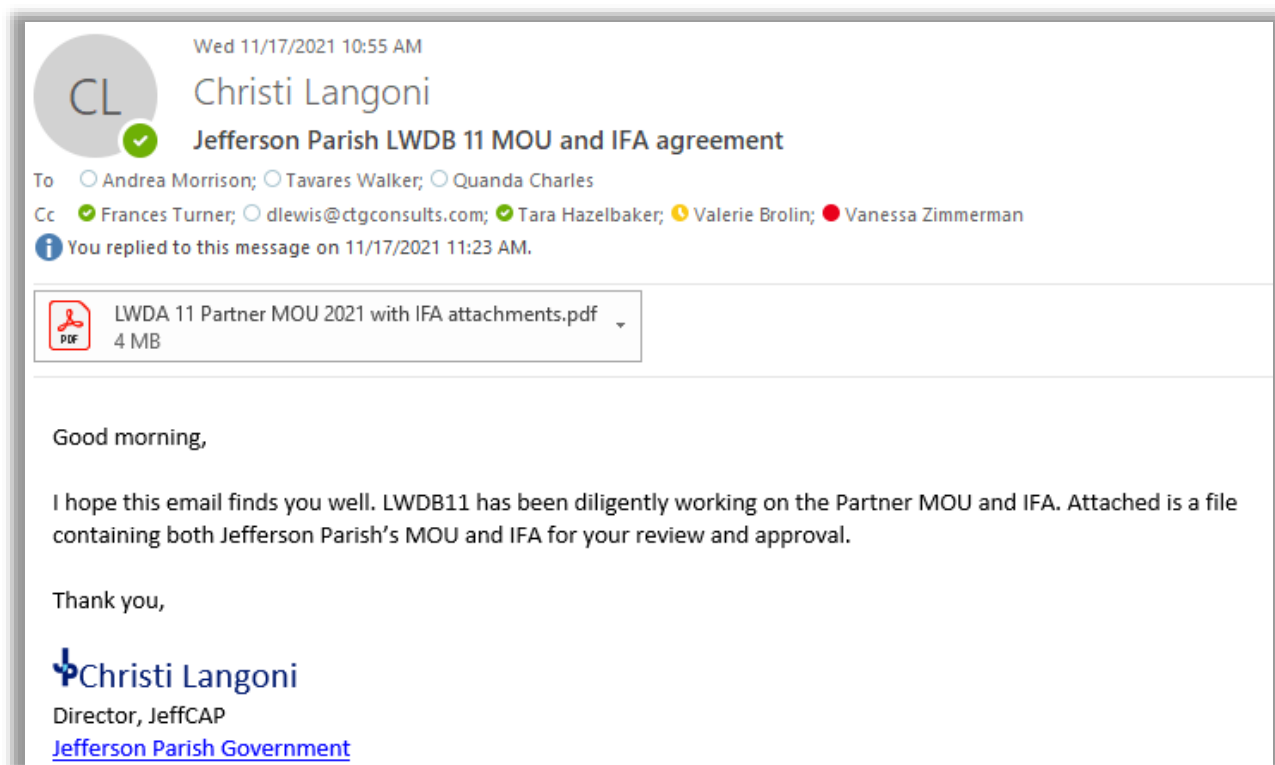
LWDB 11 must establish a Memorandum of Understanding (MOU) that contains all the required elements as listed in 20 CFR 678.500(b), including the Infrastructure Funding Agreement (IFA) and make certain the following are completed: 1. The MOU and IFA must be fully executed and include signatures of all required partners' authorized representatives; and 2. Copies of the executed MOU and IFA must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

ACTIONS TAKEN AND OBSERVATIONS

As noted in Finding #2, the Workforce Development Board (WDB) selected Closing the Gap Consulting, LLC as its new One-Stop Operator effective July 1, 2021. (See Attachment D for the contractual agreement.) Upon reviewing the contract, it appears to be consistent with a One-Stop-Operator (OSO) role as specified in 20 CFR 678.620.

According to Frances Turner, Administrative Management Specialist IV for the WDB, the OSO created a draft Memorandum of Understanding, and it was being reviewed as of November 1, 2021. This effort was meant to satisfy the requirement to “establish a Memorandum of Understanding (MOU) that contains all the required elements...”

On November 17, 2021, Ms. Christi Langoni, Director of Jefferson Community Action Programs responsible for oversight of the Workforce Development Board, sent an email to the Louisiana Workforce Commission representatives. (Email body shown below.)



Quanda Charles, with the Office Workforce Development, Louisiana Workforce Commission (LWC), responded to the email on November 18, 2021. The feedback called for “updates and edits” to the MOU. The WDB made such edits and returned the MOU on November 23, 2021. LWC accepted the revisions on November 30, 2021, then routed the document for signature. (See Attachment E for the MOU agreement, along with the feedback from LWC.)

The above actions appear to be substantially complete and satisfy the requirements of Finding #3; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #3.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #3)

- (Repeat #1) In all instances, the Workforce Development Board should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to the Changes in Organizational Structure.



FINDING #4: LACK OF BUDGET POLICIES

FINDING

LWDA 11 management provided a copy of Jefferson Parish Government's budget policies and procedures; however, per review of board minutes provided, there is no evidence the Workforce Development Board approved operating under the authority of Jefferson Parish Government policies and procedures.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must develop policies and procedures that address the budget, modifications to the budget and budget controls and make certain the following are completed:

1. The policies and procedures must be adopted, signed and dated by the board;
2. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and
3. Copies of the policies, procedures and board meeting minutes must be submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board (WDB) adopted policy number 103-20, titled "Financial Management System," at its October 8, 2020, Quarterly Board Meeting. Policy number 2021-011, titled "Fiscal Policy," was later created and approved at the October 28, 2021, Quarterly Board Meeting. Director Christi Langoni signed the latter policy, dated November 15, 2021, countersigned by its Chairman, and dated November 16, 2021. (Note: The board motion was to "approve the updated JPWDB Policies." There were no references to a policy number or numbers. Therefore, Internal Audit inferred approval of policy number 2021-011.) Both policies address Budget Control and Modification. The following was excerpted from policy number 2021-011.

Budget Control and Modification

A budget will be prepared annually for all WIOA formula and supplemental funds, including all discretionary grants for programs, services, and projects, in alignment with WDB priorities and Federal and State requirements. WDB priorities take into account the responsibilities to meet WIOA performance standards, operate the Centers, and expend funds appropriately and promptly to comply with WIA requirements.

The WDB Executive Director and fiscal staff members provide budget oversight, direction, and coordination in alignment with applicable JP budget processes and cycles. The annual budget will be approved by the WDB in concurrence with the Chief Elected Official, and changes to the budget require JP Council, and WDB or WDB Executive Committee approval.

When an increase or decrease in available funding occurs, the WDB or WDB Executive Committee decides how this increase or decrease is to be applied to the budget.

See Finding #6 for evidence of the Workforce Development Board being approved as operating under the authority of Jefferson Parish Government policies and procedures.

The above actions appear to satisfy the requirements of Finding #4; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #4.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #4)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to Best Practices for Policy Writing and Adoption.

FINDING #5: ONE-STOP OPERATOR NON-COMPETITIVE PROCUREMENT

FINDING

LWDA 11 staff provided documentation that reflects one proposal was received in response to the One-Stop Operator RFP; however, no documentation was provided to evidence a process for non-competitive proposals, was followed to procure Jefferson Parish Government. Additionally, no documentation was provided to evidence the selection of Jefferson Parish Government was approved by LWC.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish a procurement policy, to include evaluation procedures, and ensure the following are completed:

1. The policy must be adopted, signed and dated by the board,
2. Adoption of the policy must be documented in final approved board meeting minutes;
3. Copies of the policy and board meeting minutes must be submitted to LWC within 45 days of issuance of this report and kept on file by the LWDB, and;
4. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed.

ACTIONS TAKEN AND OBSERVATIONS

Evidence of the LWC approving Jefferson Parish as an OSO

According to Frances Turner, Administrative Management Specialist IV for the Workforce Development Board (WDB), they did not obtain approval from Louisiana Workforce Commission (LWC) to continue under the current arrangement with Jefferson Parish Government. However, this approval is no longer necessary since the WDB has procured an OSO⁶.

Adoption of the policies and procedures

The WDB adopted policy number 116-20, titled "Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers," at its October 8, 2020, Quarterly Board Meeting. However, policy number 116-20 was later superseded by policy number 2021-001 and approved at the April 27, 2021, Quarterly Board Meeting. (See Finding #1 for more details.) The policy includes language to secure a One-Stop Operator (OSO) on a competitive basis; however, it also includes guidance for when a competitive procurement process is not used. (Last page of policy 2021-001, bullet number 7.)

On May 25, 2021, the WDB solicited a Request for Proposal of a One-Stop-Operator. On July 13, 2021, the WDB approved Closing the Gap Consulting, LLC as the new OSO effective July 1, 2021. In addition, the Jefferson Parish Council approved the OSO agreement at the August 25, 2021, Council Meeting. (See Finding #2 for more details.) These actions indicate that the WDB has actively completed competitive procurement of its OSO.

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The above actions appear to satisfy the requirements of Finding #5; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #5.

⁶ Per Andrea Morrison, Deputy Assistant Secretary for the Louisiana Workforce Commission – conveyed via Zoom meeting conducted on January 14, 2022. (See Attachment R for more details.)

INTERNAL AUDIT RECOMMENDATIONS (FINDING #5)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to Best Practices for Policy Writing and Adoption.
- See the “Other Internal Audit Recommendations” related to the Changes in Organizational Structure.



FINDING #6: CONFLICT OF INTEREST

FINDING

Per review, the following were noted as it relates to conflict of interest:

- LWDA 11 staff provided a copy of Jefferson Parish Government's conflict of interest policy; however, per review of board minutes provided, there is no evidence the Workforce Development Board approved operating under the authority of Jefferson Parish Government policies; and
- Jefferson Parish Government is the grant recipient, fiscal agent and One-Stop Operator; however, no documentation was provided to evidence internal controls are in place to prevent conflicts of interest in the administering of the WIOA grant.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish and adhere to conflict of interest policies and procedures and make certain the following are completed:

1. The policies and procedures must be adopted, signed and dated by the board;
2. Adoption of the policies and procedures must be documented in final approved board meeting minutes;
3. Develop a written agreement with the Jefferson Parish CEO that specifies how the parish will carry out its responsibilities as the grant recipient, fiscal agent, WDB and One-Stop Operator to ensure compliance with the WIOA Act and relative uniform requirements;
4. The agreement is executed and signed by all appropriate parties;
5. Submit copies of the policies and procedures and executed agreement to LWC not later than 45 days of issuance of this report and kept on file by the LWDB; and
6. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed.

ACTIONS TAKEN AND OBSERVATIONS

Evidence of WDB operating under the authority of JP Government

Jefferson Parish Ordinance No. 20068, adopted on July 9, 1997, created the Jefferson Parish Workforce Development Board according to guidelines established by the United States Department of Labor and the Louisiana Department of Labor. The board created by the prior ordinances was not codified nor added to the board section of the code. However, in their bylaws adopted on November 10, 2015, the board recognized itself as the Jefferson Parish Workforce Development Board. Jefferson Parish Ordinance No. 26148, adopted on February 24, 2021, officially added the board to the board section of the Jefferson Parish Code of Ordinances and set forth the board's general composition and its general duties in the Code. Recognition of operating under the authority of Jefferson Parish was later reiterated in revised bylaws signed by the Board Chairman on August 27, 2021.

Adoption of Policies and Procedures

The Workforce Development Board (WDB) adopted policy number 115-20, titled "Conflict of Interest and Code of Conduct," at its October 8, 2020, Quarterly Board Meeting. The policy was signed by Alice White, former Administrative Management Specialist IV for the WDB, and dated the same day. However, this policy does not explicitly contain internal controls to address Jefferson Parish Government serving as the grant recipient, fiscal agent, and One-Stop Operator.

On May 25, 2021, the WDB solicited a Request for Proposal of a One-Stop-Operator. At its July 13, 2021 board meeting, the WDB approved Closing the Gap Consulting, LLC selection as the new One-Stop-Operator (OSO) effective July 1, 2021. The Jefferson Parish Council approved the OSO agreement at the August 25, 2021, Council Meeting. (See Finding #2 for more details.) With competitive procurement of a third-party OSO, and the ordinances mentioned earlier, the roles and relationships of Jefferson Parish Government and the Workforce Development Board are more clearly defined, and the function of the OSO (Closing the Gap Consulting, LLC) was segregated.

Policy number 2021-009, titled “Internal Controls, Segregation of Duties and Firewalls,” was created and adopted at the October 28, 2021, Quarterly Board Meeting, signed by Director Christi Langoni countersigned by JPWDB Chairman Thomas Jones. This policy contains language that addresses Internal Controls, Conflicts of Interest, and Segregation of Duties.

The above actions appear to satisfy the requirements of Finding #6; however, they were not completed within forty-five (45) days after the monitoring report’s May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #6.

Evidence of LWC approving Jefferson Parish under Program Year 2018 arrangement

According to Frances Turner, Administrative Management Specialist IV for the WDB, they did not obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed. However, this approval is no longer necessary since the WDB has procured an OSO⁷.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #6)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to Best Practices for Policy Writing and Adoption.
- See the “Other Internal Audit Recommendations” related to the Changes in Organizational Structure.

CONFLICT OF INTEREST

**A CONFLICT OF INTEREST EXISTS WHEN
TWO OR MORE CONTRADICTORY INTERESTS
RELATE TO AN ACTIVITY BY AN INDIVIDUAL OR INSTITUTION.
THE CONFLICT LIES IN THE SITUATION,
NOT IN ANY BEHAVIOR OR LACK OF BEHAVIOR OF THE INDIVIDUAL**

⁷ Per Andrea Morrison, Deputy Assistant Secretary for the Louisiana Workforce Commission – conveyed via Zoom meeting conducted on January 14, 2022. (See Attachment R for more details.)

FINDING #7: PROPOSAL SUBMISSION PERIODS

FINDING

The RFP, for WIOA One-Stop Operator Services, indicated the issue date was 3/8/2017 and the deadline to submit proposals was 4/5/2017; therefore, the period of time between the release date and the deadline to submit proposals was only 27 days.

- Unable to determine Youth Advertisement (February 9, 2018 –March 6, 2016)
- Advertisement for Career Services was 24 days (February 9, 2018 –March 6, 2018)

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish written policies and procedures for the procurement of the One-Stop Operator that comply with 2 CFR 200.317- 200.326 and make certain the following are completed:

1. Ensure adequate submission period is addressed in the policies and procedures;
2. The policies and procedures must be adopted, signed and dated by the board;
3. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and
4. Copies of the policies and procedures, board meeting minutes and board member conflict of interest statements must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDA.

ACTIONS TAKEN AND OBSERVATIONS

As noted in Finding #1, the Workforce Development Board (WDB) approved policy number 2021-001, titled "Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers," at its April 27, 2021, Quarterly Board Meeting.

The third page of the policy contains verbiage regarding sufficient public notice of the intent to procure services; however, Internal Audit did not note a section that addresses an "adequate submission period."

A Request for Proposal for a One-Stop-Operator was released with a date of May 5, 2021. The Proposal Due Date indicated on the RFP was June 7, 2021. The WDB allowed for a thirty-three (33) calendar day submission period in practice.

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The above actions appear to satisfy the requirements of Finding #7; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #7.

Jefferson Parish
State of Louisiana

REQUEST FOR PROPOSALS (RFP)

WIOA ONE-STOP OPERATOR SERVICES

For
Jefferson Parish Workforce Development Board

RFP Release Date: May 5, 2021

Proposal Due Date: June 7, 2021

The entire RFP is located on the Jefferson Parish Workforce Development Board
<https://www.jeffparish.net/government/boards-and-commissions/workforce-development-board>
Late submissions will not be accepted.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #7)

- 4) As required in the monitoring report, the WDB should incorporate verbiage into policy number 2021-001 that defines an adequate submission period between the issue date of the request for proposal and the deadline to submit proposals.
- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to Best Practices for Policy Writing and Adoption.

FINDING #8: ADVERTISEMENT OF THE ONE-STOP OPERATOR RFP

FINDING

LWDA 11 staff provided documentation of a public notices, regarding RFPs to solicit a One-Stop Operator and providers of Youth Services and Career and Training Services; however, no evidence was provided to reflect the notices were actually advertised.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish written policies and procedures for the procurement of the One-Stop Operator, and providers of Youth Services and Career and Training Services that comply with 2 CFR 200.317- 200.326 and ensure the following are completed:

1. Adequate submission period is addressed in the policies and procedures;
2. The policies must be adopted, signed and dated by the board;
3. Adoption of the policies must be documented in final approved board meeting minutes; and
4. Copies of the policies, board meeting minutes and board member conflict of interest statements must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDA.

ACTIONS TAKEN AND OBSERVATIONS

See verbiage under Finding #7.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #8)

- (Repeat #4) As required in the monitoring report, the WDB should incorporate verbiage into policy number 2021-001 that addresses an adequate submission period between the issue date of the request for proposal and the deadline to submit proposals.
- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.



FINDING #9: OSO PROPOSAL EVALUATIONS

FINDING

Per review of the documentation provided for the evaluation of the Jefferson Parish Government proposal, all evaluators are members of the LWDA 11 board; however, a determination could not be made as to who is responsible for reviewing proposals and submitting recommendations to the full board for approval.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish a procurement policy, to include evaluation procedures, and ensure the following are completed:

1. The policy must be adopted, signed and dated by the board;
2. Adoption of the policy must be documented in final approved board meeting minutes;
3. Copies of the policy and board meeting minutes must be submitted to LWC within 45 days of issuance of this report and kept on file by the LWDB and;
4. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed to set the groundwork for the next One-Stop Operator procurement process.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board adopted policy number 116-20, titled "Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers," at its October 8, 2020, Quarterly Board Meeting. Policy number 116-20 was later superseded by policy number 2021-001 and approved at the April 27, 2021, Quarterly Board Meeting. (See Finding #1 for more details.) The policy includes evaluation procedures as required. Additionally, the policy outlines responsibility for reviewing proposals and submitting recommendations to the entire board for approval. (Policy 2021-001, first page, fifth paragraph.)

The JPWDB will develop the solicitation for proposals, facilitate the scoring process, and report to the JPWDB and local Chief Elected Officials as to the outcome. The JPWDB conducts scoring of received RFPs through committees formed of current board members. Once scores are accumulated, the committee chairs make recommendations to the executive committee. The executive committee in turn presents the recommendations to the Jefferson Parish Workforce Development Board for ratification. The JPWDB staff notifies the approved contractor and discuss negotiations if needed. Once complete, the contractor is routed through the Jefferson Parish Council for approval and execution.

The above actions appear to satisfy the requirements of Finding #9; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #9.

Evidence of LWC approving current arrangement with Jefferson Parish Government

According to Frances Turner, Administrative Management Specialist IV for the WDB, they did not obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed. However, this approval is no longer necessary since the WDB has procured an OSO.⁸

⁸ Per Andrea Morrison, Deputy Assistant Secretary for the Louisiana Workforce Commission – conveyed via Zoom meeting conducted on January 14, 2022. (See Attachment R for more details.)

INTERNAL AUDIT RECOMMENDATIONS (FINDING #9)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to Best Practices for Policy Writing and Adoption.

FINDING #10: PROCUREMENT OF YOUTH SERVICES

FINDING

LWDB 11 did not appropriately procure Youth Services. Per review of the RFP provided by LWDB 11 staff, the following were noted:

- There is neither documentation of WBD procurement policies and procedures nor evidence that the Board adopted Jefferson Parish Government procurement policies and procedures;
- No documentation was provided that evidences the criteria used in the evaluation of Youth Service provider proposals; and
- The responsibility for the review of Youth Services proposals and selection recommendations to the board for approval, is not described in LWDB 11 bylaws

REQUIRED CORRECTIVE ACTIONS⁹

LWDB 11 must The agreement is executed and signed by all appropriate parties and a copy of the agreement submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB; and

Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed to set the groundwork for the next One-Stop Operator procurement process.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board adopted policy number 116-20, titled "Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers," at its October 8, 2020, Quarterly Board Meeting. Policy number 116-20 was later superseded by policy number 2021-001 and approved at the April 27, 2021, Quarterly Board Meeting. (See Finding #1 for more details.) The policy includes language that addresses the procurement of Youth Services.

The above actions appear to satisfy the requirements of Finding #10; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #10.

For evidence of LWC approving current arrangement with Jefferson Parish Government, see verbiage under the same caption of Finding #9.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #10)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.

⁹ Verbiage shown is exactly as contained within the LWC Monitoring Report.

FINDING #11: PROCUREMENT OF CAREER AND TRAINING SERVICES

FINDING

LWDB 11 did not adhere to the procurement requirement for career and training services, as stated in the local plan.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must either adhere to the Local Plan or determine whether the procurement of the Career and Training Services is necessary for the local area.

ACTIONS TAKEN AND OBSERVATIONS

According to Frances Turner, Administrative Management Specialist IV for the WDB, the Local Workforce Development Plan (July 1, 2020, to June 30, 2024) has been revised to include “when deemed necessary” relative to training services. In addition, the Local Plan was updated in August 2021. The revised verbiage is located on page eight (8) of the plan and is shown below.

Additionally, the WIOA Program Operator will provide the design framework as described in Section 681.460. All other elements of the youth program for in and out of school youth programs will be provided through Individual Training Accounts (ITA's), Customized/Classroom Training, Work Experience, Summer Employment, Paid and Unpaid Intern and Externships and service providers selected through the Request for Proposal (RFP) process when deemed necessary as described below, including the required fourteen (14) program elements that are listed below. This procurement process will apply to all youth, adult, and dislocated worker career and training services being provided.

The above actions appear to satisfy the requirements of Finding #11; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #11.

INTERNAL AUDIT RECOMMENDATION (FINDING #11)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.

Local Workforce Development Area 11
4 Year Local Program Plan
July 1, 2020- June 30, 2024 updated August 2021
Workforce Innovation and Opportunity Act (WIOA)

FINDING #12: RECORDS RETENTION POLICIES AND PROCEDURES

FINDING

LWDA 11 provided a copy of Jefferson Parish Government's record retention policies and procedures; however, per review of board minutes provided, there is no evidence the Workforce Development Board approved operating under the authority of Jefferson Parish Government policies and procedures.

REQUIRED CORRECTIVE ACTIONS

The LWDB must develop policy as it relates to Record Retention.

1. The policy must be approved, signed, dated and adopted by the board;
2. The policy must be documented in the board meeting minutes that the it has been approved, signed, dated and adopted by the board; and,
3. A copy of the board meeting minutes and the policy must be submitted to LWC not later than 45 days of issuance of this report.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board adopted policy number 103-20, titled "Financial Management System," at its October 8, 2020, Quarterly Board Meeting. The policy was signed by Alice White, former Administrative Management Specialist IV for the WDB, and dated the same day.

The policy includes language that addresses records retention as follows:

RECORDS RETENTION

JPWDB requires that records, for itself, and sub-recipients, be retained for three years following the date on which the expenditure report containing the final expenditures charged to a PY's allotment or a grant is submitted to the State assuming no audit/litigation problems that would extend the required retention period.

The following retention rules apply to specific records:

- Nonexpendable Property Records must be retained for three years after the final disposition of the property.
- Complaint records and actions related to resolving complaints shall be maintained for not less than three years from the date of resolving the complaint.
- Litigation/audit records must be retained until resolution of the litigation, Audit, or claim and final action taken; or until the end of the regular three-year record retention period, whichever is later.

Records shall be retained and stored in a manner that will preserve their integrity and admissibility as evidence in any audit/litigation or other proceedings.

Policy number 2021-011, titled "Fiscal Policy," was later created and approved at the October 28, 2021, Quarterly Board Meeting. This policy was signed by Director Christi Langoni and dated November 15, 2021, countersigned by its Chairman, and dated November 16, 2021.

This policy also contains language regarding "Record Retention." (Bottom of the seventh page, top of the eighth page.)

The actions mentioned previously appear to satisfy the requirements of Finding #12; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #12.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #12)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to Best Practices for Policy Writing and Adoption.

ADMINISTRATIVE AREAS OF CONCERN

Area of Concern #1: Services Contracts Outdated References Services contracts contain outdated information, noted as follows: • References to regulations that are no longer utilized. (e.g. A-122 is referenced, but this regulation has been replaced by the Uniform Administrative Guidance) • References Louisiana Department of Labor (LDOL); however, LDOL became Louisiana Workforce Commission (LWC) in 2010.

Recommendation(s): LWDB 11 should modify existing contracts and all future contracts to reflect current references.

Internal Audit observations: According to Frances Turner, Administrative Management Specialist IV for the WDB, they “have not entered into any new contracts” since the Monitoring Review report date of May 31, 2020. However, they did contract with a One-Stop Operator in August 2021. References in the related agreement have been updated accordingly.

Area of Concern #2: Standing Committees The bylaws identifies four (4) standing committees--Executive, Planning, Operations Advisory and Youth; however, there is no description in the bylaws as to the duties and responsibilities of the Planning, Operations Advisory and Youth committees.

Recommendation(s): As applicable, LWDB 11 should revise its bylaws to include clear roles and responsibilities of the four (4) standing committees.

Internal Audit observations: The Workforce Development Board revised and approved its Bylaws in August 2021. Section 1 (pages 7 through 9) of the Bylaws defines the roles of the four (4) committees.

FINDING #13: CO-ENROLLMENT

FINDING

LWDA 11 did not co-enroll two (2) Youth participants (State ID 2844180, 2988813) in Title III Wagner-Peyser programs.

REQUIRED CORRECTIVE ACTIONS

LWDA 11 must implement training and disseminate guidance to ensure staff are properly trained on co-enrollment and make certain the following are completed:

1. Establish procedures to ensure all WIOA participants are co-enrolled in Wagner-Peyser and make certain at least one staff-assisted Wagner-Peyser service is provided.
2. Ensure corrective actions are completed and supporting documentation must be submitted to LWC for review not later than 45 days of issuance of this report.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board adopted policy number 113-21, titled "WIOA Co Enrollment," at its October 8, 2020, Quarterly Board Meeting. However, policy 113-21 was later superseded by policy 2021-008 and approved at the October 28, 2021, Quarterly Board Meeting, signed by Director Christi Langoni, and countersigned by JPWDB Chairman Thomas Jones. The latter policy includes language that addresses participant co-enrollment and outlines relevant procedures. The following example is excerpted from the second page of the policy.

During initial assessments, staff are required to ascertain the individual's long-term employment goal; furthermore, staff must work with the individual to formulate a plan to achieve this goal. The strategy for co-enrollment will focus on short-term training to enter or re-enter employment while maintaining sight of how this plan will lead to long-term self-sustainability within the labor market. WIOA programs that target similar demographics should necessitate automatic co-enrollment when appropriate for the participant.

The required corrective actions also call for the implementation of training and dissemination of guidance to the staff regarding co-enrollment. According to Eurydice Bush-Harrison, Workforce Connection – Operations Manager, staff received co-enrollment training provided by the Office of Workforce Development Training and Technical Assistance (LWC) on January 15, 2019. Ms. Bush-Harrison provided an excerpt of the training materials. Other training provided by LWC before the report issuance date was "Common Intake and Co-Enrollment" conducted in February 2019. This training included the topic of "case noting" and was attended by the West Bank Operations Manager and East Bank Center Supervisor. Over a year before LWC issued the referenced monitoring report, these training sessions took place.

After the LWC Monitoring Report was issued on May 31, 2020, Ms. Bush-Harrison indicated that the following training was conducted.

LWC – Common Intake and Co-Enrollment (also includes information on Case noting)– July 2020. This was a refresher from earlier (2/2019) training provided by LWC to Operations Manager and EB Center Supervisor.

Lynda.com Ninja Writing, the Four Levels Of Writing Mastery –August 2020 – Self Guided

JP Dept. of Human Resources Management : Grammar/Punctuation Tutorials – May 2021 – Self Guided

According to Ms. Bush-Harrison, staff members were invited to participate in the training; however, they did not maintain a roster; therefore, it was assumed that all staff participated unless off on official leave.

During a site visit to the Jefferson Parish Workforce Connection Center in Gretna on November 29, 2021, the Workforce Connections Director Sharon Wegner indicated that staff training is generally conducted in response to issues or deficiencies noted. Internal Audit recommends implementing a more formalized and proactive training program that addresses training needs. That is to say, training should take place in an attempt to prevent issues from occurring.

The benefits of an employee training program include an opportunity for employees to grow their knowledge base. In addition, it shows employees that they are valued and, in this case, illustrates to the funder (LWC) that Jefferson Parish is diligent in its resolve to be good stewards of grant funding.

LWC allows for both the East Bank and West Bank Centers to be closed once a month for two (2) hours on Tuesdays and Thursdays, respectively. The Centers have a staff meeting during those times. Regular and ongoing training could be conducted as part of the staff meeting. Each training session should include a sign-in sheet for all employees to ensure that all who need the training have received it. Training should consist of both “hard skills” such as workflow and program technical skills, along with “soft skills” such as time management and conflict resolution. Training can be instructor-led or study-at-your-own-pace eLearning not conducted during staff meetings.

Training modules within HiRE¹⁰ are available via the “technical assistance” section under Staff Online Resources. Additionally, the Jefferson Parish Human Resources – Training Division has an online training program titled “The Supervisor as Trainer,” which may be helpful to view as a part of implementing a formalized training program.

The above actions appear to satisfy the “establish procedures” requirement of Finding #13; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #13.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #13)

- 5) A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Centers to proactively train employees on relevant program topics.
- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
 - See the “Other Internal Audit Recommendations” related to Best Practices for Policy Writing and Adoption.

Implementing training programs in the workplace will help employees feel like the company is invested in them. By continuing to teach your employees new skills and abilities, they will not just become better workers, they will feel like more productive members of the organization. This will improve their morale as well as their workplace capabilities.

–Indeed Editorial Team, “The Importance of Training Employees”, February 22, 2021.

¹⁰ HiRE stands for “Helping Individuals Reach Employment” and is the software used to track all program participant data and activity.

FINDING #14: WIOA POLICIES

FINDING

LWDB 11 does not have updated policies for Adult, DW and Youth Programs. The following policies were outdated:

- Co-Enrollment
- Basic Skills Assessments
- Follow-up
- Supportive Services
- Funding Limits on ITA's
- Priority of Services
- OJT and Customized Training
- Youth Incentives
- Youth Additional Barrier

REQUIRED CORRECTIVE ACTIONS

1. LWDA 11 must revise all program policies to ensure compliance with the Local Plan, WIOA regulations and ETA guidance. (LWC OWD Policy 2-29.1, 20 CFR 681.290, TEGL 19-16, 20 CFR 680.970, 20 CFR 680.310(b)(2), 20 CFR 680.600, 20 CFR 680.610, 20 CFR 680.710, 20 CFR 680.740 20 CFR 681.640, TEGL 21-16, 20 CFR 681.300, 20 CFR 681.310)
2. Copies of the approved and signed policies must be submitted to LWC for review not later than 45 days of issuance of this report.

ACTIONS TAKEN AND OBSERVATIONS

Since the release of the Louisiana Workforce Commission (LWC) monitoring report, the Workforce Development Board (WDB) created or revised policies related to twenty-four (24) different topics, adopted on three (3) different dates - October 8, 2020, May 3, 2021, and October 28, 2021. Some of the new policies adopted in 2021 superseded the relevant policy or policies adopted in 2020. The new policies in effect as of the timing of this report address the nine (9) topics cited by the LWC that needed to be updated. See Attachment B for a complete listing of policies in place as of the writing of this report.

The above actions appear to satisfy the requirements of Finding #14; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #14.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #14)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to Best Practices for Policy Writing and Adoption.



FINDING #15: FAMILY SIZE AND HOUSEHOLD INCOME

FINDING

The family size and household income information keyed in HiRE did not match the documentation in the participant file for four (4) Youth participants (State ID 1880216, 3001818, 1274759, 2983205), fourteen (14) Adult participants (State ID 2176711, 2903581, 2940127, 2986746, 1510672, 1162291, 503851, 2635847, 1045999, 2870056, 2252667, 1155864, 501628, 2963743). Low-income status affects priority of service determination for Adult program participants.

REQUIRED CORRECTIVE ACTIONS

1. LWDA 11 must implement training and disseminate guidance to ensure staff determines and records family size and low-income status correctly;
2. LWDA 11 must correct the family size and household income information in HiRE for the fourteen (14) Adult participants (State ID 2176711, 2903581, 2940127, 2986746, 1510672, 1162291, 503851, 2635847, 1045999, 2870056, 2252667, 1155864, 501628, 2963743);
3. LWDA 11 must correct the family size and household information in HiRE for the four (4) Youth participants (State ID 1880216, 3001818, 1274759, 2983205);
4. LWDA 11 must develop a review process that ensures that the information keyed into HiRE is accurate and consistent for all documentation received from the participant and uploaded into HiRE at the time of eligibility; and
5. Documentation of the corrective actions must be submitted to LWC for review not later than 45 days of this review.

ACTIONS TAKEN AND OBSERVATIONS

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According to Eurydice Bush-Harrison, Workforce Connection – Operations Manager, family size and low-income parameters are found in the HiRE system and are also noted on the eligibility determination form utilized by the AJC. However, ongoing and regular training is not provided on the topic. (See Finding #13 for more details.)

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Ms. Bush-Harrison represented that the incorrect participant information was corrected in the HiRE¹¹ system for the fourteen (14) adult participants and four (4) youth participants; however, a review process has not been put in place to ensure that information keyed is accurate and consistent with source documentation. According to the Workforce Connections Director, Sharon Wagner, random reviews of case notes occur as needed. Internal Audit recommends that a systematic approach be developed for the review process. One of the most apparent benefits of regular reviews is the opportunity to improve the overall performance of staff members. Taking the time to regularly analyze your staff's work/case notes is the perfect opportunity to find areas that need attention. Such areas can be incorporated into a formalized training program.

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The above actions did not satisfy all the requirements of Finding #15; therefore, this finding was not resolved within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #15.

¹¹ HiRE stands for "Helping Individuals Reach Employment" and is the software used to track all program participant data and activity.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #15)

6. Implement a review process to ensure that keyed information is accurate and consistent with source documentation and that all necessary documents are uploaded into the computerized system (HiRE).
- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- (Repeat #5) A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.

FINDING #16: RECORDING MEASURABLE SKILL GAIN AND CREDENTIAL IN HIRE

FINDING

LWDA 11 did not record Measurable Skill Gain (MSG) or Credential in HiRE for three (3) Adult participants (State ID 503851, 2986746, 1155864) and three (3) Youth participants (State ID 2746509, 1274759, 1848362).

LWDA 11 did not have supporting documentation in participant file for Measurable Skill Gain recorded in HiRE for Adult participant (State ID 2903581) and Youth participant (State ID 2743855).

REQUIRED CORRECTIVE ACTIONS

1. LWDA 11 must record the Measurable Skill Gain and Credential information in HiRE for Adult participants (State ID 503851, 2986746) and provide supporting documentation for MSG for Adult participant (State ID 2903581). Documentation of this corrective action must be submitted to LWC not later than 45 days of the issuance of this report.
2. LWDA 11 management must establish procedures that ensure that Measurable Skills Gain and Credential Attainments are recorded in HiRE. Documentation of the corrective action must be submitted to LWC for review not later than 45 days of this review.

ACTIONS TAKEN AND OBSERVATIONS

According to Eurydice Bush-Harrison, Workforce Connection – Operations Manager, Measurable Skill Gain, and Credential information was recorded in the HiRE system during the initial LWC audit; however, procedures have not been established to ensure recordation of such items. (See Finding #13 and #15 for more information regarding formalized staff training and review processes.)

The above actions did not satisfy all the requirements of Finding #16; therefore, this finding was not resolved within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #16.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #16)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- (Repeat #5) A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.
- (Repeat #6) Implement a review process to ensure that keyed information is accurate and consistent with source documentation and that all necessary documents are uploaded into the computerized system (HiRE).

FINDING #17: SUPPORTIVE SERVICES

FINDING

LWDA 11 did not document either the inability to obtain supportive services through other programs or the need for supportive services for Youth participant (State ID 2727842).

REQUIRED CORRECTIVE ACTIONS

1. LWDA 11 must review the Youth participant file (State ID 2727842) and the participant's eligibility to receive supportive services and the inability to obtain the supportive service through other programs providing such services must be documented. If the participant is found to be ineligible for supportive services, all funds expended on the supportive service may have to be returned to the appropriate funding source, which will require an accounting adjustment made.
2. Documentation of this corrective action must be submitted to LWC for review not later than 45 days of issuance of this report.

ACTIONS TAKEN AND OBSERVATIONS

According to Eurydice Bush-Harrison, Workforce Connection – Operations Manager, eligibility to receive supportive services and the inability to obtain the support through other programs was documented on July 29, 2020, for Youth participant #2727842. The note below indicates that the participant was eligible and that no other supports were available. The contents suggest that expended funds need not be returned to the funder; however, the Louisiana Workforce Commission was in the process of reviewing this finding as of the timing of this report.

Notes:

Individual was deemed eligible to receive supportive services in the form of a \$50.00 gas card in order for her to attend training. She was currently unemployed and had no funds to purchase gas. No other sources are available to obtain supportive services. Individual earned a 99% in attendance and 78% in proficiency deeming her eligible for supportive services.

1

The above actions appear to satisfy the requirements of Finding #17; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #17.

INTERNAL AUDIT RECOMMENDATION (FINDING #17)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.



FINDING #18: JUSTIFICATION FOR TRAINING SERVICES

FINDING

LWDA 11 did not provide detailed case notes that encompass the justification of training for thirteen (13) Adult participants (State ID 2176711, 2903581, 2940127, 1695677, 103761, 2986746, 1510672, 503851, 1045999, 2252667, 1155864, 252153, 1716062), DW participant (State ID 1919539) and seven (7) Youth participant (State ID 2733600, 1880216, 1274759, 2727842, 1810582, 1848362, 1899241).

REQUIRED CORRECTIVE ACTIONS

LWDA 11 must develop training and disseminate guidance to ensure staff are properly trained on documenting Justification for training and make certain the following are completed:

1. Update the participant files, documenting the need for training services. If the participant is found to be ineligible to receive training services, WIOA funds expended may be questioned costs.
2. Documentation must be submitted to LWC for review not later than 45 days of issuance of this report.

ACTIONS TAKEN AND OBSERVATIONS

According to Eurydice Bush-Harrison, Workforce Connection – Operations Manager, participant files were updated to include revisions to case notes for the twenty-one (21) cited participants; however, as of the timing of this report, there has not been any feedback from LWC regarding the need to return expended funds to the funder.

5

The required corrective actions also call for the implementation of training and guidance dissemination to the staff regarding case note documentation. Ongoing and regular training is not provided on the topic. (See Finding #13 for more details.)

1

The above actions appear to satisfy the requirements of Finding #18; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #18

INTERNAL AUDIT RECOMMENDATIONS (FINDING #18)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- (Repeat #5) A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.



FINDING #19: FOLLOW-UP SERVICES

FINDING

LWDA 11 did not provide and document follow-up services for a minimum of 12 months following the first day of employment for five (5) Adult participants (State ID 2870056, 787777, 2252667, 252153, 2963743). LWDA 11 did not provide and document follow-up services for a minimum of 12 months for Youth participant (State ID 1880216).

REQUIRED CORRECTIVE ACTIONS

LWDA 11 must develop training and disseminate guidance to ensure staff are properly trained on follow-up and make certain the following are completed:

1. LWDA 11 must provide and document that follow-up services were provided to the aforementioned participants listed in this finding. Documentation of this corrective action must be submitted to LWC for review not later than 45 days of issuance of this report.
2. LWDA 11 must establish procedures to include guidance on documenting follow-up services for Adult, Dislocated Worker, and Youth participants. A copy of this must be submitted to LWC for review not later than 45 days of issuance of this report.

ACTIONS TAKEN AND OBSERVATIONS

According to Eurydice Bush-Harrison, Workforce Connection – Operations Manager, participant files were updated¹² to include efforts taken for follow-up services for the cited six (6) participants.

5

The required corrective actions also call for the implementation of training and guidance dissemination to the staff regarding follow-up procedures. Ongoing and regular training is not provided on the topic. (See Finding #13 for more details.)

1

The above actions appear to satisfy the requirements of Finding #19; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #19.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #19)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- (Repeat #5) A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.



¹² Internal Audit relied upon the representations and did not verify that updates were made within the system.

PROGRAM AREAS OF CONCERN

Area of Concern #1: Goals and Objectives Adult participants (State ID 2903581, 1695677, 503851, 1045999, 1155864, 1716062, 501628) and Youth participant (State ID 1899241) had goals and objectives still open after successful completion of activities. Recommendation: LWDA 11 should take measures to ensure that all staff are **properly trained** on the fundamentals of closing goals and objectives in the Individual Employment Plan/ Individual Service Strategy section in HiRE prior to exit.

Area of Concern #2: Inaccurate Information recorded in HiRE Youth participant (State ID 2746509) has Successful Completion for Activity Code 430- Occupational Skills Training – Non ITA, however, the case note states the participant dropped out of the activity. Adult participant (State ID 1045999) had incorrect Credential Date recorded in Credential section in HiRE. Recommendation: LWDA 11's management should take measures to ensure that all staff receive the **proper training** on the fundamentals of case management and emphasize the importance of proper file folder documentation, accurate and timely data entry into HiRE. The data in HiRE is used for reporting purposes and data entry inaccuracies or omissions affect the validity of the data being reported.

Area of Concern #3: Missing signatures Adult participants (State ID 2176711, 290358, 2986746, 503851) did not have signed WIOA Applications in participant file folders. Adult participant (State ID 1155864) did not have a signed WIOA Applications uploaded to HiRE. Adult participant (State ID 2986746) did not have participant signature on the OJT Training Outline. Youth participant (State ID 1707995) was missing the participant's signature on the Objective Assessment. Youth participant (State ID 2965012) Work Experience timesheet was missing both the participant and supervisor's signature to verify hours worked during the pay period ending 02/28/2019. Recommendation: LWDA 11 management should take measures to ensure that all staff members receive the **proper training** of obtaining required signatures on all forms and documents as warranted.

Area of Concern #4: Case Management Adult participants (State ID 2635847, 1045999, 1155864, 1716062, 5011628) had System Closed Activity 188 – Training Preparation Services. Youth participant (State ID 1880216) HiRE application was signed by the participant 4 day after eligibility determination. Youth participants (State ID 1880216, 2743855) goals listed on the IEP were not directly linked to the service activities of the participant. Youth participant (State ID 3001818) ISS was not updated when new activities were added to meet the needs of the participant. Recommendation: LWDA 11's management staff should take measures to ensure that all staff members receive the **proper training** on the fundamentals of case management, emphasizing the importance of correct data entry into HiRE. The actual date of completion for an activity should be entered rather than allowing the system to close the activity.

Area of Concern #5: Employment information LWDA 11 did not enter employment information in HiRE for Adult participants (State ID 1695677, 1162291, 503851). Case notes indicate the participant entered employment. Recommendation: LWDA 11 should take measures to ensure that all staff are **properly trained** on the fundamentals of case management, emphasizing the importance of the accuracy of data entered into HiRE. The data in HiRE is used for reporting purposes. Inaccuracies or omissions affect the validity of the data being reported.

Area of Concern #6: Documentation of 14 Elements made available not uploaded in HiRE documents LWDA 11 did not have supporting documentation uploaded in HiRE that each of the 14 Elements were made available to Youth participants (State ID 1880216, 2743855, 3001818, 1899241, 1274759, 2965012, 2727842, 1810582, 2983205, 1848362) that were monitored remotely. Recommendation: LWDA 11 must review the ten (10) Youth participant files mentioned above and ensure the 14 elements were **reviewed, signed, included in the file folder, and uploaded in HiRE documents.**

Area of Concern #7: Work Experience Documentation Youth participant (State ID 2965012) did not have Work Experience timesheets **uploaded in the HiRE system** to support hours worked 01/22/2019 through 02/08/2019. Youth participant (State ID 2983205) lacked the following required Work Experience documentation:

- Pre-Hire information such as the I-9, W-4, and Worksite Agreement;
- Evaluations from Work Experience to track the progress of the participant goals set in the IEP; and
- Work Experience timesheets to support hours worked 05/10/2019 through 08/05/2019.

Recommendation: LWDA 11 should take measures to ensure that all staff are **properly trained** on the fundamentals of case management, emphasizing the importance of Work Experience documentation that should be included in the participant's file folder.

Area of Concern #8: Missing Attendance/Grades Records Adult participant (State ID 1155864) did not have attendance and/or grade records uploaded in HiRE to support attendance for training dates 12/3/18 – 12/28/18. Recommendation: LWDB 11 staff should **establish procedures** that ensure attendance and/or grade records are included in the participant folders and uploaded to HiRE.

Area of Concern #9: WIOA Application Signature Pages Adult participant (State ID 1716062) WIOA application uploaded in HiRE has a create date of 12/29/15; however, it was signed & dated on 12/14/18. In addition, the WIOA application was created on 12/14/18 signature pages were not uploaded in HiRE. Recommendation: LWDA 11 staff should develop a **review process** that ensures the information entered in HiRE is accurate and consistent for all documentation recorded and uploaded in HiRE.

ACTIONS TAKEN AND OBSERVATIONS

The collective premise of the nine (9) program areas of concern surrounds the concepts of proper training, review processes, and establishment of procedures. The Workforce Development Board has created many policies, some of which contain procedures. (See Attachment B for a complete listing of policies in place as of the writing of this report.) Additionally, staff has attended various training sessions as noted in the program findings on the previous pages of this report; however, ongoing and regular training is not provided to staff. (See Finding #13 for more details.)

INTERNAL AUDIT RECOMMENDATION (PROGRAM AREAS OF CONCERN)

- (Repeat #5) A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.

FINDING #20: YOUTH PROVIDER CONTRACTS- MONITORING

FINDING

LWDB 11 provided Monitoring Guides, represented as monitoring reports for two (2) service providers—Delgado Community College and an unidentified provider. However, the contents of the monitoring guide does not facilitate monitoring activities in accordance with Uniform Guidance.

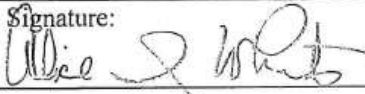
REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish measurable benchmarks for periodic site visits to each of the service providers, outline monitoring activities that will take place, and make certain the following is completed:

1. Ensure the periodic site visits and monitoring guidelines are in compliance with local and federal laws.
2. Ensure a section of the guidelines address time frame and expectations of LWDB 11 and the service providers.
3. The benchmarks and guidelines must be signed and dated by the board and documented in final approved board meeting minutes.
4. Copies of the benchmarks, guidelines, and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board (WDB or JPWDB) adopted policy number 105-20, titled "Monitoring," at its October 8, 2020, Quarterly Board Meeting. The policy was signed by Alice White, former Administrative Management Specialist IV for the WDB, and dated the same day.

Jefferson Parish Workforce Development Board - LWDA 11		
Policy Number: 105-20	Policy Name: Monitoring	
Director: Alice White	Signature: 	Effective Date: 8 Oct 2020
Purpose: To establish a process for the monitoring of all JPWDB grant obligations as required under the WIOA and Federal and State law.		

The Workforce Development Board adopted policy number 2021-008, titled "Internal Controls, Segregation of Duties and Firewalls," at its October 28, 2021, Quarterly Board Meeting. The policy requires monitoring and a report to appropriate Board committees once each program year. The policy also requires monitoring to ensure compliance with federal, state, and local laws, regulations, and policies. (Policy 2021-008, second page, "e" Oversight and Monitoring.) Lastly, as of the timing of this report, the WDB created a Monitoring Guide that has not yet been finalized.

According to Frances Turner, Administrative Management Specialist IV for the WDB, the WDB has conducted monitoring of the Youth Provider. Ms. Turner represented that she sent proof of such to the LWC.

Actions taken appear to satisfy the requirements of Finding #20; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #20.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #20)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to Best Practices for Policy Writing and Adoption.

FINDING #21: INTERNAL CONTROL

FINDING

The Workforce Development Board (WDB) did not maintain internal control over LWDA 11. The LWDB submitted Fiscal policies for Jefferson Parish Government. Per discussion with LWDA 11 management, in lieu of working under WDB policies and procedures, the local office operates under Jefferson Parish's policies.

Additionally, per review of Board minutes there is no evidence the WDB approved operating under the authority of Jefferson Parish Fiscal policies.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must establish Fiscal policies and make certain the following is completed:

1. The policies must be adopted, signed and dated by the board;
2. Adoption of the policies must be documented in final approved board meeting minutes; and
3. Copies of the policies and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board (WDB or JPWDB) adopted policy number 103-20, titled "Financial Management System," at its October 8, 2020, Quarterly Board Meeting. The policy was signed by Alice White, former Administrative Management Specialist IV for the WDB, and dated the same day. The policy states, "...JPWDB will operate under and adhere to the Jefferson Parish Government Accounting and Fiscal policies for managing WIOA funds."

Additionally, the WDB adopted policy number 2021-009, titled "Internal Controls, Segregation of Duties and Firewalls," at its October 28, 2021, Quarterly Board Meeting¹³. The policy requires the JPWDB to "provide reasonable assurance that all local grant sub-recipients are managing federal awards in compliance with Federal statutes (including the WIOA law), regulations, and the terms and conditions of the award." (first page of the policy – "a" Effective Internal Controls")

¹³ Policy number 2021-009 was adopted at the October 28, 2021, Quarterly Board Meeting, signed by Director, Christi Langoni, countersigned by JPWDB Chairman, Thomas Jones

The actions taken appear to satisfy the requirements of Finding #21; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #21.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #21)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to Best Practices for Policy Writing and Adoption.

FINDING #22: SEGREGATION OF DUTIES

FINDING

It was determined the individual serving as the WDB Planner also serves as the Program Monitor and Supervisor.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must develop policies and procedures to ensure key functions are distributed to more than one person in an effort to prevent errors and fraud and ensure the following are completed:

1. The policy must be adopted, signed and dated by the board;
2. Adoption of the policy must be documented in final approved board meeting minutes; and
3. Copies of the policy and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

ACTIONS TAKEN AND OBSERVATIONS

The Workforce Development Board adopted policy number 2021-009, titled "Internal Controls, Segregation of Duties and Firewalls," at its October 28, 2021, Quarterly Board Meeting. The policy requires segregation of duties and "proper firewalls" to "ensure a complete separation of duties." An excerpt of the policy is shown below.

Segregation of Duties:

Segregation of duties is broadly defined as the separation of the custodial, record-keeping and authorization functions of a business process to ensure that no individual employee has the ability to initiate, approve, record and reconcile departmental transactions or possess overall control over major functions within a business unit.

Proper firewalls must be in place to ensure a complete separation of duties. Firewalls must also be in place to ensure the transparency and integrity of staff fulfilling multiple roles and multiple functions. Organizations performing the functions of one-stop operator and direct provider of career services and/or youth workforce development activities must have adequate organizational separation between and among those functions; separate staff must perform the duties of each function.

The policy further addresses the functions of a one-stop operator and a required agreement with the WDB and Chief Elected Official to specify how to carry out responsibilities demonstrating compliance with the WIOA regulations. The relevant excerpt is shown on the next page.

Any organization or entity that has been selected to perform the functions of one-stop operator and direct provider of career services and/or youth workforce investment activities in a Local Workforce Development Area must develop a written agreement with the Local Workforce Development Board (LWDB) and the Chief Elected Official (CEO) to clarify how the organization will carry out its responsibilities while demonstrating compliance with Uniform Guidance and Workforce Innovation and Opportunity Act (WIOA) regulations.

As noted in Finding #4, Jefferson Parish Ordinance No. 20068, adopted on July 9, 1997, created the Jefferson Parish Workforce Development Board according to guidelines established by the United States Department of Labor and the Louisiana Department of Labor. The board created by the prior ordinances was not codified nor added to the board section of the code; however, in their bylaws adopted on November 10, 2015, the board recognized itself as the Jefferson Parish Workforce Development Board. Jefferson Parish Ordinance No. 26148, adopted on February 24, 2021, officially added the board to the board section of the Jefferson Parish Code of Ordinances and set forth the board's general composition and its general duties in the Code. Recognition of operating under the authority of Jefferson Parish was later reiterated in revised bylaws signed by the Board Chairman on August 27, 2021.

On May 25, 2021, the WDB solicited a Request for Proposal of a One-Stop-Operator. At its July 13, 2021 board meeting, the WDB approved the selection of Closing the Gap Consulting, LLC as the new One-Stop-Operator (OSO) effective July 1, 2021. The Jefferson Parish Council approved the OSO agreement at the August 25, 2021, Council Meeting. (See Finding #2 for more details.) With competitive procurement of a third-party OSO, and the ordinances mentioned above changes, the roles and relationships of Jefferson Parish Government and the Workforce Development Board are more clearly defined, and the function of the OSO (Closing the Gap Consulting, LLC) was segregated.

The above actions appear to satisfy the requirements of Finding #22; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020, issuance date. Therefore, the WDB did not comply with the time requirement of Finding #22.

INTERNAL AUDIT RECOMMENDATION (FINDING #22)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to the Changes in Organizational Structure.

FINDING #23: UNAUTHORIZED LEASE AGREEMENT APPROVAL

FINDING

Per review of the Lease Agreement between Jefferson Parish and Liz Lafayette LLC, Roph, LLC and GGG Holdings, LLC, the Local Area Coordinator approved the Parish Contractual Agreements and/or Amendments without signatory authority.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must develop a written agreement with the Jefferson Parish CEO that specifies how the parish will carry out its responsibilities as the grant recipient, fiscal agent, WDB and One-Stop Operator to ensure compliance with the WIOA Act and relative uniform requirements and make certain the following are completed:

1. The agreement is executed and signed by all appropriate parties;
2. Submit copies of the executed agreement to LWC not later than 45 days of issuance of this report and kept on file by the LWDB; and
3. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed.

ACTIONS TAKEN AND OBSERVATIONS

As noted in Finding #4, Jefferson Parish Ordinance No. 20068, adopted on July 9, 1997, created the Jefferson Parish Workforce Development Board according to guidelines established by the United States Department of Labor and the Louisiana Department of Labor. The board created by the prior ordinances was not codified nor added to the board section of the code; however, in their bylaws adopted on November 10, 2015, the board recognized itself as the Jefferson Parish Workforce Development Board. Jefferson Parish Ordinance No. 26148, adopted on February 24, 2021, officially added the board to the board section of the Jefferson Parish Code of Ordinances and set forth the board's general composition and its general duties in the Code. Recognition of operating under the authority of Jefferson Parish was later reiterated in revised bylaws signed by the Board Chairman on August 27, 2021.

On May 25, 2021, the WDB solicited a Request for Proposal of a One-Stop-Operator. At its July 13, 2021 board meeting, the WDB approved the selection of Closing the Gap Consulting, LLC as the new One-Stop-Operator (OSO) effective July 1, 2021. The Jefferson Parish Council approved the OSO agreement at the August 25, 2021, Council Meeting. (See Finding #2 for more details.) With competitive procurement of a third-party OSO, and the ordinances mentioned above changes, the roles and relationships of Jefferson Parish Government and the Workforce Development Board are more clearly defined, and the function of the OSO (Closing the Gap Consulting, LLC) was segregated.

The above actions appear to satisfy the requirements of Finding #23; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #23.

Evidence of LWC approving current arrangement with Jefferson Parish Government

According to Frances Turner, Administrative Management Specialist IV for the WDB, they did not obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed. However, this approval is no longer necessary since the WDB has procured an OSO.¹⁴

INTERNAL AUDIT RECOMMENDATION (FINDING #23)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to the Changes in Organizational Structure.

¹⁴ Per Andrea Morrison, Deputy Assistant Secretary for the Louisiana Workforce Commission – conveyed via Zoom meeting conducted on January 14, 2022. (See Attachment R for more details.)

FINDING #24: SUPPORTING DOCUMENTATION FOR DRAWDOWNS

FINDING

The documentation, provided by LWDA 11, included the following:

- A copy of the General Ledger,
- Invoices and payroll printouts from Delgado's Community College accounting system.
- Credit Card Statements

As a result, transactions could not be traced to the General Ledger due to the following:

- Missing documentation for Kedila Family Learning Center, Inc., Louisiana Green Corps, Inc., New Horizons Computer Learning Center of Baton Rouge, Inc., and Operation Spark;
- No time sheets were submitted for payroll (All individuals charging to WIOA grant)
- Missing Invoices (i.e. tuition for individual participants, textbooks, supplies, etc.); and
- Unidentified charges on the credit card statements.

The information received is not enough to justify the amounts requested on the following drawdowns:

- # 253 \$214,370.84 9/30/2018
- # 260 \$564,007.73 4/30/2019
- # 262 \$135,356.24 6/30/2019

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must submit all supporting documentation, for the aforementioned drawdowns, and provide evidence the supporting documentation reconciles with the total drawdown amounts. Documentation must be submitted to LWC not later than 45 days of issuance of this report. Questioned cost, if any, will be determined after receipt of the information.

Failure to provide the documentation may result in a questioned cost totaling up to \$913,634.81. (Internal Audit note: the three drawdowns calculate to \$913,734.81 which is \$100 more than quoted by LWC.)

Going forward, LWDB11 must submit adequate financial documentation with all Requests for Funds. The category and amount of expenses incurred should agree to the Request for Funds.

ACTIONS TAKEN AND OBSERVATIONS

There are two components to a Request for Payment sent to Louisiana Workforce Commission: Program Costs and Administrative Costs. On January 17, 2020, the Workforce Development Board emailed a drawdown reconciliation sheet, along with relevant reports from the Parish's AS/400 Financial Management System (Project Transactions by G/L Account Number). Examples are shown on the following pages.

The reconciliation sheet specifies where support for the total draw amount can be found, such as "expenditure detail attached" or "admin costs calculation." The AS/400 transactions report contains notations for reconciling items, the most common being an expenditure included in another draw due to timing differences.

Program costs are supported by a detailed transactions report, whereas Administrative costs are calculated. More details regarding the drawdown processes and procedures can be found in this report's "Other Internal Audit Recommendations" section.

Request for Payment for 9/30/18 – Draw #253

Request For Payment

LWDA Name and Number
JEFFERSON WORKFORCE CONNECTION

Request No. 253
Date of Request 09/30/18

FOR LWC USE:
Request Number:

Mailing Address
1900 Lafayette Street, Suite 1
Gretna, LA

Parish/Office Location

JEFFERSON PARISH

Entered by:

Approved by:

Email Address
Lisa Harrington-Cochrane@jeffparish.net

Area Code

Telephone #

504

364-1289

Date Ordered:

Program	Amount
ADMINISTRATIVE COSTS	
Adult - PY17	\$71.00
Adult - FY18	\$0.00
Adult - PY18	\$0.00
Adult - FY19	\$0.00
Adult - PY19	\$0.00
Adult - FY20	\$0.00
Dislocated Worker - PY17	\$0.00
Dislocated Worker - FY18	\$19,227.00
Dislocated Worker - PY18	\$0.00
Dislocated Worker - FY19	\$0.00
Dislocated Worker - PY19	\$0.00
Dislocated Worker - FY20	\$0.00
Transfer PY17	\$0.00
Transfer FY18	\$0.00
Transfer PY18	\$0.00
Transfer FY19	\$0.00
Youth - PY16	\$0.00
Youth - PY17	\$2,139.00
Youth - PY18	\$0.00
Youth - PY19	\$0.00
	\$0.00
	\$0.00
	\$0.00
TOTAL ADMIN. REQUESTED	\$21,437.00

Program	Amount		
PROGRAM COSTS			
Adult - PY17	\$640.00	407P	\$711.00
Adult - FY18	\$23,202.99	408F	\$23,202.99
Adult - PY18	\$0.00	408P	\$0.00
Adult - FY19	\$0.00	409F	\$0.00
Adult - PY19	\$0.00	409P	\$0.00
Adult - FY20	\$0.00	400F	\$0.00
Dislocated Worker - PY17	\$0.00	507P	\$0.00
Dislocated Worker - FY18	\$40,105.19	508F	\$59,332.19
Dislocated Worker - PY18	\$0.00	508P	\$0.00
Dislocated Worker - FY19	\$0.00	509F	\$0.00
Dislocated Worker - PY19	\$0.00	509P	\$0.00
Dislocated Worker - FY20	\$0.00	500F	\$0.00
Transfer PY17	\$0.00	417P	\$0.00
Transfer FY18	\$96,334.32	418F	\$96,334.32
Transfer PY18	\$0.00	418P	\$0.00
Transfer FY19	\$0.00	419F	\$0.00
Youth - PY16	\$0.00	396P	\$0.00
Youth - PY17	\$32,651.34	397P	\$34,790.34
Youth - PY18	\$0.00	398P	\$0.00
Youth - PY19	\$0.00	399P	\$0.00
	\$0.00		\$0.00
	\$0.00		\$0.00
	\$0.00		\$0.00
TOTAL PROGRAM REQUESTED	\$192,933.84		

TOTAL AMOUNT REQUESTED **\$214,370.84**

\$214,370.84

I hereby certify that all information shown is in accordance with the terms and conditions of the Contract and that the amount for which drawn is proper for payment to the drawer or for credit to the account of the drawer at the drawer's bank. I also certify that the data reported is correct and that the amount of the Request for Payment is not in excess of current needs.

Signature M. Harrington Date 10/31/18

Accounting Director
Typed/Printed Name & Title

FOR LWC USE:

PO#	Amount	PV/PI#
PO#	Amount	PV/PI#
PO#	Amount	PV/PI#

Drawdown Reconciliation Sheet for 9/30/18

WIA DRAWDOWN FOR 30-Sep-18			
WIA 17-18 LTD Expenditures			
Program - Proj #	Description	Program Cost	
16015.002	Youth PY 17	681,950.38	
16015.003	Adult PY 17	126,173.00	
16015.004	Disloc Worker PY 17	170,809.60	
16015.103	Adult FY 18	964,631.32	
16015.104	Disloc Worker FY 18	418,895.67	
	Total Program Cost	2,359,459.97	
		90.00%	
	Total Grant Amt Spent to E	2,621,622.19	
		10.00%	
	Total Adm Cost	262,162.22	262,162.00
LTD Revenues			
Admin - Proj #	Description	L-T-D Drawdown	
16015.001	WIOA PY 17	67,373.00	
16015.005	WIOB PY 17	72,987.72	
16015.101	WIOA FY 18	78,530.71	
16015.105	WIOB FY 18	21,833.57	
	Total Life to date Drawdown		240,725.00
			21,437.00
WIOA 18-19			
Program - Proj #	Description	Program Cost	
16016.002	Youth PY 18	-	
16016.003	Adult PY 18	-	
16016.004	Disloc Worker PY 18	-	
16016.103	Adult FY 19	-	
16016.104	Disloc Worker FY 19	-	
	Total Program Cost	-	
		90.00%	
	Total Grant Amt Spent to E	0.00	
		10.00%	
	Total Adm Cost	0.00	0.00
L-T-D Drawdown			
Admin - Proj #	Description	L-T-D Drawdown	
16016.001	WIOA PY 18	-	
16016.005	WIOB PY 18	-	
16016.101	WIOA FY 19	-	
16016.105	WIOB FY 19	0.00	
	Total Life to date Drawdown		0.00

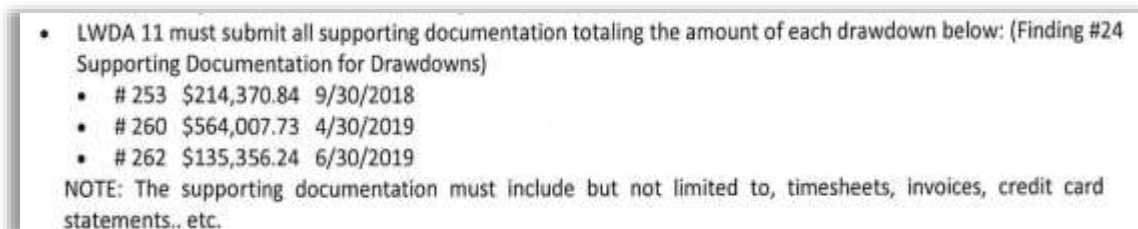
Project	Description	Draw Down Amt	
16015.001	WIOA PY 17	640.00	expenditure detail attached
16015.002	Youth PY 17	32,651.34	expenditure detail attached
16015.003	Adult PY 17	-	
16015.004	Disloc Worker PY 17	-	
16015.005	WIOB PY 17	-	
16015.101	WIA FY 18	1,196.29	admin costs calculation
16015.103	Adult FY 18	119,537.31	expenditure detail attached
16015.104	Disloc Worker FY 18	40,105.19	expenditure detail attached
16015.105	WIOB FY 18	20,240.71	admin costs calculation
16016.001	WIOA PY 18	-	
16016.002	Youth PY 18	-	
16016.003	Adult PY 18	-	
16016.004	Disloc Worker PY 18	-	
16016.005	WIOB PY 18	-	
16016.101	WIA FY 19	-	
16016.103	Adult FY 19	-	
16016.104	Disloc Worker FY 19	-	
16016.105	WIOB FY 19	-	
		214,370.84	

Project Transactions by G/L Account Number (Example)

Jefferson Parish FMS	FINANCIAL MANAGEMENT				PAGE 1	
DATE: 1/17/20					PT0310	
TIME: 10:23:32	PROJECT TRANSACTIONS BY G/L ACCOUNT NUMBER				CJSMITH	
PROJECT #	G/L DATE	JOURNAL JT	DESCRIPTION	VENDOR# & NAME	TRACKING CODE	TRANS. AMOUNT
ORGANIZATION 1 : 21600 DEPT OF LABOR						
ORGANIZATION 2 : 1280 WORKFORCE CONNECTION						
ORGANIZATION 3 : 229 WORKFORCE INVESTMENT ACT						
ACCOUNT NUMBER : 7210 OFFICE SUPPLIES						
16015 003	9/28/2018	1814263	JE JE Reclass Office expense			640.00
ACCOUNT OFF SUPPLY TOTALS :						640.00
ORGANIZATION 3 WIA TOTALS :						640.00
ORGANIZATION 2 LABOR TOTALS :						640.00
ORGANIZATION 1 LABOR TOTALS :						640.00
GRAND TOTALS :						640.00
Total requested September :						640.00

The Department of Internal Audit traced total program costs per the AS/400 Project Transactions Reports to the original Request for Payment for the three (3) draws in question. An immaterial difference was for Draw #260. See Attachment G to view the reconciliations.

The request for documentation from the Louisiana Workforce Commission (LWC) also asked for documentation to include “timesheets, invoices, credit card statements, etc.” See excerpt of the request below.



In response, the WDB submitted documentation for Payroll and Other expenses as follows:

PAYROLL	OTHER
JP Employee Time Reports	Training Vendor invoices and related support
Employee Cost Analysis Report ¹⁵ (WDB and AJC)	Lease and Service Agreements
Daily Attendance and Time Record Reports	JP Cost Allocation Plan
Payroll Summaries – Summer Youth	2018 JP Prorations (Allocations)

See Attachment J for an example of each documentation item listed in the table above. In addition, a comprehensive set is on file with the Workforce Development Board and has been excluded from this report.

The above actions appear to satisfy the requirements of Finding #24; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #24. Additionally, as of the timing of this report, there has not been feedback from LWC as to the adequacy of the documentation submitted to them. Therefore, this finding to potentially pay back \$913,634.81 has not been resolved.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #24)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to Drawdown Processes and Procedures.



¹⁵ Generated from the Parish’s AS/400 Financial System on August 11, 2021

FINDING #25: SERVICE PROVIDERS ADMINISTRATIVE FEES

FINDING

Per review of the contracts for Youth and Career Services, budget narratives included a line item for an Administrative Fee. However, no explanation or details were provided to substantiate the fees.

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must develop policies to address the contents of contracts:

1. This policy must address the identification, which discloses the use and application of all WIOA funds.
2. The policy must be adopted, signed and dated by the board;
3. The policy must be documented in the board meeting minutes that the policy was signed and approved; and,
4. The policy and a copy of the board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report.
5. LWDB 11 must provide specific details of the budgeted line items that were listed in the contracts listed below.
6. This information must be submitted to LWC not later than 45 days of issuance of this report.

The necessity, allowability or reasonableness of this fee could not be determined. Failure to submit this information, as stated in Corrective Action #6, will result in Administrative questioned costs totaling \$56,677.45 as outlined below:

Delgado Community College (Youth)	\$ 27,711.24
Delgado Community College (Career Services)	\$ 18,871.21
Louisiana Green Corps	\$ 6,000.00
Kedila Family Learning Center, Inc	\$ 4,095.00
Total	\$ 56,677.45

ACTIONS TAKEN AND OBSERVATIONS

The WDB submitted descriptions of the administrative fee component and budget narratives for Delgado Community College, Louisiana Green Corps, and Kedila Family Learning Center. The documentation reflects administrative fees for each ten percent (10%). Examples of the descriptions can be found in Attachment I.

In an email from Regina Calhoun to Frances Turner on August 9, 2021, Ms. Calhoun requested supporting documentation for the administrative fee. However, Ms. Turner represented that it was sent in August of 2020. As of the writing of this report, there has not been feedback from LWC as to the adequacy of the documentation submitted to them. Therefore, this potential payback has not been resolved.

The documentation requested for Finding #25 was not submitted within forty-five (45) days after the May 31, 2020, issuance date of the monitoring report. Therefore, the WDB did not comply with the time requirement of Finding #25.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #25)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the "Other Internal Audit Recommendations" related to Drawdown Processes and Procedures.

FINDING #26: ADMINISTRATIVE COSTS

FINDING

The job descriptions clearly establishes administrative functions of the employees below. However, time charged is between program and administrative cost.

	Admin	Adult	DW	Youth
Director/Local Area Coordinator	40%	30%	20%	10%
WDB Director	60%	10%	20%	10%
WDB Planner/Supervisor/Monitor	60%	10%	20%	10%

REQUIRED CORRECTIVE ACTIONS

LWDB 11 must provide documentation, which supports the specific activities for each employee above (for the period of July 1, 2018 through June 30, 2019). Costs incurred to the grant in excess of the 10% administrative cap, there may be questioned costs. This documentation must be submitted to LWC not later than 45 of the day of this report.

ACTIONS TAKEN AND OBSERVATIONS

The WDB submitted “timesheet reports” that log daily activities for Sharon Wegner, Director of Workforce Connections; Alice White, Director of the Workforce Development Board; and Frances Turner, WDB Planner. The timesheet reports consistently show allocations of time congruent with that shown above. Examples of the timesheet reports can be found in Attachment H.

In an email from Regina Calhoun to Frances Turner on August 9, 2021, Ms. Calhoun requested supporting documentation for the allocations. However, Ms. Turner represented that it was sent in August of 2020. As of the timing of this report, there has not been feedback from LWC as to the adequacy of the documentation submitted to them. Therefore, this potential payback has not been resolved.

The documentation requested for Finding #26 was not submitted within forty-five (45) days after the May 31, 2020, issuance date of the monitoring report. Therefore, the WDB did not comply with the time requirement of Finding #26.

INTERNAL AUDIT RECOMMENDATIONS (FINDING #26)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to Drawdown Processes and Procedures.



FINDING #27: N/A – NOT USED

FINDING #28: LACK OF GOVERNANCE GUIDANCE

FINDING

Jefferson Parish Government is the Grant Recipient and the Fiscal Agent. Per review of contracts for Youth services and Career and Training Services, the Parish Council establishes and executes contracts.

REQUIRED CORRECTIVE ACTIONS

The LWDB and CEO must develop a written agreement to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations.

ACTIONS TAKEN AND OBSERVATIONS

As noted in Finding #6, Jefferson Parish Ordinance No. 20068, adopted on July 9, 1997, created the Jefferson Parish Workforce Development Board according to guidelines established by the United States Department of Labor and the Louisiana Department of Labor. The board created by the prior ordinances was not codified nor added to the board section of the code; however, in their bylaws adopted on November 10, 2015, the board recognized itself as the Jefferson Parish Workforce Development Board. Jefferson Parish Ordinance No. 26148, adopted on February 24, 2021, officially added the board to the board section of the Jefferson Parish Code of Ordinances and set forth the board's general composition and its general duties in the Code. Recognition of operating under the authority of Jefferson Parish was later reiterated in revised bylaws signed by the Board Chairman on August 27, 2021.

Additionally, Ordinance No. 26309, adopted on November 10, 2021, authorizes the Council chairman, vice-chairman, department directors, or chief administrative assistant (as authorized by specific resolutions) to sign contract agreements ratified by the Parish of Jefferson. (See next page for the related Jefferson Parish Code of Ordinance section.)

With these ordinances and recognition of Jefferson Parish's authority over the WDB, the roles and relationships of Jefferson Parish Government and the Workforce Development Board are more clearly defined.

The above actions appear to satisfy the requirements of Finding #28; however, they were not completed within forty-five (45) days after the monitoring report's May 31, 2020 issuance date. Therefore, the WDB did not comply with the time requirement of Finding #28.

Sec. 2-31. Duties of chairman and vice-chairman of the council.

- (a) The chairman of the council shall be authorized and empowered to sign any and all contractual agreements ratified by and executed on behalf of the Parish of Jefferson, and on behalf of any and all subsidiaries, special districts and political subdivisions for which the Jefferson Parish Council serves as the governing authority.
- (b) In the absence of the chairman of the council, the vice-chairman of the council is authorized and empowered to perform any and all of the duties that are normally performed by the chairman of the council, including signing any and all contractual agreements ratified by and executed on behalf of the Parish of Jefferson, and on behalf of any and all subsidiaries, special districts and political subdivisions for which the Jefferson Parish Council serves as the governing authority.
 - (1) The chairman of the council, or the vice-chairman in his absence, shall also be authorized and empowered to sign nonmonetary Intergovernmental Agreements with municipalities in Jefferson Parish for the one-time, short-term use of movable property prior to ratification by the council only in instances where there is no council meeting prior to the conduction of the event for which the movable property is to be used. At the next council meeting after the event, the executed Intergovernmental Agreement shall be presented to the council for consideration and ratification.
 - (2) The Intergovernmental Agreement contemplated in subsection (1) shall be in accordance with the standard format, attached hereto as Exhibit A and available for inspection in the office of the parish clerk. Any amendments to the standard format must be ratified by the council before signature.
- (c) Notwithstanding the provisions of subsections (a) and (b) of this section, the Jefferson Parish Director of Floodplain Management or his/her designee is authorized to sign all homeowner contract agreements, on behalf of the Jefferson Parish Council, for elevation and reconstruction projects under the Hazard Mitigation Grant Program, Severe Repetitive Loss Program and Flood Mitigation Assistance Program due to losses sustained by Hurricanes Katrina, Rita, Gustav, Ike, Isaac and all prior parish flood events.
- (d) Notwithstanding the provisions of subsections (a) and (b) of this section, the council may by resolution authorize a director or a chief administrative assistant to the parish president to sign contractual agreements, grant applications, and other authorized documents ratified by and executed on behalf of the Parish of Jefferson, and on behalf of any and all subsidiaries, special districts and political subdivisions for which the Jefferson Parish Council serves as the governing authority.
- (e) The Jefferson Parish Inspector General shall be authorized to enter into, execute, and sign all contracts, leases, agreements, and other documents for the effective operations of his office.

(Code 1961, § 2-2.1; Ord. No. 18441, § 2, 1-8-92; Ord. No. 23251, § 1, 2-13-08; Ord. No. 23651, § 1, 9-23-09; Ord. No. 24569, § 1, 8-28-13; Ord. No. 24585, § 1, 9-18-13; Ord. No. 24678, § 1, 2-5-14; Ord. No. 26309, § 1, 11-10-21)

Charter reference(s)—Vice-chairman to preside at meetings of the council in the absence of the chairman, § 2.06(A).

INTERNAL AUDIT RECOMMENDATION (FINDING #28)

- (Repeat #1) In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.
- See the “Other Internal Audit Recommendations” related to the Changes in Organizational Structure.

FISCAL AREAS OF CONCERN

None.

OTHER INTERNAL AUDIT RECOMMENDATIONS

CHANGES TO ORGANIZATIONAL STRUCTURE / ONE-STOP OPERATOR

Since the Monitoring Report issued by the Louisiana Workforce Commission, Office of Workforce Development, on May 31, 2020, the Jefferson Parish has:

- 1) corrected and enhanced case note verbiage at the American Job Centers (See Findings 13-19);
- 2) updated, revised, and created Workforce Development Board (WDB) policies and procedures (see Best Practices for Policy Writing and Adoption);
- 3) updated and revised WDB Bylaws (Finding #6), and the Local Workforce Plan (Finding #11);
- 4) made Jefferson Parish Ordinance changes to provide clarity of the relationships between Jefferson Parish Government, the Workforce Development Board, the Department of Workforce Connect (American Job Center), and the Jefferson Community Action Programs (See Finding #18);
- 5) procured a third-party One-Stop Operator through a competitive process (See Finding #5), and
- 6) created a Memorandum of Understanding (See Finding #3) to “identify and coordinate a variety of workforce development resources to create a seamless, customer-friendly system that addresses the needs of employers and job seekers.”

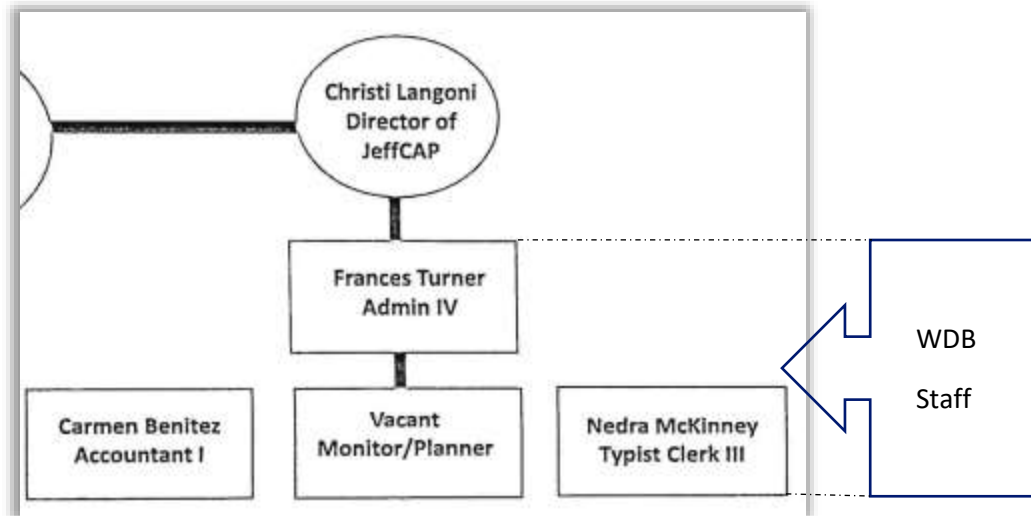
As a result of the ordinance changes and procurement of a third-party One-Stop Operator, the structure from the funding source to the programmatic level changed and is described next. The ultimate funding source is the Federal Department of Labor (DOL). Funds are passed from the DOL to the State - Louisiana Workforce Commission (LWC) which are then awarded to the local level - Jefferson Parish Government (JPG). The Workforce Development Board is a department established by JPG and recipient of grant funds from LWC. The Jefferson Community Action Program (JeffCAP) supervises the WDB employees. The WDB awards funds to the American Job Center and the One-Stop Operator. Before the changes, the WDB was not under the supervision of JeffCAP, and the American Job Center and One-Stop Operator were one and the same. See Attachment M for detailed graphics of the organizational structure both before and after the changes stated above.

As referenced, items one through three (1-3) above are addressed in detail elsewhere in this report. Internal Audit will expand upon items four through six (4-6) in this section.

Jefferson Parish Ordinance Changes and Organizational Structure Changes

The Jefferson Community Action Programs (JeffCAP) Director oversees the Workforce Development Board (WDB) staff. This responsibility is evidenced by the Director’s job description, where “Supervises employees responsible for providing ~~and~~ administrative and managerial support to the Workforce Investment [Workforce Investment] Board¹⁶” is listed as one of the essential functions of that position. Additionally, the Organizational Chart reflects this reporting relationship. A chart excerpt can be seen on the next page; the entire chart can be viewed in Attachment O.

¹⁶ The WDB was formally known as the Workforce Investment Board.



A memorandum of understanding (MOU) was created as per Finding #3 to, in part, to provide “a description of services, including the manner in which the services are to be coordinated and delivered through the system, relative to each specific partner.” The Louisiana Workforce Commission includes Community Services Block Grant and Housing and Urban Development Programs in its list of “required partners.” Attachment A to the MOU lists Jefferson Parish Community Action Program (JeffCAP) as a party to the agreement. See the MOU excerpt below.

Attachment A: Parties to the Agreement		
Partner Name	Program	Program Authority
Delgado Community College	Adult Education and Literacy	Adult Education and literacy (WIOA 121(b)(1)(B)(iii) – Title II
Jefferson Parish Community Action Program	Community Services Block Grant	Community Services Block Grant Employment & Training Programs (42 USC 9901 et seq.)
	Housing and Urban Development	Department of Housing and Urban Development (HUD) – Employment and Training Programs (WIOA 121 (b)(1)(B)(xi)

According to the MOU, “Each partner is responsible for ensuring that its legislated programs, services, and activities are provided in the one-stop center in accordance with the goals, objectives, and performance measures of the Workforce Innovation and Opportunity Act (WIOA) P.L. 113-128 and regulations.” Evidence of JeffCAP’s partner relationship is seen on its webpage, which lists “Employment Services” as a type of assistance provided to the community.

Employment Services — Customers are assisted with Job Searches, Job Readiness Training, Basic Resume Preparation, Youth Summer Employment, Job Application Assistance (at select centers), Employment Referrals, Employment Supportive Services (see CSBG), and Jefferson Council on Aging Senior Employment Referrals.

According to the JeffCAP Director Christi Langoni, “The Employment Services that are offered in the Community Center are to assist individuals with access to computer labs. They can utilize the computer labs to assist with job searches, online trainings and basic resume preparations. Please note the Community Center refers community members and applicants who need further assistance to the American Job Center. Our CSBG Employment Supportive Services provides an array of assistance to individuals who qualify. For example, this includes, but not limited to the following: TWIC/OSHA 10 cards, uniforms, books, supplies, transportation, etc. These services are separate from the American Job Center and Workforce Development Board. However, JeffCAP is considered a CAP Agency that is a mandated partner with AJC.”

Ms. Langoni, as the JeffCAP Director and supervisor of the Workforce Development Board (WDB) staff, has been a signatory on key WDB documents such as its policies, as noted several times earlier in this report. Those policies guide the WDB and its partners, JeffCAP as one of the partners. In essence, Ms. Langoni supervises the staff responsible for monitoring the One-Stop Operator, American Job Center (Workforce Connections), and the required partners, including JeffCAP. This relationship could be a Conflict of Interest, either in fact or appearance. Therefore, Internal Audit recommends the WDB continue to work with the Louisiana Workforce Commission to determine an ideal and acceptable organizational structure for Jefferson Parish.

Procurement of a third-party One-Stop Operator

As stated in Finding #5, on May 25, 2021, the WDB solicited a Request for Proposal of a One-Stop-Operator (OSO). On July 13, 2021, the WDB approved Closing the Gap Consulting, LLC as the new OSO effective July 1, 2021. In addition, the Jefferson Parish Council approved the OSO agreement at the August 25, 2021, Council Meeting. Internal Audit noted the following regarding the Procurement of the One-Stop Operator:

Requirement - The Request for Proposal states that “Respondents must be authorized to do business in Louisiana and must have been in business for at least two (2) years prior to submission of the proposal.”

- 1) The proposal submitted by Closing the Gap Consulting, LLC (received timely by the WDB on June 7, 2021) indicated that the organization has been in business since 2016. To follow is an excerpt from the proposal.

Abstract/Executive Summary

Since coming into existence in 2016, Closing the Gap Consulting, LLC has strived to live up to its Mission: providing focused solutions/interventions to eliminate and/or minimize the “gaps” that often prevent individuals, companies, organizations, and/or groups from realizing their maximum potential. Knowledge, skills, resources, access, awareness, networks, and planning are a few of the most commonly identified “gaps” that impact success. Closing the Gap’s Vision is to provide strategic offerings resulting in value-for-value returns, while being a valued partner to our customers and an asset to our communities. Closing the Gap is a values-driven organization. Our

- 2) Closing the Gap Consulting, LLC is a one-member organization. The resume included with the proposal indicated that The Brock Group employed the sole member in Houston, Texas, in 2016 (from 2010 to 2019). Subsequently, the member was employed by EmployBR in Baton Rouge, Louisiana from “2019 - Present.”

PROFESSIONAL EXPERIENCE

EMPLOYBR, Baton Rouge, Louisiana
 East Baton Rouge City/Parish Mayor-President's Office
WIOA Executive Director (2019-Present)

In collaboration with the East Baton Rouge Parish Mayor-President's Office and Local Workforce Development Board, responsible for developing a strategic vision for the local one-stop workforce development system (EmployBR), developing regional/local plans in accordance with the Workforce Innovation and Opportunity Act (WIOA), developing/revising Local Workforce Development Board 21 policies, monitoring providers of youth employment and training activities for compliance, monitoring budget/fiscal activities (approximately \$4M/annually), and developing and facilitating partnerships with local employers and community organizations (private, public, non-profit, educational, community-based, etc.) for participation with EmployBR programs.

THE BROCK GROUP, Houston, TX
 Multi-National Specialty Construction Contractor
Talent Management Manager (2010-2019)

Collaborated with company management (i.e. C-Suite to site managers) to identify development needs and appropriate interventions. Managed multiple talent management programs, including Brock's Leadership

- 3) The Louisiana Secretary of State website indicates that Closing the Gap Consulting, LLC (CTGC) was registered to do business on November 2, 2020.

Louisiana SECRETARY OF STATE R. KYLE ARDOIN

Search for Louisiana Business Filings

Name	Type	City	Status
CLOSING THE GAP CONSULTING, LLC	Limited Liability Company	BATON ROUGE	Active

Previous Names:
 Business: CLOSING THE GAP CONSULTING, LLC
 Charter Number: 44136202K
 Registration Date: 11/2/2020

Domicile Address
 412 N 4TH ST
 STE 102
 BATON ROUGE, LA 70802

Mailing Address
 15560 RIVERDALE AVE E
 BATON ROUGE, LA 70816

Status
 Status: Active
 Annual Report Status: In Good Standing
 File Date: 11/2/2020
 Last Report Filed: 10/4/2021
 Type: Limited Liability Company

- 4) Internal Audit also retrieved the LinkedIn¹⁷ profile for the respondent. Closing the Gap, LLC was shown with a starting date of January 2021. (screenshot shown below was taken on January 4, 2022)



There are three (3) different dates of formation stated in the sources mentioned above. The dates are recapped below:

Source	Date
Abstract from proposal	2016
Louisiana Secretary of State	November 2, 2020
LinkedIn	January 2021

The date discrepancies are further complicated by the resume included in the proposal, which indicated that two (2) employers employed the sole member of CTGC from 2010 through the present. These dates overlapped the formation dates above.

Employer	Dates
The Brock Group, Houston, TX	2010-2019
EmployBR	2016 - Present

¹⁷ LinkedIn is an online social network for professionals.

Given the sources mentioned earlier, Internal Audit relies on the Secretary of State (SOS) source as the most authoritative. The SOS business formation date is November 2, 2020, while the One-Stop Operator proposal date was June 7, 2021. These dates indicate that CTGC was in business for just over eight (8) months as of the proposal date. Recall that the Request for Proposal required the Respondent to be in business for at least two (2) years.

Internal Audit requested further documentation illustrating that the time requirement was met and was provided with a letter from the Internal Revenue Service (shown below). The letter indicated a fourth (4th) date of formation of April 16, 2018.

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 04-16-2018

Employer Identification Number:
82-5192039

Form: SS-4

Number of this notice: CP 575 G

CLOSING THE GAP CONSULTING LLC
15560 RIVERDALE AVE E
BATON ROUGE, LA 70816

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 82-5192039. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

On December 17, 2021, Internal Audit discussed these varying dates with Ms. Frances Turner, Workforce Development Board (WDB) Administrative Management Specialist IV. Per Ms. Turner, the WDB evaluated the “experience/qualification” requirement, but there were no specific notes regarding the time in business requirement. The Employer Identification Number verification from the IRS was obtained after the proposal and before the contract was awarded. After the discussion with Internal Audit, Ms. Turner contacted the One-Stop Operator, who explained that the business was started part-time in 2016 while being employed by The Brock Group. Although the Employer Identification Number was obtained after that time (effective April 16, 2018) as the business grew, the Limited Liability Corporation (LLC) was later officially registered with the Secretary of State.

Internal Audit did not locate any verbiage in the Request for Proposal that required the respondent to be in business full-time or prohibited the respondent from conducting part-time business to meet the “two years in business” requirement.

Internal Audit recommends that the WDB maintain clear documentation evaluating respondent requirements.

Note: As a result of the change in organization structure and procurement of a third-party One-Stop Operator, \$60,000 was shifted from the American Job Center to the third-party One-Stop Operator. Internal Audit examined budget changes in this report's “Overall Cost Structure” section.

Creation of a Memorandum of Understanding (MOU)

At its July 13, 2021 board meeting, the WDB approved Closing the Gap Consulting, LLC (the firm) selection as the new One-Stop-Operator (OSO) effective July 1, 2021. The Jefferson Parish Council approved the OSO agreement at the August 25, 2021, Council Meeting.

Upon review of the agreement, it makes known the responsibility for the firm to “assist the Board in ensuring all partners are fulfilling responsibilities as outlined in the MOU.” However, the Memorandum of Understanding (MOU) was not in existence when the contract was placed into effect or signed. The OSO drafted the MOU after the effective date of the contract. Internal Audit did not locate any contract verbiage stating that the OSO was responsible for drafting the MOU. To follow is a timeline of the contract with the OSO and the MOU creation.

Date	Action
July 1, 2021	Effective date of the contract between Workforce Development Board (WDB) and the OSO.
July 13, 2021	The WDB approved Closing the Gap Consulting, LLC (CTGC) as the new OSO effective July 1, 2021.
August 25, 2021	The Jefferson Parish Council approved the OSO agreement.
November 1, 2021	CTGC drafted a Memorandum of Understanding (MOU) that was reviewed by the WDB and its supervisor, Christi Langoni.
November 17, 2021	The MOU and related documents were sent to the Office of Workforce Development – Louisiana Workforce Commission (LWC) for review.
November 30, 2021	After revisions were made, the LWC accepted the MOU and routed it for signature.

The dates shown above indicate that the MOU to be monitored by the OSO was presented to the WDB four (4) months after the contract effective date and approved five (5) months into the contract.

C

Internal Audit recommends that contractual agreements placed into effect should have clearly defined, specific and measurable responsibilities for each party. The risks of not having specific and measurable deliverables are that contracts cannot be effectively monitored and value and benefits may not be received from grant funds expended.

Workforce Connection and One-Stop Operator

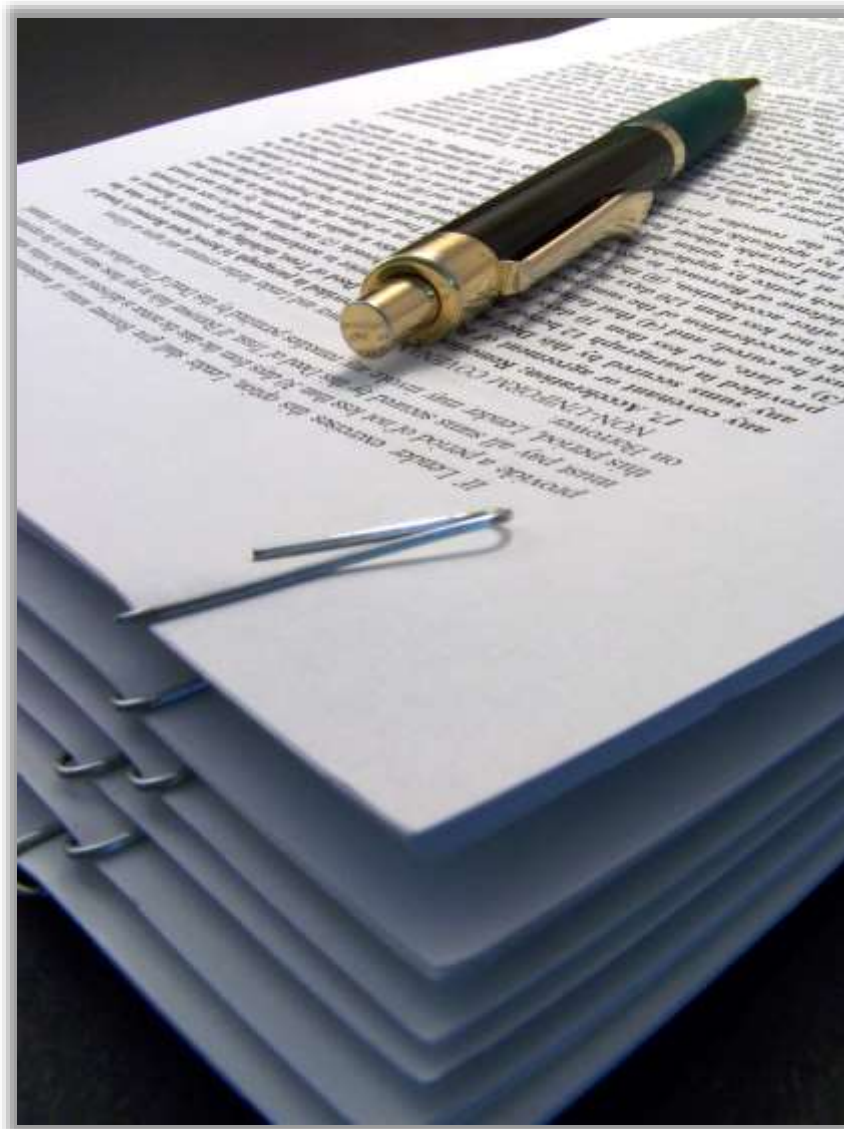
The Department of Workforce Connection was created by the Jefferson Parish Code of Ordinances (JPCOO). Chapter 2, Article V, Division 23, Section 2-441 states, “The department of workforce connection and the position of director of workforce connection are hereby created, which department and position shall have direct administrative supervision over enacting the plan and recommendations of the workforce development board so long as the department serves as the one-stop operator under the Workforce Innovation and Opportunity Act (WIOA) of 2014.” (See Attachment P.) As documented throughout this report, the WDB contracted with a third-party One-Stop-Operator (OSO) effective July 1, 2021. Since the Department of Workforce Connection is no longer fulfilling the function of OSO, the JPCOO needs to be reviewed and amended accordingly.

D

Internal Audit recommends reviewing and amending the Jefferson Parish Code of Ordinance as appropriate relative to the Department of Workforce Connection.

INTERNAL AUDIT RECOMMENDATIONS

- A. Internal Audit recommends the WDB continue to work with the Louisiana Workforce Commission to determine an ideal and acceptable organizational structure for Jefferson Parish.
- B. Internal Audit recommends that the WDB maintain clear documentation evaluating respondent requirements.
- C. Internal Audit recommends that contractual agreements placed into effect should have clearly defined, specific and measurable responsibilities for each party.
- D. Internal Audit recommends review and amendment to the Jefferson Parish Code of Ordinance as appropriate relative to the Department of Workforce Connection. (Chapter 2, Article V, Division 23, Section 2-441)



BEST PRACTICES FOR POLICY WRITING AND ADOPTION

As stated in Finding #14, since the release of the Louisiana Workforce Commission (LWC) monitoring report for Program Year 2018 (July 1, 2018, to June 30, 2019), the Workforce Development Board (WDB) created or revised policies related to twenty-four (24) different topics, adopted on three (3) different dates - October 8, 2020, May 3, 2021, and October 28, 2021. In addition, some of the new policies adopted in 2021 superseded the relevant policy or policies adopted in 2020. As a result, eighteen (18) policies remained in effect as of this report's timing that addressed the nine (9) topics cited by the LWC that needed to be updated.


A listing of the eighteen (18) policies in effect as of the timing of this report is shown next.

Policy #	Policy Name	Type	Adoption Date
102-20	Workforce Connection Center Policy	Board	10/8/2020
103-20	Financial Management System	Board	10/8/2020
105-20	Monitoring	Board	10/8/2020
108-20	WIOA Priority of Services	Board	10/8/2020
109-20	Eligible Training Providers	Board	10/8/2020
114-20	WIOA Youth Services	Board	10/8/2020
115-20	Conflict of Interest and Code of Conduct	Board	10/8/2020
2021-001	Procurement and Selection of One-Stop Operators, Youth and Other Service Providers	Program	5/31/2021
2021-002	Participant Exit and Follow Up	Program	10/28/2021
2021-003	WIOA Individual Training Accounts (ITA's)	Board	10/28/2021
2021-004	Supportive Services	Program	10/28/2021
2021-005	WIOA Youth Program Eligibility	Program	10/28/2021
2021-006	Youth Incentive Payments	Program	10/28/2021
2021-007	WIOA Work Based Training Activities	Board	10/28/2021
2021-008	WIOA Co Enrollment	Board	10/28/2021
2021-009	Internal Controls, Segregation of Duties, and Firewalls	Board	10/28/2021
2021-010	Personally Identifiable Information and Security of Files	Board	10/28/2021
2021-011	Fiscal Policy	Board	10/28/2021

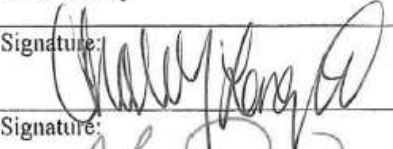
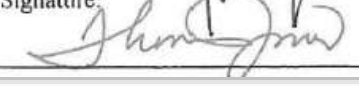
See Attachment B for a complete listing of policies, including those superseded by an abovementioned policy.

Internal Audit observed the following regarding the policies in place:

1. The policy numbers are inconsistent in format. For example, some are formatted as XXX-XX while others are XXXX-XXX. This inconsistency could be confusing and difficult to determine if an individual receives a complete set of policies. For example, if given the eleven (11) policies in the series 2021-001 through 2021-011, one could believe they have all policies in place. However, there are seven (7) other policies in effect.
2. The header portion of each policy is substantially the same; however, the policies adopted on October 8, 2020, were signed by a former employee versus a current employee. Additionally, the policies adopted on October 28, 2021, were signed by the Director and the Board Chairperson. See the two (2) screenshots on the next page for a comparison.

Jefferson Parish Workforce Development Board - LWDA 11		
Policy Number: 102-20	Policy Name: Workforce Connections Center Policy	
Director: Alice White	Signature: 	Effective Date: 8 Oct 2020

Alice White was the former Administrative Management Specialist IV for the Workforce Development Board (WDB), whose retirement date of March 31, 2021. This policy was still in effect as of the timing of this report.

Jefferson Parish Workforce Development Board – LWDA 11		
Policy Number: 2021-011	Policy Name: Fiscal Policy	
Director: Christi Langoni	Signature: 	Effective Date: 11/15/2021
JPWDB Chairman: Thomas Jones	Signature: 	Effective Date: 11/16/2021

Christi Langoni is the Director of Jefferson Community Action Programs, who supervises employees of the WDB. Thomas Jones was the Board Chairperson as of the writing of this report. Two different effective dates are shown for this policy. (See previous section, Changes in Organizational Structure, for information regarding reporting relationships.)

- The Sections contained within each report are inconsistent. For example, most include a “purpose” as section one¹⁸; however, section two is used for “background,” “definitions,” “policy,” or “references,” depending on which policy an individual is viewing. Below are headers for each policy’s first four (4) sections.

#	Name	Sec 1	Sec 2	Sec 3	Sec 4
102-20	Workforce Connection Center Policy	Purpose	Policy		
103-20	Financial Management System	Purpose	Policy		
105-20	Monitoring	Purpose	Policy		
108-20	WIOA Priority of Services	Purpose	References	Policy	
109-20	Eligible Training Providers	Purpose	References	Policy	
114-20	WIOA Youth Services	Purpose	References	Policy	Attachments (not included)
115-20	Conflict of Interest and Code of Conduct	Purpose	References	Policy	Attachments (included)
2021-001	Procurement and Selection Process of One-Stop Operators, Youth, and Other Service Providers	Purpose	References	Background	Policy
2021-002	Participant Exit and Follow-Up Policy	Purpose	References	Policy/Procedure	
2021-003	WIOA Work-Based Training Accounts	Purpose	Background	Policy	Definitions
2021-004	Supportive Services	Purpose	References	Policy	Attachments (not included)
2021-005	Basic Skills Assessment	Purpose	References	Policy	
2021-006	Youth Incentive Payments	Purpose	Policy		
2021-007	WIOA Work-Based Training Activities	Purpose	References	Policy	Attachments (not included)
2021-008	WIOA Co-Enrollment	Purpose	Policy		
2021-009	Internal Controls, Segregation of Duties and Firewalls	Purpose			
2021-010	Personally Identifiable Information (PII) and Security of Files	Purpose	Definitions	Policy	
2021-011	Fiscal Policy	Scope	Purpose	Requirements	Procedures

¹⁸Policy 2021-011 includes “scope” in section one, and “purpose” in section two.

4. None of the policies contain page numbers. However, page numbers are helpful when referring to specific verbiage within a policy. Several examples were cited throughout the report. Some are listed below.
 - a. Finding #2: "Similarly, Policy #2021-001, titled "Procurement and Selection of One-Stop Operators, Youth, and Other Services Providers," contained general guidance for the OSO to coordinate the service delivery of required one-stop partners and service providers (**top of page two of the policy**).
 - b. Finding #5: "The policy includes language to secure a One-Stop Operator (OSO) on a competitive basis; however, it also includes guidance for when a competitive procurement process is not used. (**Last page of policy 2021-001, bullet number 7.**)
 - c. Finding #7: "**The third page of the policy** contains verbiage regarding sufficient public notice of the intent to procure services; however, Internal Audit did not note a section that addresses an "adequate submission period."
 - d. Finding #12: "This policy also contains language regarding "Record Retention." (**Bottom of the seventh page, top of the eighth page.**)
5. Not all policies contain a definitions page or define acronyms such as WIOA, USDOL, CEO, JPWDB. While definitions and acronyms may seem obvious to those involved in program operations, they are helpful to include as a training tool for those unfamiliar with industries terms and acronyms. A few are listed below.
 - a. Workforce Innovation and Opportunity Act (WIOA)
 - b. United States Department of Labor (USDOL)
 - c. Chief Elected Officer (CEO)
 - d. Jefferson Parish Workforce Development Board (JPWDB or WDB)
6. Policies do not indicate if they have superseded a previous version, show a history of updates, or state when they were last revised. Such information is helpful for someone to keep abreast of the specific changes. A good example can be seen in Jefferson Parish's own Administrative Management Policies. (See excerpts below.)

Revisions to the Administrative Management Policies Manual

Section 101: Definitions

Amended 8/11/2017; Pre-disciplinary Hearing.

Added 8/11/2017; Suspension Pending Investigation.

Amended 3/13/2019; Substance Use Office.

Page A
Administrative Management Policies
Effective Date: April 2013
Last Revised: March 2019



7. As previously stated, the Workforce Development Board has eighteen (18) policies in effect as of the writing of this report. As a result, some topics of individual policies may be closely related and passages duplicated from other policies. For example, policy numbers 2021-011 and 103-20 contain verbiage regarding “Property Management.” (See Attachment K for a comparison.)

Consolidating policies into one policy manual and arranging the topics logically so that related topics are grouped may make for more cohesive and effective policies. A table of contents can be included for assistance in locating a specific topic within the consolidated policy. Internal Audit will again point to Jefferson Parish’s own Administrative Management Policies. An excerpt of the Table of Contents is shown below to illustrate how topics are grouped. Note that Policy 104 below is “Development and Review of Policies,” which explicitly states who is responsible for updating the content, how often it is to be reviewed, and who approves the overall policy.

Table of Contents	
Preface	1
100 General Provisions	4
101 Definitions	4
102 Establishment and Purpose	6
103 Scope and Effect	7
104 Development and Review of Policies	7
105 Application and Interpretation of Policies	8
106 Implementation and Compliance with Policies	8
200 Employment Practices	9
201 Recruitment/Selection	9
202 Employment Requirements	11
203 Nepotism and Fraternization	14
204 Separation from Employment	15
205 Employee Files	16
206 Employee Development	18
207 Transitional Work Assignments	21
300 Equal Employment Opportunity – Non Discrimination	22
301 Equal Employment Opportunity	22
302 Employees and Applicants with Disabilities	24
303 Reasonable Accommodations for Religious Observances and Practices	25
400 Employment Compensation and Work Schedule	26
401 Compensation and Pay Plan	26
402 Hours of Work and Work Schedule	26
403 Attendance, Leave and Absence	30
404 Unearned Compensation	31
500 Employee Responsibilities, Performance and Conduct	35
501 General Provisions	35
502 Maintaining Standards of Effective Service	38
503 Reporting and Performance of Duty	41

Page 2

8. The policies in effect as of the writing of this report contain thirteen (13) Board policies and five (5) Program policies. Some of the policies have associated procedures, and some do not. For example, policy number 2021-001: Fiscal Policy includes five pages with procedures on topics such as “Acceptance of a Grant” and “Segregating Unallowable from Allowable Costs.” Policy number 2021-001: Procurement and Selection of One-Stop Operators, Youth and Other Services Providers contain approximately five (5) policy pages but do not contain procurement procedures.
- Policies reflect the “rules” under which the Workforce Development Board (WDB) operates, while procedures represent an implementation of policies. Procedures should evolve over time as new tools and software emerge, new processes are designed, and the risk associated with an area changes in response to internal or external environmental changes.¹⁹
 - The WDB adopts both Board policies and program policies. However, there is no evidence that the American Job Center (program) adopted the program policies. That is to say, the American Job Center Director did not sign such policies.
9. Some of the engagement procedures called for Internal Audit to verify that the WDB adopted policies. However, when reviewing WDB minutes, it was difficult to determine which policies were adopted. That is to say, approval language in the minutes seems vague to an outside viewer. Two (2) examples are shown below, along with an excerpt of WDB meeting minutes.
- Finding #1: Policy number 116-20 was later superseded by policy number 2021-001 and approved at the April 27, 2021 Quarterly Board Meeting. This policy was signed by Director Christi Langoni and dated May 3, 2021. (Note: The board motion was to “accept and adopt the new procurement policy.” There was no reference to the policy number. Therefore, Internal Audit inferred approval of policy number 2021-001.)
 - Finding #4: Policy number 2021-011, titled “Fiscal Policy,” was later created and approved at the October 28, 2021 Quarterly Board Meeting. This policy was signed by Director Christi Langoni and dated November 15, 2021, countersigned by its Chairman, and dated November 16, 2021. (Note: The board motion was to “approve the updated JPWDB Policies.” There were no references to a policy number or numbers. Therefore, Internal Audit inferred approval of policy number 2021-011.)

C. Approval of Updated JPWDB Policies – Tom Jones commented that everyone received and read the updated policies. Are there any corrections or discussion? There are none.

Tom Jones requested a motion to approve the updated JPWDB Policies.

Arlanda Williams moved to approve the updated JPWDB Policies.

David St Etienne seconded to approve the updated JPWDB Policies.

Which policies?

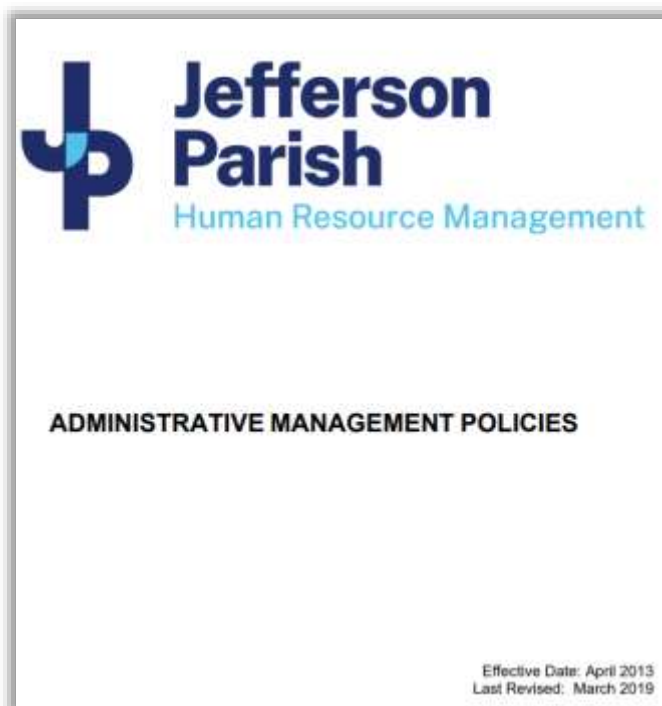
OPPOSED 0 YEAS 14 ABSTAINED 0 ABSENT 7

10. The WDB Bylaws state that they will “conduct business in an open manner as required by state and federal laws, by making available to the public, on a regular basis through open meetings...”. However, Internal Audit did not see a calendar of meetings publicized on the parish website or elsewhere.

¹⁹ UC Santa Cruz, Guide to Writing Policy and Procedure Documents

INTERNAL AUDIT RECOMMENDATIONS

- E. Internal Audit recommends the Workforce Development Board (WDB) review their full set of policies, ensure that they are comprehensive, and consolidate them into one policy document for each program component (Adult, Youth, Dislocated Worker) complete with elements such as:
- 1) Apparent approval of the WDB employee and its supervising Director
 - 2) Effective Date and Date of Last Revision or Review
 - 3) Position responsible for review and frequency of review
 - 4) A Table of Contents and Page Numbers
 - 5) Numbered Paragraphs and Sub Paragraphs
 - 6) Definitions and Acronyms
 - 7) Authoritative Sources
 - 8) Logical and Comprehensive Flow of both Board and Program Topics
 - 9) Plain English Policies
 - 10) Procedures, when necessary
 - 11) Relevant Appendices, as necessary
 - 12) Any Supplemental Guidance such as the Workforce Development Bylaws, Standard Operating Procedures, and the Local Workforce Plan
 - 13) Listing of Revisions
- The Jefferson Parish Human Resource Management Administrative Management Policies can be used as a guide for Best Practices.
- F. Internal Audit recommends that the Workforce Development Board minutes clearly state the policy or documents being adopted.
- G. Internal Audit recommends the Workforce Development Board more obviously publish times, dates, and locations of its quarterly meetings.



DRAWDOWN PROCESSES AND PROCEDURES

To get reimbursed for costs incurred, the Workforce Development Board (WDB) needs to submit a Request for Payment (Request) to the Louisiana Workforce Commission (LWC). The Request is to be sent monthly via email to the LWC and is accompanied by an Expenditures Details report. Examples of both forms are shown next.

Request For Payment

LWDB Name and Number		Request No.	FOR LWC USE
JEFFERSON WORKFORCE CONNECTION		260	Request Number:
Mailing Address		Date of Request	04/30/19
1900 Lafayette Street, Suite 1		Parish/Office Location	
Gretna, LA 70053		JEFFERSON PARISH	
Email Address		Area Code	Telephone #
Lisa.Harrington-Cochrane@jeffparish.net		504	227-1289
		Approved by:	
		Date Ordered:	

Program	Amount	Program	Amount
ADMINISTRATIVE COSTS			
Adult - FY 17	\$0.00	Adult - FY 17	\$0.00
Adult - FY 18	\$0.00	Adult - FY 18	\$0.00
Adult - FY 19	\$0.00	Adult - FY 19	\$0.00
Adult - FY 19	\$24,311.95	Adult - FY 19	\$24,311.95
Adult - FY 19	\$0.00	Adult - FY 19	\$0.00
Adult - FY 19	\$0.00	Adult - FY 19	\$0.00
Dislocated Worker - FY 17	\$0.00	Dislocated Worker - FY 17	\$0.00
Dislocated Worker - FY 18	\$0.00	Dislocated Worker - FY 18	\$0.00
Dislocated Worker - FY 19	\$0.00	Dislocated Worker - FY 19	\$0.00
Dislocated Worker - FY 19	\$0.00	Dislocated Worker - FY 19	\$0.00
Dislocated Worker - FY 19	\$0.00	Dislocated Worker - FY 19	\$0.00
Dislocated Worker - FY 19	\$0.00	Dislocated Worker - FY 19	\$0.00
Transfer FY 17	\$0.00	Transfer FY 17	\$0.00
Transfer FY 18	\$0.00	Transfer FY 18	\$0.00
Transfer FY 19	\$0.00	Transfer FY 19	\$0.00
Youth - FY 17	\$0.00	Youth - FY 17	\$0.00
Youth - FY 18	\$1,748.14	Youth - FY 18	\$1,748.14
Youth - FY 19	\$0.00	Youth - FY 19	\$0.00
Youth - FY 19	\$0.00	Youth - FY 19	\$0.00
TOTAL ADMIN. REQUESTED	\$24,311.95	TOTAL PROGRAM REQUESTED	\$24,311.95
TOTAL AMOUNT REQUESTED		\$24,311.95	

I hereby certify that all information shown is in accordance with the terms and conditions of the Contract and that the amount for which shown is proper for payment to the drawee or for credit to the account of the drawee as the drawee's bank. I also certify that the data reported is correct and that the amount of the Request for Payment is not in excess of current needs.

Signature: _____ Date: _____

Madison Martin, Director of Accounting

Signed Printed Name & Title

Expenditure Details

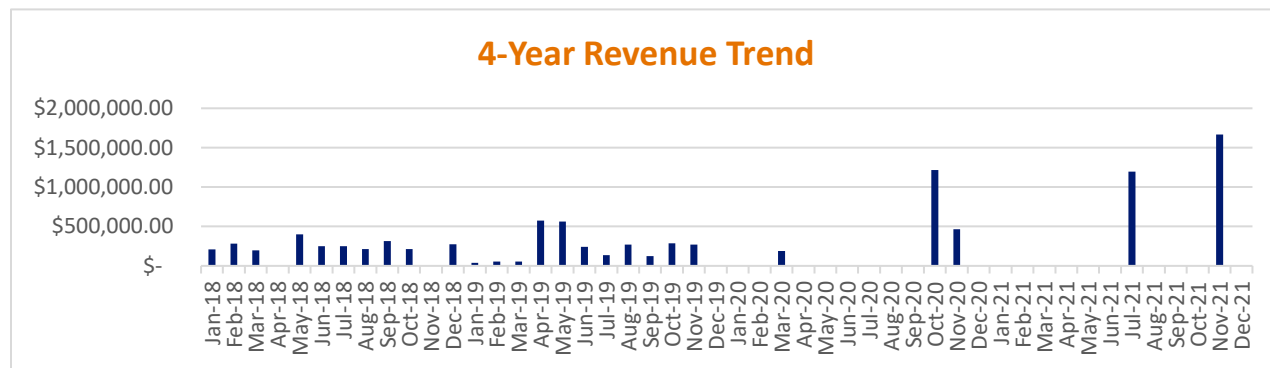
LWDB Name and Number		Request No.	260
JEFFERSON WORKFORCE CONNECTION		Date of Request	04/30/19
Mailing Address		Parish/Office Location	
1900 Lafayette Street, Suite 1		JEFFERSON PARISH	
Gretna, LA 70053		0	
Email Address		Area Code	Telephone #
Lisa.Harrington-Cochrane@jeffparish.net		504	227-1289

Expenditure	Adult	Dislocated Worker	Transfer	Youth	NEG	Other	Total
Salaries and Benefits	\$247,793.00	\$60,349.11		\$4,827.14			\$313,969.25
Travel		\$19.51					\$19.51
Operating Services	\$14,390.95	\$25,689.92		\$4,465.58			\$44,546.45
Supplies	\$895.38	\$481.83		\$243.76			\$1,621.97
Client Services							\$0.00
Equipment							\$0.00
Other	\$60,188.88	\$17,671.58		\$104,474.54			\$182,334.99
TOTAL	\$323,268.21	\$104,112.52	\$0.00	\$116,031.02	\$0.00	\$0.00	\$543,411.75

Total Amount of Request: \$543,411.75

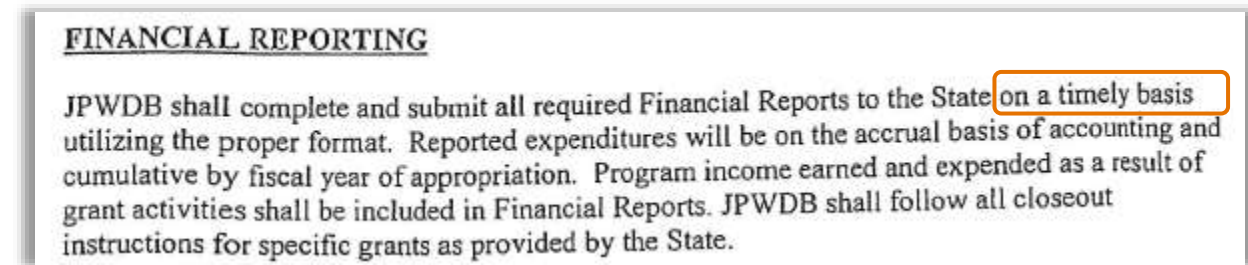
Requester's Name:	Madison Martin
Requester's Title:	Director of Accounting
Requester's Signature:	
Date:	

Once received by the Louisiana Workforce Commission (LWC), the Request is processed for payment and remitted to the Jefferson Parish Department of Accounting for recordation into the Financial Management System. Such recordation typically takes place within a few days of receipt. Given monthly requests, the timely remittance by the funder, and prompt recordation, one can reasonably expect revenue to be recorded monthly with perhaps only a few exceptions. Internal Audit reviewed postings into the relevant account (21600-0000-5220.01 – LA LABOR), and noted the following trend as of February 21, 2022.



Note that revenue is recorded nearly every month from January 2018 through December 2019 (21 times in 24 months). However, revenue was recorded five times in the 24 months to follow (January 2020 through December 2021). The longest gap without revenue was seven months (November 2020 to July 2021), followed closely by the six months between March 2020 and October 2020.

According to Frances Turner, Administrative Management Specialist IV for the WDB, the primary reason for the gaps was turnover and transitions in department-level accounting staff. To make recommendations on preventing delays in the future, Internal Audit first looked at the policies and procedures in place. Policy Number 103-20: Financial Management System was placed into effect on October 8, 2020. The policy does have a “Financial Reporting” section that calls for financial reports to be submitted “on a timely basis.”



Additionally, this policy also addresses cost allocation and allowability of costs. The policy does not contain specific procedures for preparing and submitting a request for reimbursement from LWC.

Policy number 2021-001: Fiscal Policy, effective in November 2021, states that one of its purposes is to “provide instructions for gathering, processing and reporting financial information.” Procedures listed in the policy include criteria for allowability of costs, verbiage for segregating unallowable from allowable costs, and reporting.

The “reporting” procedures relate to requesting reimbursement of expenditures and state:

Subrecipients must electronically report accrued expenditures and obligations on a monthly basis for all Programs in accordance with requirements set forth in LWC Policy #OWD 4-15 WIOA Title 1 Allocations and Financial Reporting. (LWC policies are available under HIRE Staff Online Resources.)

Subrecipients using accrual accounting systems that do not necessarily capture all accrued expenditures (i.e. salary and fringe expenses accrued) or those using cash basis accounting must maintain accrual worksheets to capture additional data and documentation required to report expenditures on an accrual basis. Accrued expenditures are a part of the total obligation and must be reported. (Total accrued expenditures are costs incurred for goods and services received regardless of whether a payment has been made.)

Prior month Expenditure Reports are due no later than the 25th day of the current month following the month being reported. As part of the closeout process, final expenditures and other financial records must be submitted no later than sixty (60) days following the end date of the Agreement period.

All Expenditure Reports are sent electronically to the following.

- wiagrants-lwc@lwc.la.gov and compliance@lwc.la.gov
- "CC" JeffCAP's Director, the WDB Director, and the WDB fiscal staff members

This policy also does not contain specific procedures for preparing and submitting a request for reimbursement from LWC.

Internal Audit met with the Jefferson Community Action Programs accountant (recall that JeffCAP is charged with supervising Workforce Development staff), and the Workforce Development Board personnel on four (4) different occasions²⁰ to determine the procedures used to prepare the Request for Payments (also known as Drawdowns).

The basic procedures used in the Drawdown process are as follows:

1. Print three (3) different types of reports from the Financial Management System (approximately ten to nineteen total reports are printed depending on the extent of analysis needed).
 - 1) Project Transaction by G/L Account Number (for each applicable project/sub-project number). There are nine sub-projects for the program year 2020 and fiscal year 2021.
 - 2) Life to Date Budget to Actual Report (for each relevant project/sub-project number)
 - 3) Employee Cost Analysis Detail
2. Review the above reports to determine if adjustments must be made, such as out-of-period expenditures or unallowable costs. Due to incorrect general ledger coding, typically, salaries need to be reclassified to different sub-projects or work experience line items.
3. A calculation must be performed to report personnel costs as in-school and out-of-school work experience line items.
4. Handwritten notations are made on the reports to create general ledger adjustments later.
5. Each (adjusted) account balance is then manually entered into an Excel spreadsheet created by the JeffCAP accountant. This process is meant to help summarize amounts to input transcribe them on the report listed next.

²⁰ Meetings were held with JeffCap and WDB staff on October 22, 2021; November 22, 2021; attempted in January and February 2022 but rescheduled due to staff illnesses and turnover; February 10, 2022; and February 15, 2022.

6. Excel spreadsheet amounts are manually entered into the Expenditures Detail report (an LWC form). Some excel amounts need to be manually summed, broken out by administrative versus program costs, or allocated between in-school and out-of-school in the case of the Youth program. The authorized WDB staff signs the Expenditure Details reports.
7. The Expenditure Details reports are then manually translated to the Request for Payment report.
8. The Request for Payment is reviewed by the Director of JeffCAP and signed.
9. The reports in 6 and 7 are then emailed to LWC for payment processing. A copy is sent to the Department of Accounting to establish a receivable amount.
10. Reports are maintained in paper form by the WDB.

The process generates numerous paper copies of reports and requires many manual processes, handwritten notations, and undocumented steps. As a result, the process does not provide a clear audit trail for third-party reviewers or aid in future recall for the preparer or other staff members.

H

According to Frances Turner, Administrative Management Specialist IV for the WDB, this process is not documented in a procedure's manual. Internal Audit recommends it be established to provide clear guidance to those responsible for the task and help preserve organizational knowledge. In addition, written procedures will hedge any delays in the event of staff turnover or illnesses and prevent undue delays in drawdowns, as documented earlier.

I

Internal Audit worked with the JeffCAP and WDB accountants and made suggestions to enhance and document the Drawdown process and provide a clearer audit trail. The suggestions also help to increase the accuracy of the amounts coded to each sub-project and are as follows:

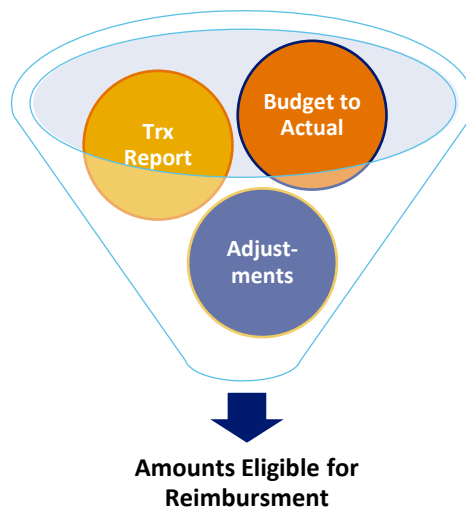
1. Generate the Project Budget to Actual Report and the Project Transactions by General Ledger Report for all projects combined – not each project individually (two reports versus nine to eighteen reports). Save the report as an electronic version (PDF) with a pre-established naming convention that will allow for easy retrieval in the future. Only print the document if necessary for analysis. This process will reduce the volume of paper generated and reduce supply costs.
2. Generate the Employee Cost Analysis Report and save it electronically as recommended in number one.
3. Since many of the adjustments made are related to payroll classifications, it is essential to be proactive about the sub-project to which each employee is coded. Time Studies should support payroll allocations or actual time worked. Detailed timesheets should be maintained. Any changes to allocation should be sent to Accounting/Payroll with an adequate lead time to make changes before processing payroll. A regular and thorough review of payroll is necessary to minimize adjustments between sub-projects.
4. Reclassifications are regularly made to characterize salary costs for youth work experience. These costs have historically been coded to a sub-project which also includes administrative salaries and other expenses. This coding necessitates identification and reclassification of youth work experience costs. The WDB should consider coding these to a sub-project code dedicated to capturing these costs. Note: Per discussion with the Department of Accounting personnel, they concur with this suggestion.

5. The Project Budget to Actual Report generated from the Financial Management System does not allow for an adequate line-item budget to actual analysis. Therefore, a standard spreadsheet should be developed for ease of analysis. Note that there has been an Excel spreadsheet in use; however, it requires manual summations from the financial reports into the spreadsheet. Internal Audit has provided a draft template that illustrates a more efficient input.
6. Adjustments made to unadjusted balances should be documented and explained versus handwritten notations on the financial reports. They can be described within the excel spreadsheet and retained for future reference. This method will aid in the third-party audit process.
7. Currently adjusted amounts (amounts determined after analysis and reclassifications) are manually summed and entered into the required reports sent to the funder for reimbursement. Internal Audit suggests this be automated via the Excel worksheet.

See Attachment L for screenshots of an Excel workbook drafted by Internal Audit. A workbook such as this should streamline the draw process and provide an adequate audit trail for third-party reviewers. Note: Internal Audit provided this example workbook to Frances Turner, Administrative Management Specialist IV for the Workforce Development Board (WDB). The WDB should validate the calculations and formulas within the workbook before use. In addition, the workbook should be further customized to foster complete understanding by those who use it.

INTERNAL AUDIT RECOMMENDATIONS

- H. Internal Audit recommends that the Request for Payment (Drawdown) procedures be documented to help retain organizational knowledge, be used as a training tool for applicable staff, and help ensure timely and accurate drawdowns.
- I. Internal Audit recommends that the Request for Payment (Drawdown) process be streamlined to efficiently and effectively determine drawdown amounts. Most importantly, the process should provide a clear audit trail for third-party reviewers or aid in future recall for the preparer or other staff members. (See pages 65-66 for details.)



OVERALL COSTS STRUCTURE

Internal Audit generated a Project Transaction by G/L Account Number report from the Parish's AS/400 Financial Reporting System²¹ for the period of the onsite review (July 2018 – June 2019). Total expenditures during that time were \$2,744,303, including costs for the Workforce Development Board, both the American Job Centers and training costs to program participants. The accounting for the workforce program does not separate Workforce Development Board costs from the American Job Center (AJC) expenses or show the AJC east bank location different from the AJC west bank location. Therefore, Internal Audit reviewed each general ledger account and allocated costs to each area. The following represents an estimate based on those allocations.

Cost Component	WDB	AJC-West	AJC-East	OSO	Training	Total
Sal/Benes	\$ 193,050	\$ 654,887	\$ 232,132	\$ -	\$ -	\$ 1,080,070
Facility Costs	\$ 9,600	\$ 315,772	\$ -	\$ -	\$ -	\$ 325,372
Office Operations	\$ 8,307	\$ 23,107	\$ 15,833	\$ -	\$ -	\$ 47,247
JP Overhead	\$ 28,085	\$ 84,254	\$ 63,191			\$ 175,530
One Stop Op	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Providers	\$ -	\$ -	\$ -	\$ -	\$ 1,116,084	\$ 1,116,084
TOTAL	\$ 239,042	\$ 1,078,020	\$ 311,156	\$ -	\$ 1,116,084	\$ 2,744,303
Percent of Total	8.7%	39.3%	11.3%	0.0%	40.7%	

50.6%

The allocated cost estimates indicate that 50.6% of the costs are attributed to the American Job Centers (AJC) for the West Bank and East bank combined, 40.7% was used on training cost for the program participants, and the balance of 8.7% was used to fund the Workforce Development Board (WDB). The AJC was operating as the One-Stop Operator (OSO) during this period of time.

Salaries and Benefits were allocated to each location based on the salaries of individuals dedicated to specific areas. For example, costs for the Administrative Management Specialist IV, Workforce Development Planner, Typist Clerk, and Accountant I were assigned to the WDB area. The Director for the American Job Centers (otherwise known as the Director of Workforce Connection) and their dedicated Accountant were split equally to the West and East locations. The AJC-West had nine (9) positions dedicated to that location, while AJC-East had three (3)²². (See Attachment Q.) All staffing, regardless of area, is charged to 21600-1280-229. That is to say, costs are not explicitly tracked for WDB versus the AJC.

Facility Costs include office lease expenses, maintenance, and janitorial costs, along with gas, water, and electricity. The WDB leases office space from Jefferson Parish, located on the 3rd Floor of the Joseph S. Yenni Building at 1221 Elmwood Park Boulevard in Jefferson. In addition, the East bank AJC is located at 1801 Airline Drive in Metairie, with space provided for the Louisiana Workforce Commission at no cost to the workforce program. Per Sharon Wegner, Director of Workforce Connection, the East Bank location encompasses approximately 5,000 square feet.

²¹ See Attachment N for an excerpt of the 71-page financial report.

²² Staff allocations were based on actual expenditures. Some positions were vacant during the period of analysis. Costs exclude three (3) staff provided by LWC on the West bank, and six (6) staff provided on the East bank.

The West bank AJC, located at 1900 Lafayette Street in Gretna, is leased from Gretna Village Investments, LLC, formerly Gretna Shopping Village. The current monthly lease is \$17,248 for 20,500 square feet of space. A portion of the space was subleased to Delgado Community College, a partner agency, through June 2021 for \$4,691.25 per month. Another part is subleased to Hope Center, which is not a partner agency, for \$6,612.15 per month.

Although the American Job Center (AJC) derives income from the sub-lease, some of the lease income is from a partner agency that is reimbursed by program dollars. The expense to the program is included in general ledger accounts series 7352.x. To illustrate this, Internal Audit chose the Parish's fiscal period from January 1 to December 31, 2019. The lease revenue received from Delgado equals \$4,691.25 monthly or \$56,295.00 for the year. The facility costs Delgado billed back to the program²³ equals \$4,840.26 monthly or \$58,083.12 for the year. Delgado effectively invoices the program for the lease expense. The result brings no actual lease income to the program as a whole.

Revenue / Expense	Amount	Account #
Lease revenue from Delgado to AJC	\$56,295	21600-0000-5832
Facility costs billed from Delgado to WDB	\$58,083	21600-1280-229-7352.x
Net lease income to the program is effectively \$0	(\$1,788)	No resulting benefit

The rent paid to Gretna Village Investments, LLC (lessor) in the fiscal year 2019 equals \$17,248 monthly or \$206,976 for the year. Other facility costs to maintain the West bank space are approximately \$109,000 for total annual facility costs of about \$315,000. Lease income from the Hope Center, an unrelated entity that offset this amount, was \$59,598 for an approximate net annual facility cost of \$255,402. The first payment recorded in the AS/400 to the lessor was in September 2002. As a result, the total gross lease expense for the West bank location from September 2002 to December 2021 (19 years, four months) was \$3,688,628.

As stated earlier, there is no cost to the program for the East bank space used. Given the cost over time for the West bank space, Internal Audit suggests that these funds could be better utilized to provide more services to the participants. The West Bank job center is designated as the Comprehensive Center, which means it is a "physical location where job seekers and employer customers can access the programs, services, and activities of all required one-stop partners along with any additional partners as determined by the Local Workforce Development Boards." The one-stop delivery system must include at least one comprehensive physical center in each of Louisiana's fifteen (15) local areas."²⁴

Per Dr. Vanessa Zimmerman, Chief Administrative Assistant responsible for Workforce Connections and the Jefferson Community Action Program, this designation (Comprehensive Center) could be shifted to the East bank center instead.²⁵ If the West bank lease were ended, staffing from that location could occupy other Parish owned buildings and provide services from multiple locations instead of one. For example, the Parish has many Community Centers on the West Bank (and the East bank). Many of these locations are conveniently located on the bus line. Workforce Connections could explore the possibility of occupying space in those locations.

²³ Facility costs billed back to the program by Delgado were taken from the Program Year 2018-2019 budget as shown on WIOA Career Services and Yost Services invoices billed for partner services.

²⁴ Louisiana Workforce Commission, Policy Number OWD 1117-02, American Job Center Certification.

²⁵ The location of the one physical center requires approval from the Louisiana Workforce Commission.

Moving the American Job Center (AJC) functions into multiple Parish-owned locations would reduce facility costs to the program. More importantly, having several locations would **increase the availability of the program to those who need it**. Additionally, these locations may increase participation in the program as various services are provided from these locations. Individuals who visit a center for one service may also discover and participate in the workforce program. The benefits seem to embrace Louisiana’s Combined State Plan²⁶ for the Workforce Innovation and Opportunity Act. There are three critical goals named. The second goal is to “expand career services and opportunities for targeted and special populations facing multiple barriers.”

Internal Audit toured two (2) * Community Centers on the West bank with Dr. Zimmerman on January 5, 2022. Both locations had vacant space available for use. A listing of the Community Center locations is shown below.

Name	Address
Bridge City Community Center	301 Third Emanuel Street, Bridge City
Dorothy B. Watson Community Center	1300 S. Myrtle Street, Metairie
Gretna Community Center *toured	1700 Monroe Street, Gretna
Harvey Community Center	1501 Estalote Street, Harvey
Hazel Rhea Hurst Community Center	1121 S. Causeway Blvd, Jefferson
J.C. Simmons Community Center	4008 U.S. Highway 90, Avondale
Marrero Community & Senior Center *toured	1861 Ames Blvd, Marrero
Woodmere Community Center	4026 Post Drive, Harvey

These locations are not meant to be an exhaustive list of options. Other Parish-owned buildings could be evaluated for use, along with any opportunities to occupy free or donated space throughout the Parish.²⁷ The goal is to provide services in various areas throughout the Parish, where needed.



²⁶ This goal was taken from the Program Year 2020-2023 Louisiana Combined State Plan.

²⁷ Utilization of other space assumes there are no other funding restrictions in place.

In addition to Salaries and Benefits and Facility Costs, the program incurs the cost for the office operations, overhead costs, and costs to the training providers. **Office Operations** include office and janitorial supplies, office equipment rental, staff travel and training, etc. **JP Overhead** represents indirect costs, computer services, telephone, and other services provided by Jefferson Parish. **Training Provider** costs are paid to partner agencies to provide training services to program participants.

Internal Audit compared the actual expenses of the entire program year 2018 as discussed in this report section to the most current program year costs budgeted. The comparison is illustrated below.

Program Year	WDB	AJC	OSO	Training	Total
July 2018-June 2019	\$ 239,042	\$ 1,389,177	\$ -	\$ 1,116,084	\$ 2,744,303
actual	8.7%	50.6%	0.0%	40.7%	
July 2021-June 2023	\$ 300,816	\$ 1,052,855	\$ 60,000	\$ 1,594,485	\$ 3,008,156
budgeted	10.0%	35.0%	2.0%	53.0%	

The percentage allocation to the American Job Center locations (AJC) has been reduced from 50.6% to 35.0%. Allocations to the Workforce Development Board (WDB) have been increased to 10% as allowed by the funder; a third-party One-Stop Operator (OSO) was added to the equation (See Finding #5), and the amount to spend on Training was increased by just over 12%. Internal Audit's recommendation to explore low to no cost space options for the AJC embraces the WDB desire to increase allocations to provide more workforce training to the participants. During the Gretna Community Center and the Marrero Community & Senior Center tours (January 5, 2002), Dr. Zimmerman conveyed that a recommendation from the WDB to the AJC was forthcoming. Dr. Zimmerman anticipates that the WDB will recommend the AJC explore more cost-effective space options.²⁸

Aside from the benefit of reduced costs, one should consider the other benefits discussed early, such as increased availability of programs services and increased participation derived from multiple locations.

INTERNAL AUDIT RECOMMENDATIONS

- J. Internal Audit recommends the budgets and expenditures for the Workforce Development Board and Workforce Connections should be tracked separately to allow for appropriate fiscal evaluation of each and provide for differentiation in their functions and transparency in the cost of each.
- K. The Workforce Development Board and Workforce Connections should explore the feasibility of restructuring its physical locations of offices where services are provided, including
 - 1) ceasing operations from the high-cost facility located at 1900 Lafayette Street in Gretna;
 - 2) designating the facility located at 1801 Airline Drive in Metairie as the Comprehensive Center, and
 - 3) operating the workforce program out of multiple Parish-owned facilities (or low to no cost spaces) to provide more access and garner more participation in the program services.

²⁸ The expected recommendation was conveyed by WDB Chairman, Tom Jones, via a letter to Dr. Zimmerman dated January 20, 2022. Further, in its January 27, 2022 meeting, the WDB Board of Directors made a motion to this regard.

SUMMARY & REPORT WRAP UP

This report results from a Consulting Engagement requested by the Parish Administration. Objectives were set, and the Administration proposed and agreed upon the scope.

In many cases, Internal Audit relied upon Department representations as documented in the observations of department actions in response to the Workforce Innovation and Opportunity Act Monitoring Report.

Recommendations provided in the Other Internal Audit Recommendations were formulated as a result of brainstorming sessions held between Internal Audit and program leadership, based upon data provided by Internal Audit.





Since this was not an Audit, a formal response is not required by the Parish. However, Internal Audit has slated follow-up reviews to document the implementation of action items formulated by the Department and Administration. Such results will be conveyed via the Department of Internal Audit's Annual Report.




The Department of Internal Audit would like to thank the various departments consulted to obtain this report information.










The status of recommendations resulting from the WIOA Monitoring Report and a summary of Internal Audit recommendations about other areas are shown on the following pages.




STATUS OF **RECOMMENDATIONS** FROM WIOA MONITORING REPORT




#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
1	<p>LWDB 11 must establish written policies and procedures, for the procurement of the One-Stop Operator, to meet the requirements as stated in TEG 15-16 and ensure the following is completed:</p> <ol style="list-style-type: none"> 1. The policies and procedures must be adopted, signed and dated by the board; 2. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and 3. Copies of the policies, procedures and board meeting minutes must be submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB. 			
2	<p>LWDB 11 must ensure all required partner program services are either available or accessible at the Comprehensive One-Stop Center location and submit supporting documentation, evidencing completion of corrective actions, to LWC for review not later than 45 days of issuance of this report.</p>			
3	<p>LWDB 11 must establish a Memorandum of Understanding (MOU) that contains all the required elements as listed in 20 CFR 678.500(b), including the Infrastructure Funding Agreement (IFA) and make certain the following are completed: 1. The MOU and IFA must be fully executed and include signatures of all required partners' authorized representatives; and 2. Copies of the executed MOU and IFA must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.</p>			
4	<p>LWDB 11 must develop policies and procedures that address the budget, modifications to the budget and budget controls and make certain the following are completed:</p> <ol style="list-style-type: none"> 1. The policies and procedures must be adopted, signed and dated by the board; 2. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and 3. Copies of the policies, procedures and board meeting minutes must be submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB. 			




#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
5	<p>LWDB 11 must establish a procurement policy, to include evaluation procedures, and ensure the following are completed:</p> <ol style="list-style-type: none"> 1. The policy must be adopted, signed and dated by the board, 2. Adoption of the policy must be documented in final approved board meeting minutes; 3. Copies of the policy and board meeting minutes must be submitted to LWC within 45 days of issuance of this report and kept on file by the LWDB, and; 4. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed. 			
6	<p>LWDB 11 must establish and adhere to conflict of interest policies and procedures and make certain the following are completed:</p> <ol style="list-style-type: none"> 1. The policies and procedures must be adopted, signed and dated by the board; 2. Adoption of the policies and procedures must be documented in final approved board meeting minutes; 3. Develop a written agreement with the Jefferson Parish CEO that specifies how the parish will carry out its responsibilities as the grant recipient, fiscal agent, WDB and One-Stop Operator to ensure compliance with the WIOA Act and relative uniform requirements; 4. The agreement is executed and signed by all appropriate parties; 5. Submit copies of the policies and procedures and executed agreement to LWC not later than 45 days of issuance of this report and kept on file by the LWDB; and 6. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed. 			
7	<p>LWDB 11 must establish written policies and procedures for the procurement of the One-Stop Operator that comply with 2 CFR 200.317- 200.326 and make certain the following are completed:</p> <ol style="list-style-type: none"> 1. Ensure adequate submission period is addressed in the policies and procedures; 			




#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
	<ol style="list-style-type: none"> 2. The policies and procedures must be adopted, signed and dated by the board; 3. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and 4. Copies of the policies and procedures, board meeting minutes and board member conflict of interest statements must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDA. 			
8	<p>LWDB 11 must establish written policies and procedures for the procurement of the One-Stop Operator, and providers of Youth Services and Career and Training Services that comply with 2 CFR 200.317-200.326 and ensure the following are completed:</p> <ol style="list-style-type: none"> 1. Adequate submission period is addressed in the policies and procedures; 2. The policies must be adopted, signed and dated by the board; 3. Adoption of the policies must be documented in final approved board meeting minutes; and 4. Copies of the policies, board meeting minutes and board member conflict of interest statements must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDA. 			
9	<p>LWDB 11 must establish a procurement policy, to include evaluation procedures, and ensure the following are completed:</p> <ol style="list-style-type: none"> 1. The policy must be adopted, signed and dated by the board; 2. Adoption of the policy must be documented in final approved board meeting minutes; 3. Copies of the policy and board meeting minutes must be submitted to LWC within 45 days of issuance of this report and kept on file by the LWDB and; 4. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed to set the groundwork for the next One-Stop Operator procurement process. 			

#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
10	<p>LWDB 11 must The agreement is executed and signed by all appropriate parties and a copy of the agreement submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB; and</p> <p>Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed to set the groundwork for the next One-Stop Operator procurement process.</p>			
11	LWDB 11 must either adhere to the Local Plan or determine whether the procurement of the Career and Training Services is necessary for the local area.			
12	<p>The LWDB must develop policy as it relates to Record Retention.</p> <ol style="list-style-type: none"> 1. The policy must be approved, signed, dated and adopted by the board; 2. The policy must be documented in the board meeting minutes that the it has been approved, signed, dated and adopted by the board; and, 3. A copy of the board meeting minutes and the policy must be submitted to LWC not later than 45 days of issuance of this report. 			
13	<p>LWDA 11 must implement training and disseminate guidance to ensure staff are properly trained on co-enrollment and make certain the following are completed:</p> <ol style="list-style-type: none"> 1. Establish procedures to ensure all WIOA participants are co-enrolled in Wagner-Peyser and make certain at least one staff-assisted Wagner-Peyser service is provided. 2. Ensure corrective actions are completed and supporting documentation must be submitted to LWC for review not later than 45 days of issuance of this report. 			
14	<ol style="list-style-type: none"> 1. LWDA 11 must revise all program policies to ensure compliance with the Local Plan, WIOA regulations and ETA guidance. (LWC OWD Policy 2-29.1, 20 CFR 681.290, TEGL 19-16, 20 CFR 680.970, 20 CFR 680.310(b)(2), 20 CFR 680.600, 20 CFR 680.610, 20 CFR 680.710, 20 CFR 680.74020 CFR 681.640, TEGL 21-16, 20 CFR 681.300, 20 CFR 681.310) 			

#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
	2. Copies of the approved and signed policies must be submitted to LWC for review not later than 45 days of issuance of this report.			
15	<p>1. LWDA 11 must implement training and disseminate guidance to ensure staff determines and records family size and low-income status correctly;</p> <p>2. LWDA 11 must correct the family size and household income information in HiRE for the fourteen (14) Adult participants (State ID 2176711, 2903581, 2940127, 2986746, 1510672, 1162291, 503851, 2635847, 1045999, 2870056, 2252667, 1155864, 501628, 2963743);</p> <p>3. LWDA 11 must correct the family size and household information in HiRE for the four (4) Youth participants (State ID 1880216, 3001818, 1274759, 2983205);</p> <p>4. LWDA 11 must develop a review process that ensures that the information keyed into HiRE is accurate and consistent for all documentation received from the participant and uploaded into HiRE at the time of eligibility; and</p> <p>5. Documentation of the corrective actions must be submitted to LWC for review not later than 45 days of this review.</p>			
16	<p>1. LWDA 11 must record the Measurable Skill Gain and Credential information in HiRE for Adult participants (State ID 503851, 2986746) and provide supporting documentation for MSG for Adult participant (State ID 2903581). Documentation of this corrective action must be submitted to LWC not later than 45 days of the issuance of this report.</p> <p>2. LWDA 11 management must establish procedures that ensure that Measurable Skills Gain and Credential Attainments are recorded in HiRE.</p> <p>3. Documentation of the corrective action must be submitted to LWC for review not later than 45 days of this review.</p>			
17	1. LWDA 11 must review the Youth participant file (State ID 2727842) and the participant's eligibility to receive supportive services and the inability to obtain the supportive service through other programs providing such services must be documented. If the			

#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
	<p>participant is found to be ineligible for supportive services, all funds expended on the supportive service may have to be returned to the appropriate funding source, which will require an accounting adjustment made.</p> <p>2. Documentation of this corrective action must be submitted to LWC for review not later than 45 days of issuance of this report.</p>			
18	<p>LWDA 11 must develop training and disseminate guidance to ensure staff are properly trained on documenting Justification for training and make certain the following are completed:</p> <p>1. Update the participant files, documenting the need for training services. If the participant is found to be ineligible to receive training services, WIOA funds expended may be questioned costs.</p> <p>2. Documentation must be submitted to LWC for review not later than 45 days of issuance of this report.</p>			
19	<p>LWDA 11 must develop training and disseminate guidance to ensure staff are properly trained on follow-up and make certain the following are completed:</p> <p>1. LWDA 11 must provide and document that follow-up services were provided to the aforementioned participants listed in this finding. Documentation of this corrective action must be submitted to LWC for review not later than 45 days of issuance of this report.</p> <p>2. LWDA 11 must establish procedures to include guidance on documenting follow-up services for Adult, Dislocated Worker, and Youth participants. A copy of this must be submitted to LWC for review not later than 45 days of issuance of this report.</p>			
20	<p>LWDB 11 must establish measurable benchmarks for periodic site visits to each of the service providers, outline monitoring activities that will take place, and make certain the following is completed:</p> <p>1. Ensure the periodic site visits and monitoring guidelines are in compliance with local and federal laws.</p> <p>2. Ensure a section of the guidelines address time frame and expectations of LWDB 11 and the service providers.</p>			








#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
	<ol style="list-style-type: none"> 3. The benchmarks and guidelines must be signed and dated by the board and documented in final approved board meeting minutes. 4. Copies of the benchmarks, guidelines, and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB. 			
21	<p>LWDB 11 must establish Fiscal policies and make certain the following is completed:</p> <ol style="list-style-type: none"> 1. The policies must be adopted, signed and dated by the board; 2. Adoption of the policies must be documented in final approved board meeting minutes; and 3. Copies of the policies and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB. 			
22	<p>LWDB 11 must develop policies and procedures to ensure key functions are distributed to more than one person in an effort to prevent errors and fraud and ensure the following are completed:</p> <ol style="list-style-type: none"> 1. The policy must be adopted, signed and dated by the board; 2. Adoption of the policy must be documented in final approved board meeting minutes; and 3. Copies of the policy and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB. 			
23	<p>LWDB 11 must develop a written agreement with the Jefferson Parish CEO that specifies how the parish will carry out its responsibilities as the grant recipient, fiscal agent, WDB and One-Stop Operator to ensure compliance with the WIOA Act and relative uniform requirements and make certain the following are completed:</p> <ol style="list-style-type: none"> 1. The agreement is executed and signed by all appropriate parties; 2. Submit copies of the executed agreement to LWC not later than 45 days of issuance of this report and kept on file by the LWDB; and 3. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed. 			





#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
24	<p>LWDB 11 must submit all supporting documentation, for the aforementioned drawdowns, and provide evidence the supporting documentation reconciles with the total drawdown amounts. Documentation must be submitted to LWC not later than 45 days of issuance of this report. Questioned cost, if any, will be determined after receipt of the information.</p> <p>Failure to provide the documentation may result in a questioned cost totaling up to \$913,634.81.</p> <p>Going forward, LWDB11 must submit adequate financial documentation with all Requests for Funds. The category and amount of expenses incurred should agree to the Request for Funds.</p>			
25	<p>LWDB 11 must develop policies to address the contents of contracts:</p> <ol style="list-style-type: none"> 1. This policy must address the identification, which discloses the use and application of all WIOA funds. 2. The policy must be adopted, signed and dated by the board; 3. The policy must be documented in the board meeting minutes that the policy was signed and approved; and, 4. The policy and a copy of the board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report. 5. LWDB 11 must provide specific details of the budgeted line items that were listed in the contracts listed below. 6. This information must be submitted to LWC not later than 45 days of issuance of this report. <p>The necessity, allowability, or reasonableness of this fee could not be determined. Failure to submit this information, as stated in Corrective Action #6, will result in Administrative questioned costs totaling \$56,677.45.</p>			
26	<p>LWDB 11 must provide documentation, which supports the specific activities for each employee above (for the period of July 1, 2018 through June 30, 2019). Costs incurred to the grant in excess of the 10% administrative cap, there may be questioned costs. This documentation must be submitted to LWC not later than 45 of the day of this report.</p>			

#	REQUIRED CORRECTIVE ACTIONS	Unresolved	In Process	Resolved
27	Not applicable – not used			
28	The LWDB and CEO must develop a written agreement to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations.			✓



STATUS OF AREAS OF CONCERN FROM WIOA MONITORING REPORT

#	RECOMMENDATION	Unresolved	In Process	Resolved
1	LWDB 11 should modify existing contracts and all future contracts to reflect current references.			
2	As applicable, LWDB 11 should revise its bylaws to include clear roles and responsibilities of the four (4) standing committees.			
3	LWDA 11 should take measures to ensure that all staff are properly trained on the fundamentals of closing goals and objectives in the Individual Employment Plan/ Individual Service Strategy section in HiRE prior to exit.			
4	LWDA 11's management should take measures to ensure that all staff receive the proper training on the fundamentals of case management and emphasize the importance of proper file folder documentation, accurate and timely data entry into HiRE. The data in HiRE is used for reporting purposes and data entry inaccuracies or omissions affect the validity of the data being reported.			
5	LWDA 11 management should take measures to ensure that all staff members receive the proper training of obtaining required signatures on all forms and documents as warranted.			
6	LWDA 11's management staff should take measures to ensure that all staff members receive the proper training on the fundamentals of case management, emphasizing the importance of correct data entry into HiRE. The actual date of completion for an activity should be entered rather than allowing the system to close the activity.			
7	LWDA 11 should take measures to ensure that all staff are properly trained on the fundamentals of case management, emphasizing the importance of the accuracy of data entered into HiRE. The data in HiRE is used for reporting purposes. Inaccuracies or omissions affect the validity of the data being reported.			

#	RECOMMENDATION	Unresolved	In Process	Resolved
8	LWDA 11 must review the ten (10) Youth participant files mentioned above and ensure the 14 elements were reviewed, signed, included in the file folder, and uploaded in HiRE documents.			
9	LWDA 11 should take measures to ensure that all staff are properly trained on the fundamentals of case management, emphasizing the importance of Work Experience documentation that should be included in the participant's file folder.			
10	LWDB 11 staff should establish procedures that ensure attendance and/or grade records are included in the participant folders and uploaded to HiRE.			
11	LWDA 11 staff should develop a review process that ensures the information entered in HiRE is accurate and consistent for all documentation recorded and uploaded in HiRE.			



RECAP OF IA RECOMMENDATIONS FROM LWC MONITORING REVIEW

#	INTERNAL AUDIT RECOMMENDATIONS – RELATED TO LWC MONITORING REPORT
1.	<p>In all instances, the WDB should strive to fulfill the requirements of the funders monitoring review and submit requested items timely.</p> <p>Finding #'s 1 through 24 (all)</p>
2.	<p>As required in the monitoring report, the WDB should incorporate verbiage into policy number 2021-001 that addresses the settlement of all contractual and administrative issues arising out of procurements such as protests, appeals, and disputes.</p> <p>Finding #1</p>
3.	<p>This recommendation number was not used.</p>
4.	<p>As required in the monitoring report, the WDB should incorporate verbiage into policy number 2021-001 that defines an <u>adequate submission period</u> between the issue date of the request for proposal and the deadline to submit proposals.</p> <p>Finding #'s 7, 8</p>
5.	<p>A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.</p> <p>Finding #'s 13, 15, 16, 18, 19, and Program Areas of Concern (All)</p>
6.	<p>Implement a review process to ensure that keyed information is accurate and consistent with source documentation and that all necessary documents are uploaded into the computerized system (HiRE).</p> <p>Finding #16</p>

#	INTERNAL AUDIT RECOMMENDATIONS – OTHER AREAS (excerpted)
A.	Internal Audit recommends the Workforce Development Board continue to work with the Louisiana Workforce Commission to determine the ideal and acceptable organizational structure for Jefferson Parish.
B.	Internal Audit recommends that the Workforce Development Board maintain clear documentation evaluating respondent requirements.
C.	Internal Audit recommends that contractual agreements placed into effect should have clearly defined, specific and measurable responsibilities for each party.
D.	Internal Audit recommends review and amendment to the Jefferson Parish Code of Ordinance as appropriate relative to the Department of Workforce Connection. Chapter 2, Article V, Division 23, Section 2-441
E.	Internal Audit recommends the Workforce Development Board review their full set of policies, ensure that they are comprehensive, and consolidate them into one policy document for each program component.
F.	Internal Audit recommends that the Workforce Development Board minutes clearly state the policy or documents being adopted.
G.	Internal Audit recommends the Workforce Development Board more obviously publish times, dates, and locations of its quarterly meetings.
H.	Internal Audit recommends that the Request for Payment (Drawdown) process be streamlined to efficiently and effectively determine drawdown amounts.
I.	Internal Audit recommends that the Request for Payment (Drawdown) procedures be documented to help retain organizational knowledge, be used as a training tool for applicable staff, and help ensure timely and accurate drawdowns.
J.	Internal Audit recommends the budgets and expenditures for the Workforce Development Board and Workforce Connections should be tracked separately to allow for appropriate fiscal evaluation of each and provide for differentiation in their functions and transparency in the cost of each.
K.	The Workforce Development Board and Workforce Connections should explore the feasibility of restructuring its physical locations of offices where services are provided.

****END REPORT****

ATTACHMENT A

LWDA 11 JEFFERSON PARISH GOVERNMENT – WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) MONITORING REPORT

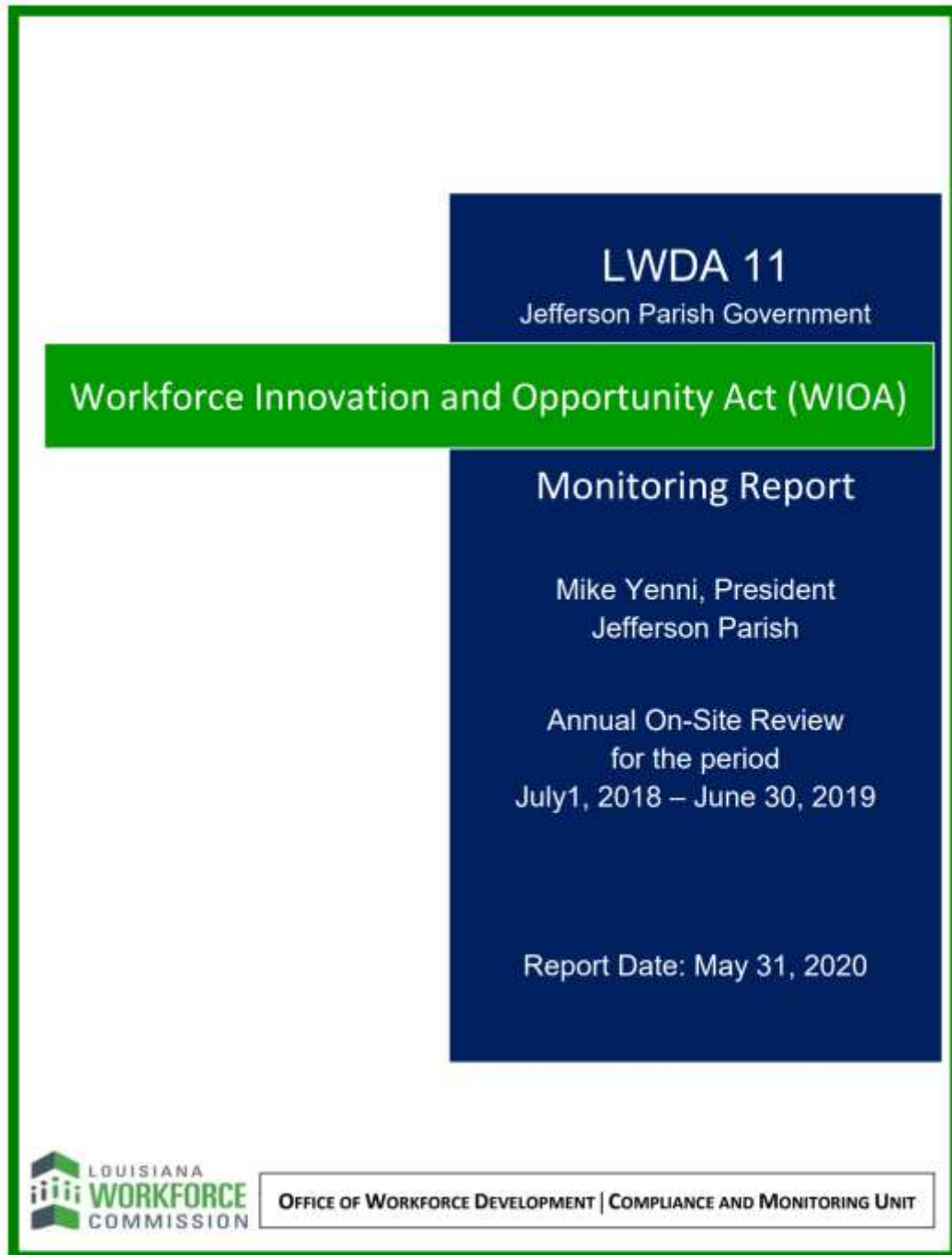


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EXECUTIVE SUMMARY

The Louisiana Workforce Commission (LWC) administers WIOA Title I and other programs in Louisiana funded by other agencies. There are 15 Local Workforce Development Areas (LWDA), within the State of Louisiana, that provide services through 15 comprehensive American Job Centers (AJCs) and 47 affiliate centers throughout the state.

As a recipient of federal awards, LWC is responsible to monitor grant and sub-grant supported activities to ensure compliance with applicable federal requirements and to ensure achievement of performance goals.

Federal regulations require annual on-site reviews of each LWDA or local areas within a state to monitor compliance with administrative, fiscal, programmatic and Equal Opportunity (EO) requirements.

This review focused on LWDA 11 (Jefferson Parish Government), which consists of one parish that provide services through one comprehensive AJC and one (1) affiliate center.

SCOPE AND PURPOSE

The scope of this review included fiscal and administrative aspects of WIOA Title I operations and programmatic aspects of the WIOA Title I Adult, Dislocated Worker and Youth programs administered by the Workforce Development Board (LWDA 11), Jefferson Parish Government.

The purpose of this review was to ensure compliance with Federal requirements and to determine if policies and procedures were in place to ensure effective administrative, fiscal and programmatic operations.

Date of Exit Conference

January 16, 2020

Reviewers

Karen Aucoin, Compliance Monitor
Regina Allen-Calhoun, Compliance Monitor
John Coleman, Compliance
Katrina Davis, Compliance Monitor
Ashley Harvey, Compliance Monitor
Terra Thomas, Compliance Monitor
Jacquelyn Warren-Williams, Compliance Monitor

Attendees at Exit Conference

Frances Turner, Local Office Monitor, Planner
Sharon Wegner, One-Stop Operator/Local Sites Coordinator
Alice White, Executive Director
Karen Aucoin, Compliance Monitor
Regina Allen-Calhoun, Compliance Monitor
John Coleman, Compliance
Katrina Davis, Compliance Monitor
Ashley Harvey, Compliance Monitor
Harlen Henegar, Director of Field Operations
Terra Thomas, Compliance Monitor
Jacquelyn Warren-Williams, Compliance Monitor

Programs Reviewed

WIOA Title I

Tools used for Review

Core Monitoring Guide
OWD Policies
TEGLs
2CFR 200
Title 20, Chapter 5, part 662, 679, 680, 681, 682, and 683

ADMINISTRATIVE FINDINGS

Objective 1.b: Implementation

Finding #1: One-Stop Operator Procurement Policies and Procedures

Indicator 1.b.4: Required One-Stop Operator

LWDB 11 does not have One-Stop Operator (OSO) procurement policies and procedures. Documentation provided speaks only to programmatic operations for participant services.

Regulation(s):

TEGL 15-16(8)(B)(i)

Written Policies and Procedures. Written general and one-stop operator specific procurement policies and procedures must be consistent with the Uniform Guidance. WIOA regulations at 20 CFR 678.605(d) require the preparation of written documentation explaining the determination concerning the nature of the competitive process to be followed in selecting a one-stop operator. These written policies must outline a timetable to ensure that the selection of a one-stop operator through a competitive process is conducted every four years. These written policies must also address the settlement of all contractual and administrative issues arising out of procurements, such as protests, appeals, and disputes.

Corrective Action(s):

LWDB 11 must establish written policies and procedures, for the procurement of the One-Stop Operator, to meet the requirements as stated in TEGL 15-16 and ensure the following is completed:

1. The policies and procedures must be adopted, signed and dated by the board;
2. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and
3. Copies of the policies, procedures and board meeting minutes must be submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB.

Objective 1.b: Implementation

Finding #2: Required Partner Program Services

Indicator 1.b.4 Required One-stop Partner

The following required partner programs, for LDWA 11 are neither available nor accessible in the local One-Stop delivery system:

- Job Corps;
- Adult Education, and Family Literacy Programs;
- Trade Adjustment activities;
- Youthbuild;
- Migrant and Seasonal Farmworkers; and

ADMINISTRATIVE FINDINGS CONT'D.

- Native American Programs.

Regulation(s):

20 CFR 678.400

(a) Section 121(b) (1) (B) of WIOA identifies the entities that are required partners in the local one-stop delivery systems.

(b) The required partners are the entities responsible for administering the following programs and activities in the local area:

- (1) Programs authorized under title I of WIOA, including:
 - (i) Adults;
 - (ii) Dislocated workers; (iii) Youth;
 - (iv) Job Corps ;(v) YouthBuild;
 - (vi) Native American programs; and
 - (vii) Migrant and seasonal farmworker programs;
- (2) The Wagner-Peyser Act Employment Service program authorized under the Wagner-Peyser Act (29 U.S.C. 49 *et seq.*), as amended by WIOA title III;
- (3) The Adult Education and Family Literacy Act (AEFLA) program authorized under title II of WIOA;
- (4) The Vocational Rehabilitation (VR) program authorized under title I of the Rehabilitation Act of 1973 (29 U.S.C. 720 *et seq.*), as amended by WIOA title IV;
- (5) The Senior Community Service Employment Program authorized under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 *et seq.*);
- (6) Career and technical education programs at the postsecondary level authorized under the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 *et seq.*);
- (7) Trade Adjustment Assistance activities authorized under chapter 2 of title II of the Trade Act of 1974 (19 U.S.C. 2271 *et seq.*);
- (8) Jobs for Veterans State Grants programs authorized under chapter 41 of title 38, U.S.C.;
- (9) Employment and training activities carried out under the Community Services Block Grant (42 U.S.C. 9901 *et seq.*);
- (10) Employment and training activities carried out by the Department of Housing and Urban Development;
- (11) Programs authorized under State unemployment compensation laws (in accordance with applicable Federal law);(12) Programs authorized under sec. 212 of the Second Chance Act of 2007 (42 U.S.C. 17532); and,
- (13) Temporary Assistance for Needy Families (TANF) authorized under part A of title IV of the Social Security Act (42 U.S.C. 601 *et seq.*), unless exempted by the Governor under 678.405(b)

ADMINISTRATIVE FINDINGS CONT'D.

Corrective Action(s):

LWDB 11 must ensure all required partner program services are either available or accessible at the Comprehensive One-Stop Center location and submit supporting documentation, evidencing completion of corrective actions, to LWC for review not later than 45 days of issuance of this report.

Objective 1.b: Implementation

Finding #3: Insufficient Memorandum of Understanding (MOU)

Indicator 1.b.4: Required One-Stop Partner

The MOU, provided by LWDA 11 management, does not meet uniform requirements as a result of the following:

- A description of services, including the manner in which the services are to be coordinated and delivered through the system, relative to each specific partner, is not included;
- Operating budgets identifying the costs of services and the operating costs of the system including an Infrastructure Funding Agreement (IFA);
- Description of referring individuals between the OSO and the required partner, relative to each specific partner, is not included;
- The duration of the MOU is not documented;
- Signature pages were either missing or did not identify the following required partners: WIOA Youth, Adult and Dislocated Workers, Vocational Rehabilitation (LRS), Community Services Block Grant (CSBG), Housing and Urban Development (HUD) Employment Programs, Trade Adjustment Assistance activities, Second Chance, Migrant and Seasonal Farmworkers and Native Americans; and
- No provisions for an appeals process and the resulting update to the MOU.

Regulation(s):

20 CFR 678.500(b), states in part

(b) The MOU must include:

- (1) A description of services to be provided through the one-stop delivery system, including the manner in which the services will be coordinated and delivered through the system;
- (2) Agreement on funding the costs of the services and the operating costs of the system, including:
 - (i) Funding of infrastructure costs of one-stop centers in accordance with § 678.700 through 678.755; and
 - (ii) Funding of the shared services and operating costs of the one-stop delivery system described in § 678.760;

ADMINISTRATIVE FINDINGS CONT'D.

- (3) Methods for referring individuals between the one-stop operators and partners for appropriate services and activities;
- (5) The duration of the MOU and procedures for amending it;
- (e) If a one-stop partner appeal to the State regarding infrastructure costs, using the process described in § 678.750, results in a change to the one-stop partner's infrastructure cost contributions, the MOU must be updated to reflect the final one-stop partner infrastructure cost contributions.

2 CFR 678.755 What are the required elements regarding infrastructure funding that must be included in the one-stop Memorandum of Understanding?

The MOU, fully described in § 678.500, must contain the following information whether the local areas use either the local one-stop or the State funding method:

- (a) The period of time in which this infrastructure funding agreement is effective. This may be a different time period than the duration of the MOU.
- (b) Identification of an infrastructure and shared services budget that will be periodically reconciled against actual costs incurred and adjusted accordingly to ensure that it reflects a cost allocation methodology that demonstrates how infrastructure costs are charged to each partner in proportion to its use of the one-stop center and relative benefit received, and that complies with 2 CFR part 200 (or any corresponding similar regulation or ruling).
- (c) Identification of all one-stop partners, chief elected officials, and Local WDB participating in the infrastructure funding arrangement.
- (d) Steps the Local WDB, chief elected officials, and one-stop partners used to reach consensus or an assurance that the local area followed the guidance for the State funding process.
- (e) Description of the process to be used among partners to resolve issues during the MOU duration period when consensus cannot be reached.
- (f) Description of the periodic modification and review process to ensure equitable benefit among one-stop partners.

Corrective Action(s):

LWDB 11 must establish a Memorandum of Understanding (MOU) that contains all the required elements as listed in 20 CFR 678.500(b), including the Infrastructure Funding Agreement (IFA) and make certain the following are completed:

1. The MOU and IFA must be fully executed and include signatures of all required partners' authorized representatives; and
2. Copies of the executed MOU and IFA must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

ADMINISTRATIVE FINDINGS CONT'D.

Objective 2.b: Budget

Finding #4: Lack of Budget Policies

Indicator 2.b.1: Budget Control

LWDA 11 management provided a copy of Jefferson Parish Government's budget policies and procedures; however, per review of board minutes provided, there is no evidence the Workforce Development Board approved operating under the authority of Jefferson Parish Government policies and procedures.

Regulation(s):

2 CFR 200.303(a) Internal Controls.

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission.

Corrective Action(s):

LWDB 11 must develop policies and procedures that address the budget, modifications to the budget and budget controls and make certain the following are completed:

1. The policies and procedures must be adopted, signed and dated by the board;
2. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and
3. Copies of the policies, procedures and board meeting minutes must be submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB.

Objective 2.d: Procurement and Contract Administration

Finding #5: One-Stop Operator Non-competitive Procurement

Indicator 2.d.1: Procurement Standards

LWDA 11 staff provided documentation that reflects one proposal was received in response to the One-Stop Operator RFP; however, no documentation was provided to evidence a process, for non-competitive proposals, was followed to procure Jefferson Parish Government. Additionally, no documentation was provided to evidence the selection of Jefferson Parish Government was approved by LWC.

Regulation(s):

2 CFR 678.605(c) How is the one-stop operator selected?

All other non-Federal entities, including subrecipients of a State (such as local areas), must use a competitive process based on local procurement policies and procedures

ADMINISTRATIVE FINDINGS CONT'D.

and the principles of competitive procurement in the Uniform Guidance set out at 2 CFR 200.318 through 200.326. All references to "noncompetitive proposals" in the Uniform Guidance at 2 CFR 200.320(f) will be read as "sole source procurement" for the purposes of implementing this section.

TEGL 15-16(8)(B)(i)

Written Policies and Procedures. Written general and one-stop operator specific procurement policies and procedures must be consistent with the Uniform Guidance. WIOA regulations at 20 CFR 678.605(d) require the preparation of written documentation explaining the determination concerning the nature of the competitive process to be followed in selecting a one-stop operator. These written policies must outline a timetable to ensure that the selection of a one-stop operator through a competitive process is conducted every four years. These written policies must also address the settlement of all contractual and administrative issues arising out of procurements, such as protests, appeals, and disputes.

2 CFR 200.320(f) Procurement by noncompetitive proposals.

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- (4) After solicitation of a number of sources, competition is determined inadequate.

34 CFR 463.610 When is the sole-source selection of one-stop operators appropriate, and how is it conducted?

(a) States may select a one-stop operator through sole source selection when allowed under the same policies and procedures used for competitive procurement with non-Federal funds, while other non-Federal entities including subrecipients of a State (such as local areas) may select a one-stop operator through sole selection when consistent with local procurement policies and procedures and the Uniform Guidance set out at 2 CFR 200.320.

(b) In the event that sole source procurement is determined necessary and reasonable, in accordance with § 463.605(c), written documentation must be prepared and maintained concerning the entire process of making such a selection.

(c) Such sole source procurement must include appropriate conflict of interest policies and procedures. These policies and procedures must conform to the specifications in 20 CFR 679.430 for demonstrating internal controls and preventing conflict of interest.

(d) A Local WDB may be selected as a one-stop operator through sole source procurement only with agreement of the chief elected official in the local area and the Governor. The Local WDB must establish sufficient conflict of interest policies and procedures and these policies and procedures must be approved by the Governor.

ADMINISTRATIVE FINDINGS CONT'D.

Corrective Action(s):

LWDB 11 must establish a procurement policy, to include evaluation procedures, and ensure the following are completed:

1. The policy must be adopted, signed and dated by the board,
2. Adoption of the policy must be documented in final approved board meeting minutes;
3. Copies of the policy and board meeting minutes must be submitted to LWC within 45 days of issuance of this report and kept on file by the LWDB and;
4. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed.

Objective 2.d: Procurement and Contract Administration

Finding #6: Conflict of Interest

Indicator 2.d.1: Procurement Standards

Per review, the following were noted as it relates to conflict of interest:

- LWDA 11 staff provided a copy of Jefferson Parish Government's conflict of interest policy; however, per review of board minutes provided, there is no evidence the Workforce Development Board approved operating under the authority of Jefferson Parish Government policies; and
- Jefferson Parish Government is the grant recipient, fiscal agent and One-Stop Operator; however, no documentation was provided to evidence internal controls are in place to prevent conflicts of interest in the administering of the WIOA grant.

Regulation(s):

20 CFR 683.200(c)(5) What general fiscal and administrative rules apply to the use of Workforce Innovation and Opportunity Act title I and Wagner-Peyser Act funds?

In addition to the requirements at 2 CFR 200.318, which address codes of conduct and conflict of interest the following applies:

- (i) A State WDB member, Local WDB member, or WDB standing committee member must neither cast a vote on, nor participate in any decision-making capacity, on the provision of services by such member (or any organization which that member directly represents), nor on any matter which would provide any direct financial benefit to that member or that member's immediate family.
- (ii) Neither membership on the State WDB, the Local WDB, or a WDB standing committee, nor the receipt of WIOA funds to provide training and related services, by itself, violates these conflict of interest provisions.
- (iii) In accordance with the requirements at 2 CFR 200.112, recipients of Federal awards must disclose in writing any potential conflict of interest to the Department. Sub recipients must disclose in writing any potential conflict of interest to the recipient of grant funds.

ADMINISTRATIVE FINDINGS CONT'D.

20 CFR 678.615(a) May an entity currently serving as one-stop operator compete to be a one-stop operator under the procurement requirements of this subpart?

Local WDBs may compete for and be selected as one-stop operators, as long as appropriate firewalls and conflict of interest policies and procedures are in place. These policies and procedures must conform to the specifications in §679.430 of this chapter for demonstrating internal controls and preventing conflict of interest.

20 CFR 678.620(b)(2) What is the one-stop operator's role?

An entity serving as a one-stop operator, that also serves a different role within the one-stop delivery system, may perform some or all of these functions when it is acting in its other role, if it has established sufficient firewalls and conflict of interest policies and procedures. The policies and procedures must conform to the specifications in 20 CFR 679.430 of this chapter for demonstrating internal controls and preventing conflict of interest.

Corrective Action(s):

LWDB 11 must establish and adhere to conflict of interest policies and procedures and make certain the following are completed:

1. The policies and procedures must be adopted, signed and dated by the board;
2. Adoption of the policies and procedures must be documented in final approved board meeting minutes;
3. Develop a written agreement with the Jefferson Parish CEO that specifies how the parish will carry out its responsibilities as the grant recipient, fiscal agent, WDB and One-Stop Operator to ensure compliance with the WIOA Act and relative uniform requirements;
4. The agreement is executed and signed by all appropriate parties;
5. Submit copies of the policies and procedures and executed agreement to LWC not later than 45 days of issuance of this report and kept on file by the LWDB; and
6. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed.

Objective 2.d: Procurement and Contract Administration

Finding #7: Proposal Submission Periods

Indicator 2.d.1: Procurement Standards

The RFP, for WIOA One-Stop Operator Services, indicated the issue date was 3/8/2017 and the deadline to submit proposals was 4/5/2017; therefore, the period of time between the release date and the deadline to submit proposals was only 27 days.

- Unable to determine Youth Advertisement (February 9, 2018 –March 6, 2016)
- Advertisement for Career Services was 24 days (February 9, 2018 –March 6, 2018)

ADMINISTRATIVE FINDINGS CONT'D.

Regulation(s):

2 CFR 200.319(d) Competition.

The non-Federal entity must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.

TEGL 15-16(8)(B) states in part,

(iii) Full and Open Competition. All procurement transactions must be conducted using full and open competition 2 CFR 200.319(a). Written procedures must allow for sufficient time for all phases of the procurement process to be carried out in a manner that would not unduly restrict competition.

Corrective Action(s):

LWDB 11 must establish written policies and procedures for the procurement of the One-Stop Operator that comply with 2 CFR 200.317- 200.326 and make certain the following are completed:

1. Ensure adequate submission period is addressed in the policies and procedures;
2. The policies and procedures must be adopted, signed and dated by the board;
3. Adoption of the policies and procedures must be documented in final approved board meeting minutes; and
4. Copies of the policies and procedures, board meeting minutes and board member conflict of interest statements must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDA.

Objective 2.d: Procurement and Contract Administration

Finding #8: Advertisement of the One-Stop Operator RFP

Indicator 2.d.1: Procurement Standards

LWDA 11 staff provided documentation of a public notices, regarding RFPs to solicit a One-Stop Operator and providers of Youth Services and Career and Training Services; however, no evidence was provided to reflect the notices were actually advertised.

Regulation(s):

2 CFR 200.320(d) Methods of procurement to be followed states in part,

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

ADMINISTRATIVE FINDINGS CONT'D.

(1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

TEGL 15-16(8)(B) states in part,

(iii) Full and Open Competition. All procurement transactions must be conducted using full and open completion 2 CFR 200.319(a). Written procedures must allow for sufficient time for all phases of the procurement process to be carried out in a manner that would not unduly restrict competition...

Corrective Action(s):

LWDB 11 must establish written policies and procedures for the procurement of the One-Stop Operator, and providers of Youth Services and Career and Training Services that comply with 2 CFR 200.317- 200.326 and ensure the following are completed:

1. Adequate submission period is addressed in the policies and procedures;
2. The policies must be adopted, signed and dated by the board;
3. Adoption of the policies must be documented in final approved board meeting minutes; and
4. Copies of the policies, board meeting minutes and board member conflict of interest statements must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDA.

Objective 2.d: Procurement and Contract Administration

Finding #9: OSO Proposal Evaluations

Indicator 2.d.1: Procurement Standards

Per review of the documentation provided for the evaluation of the Jefferson Parish Government proposal, all evaluators are members of the LWDA 11 board; however, a determination could not be made as to who is responsible for reviewing proposals and submitting recommendations to the full board for approval.

Regulation(s):

2 CFR 200.320(d)(3) Methods of procurement to be followed states in part,

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- (3) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients; and

ADMINISTRATIVE FINDINGS CONT'D.

Corrective Action(s):

LWDB 11 must establish a procurement policy, to include evaluation procedures, and ensure the following are completed:

1. The policy must be adopted, signed and dated by the board;
2. Adoption of the policy must be documented in final approved board meeting minutes;
3. Copies of the policy and board meeting minutes must be submitted to LWC within 45 days of issuance of this report and kept on file by the LWDB and;
4. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government, until such time the aforementioned corrective actions have been completed to set the groundwork for the next One-Stop Operator procurement process.

Objective 2.d: Procurement and Contract Administration

Finding #10: Procurement of Youth Services

Indicator 2.d.1: Procurement Standards

LWDB 11 did not appropriately procure Youth Services. Per review of the RFP provided by LWDB 11 staff, the following were noted:

- There is neither documentation of WBD procurement policies and procedures nor evidence that the Board adopted Jefferson Parish Government procurement policies and procedures;
- No documentation was provided that evidences the criteria used in the evaluation of Youth Service provider proposals; and
- The responsibility for the review of Youth Services proposals and selection recommendations to the board for approval, is not described in LWDB 11 bylaws.

Regulation(s):

2 CFR 200.318 General procurement standards states in part,

(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part.

(d) The non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

ADMINISTRATIVE FINDINGS CONT'D.

20 CFR 681.400 What is the process used to select eligible youth service providers?

- a) The grant recipient/fiscal agent has the option to provide directly some or all of the youth workforce investment activities.
- (b) However, as provided in WIOA sec. 123, if a Local WDB chooses to award grants or contracts to youth service providers to carry out some or all of the youth workforce investment activities, the Local WDB must award such grants or contracts on a competitive basis, subject to the exception explained in paragraph (b)(4) of this section:
- (1) The Local WDB must identify youth service providers based on criteria established in the State Plan (including such quality criteria established by the Governor for a training program that leads to a recognized postsecondary credential) and take into consideration the ability of the provider to meet performance accountability measures based on the primary indicators of performance for youth programs.
 - (2) The Local WDB must procure the youth service providers in accordance with the Uniform Guidance at 2 CFR parts 200 and 2900, in addition to applicable State and local procurement laws.
 - (3) If the Local WDB establishes a standing youth committee under §681.100 it may assign the committee the function of selecting of grants or contracts.
 - (4) Where the Local WDB determines there are an insufficient number of eligible youth providers in the local area, such as a rural area, the Local WDB may award grants or contracts on a sole source basis.

2 CFR 200.320(d)(3) Methods of procurement to be followed states in part,

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- (3) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients; and

Corrective Action(s):

LWDB 11 must The agreement is executed and signed by all appropriate parties and a copy of the agreement submitted to LWC not later than 45 days after the issuance of this report and kept on file by the LWDB; and

Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed to set the groundwork for the next One-Stop Operator procurement process.

ADMINISTRATIVE FINDINGS CONT'D.

Objective 2.d: Procurement and Contract Administration Finding #11: Procurement of Career and Training Services Indicator 2.d.1: Procurement Standards

LWDB 11 did not adhere to the procurement requirement for career and training services, as stated in the local plan.

Regulation(s):

Local Workforce Development Plan (July 1, 2016- June 30, 2020) states in part at page 6

With regard to the Youth portion of the program, the WIOA Program operator will provide the design framework as described in Section 681.580. All other elements of the youth program for in and out of school youth programs will be provided through service providers selected through the Request for Proposal (RFP) process as described below including the required fourteen (14) program elements that are listed below. This procurement process will apply for all youth, adult, and dislocated worker career and training services being provided.

Corrective Action(s):

LWDB 11 must either adhere to the Local Plan or determine whether the procurement of the Career and Training Services is necessary for the local area.

Objective 2.g: Records Management Finding #12: Records Retention Policies and Procedures Indicator 2.g.1: Record Retention

LWDA 11 provided a copy of Jefferson Parish Government's record retention policies and procedures; however, per review of board minutes provided, there is no evidence the Workforce Development Board approved operating under the authority of Jefferson Parish Government policies and procedures.

Regulation(s):

2 CFR 200.303(a) Internal Controls.

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission.

2 CFR 200.333 Retention requirements for records, states in part,

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or

ADMINISTRATIVE FINDINGS CONT'D.

annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

Corrective Action(s):

The LWDB must develop policy as it relates to Record Retention.

1. The policy must be approved, signed, dated and adopted by the board;
2. The policy must be documented in the board meeting minutes that the it has been approved, signed, dated and adopted by the board; and,
3. A copy of the board meeting minutes and the policy must be submitted to LWC not later than 45 days of issuance of this report.

ADMINISTRATIVE AREA(S) OF CONCERN

Area of Concern #1: Services Contracts Outdated References

Services contracts contain outdated information, noted as follows:

- References to regulations that are no longer utilized. (e.g. A-122 is referenced, but this regulation has been replaced by the Uniform Administrative Guidance)
- References Louisiana Department of Labor (LDOL); however, LDOL became Louisiana Workforce Commission (LWC) in 2010.

Recommendation(s):

LWDB 11 should modify existing contracts and all future contracts to reflect current references.

Area of Concern #2: Standing Committees

The bylaws identifies four (4) standing committees--Executive, Planning, Operations Advisory and Youth; however, there is no description in the bylaws as to the duties and responsibilities of the Planning, Operations Advisory and Youth committees.

Recommendation(s):

As applicable, LWDB 11 should revise its bylaws to include clear roles and responsibilities of the four (4) standing committees.

PROGRAM FINDINGS

Objective 1.e: Participant Services

Finding #13: Co-enrollment

Indicator 1.e.1: Service Delivery

LWDA 11 did not co-enroll two (2) Youth participants (State ID 2844180, 2988813) in Title III Wagner-Peyser programs.

Regulation(s):

LWC OWD Policy 2-29.1 – Guidelines on Co-enrollment & Common Intake states

in part, Co-enrollment, in the context of One-Stop operations, occurs when a Participant is enrolled in programs under two or more WIOA funding sources at one time or is receiving both WIOA funded staff assistance and service from a partner program that is not WIOA funded, e.g., Adult Education, Vocational Rehabilitation, Children and Family Services. WIOA allows Co-enrollment of Participants in more than one program at a time, as long as they are eligible for the services received from all programs in which they are enrolled. Advantages of co-enrollment include:

- Participants not having to wait until they exit one program in order to access services offered by other employment and training programs, and;
- Being able to receive the best combination of services from different funding streams.

Wagner-Peyser enrollment shall be used to the maximum extent possible as a part of the Common Intake process, and may be used for Comprehensive Assessments to determine the appropriate WIOA or other Partner Program in which to refer and/or enroll an individual. Any individual who is determined to be eligible for, and be able to benefit from, services by any Partner Program, and shall be enrolled in that program (co-enrolled as discussed above.)

Corrective Action(s):

LWDA 11 must implement training and disseminate guidance to ensure staff are properly trained on co-enrollment and make certain the following are completed:

1. Establish procedures to ensure all WIOA participants are co-enrolled in Wagner-Peyser and make certain at least one staff-assisted Wagner-Peyser service is provided.
2. Ensure corrective actions are completed and supporting documentation must be submitted to LWC for review not later than 45 days of issuance of this report.

PROGRAM FINDINGS

Objective 1.e: Participant Services

Finding #14: WIOA Policies

Indicator 1.e.1: Service Delivery

LWDB 11 does not have updated policies for Adult, DW and Youth Programs. The following policies were outdated:

- Co-Enrollment
- Basic Skills Assessments
- Follow-up
- Supportive Services
- Funding Limits on ITA's
- Priority of Services
- OJT and Customized Training
- Youth Incentives
- Youth Additional Barrier

Regulation(s):

Jefferson Workforce Development Board, Local Workforce Development Area 11, 4 Year Local Program Plan July 1, 2016 – June 30, 2020 (Updated December 2018), states in part,

Local policies have been developed and/or adopted to address the following: Individual Training Accounts, Supportive Services, Youth Incentive Payments, Comprehensive Monitoring Guideline, 5% youth window and definition of youth who require additional assistance, data element validation, definition of long-term unemployed, Complaint and Grievance Procedures, defining limited funds, limit of ITA values and priority of service, youth eligibility, adult, youth and dislocated worker follow up, OJT and Customized Training guidelines, Veteran priority of service, WIOA performance review, work experience and internships.

Corrective Actions(s):

1. LWDA 11 must revise all program policies to ensure compliance with the Local Plan, WIOA regulations and ETA guidance. (LWC OWD Policy 2-29.1, 20 CFR 681.290, TEGL 19-16, 20 CFR 680.970, 20 CFR 680.310(b)(2), 20 CFR 680.600, 20 CFR 680.610, 20 CFR 680.710, 20 CFR 680.740 20 CFR 681.640, TEGL 21-16, 20 CFR 681.300, 20 CFR 681.310)
2. Copies of the approved and signed policies must be submitted to LWC for review not later than 45 days of issuance of this report.

Objective 1.e: Participant Services

Finding # 15: Family Size and Household Income

Indicator 1.e.2: Priority of Service

The family size and household income information keyed in HiRE did not match the documentation in the participant file for four (4) Youth participants (State ID 1880216, 3001818, 1274759, 2983205), fourteen (14) Adult participants (State ID 2176711,

PROGRAM FINDINGS CONT'D

2903581, 2940127, 2986746, 1510672, 1162291, 503851, 2635847, 1045999, 2870056, 2252667, 1155864, 501628, 2963743). Low-income status affects priority of service determination for Adult program participants.

TEGL 21-16 states in part, There are circumstances where only the youth's income is considered in determining whether the youth satisfies WIOA income limits for the program. 20 CFR § 681.280 provides that OSY with a disability are not required to be low-income and for ISY with a disability, the youth's own income, rather his or her family's income, must meet the low-income definition and not exceed the higher of the poverty line or 70 percent of the LLSIL.

Additionally, if an individual is not living in a single residence with other family members, that individual is not a member of a family for the purpose of WIOA income calculations. 20 CFR § 675.300 defines family as "two or more persons related by blood, marriage, or decree of court, who are living in a single residence, and are included in one or more of the following categories: (1) A married couple and dependent children; (2) A parent or guardian and dependent children; or (3) A married couple."

OWD 2-24.2 states in part, WIOA requires that priority for Adult services must be given to recipients of public assistance and other low-income individuals, and individuals who are basic skills deficient for receipt of career and training services necessary for an individual to obtain or retain employment. Previously, under WIA, this priority applied only when Adult funds were limited. Under WIOA however, priority access to services by members of this group applies automatically. Adults must meet basic eligibility requirements and any service priority criteria in effect for the Board. Local policy must align with State policy requirements.

Corrective Actions(s):

1. LWDA 11 must implement training and disseminate guidance to ensure staff determines and records family size and low-income status correctly;
2. LWDA 11 must correct the family size and household income information in HiRE for the fourteen (14) Adult participants (State ID 2176711, 2903581, 2940127, 2986746, 1510672, 1162291, 503851, 2635847, 1045999, 2870056, 2252667, 1155864, 501628, 2963743);
3. LWDA 11 must correct the family size and household information in HiRE for the four (4) Youth participants (State ID 1880216, 3001818, 1274759, 2983205);
4. LWDA 11 must develop a review process that ensures that the information keyed into HiRE is accurate and consistent for all documentation received from the participant and uploaded into HiRE at the time of eligibility; and
5. Documentation of the corrective actions must be submitted to LWC for review not later than 45 days of this review.

PROGRAM FINDINGS

Objective 1.e: Participant Services

Finding #16: Recording Measurable Skill Gain and Credential in HiRE

Indicator 1.e.5: Participant Service Plan

LWDA 11 did not record Measurable Skill Gain (MSG) or Credential in HiRE for three (3) Adult participants (State ID 503851, 2986746, 1155864) and three (3) Youth participants (State ID 2746509, 1274759, 1848362).

LWDA 11 did not have supporting documentation in participant file for Measurable Skill Gain recorded in HiRE for Adult participant (State ID 2903581) and Youth participant (State ID 2743855).

Regulation:

20 CFR 677.155(5) The percentage of participants who during a program year, are in an education or training program that leads to a recognized postsecondary credential or employment and who are achieving measurable skill gains, defined as documented academic, technical, occupational or other forms of progress towards such a credential or employment. Depending upon the type of education or training program, documented progress is defined as one of the following:

- (i) Documented achievement of at least one educational functioning level of a participant who is receiving instruction below the postsecondary education level;
- (ii) Documented attainment of a secondary school diploma or its recognized equivalent;
- (iii) Secondary or postsecondary transcript or report card for a sufficient number of credit hours that shows a participant is achieving the State unit's academic standards;
- (iv) Satisfactory or better progress report, towards established milestones, such as completion of OJT or completion of 1 year of an apprenticeship program or similar milestones, from an employer or training provider who is providing training; or
- (v) Successful passage of an exam that is required for a particular occupation or progress in attaining technical or occupational skills as evidenced by trade-related benchmarks such as knowledge-based exams.

Corrective Action(s):

1. LWDA 11 must record the Measurable Skill Gain and Credential information in HiRE for Adult participants (State ID 503851, 2986746) and provide supporting documentation for MSG for Adult participant (State ID 2903581). Documentation of this corrective action must be submitted to LWC not later than 45 days of the issuance of this report.
2. LWDA 11 management must establish procedures that ensure that Measurable Skills Gain and Credential Attainments are recorded in HiRE. Documentation of the corrective action must be submitted to LWC for review not later than 45 days of this review.

PROGRAM FINDINGS

Objective 1.e: Participant Services Finding #17: Supportive Services Indicator 1.e.6 Supportive Services

LWDA 11 did not document either the inability to obtain supportive services through other programs or the need for supportive services for Youth participant (State ID 2727842).

Regulation: 20 CFR 680.910

Supportive services may only be provided to individuals who are: Participating in core, intensive or training services; and Unable to obtain supportive services through other programs providing such services and when they are necessary to enable individuals to participate in title I activities.

Corrective Action(s):

1. LWDA 11 must review the Youth participant file (State ID 2727842) and the participant's eligibility to receive supportive services and the inability to obtain the supportive service through other programs providing such services must be documented. If the participant is found to be ineligible for supportive services, all funds expended on the supportive service may have to be returned to the appropriate funding source, which will require an accounting adjustment made.
2. Documentation of this corrective action must be submitted to LWC for review not later than 45 days of issuance of this report.

Objective 1.e: Participant Services Finding #18: Justification for Training Services Indicator 1.e.7 Training Services

LWDA 11 did not provide detailed case notes that encompass the justification of training for thirteen (13) Adult participants (State ID 2176711, 2903581, 2940127, 1695677, 103761, 2986746, 1510672, 503851, 1045999, 2252667, 1155864, 252153, 1716062), DW participant (State ID 1919539) and seven (7) Youth participant (State ID 2733600, 1880216, 1274759, 2727842, 1810582, 1848362, 1899241).

Regulation: 20 CFR 680.220 States in part

(a) An individual must at a minimum receive either an interview, evaluation, or assessment, and career planning or any other method through which the one-stop center or partner can obtain enough information to make an eligibility determination to be determined eligible for training services under WIOA sec. 134(c)(3)(A)(i) and § 680.210.

(b) The case file must contain a determination of need for training services under § 680.210 as determined through the interview, evaluation, or assessment, and career

PROGRAM FINDINGS CONT'D

planning informed by local labor market information and training provider performance information, or through any other career service received.

Corrective Action(s):

LWDA 11 must develop training and disseminate guidance to ensure staff are properly trained on documenting Justification for training and make certain the following are completed:

1. Update the participant files, documenting the need for training services. If the participant is found to be ineligible to receive training services, WIOA funds expended may be questioned costs.
2. Documentation must be submitted to LWC for review not later than 45 days of issuance of this report.

Objective 1.e: Participant Services

Finding #19: Follow-Up Services

Indicator 1.e.8: Follow Up Services

LWDA 11 did not provide and document follow-up services for a minimum of 12 months following the first day of employment for five (5) Adult participants (State ID 2870056, 787777, 2252667, 252153, 2963743).

LWDA 11 did not provide and document follow-up services for a minimum of 12 months for Youth participant (State ID 1880216).

Regulation(s)

20 CFR 681.580 (c) States in part,

All youth participants must be offered an opportunity to receive follow-up services that align with their individual service strategies. Furthermore, follow-up services must be provided to all participants for a minimum of 12 months unless the participant declines to receive follow-up services or the participant cannot be located or contacted. Follow-up services may be provided beyond 12 months at the State or Local WDB's discretion. The types of services provided and the duration of services must be determined based on the needs of the individual and therefore, the type and intensity of follow-up services may differ for each participant. Follow-up services must include more than only a contact attempted or made for securing documentation in order to report a performance outcome.

20 CFR 680.150(c) States in part,

(c) Follow-up services, as described in WIOA sec. 134(c)(2)(A)(xiii) and § 678.430(c) of this chapter, must be made available, as determined appropriate by the Local WDB, for a minimum of 12 months following the first day of employment, to participants who are placed in unsubsidized employment.

PROGRAM FINDINGS CONT'D.

Corrective Action(s)

LWDA 11 must develop training and disseminate guidance to ensure staff are properly trained on follow-up and make certain the following are completed:

1. LWDA 11 must provide and document that follow-up services were provided to the aforementioned participants listed in this finding. Documentation of this corrective action must be submitted to LWC for review not later than 45 days of issuance of this report.
2. LWDA 11 must establish procedures to include guidance on documenting follow-up services for Adult, Dislocated Worker, and Youth participants. A copy of this must be submitted to LWC for review not later than 45 days of issuance of this report.

PROGRAM AREA(S) OF CONCERNS

Area of Concern #1: Goals and Objectives

Adult participants (State ID 2903581, 1695677, 503851, 1045999, 1155864, 1716062, 501628) and Youth participant (State ID 1899241) had goals and objectives still open after successful completion of activities.

Recommendation:

LWDA 11 should take measures to ensure that all staff are properly trained on the fundamentals of closing goals and objectives in the Individual Employment Plan/ Individual Service Strategy section in HiRE prior to exit.

Area of Concern #2: Inaccurate Information recorded in HiRE

Youth participant (State ID 2746509) has Successful Completion for Activity Code 430- Occupational Skills Training – Non ITA, however, the case note states the participant dropped out of the activity.

Adult participant (State ID 1045999) had incorrect Credential Date recorded in Credential section in HiRE.

Recommendation:

LWDA 11's management should take measures to ensure that all staff receive the proper training on the fundamentals of case management and emphasize the importance of proper file folder documentation, accurate and timely data entry into HiRE. The data in HiRE is used for reporting purposes and data entry inaccuracies or omissions affect the validity of the data being reported.

Area of Concern #3: Missing signatures

Adult participants (State ID 2176711, 290358, 2986746, 503851) did not have signed WIOA Applications in participant file folders.

Adult participant (State ID 1155864) did not have a signed WIOA Applications uploaded to HiRE.

Adult participant (State ID 2986746) did not have participant signature on the OJT Training Outline.

Youth participant (State ID 1707995) was missing the participant's signature on the Objective Assessment.

Youth participant (State ID 2965012) Work Experience timesheet was missing both the participant and supervisor's signature to verify hours worked during the pay period ending 02/28/2019.

Recommendation:

LWDA 11 management should take measures to ensure that all staff members receive the proper training of obtaining required signatures on all forms and documents as warranted.

PROGRAM AREA(S) OF CONCERNS

Area of Concern #4: Case Management

Adult participants (State ID 2635847, 1045999, 1155864, 1716062, 5011628) had System Closed Activity 188 – Training Preparation Services.

Youth participant (State ID 1880216) HiRE application was signed by the participant 4 day after eligibility determination.

Youth participants (State ID 1880216, 2743855) goals listed on the IEP were not directly linked to the service activities of the participant.

Youth participant (State ID 3001818) ISS was not updated when new activities were added to meet the needs of the participant.

Recommendation:

LWDA 11's management staff should take measures to ensure that all staff members receive the proper training on the fundamentals of case management, emphasizing the importance of correct data entry into HiRE. The actual date of completion for an activity should be entered rather than allowing the system to close the activity.

Area of Concern #5: Employment information

LWDA 11 did not enter employment information in HiRE for Adult participants (State ID 1695677, 1162291, 503851). Case notes indicate the participant entered employment.

Recommendation:

LWDA 11 should take measures to ensure that all staff are properly trained on the fundamentals of case management, emphasizing the importance of the accuracy of data entered into HiRE. The data in HiRE is used for reporting purposes. Inaccuracies or omissions affect the validity of the data being reported.

Area of Concern #6: Documentation of 14 Elements made available not uploaded in HiRE documents

LWDA 11 did not have supporting documentation uploaded in HiRE that each of the 14 Elements were made available to Youth participants (State ID 1880216, 2743855, 3001818, 1899241, 1274759, 2965012, 2727842, 1810582, 2983205, 1848362) that were monitored remotely.

Recommendation:

LWDA 11 must review the ten (10) Youth participant files mentioned above and ensure the 14 elements were reviewed, signed, included in the file folder, and uploaded in HiRE documents.

Area of Concern #7: Work Experience Documentation

Youth participant (State ID 2965012) did not have Work Experience timesheets uploaded in the HiRE system to support hours worked 01/22/2019 through 02/08/2019.

Youth participant (State ID 2983205) lacked the following required Work Experience documentation:

PROGRAM FINDINGS CONT'D

- Pre-Hire information such as the I-9, W-4, and Worksite Agreement;
- Evaluations from Work Experience to track the progress of the participant goals set in the IEP; and
- Work Experience timesheets to support hours worked 05/10/2019 through 08/05/2019.

Recommendation:

LWDA 11 should take measures to ensure that all staff are properly trained on the fundamentals of case management, emphasizing the importance of Work Experience documentation that should be included in the participant's file folder.

Area of Concern #8: Missing Attendance/Grades Records

Adult participant (State ID 1155864) did not have attendance and/or grade records uploaded in HiRE to support attendance for training dates 12/3/18 – 12/28/18.

Recommendation:

LWDB 11 staff should establish procedures that ensure attendance and/or grade records are included in the participant folders and uploaded to HiRE.

Area of Concern #9: WIOA Application Signature Pages

Adult participant (State ID 1716062) WIOA application uploaded in HiRE has a create date of 12/29/15; however, it was signed & dated on 12/14/18. In addition, the WIOA application was created on 12/14/18 signature pages were not uploaded in HiRE.

Recommendation:

LWDA 11 staff should develop a review process that ensures the information entered in HiRE is accurate and consistent for all documentation recorded and uploaded in HiRE.

FISCAL FINDINGS

Objective 3a: Internal Controls

Finding #20: Youth Provider Contracts - Monitoring

Indicator 3.a.1: Effectiveness and Efficiency of Operations

LWDB 11 provided Monitoring Guides, represented as monitoring reports for two (2) service providers—Delgado Community College and an unidentified provider. However, the contents of the monitoring guide does not facilitate monitoring activities in accordance with Uniform Guidance.

Regulation(s):

2 CFR 200.328 Monitoring and reporting program performance.

(a) Monitoring by the non-Federal entity. The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. See also § 200.331 Requirements for pass-through entities.

(b) Non-construction performance reports. The Federal awarding agency must use standard, OMB-approved data elements for collection of performance information (including performance progress reports, Research Performance Progress Report, or such future collections as may be approved by OMB and listed on the OMB Web site).

(1) The non-Federal entity must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes. Annual reports must be due 90 calendar days after the reporting period; quarterly or semiannual reports must be due 30 calendar days after the reporting period. Alternatively, the Federal awarding agency or pass-through entity may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report will be due 90 calendar days after the period of performance end date. If a justified request is submitted by a non-Federal entity, the Federal agency may extend the due date for any performance report.

(2) The non-Federal entity must submit performance reports using OMB-approved governmentwide standard information collections when providing performance information. As appropriate in accordance with above mentioned information collections, these reports will contain, for each Federal award, brief information on the following unless other collections are approved by OMB:

(i) A comparison of actual accomplishments to the objectives of the Federal award established for the period. Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) may be required if that information will be useful. Where

FISCAL FINDINGS CONT'D

performance trend data and analysis would be informative to the Federal awarding agency program, the Federal awarding agency should include this as a performance reporting requirement.

(ii) The reasons why established goals were not met, if appropriate.

(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

2 CFR 200.303 Internal controls.

The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Corrective Action(s):

LWDB 11 must establish measurable benchmarks for periodic site visits to each of the service providers, outline monitoring activities that will take place, and make certain the following is completed:

1. Ensure the periodic site visits and monitoring guidelines are in compliance with local and federal laws.
2. Ensure a section of the guidelines address time frame and expectations of LWDB 11 and the service providers.
3. The benchmarks and guidelines must be signed and dated by the board and documented in final approved board meeting minutes.
4. Copies of the benchmarks, guidelines, and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

Objective 3.a: Internal Control

Finding #21: Internal Control

Indicator 3.a.1: Effectiveness and Efficiency of Operations

The Workforce Development Board (WDB) did not maintain internal control over LWDA 11. The LWDB submitted Fiscal policies for Jefferson Parish Government. Per discussion with LWDA 11 management, in lieu of working under WDB policies and procedures, the local office operates under Jefferson Parish's policies.

Additionally, per review of Board minutes there is no evidence the WDB approved operating under the authority of Jefferson Parish Fiscal policies.

FISCAL FINDINGS CONT'D

Regulation(s):

2CFR 200.303(a) Internal Controls.

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission

Corrective Action(s):

LWDB 11 must establish Fiscal policies and make certain the following is completed:

1. The policies must be adopted, signed and dated by the board;
2. Adoption of the policies must be documented in final approved board meeting minutes; and
3. Copies of the policies and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

Objective 3.a: Internal Controls

Finding #22: Segregation of Duties

Indicator: 3.a.1: Effectiveness and Efficiency of Operations

It was determined the individual serving as the WDB Planner also serves as the Program Monitor and Supervisor.

Regulation(s):

2 CFR 200.303(a) Internal controls.

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

FISCAL FINDINGS CONT'D

Corrective Action(s):

LWDB 11 must develop policies and procedures to ensure key functions are distributed to more than one person in an effort to prevent errors and fraud and ensure the following are completed:

1. The policy must be adopted, signed and dated by the board;
2. Adoption of the policy must be documented in final approved board meeting minutes; and
3. Copies of the policy and board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report and kept on file by the LWDB.

Objective 3.a Internal Controls

Finding #23: Unauthorized Lease Agreement Approval

Indicator: 3.a.1.c: Effectiveness and Efficiency of Operations

Per review of the Lease Agreement between Jefferson Parish and Liz Lafayette LLC, Roph, LLC and GGG Holdings, LLC, the Local Area Coordinator approved the Parish Contractual Agreements and/or Amendments without signatory authority.

Regulation(s):

20 CFR 679.430 How do entities performing multiple functions in a local area demonstrate internal controls and prevent conflict of interest?

Local organizations often function simultaneously in a variety of roles, including local fiscal agent, Local WDB staff, one-stop operator, and direct provider of services. Any organization that has been selected or otherwise designated to perform more than one of these functions must develop a written agreement with the Local WDB and CEO to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations, relevant Office of Management and Budget circulars, and the State's conflict of interest policy.

Corrective Action(s):

LWDB 11 must develop a written agreement with the Jefferson Parish CEO that specifies how the parish will carry out its responsibilities as the grant recipient, fiscal agent, WDB and One-Stop Operator to ensure compliance with the WIOA Act and relative uniform requirements and make certain the following are completed:

1. The agreement is executed and signed by all appropriate parties;
2. Submit copies of the executed agreement to LWC not later than 45 days of issuance of this report and kept on file by the LWDB; and

FISCAL FINDINGS CONT'D

3. Obtain approval from LWC to continue under the current arrangement with Jefferson Parish Government until such time the aforementioned corrective actions have been completed.

Objective 3c: Payments and Cash Management

Finding #24: Supporting Documentation for Drawdowns

Indicator 3.c.1: Cash Disbursements

The documentation, provided by LWDA 11, included the following:

- A copy of the General Ledger,
- Invoices and payroll printouts from Delgado's Community College accounting system.
- Credit Card Statements

As a result, transactions could not be traced to the General Ledger due to the following:

- Missing documentation for Kedila Family Learning Center, Inc., Louisiana Green Corps, Inc., New Horizons Computer Learning Center of Baton Rouge, Inc., and Operation Spark;
- No time sheets were submitted for payroll (All individuals charging to WIOA grant)
- Missing Invoices (i.e. tuition for individual participants, textbooks, supplies, etc.); and
- Unidentified charges on the credit card statements.

The information received is not enough to justify the amounts requested on the following drawdowns:

- # 253 \$214,370.84 9/30/2018
- # 260 \$564,007.73 4/30/2019
- # 262 \$135,356.24 6/30/2019

Regulation(s):

2 CFR 200.302 (b) (5) Financial management

- (a) The financial management system of each non-Federal entity must provide for the following (see also §§ 200.333 Retention requirements for records, 200.334 Requests for transfer of records, 200.335 Methods for collection, transmission and storage of information, 200.336 Access to records, and 200.337 Restrictions on public access to records):

- (1) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand.

FISCAL FINDINGS CONT'D

- (2) Similarly, a pass-through entity must not require a sub recipient to establish an accrual accounting system and must allow the sub recipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.
- (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated
- (4) balances, assets, expenditures, income and interest and be supported by source documentation.
- (5) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See § 200.303 Internal controls.
- (6) Comparison of expenditures with budget amounts for each Federal award.

Corrective Action(s):

LWDB 11 must submit all supporting documentation, for the aforementioned drawdowns, and provide evidence the supporting documentation reconciles with the total drawdown amounts. Documentation must be submitted to LWC not later than 45 days of issuance of this report. Questioned cost, if any, will be determined after receipt of the information.

Failure to provide the documentation may result in a questioned costs totaling up to \$913,634.81.

Going forward, LWDB11 must submit adequate financial documentation with all Requests for Funds. The category and amount of expenses incurred should agree to the Request for Funds.

Objective 3: Financial Management

Finding #25: Service Providers Administrative Fees

Indicator: 3.c.2 Allowable Costs and Cost Classification

Per review of the contracts for Youth and Career Services, budget narratives included a line item for an Administrative Fee. However, no explanation or details were provided to substantiate the fees.

Regulation(s):

2CFR 200.403 (a) & (g) Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

FISCAL FINDINGS CONT'D

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(g) Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

Corrective Action(s):

LWDB 11 must develop policies to address the contents of contracts:

1. This policy must address the identification, which discloses the use and application of all WIOA funds.
2. The policy must be adopted, signed and dated by the board;
3. The policy must be documented in the board meeting minutes that the policy was signed and approved; and,
4. The policy and a copy of the board meeting minutes must be submitted to LWC not later than 45 days of issuance of this report.
5. LWDB 11 must provide specific details of the budgeted line items that were listed in the contracts listed below.
6. This information must be submitted to LWC not later than 45 days of issuance of this report.

The necessity, allowability or reasonableness of this fee could not be determined. Failure to submit this information, as stated in Corrective Action #6, will result in Administrative questioned costs totaling \$56,677.45 as outlined below:

Delgado Community College (Youth)	\$27,711.24
Delgado Community College (Career Services)	\$18,871.21
Louisiana Green Corps	\$ 6,000.00
Kedila Family Learning Center, Inc	\$ 4,095.00
Total	\$56,677.45

Objective 3: Financial Management

Finding #26: Administrative Costs

Indicator: 3.f.2: Financial Management Systems

The job descriptions clearly establishes administrative functions of the employees below. However, time charged is between program and administrative cost.

	Admin	Adult	DW	Youth
Director/Local Area Coordinator	40%	30%	20%	10%
WDB Director	60%	10%	20%	10%
WDB Planner/Supervisor/Monitor	60%	10%	20%	10%

FISCAL FINDINGS CONT'D

Regulation(s):

2CFR 200.430 Compensation- personal services states in part,

- (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- (i) Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

20 CFR 683.215(a) - What Workforce Innovation and Opportunity Act title I functions and activities constitute the costs of administration subject to the administrative cost limitation?

- (a) The costs of administration are expenditures incurred by State and Local WDBs, Regions, direct grant recipients, including State grant recipients under subtitle B of title I of WIOA, and recipients of awards under subtitle D of title I, as well as local grant recipients, local grant subrecipients, local fiscal agents and one-stop operators that are associated with those specific functions identified in paragraph (b) of this section and which are not related to the direct provision of workforce investment services, including services to participants and employers. These costs can be both personnel and non-personnel and both direct and indirect.

Corrective Action(s):

LWDB 11 must provide documentation, which supports the specific activities for each employee above (for the period of July 1, 2018 through June 30, 2019). Costs incurred to the grant in excess of the 10% administrative cap, there may be questioned costs. This documentation must be submitted to LWC not later than 45 of the day of this report.

Objective 3: Financial Management

Indicator 3.a.1: Effectiveness and Efficiency of Operations

Finding 28: Lack of Governance Guidance

Jefferson Parish Government is the Grant Recipient and the Fiscal Agent. Per review of contracts for Youth services and Career and Training Services, the Parish Council establishes and executes contracts.

REGULATION(S):

LWDB 11 Bylaws, Article III – Responsibilities, Section 1(3) Role of the WDB

The Workforce Development Board is responsible for:

3. Identifying eligible training providers and Youth Providers, including awarding competitive grants/contracts.

CORRECTIVE ACTION(S):

The LWDB and CEO must develop a written agreement to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations.

FISCAL AREA(S) OF CONCERN

ATTACHMENT B

WDB POLICY TABLE

Policy Name	Policy Number	Type	Adoption Date	New policy	Replaced By	Adoption Date
Workforce Connection Center Policy	102-20	Board	10/8/2020	Current		
Financial Management System	103-20	Board	10/8/2020	Current		
Monitoring	105-20	Board	10/8/2020	Current		
WIOA Priority of Services	108-20	Board	10/8/2020	Current		
Eligible Training Providers	109-20	Board	10/8/2020	Current		
WIOA Youth Program Eligibility	113-20	Board	10/8/2020	Revised	WIOA Youth Program Eligibility	2021-005 10/28/2021
WIOA Co Enrollment	113-21	Board	Never signed	Revised	WIOA Co Enrollment	2021-008 10/28/2021
WIOA Youth Services	114-20	Board	10/8/2020	Current		
Conflict of Interest and Code of Conduct	115-20	Board	10/8/2020	Current		
WIOA Basic Skills Services	122-20	Program*	10/8/2020	Revised	WIOA Youth Program Eligibility	2021-005 10/28/2021
WIOA Youth Follow Up	123-20	Program*	10/8/2020	Revised	Participant Exit and Follow Up	2021-002 10/28/2021
WIOA Youth, DW, and Adult Supportive Services	124-20	Program*	10/8/2020	Revised	Supportive Services	2021-004 10/28/2021
WIOA Funding Limits on ITA's	125-20	Board	10/8/2020	Revised	WIOA Individual TrainingAccounts(ITA's)	2021-003 10/28/2021
Youth Additional Barrier Policy	126-20	Program*	10/8/2020	Revised	WIOA Youth Program Eligibility	2021-005 10/28/2021
Youth Incentive Payments and Measurable Skill Gain	127-20	Program*	10/8/2020	Revised	Youth Incentive Payments	2021-006 10/28/2021
Procurement and Selection of One Selection of One Stop Operators, Youth, and Other Service Providers	116-20	Program*	10/8/2020	Revised	Procurement and Selection of One Selection of One Stop Operators, Youth, and Other Service Providers	2021-001 5/3/2021
Participant Exit and Follow Up	119-20	Board	Never signed	Revised	Participant Exit and Follow Up	2021-002 10/28/2021
Supportive Services	112-20	Program*	10/8/2020	Revised	Supportive Services	2021-004 10/28/2021
WIOA Classroom Training Activities	110-20	Board	Never signed	Revised	WIOA Individual TrainingAccounts(ITA's)	2021-003 10/28/2021
Youth Incentive Payments	120-20	Board	10/8/2020	Revised	Youth Incentive Payments	2021-006 10/28/2021
WIOA Work Based Training Activities	111-20	Board	Never signed	Revised	WIOA Work Based Training Activities	2021-007 10/28/2021
					Internal Controls Segregation of Duties and Firewalls	2021-009 10/28/2021
					Personally Identifiable Informations (PII) and Security of Files	2021-010 10/28/2021
					Fiscal Policy	2021-011 10/28/2021

*Program policies were written by the AUC and approved by the WDB Director but must be revised to reflect the new policies.

Narrative	
2021-002	Participant Exit and Follow Up
	119-20 Participant Exit and Follow Up
2021-003	WIOA Individual TrainingAccounts(ITA's)
	125-20 WIOA Funding Limits on ITA's
	110-20 WIOA Classroom Training Activities
2021-004	Supportive Services
	124-20 WIOA Youth, DW, and Adult Supportive Services
	112-20 Supportive Services
2021-005	WIOA Youth Program Eligibility
	113-20 WIOA Youth Program Eligibility
	122-20 WIOA Basic Skills Services
	126-20 Youth Additional Barrier
2021-006	Youth Incentive Payments
	127-20 Youth Incentive Payments and Measurable Skill Gain
	120-20 Youth Incentive Payments
2021-007	WIOA Work Based Training Activities
	111-20 WIOA Work Based Training Activities
2021-008	WIOA Co Enrollment
	113-21 WIOA Co Enrollment

A complete set of policies in effect as of the writing of this report is on file.

ATTACHMENT C

NOT USED



ATTACHMENT D

CONTRACT WITH CLOSING THE GAP CONSULTING LLC

DocuSign Envelope ID: C812260A-CB11-4426-9261-864FBD8B41EC



CYNTHIA LEE SHENG
PARISH PRESIDENT

JEFFERSON PARISH

OFFICE OF THE PARISH ATTORNEY

PEGGY O. BARTON
PARISH ATTORNEY

DAVID I. COURCELLE
DEPUTY PARISH
ATTORNEY

TONI G. HURLEY
DEPUTY PARISH
ATTORNEY

CERTIFICATION

In compliance with Jefferson Parish Code of Ordinances § 2-890, I certify that the proposed contract described below has been reviewed by the Parish Attorney's Office and it is my legal opinion that the proposed contract complies with all current legal requirements for such contract under federal, state and parish law. However, compliance with Jefferson Parish Code of Ordinances § 2-895.1, 2-925.2 and 2-933.5 cannot be determined due to the lack of an enforcement procedure in the ordinances. This Office has not reviewed any technical specifications of any contract and this certification applies only to the legal terms of the contract. This certification is made in reliance upon the certification of the requesting Department's Director that the Parish is in compliance with all grant requirements, as well as certification of the Department of Finance regarding the availability of funds, and the legality of all financial transactions pursuant to Jefferson Parish Charter § 4.02(A)(5).

Contract Description: Closing The Gap Consulting, LLC to become a One Stop Operator and provide coordination of the service delivery of core and required partners and other community partners working with the comprehensive and affiliate American Job Centers

Parish Council Approval: Resolution No. 138202 adopted on the 25th day of August 2021

A handwritten signature in blue ink that reads "Peggy O. Barton".

Peggy O. Barton
Parish Attorney, Jefferson Parish

JOSEPH S. YENNI BUILDING - 1221 ELMWOOD PARK BLVD. - SUITE 701 - JEFFERSON, LA 70123
OFFICE 504-736-6300 - FAX 504-736-6307
GENERAL GOVERNMENT BUILDING - 200 DERBIGNY ST. - SUITE 5200 - GRETHA, LA 70063 P. O. Box 9 - GRETHA, LA 70064
OFFICE 504-364-3822
WEBSITE: WWW.JEFFPARISH.NET

21-09-019



**PARISH OF JEFFERSON
COVER SHEET FOR ALL PARISH CONTRACTUAL AGREEMENTS
AND/OR AMENDMENTS**

Contractor's Name: Closing The Gap Consulting LLC
 Contact Person: Darrel Lewis
 Street Address: 15560 Riverdale Avenue E
 City: Baton Rouge State: LA Zip: 70816
 Contact Phone: 2255052663
 Contact Email: dlewis@ctgconsults.com
 Department: JEFFCAP
 Type of Service: RFP

AUTHORIZATION OF:

Resolution No.: 138202 Adopted on: 8/25/2021
 Ordinance No.: _____ RFP/Bid No.: 00-00000000

Payment Bond Required?:	<u>No</u>	Bond Amount:	<u>.00</u>
Fidelity Bond Required?:	<u>No</u>	Bond Amount:	<u>.00</u>
Performance Bond Required?:	<u>No</u>	Bond Amount:	<u>.00</u>

Amendment to Contract: No
 Previous Resolution/Ordinance No.: _____
 Contract Amendment Amount: .00
 Previous Contract Amount: .00
 Total Contract Amount: 60,000.00

Fund Type: Non-Millage Funds

Fund Account(s): 21600-1280-229-7011
16018-002,003,004,
103,104

Description of Services to be Provided:

provide coordination of the service delivery of core and required partners and other
community partners working with comprehensive and affiliate American Job Centers

Special Instructions:

Contractor has been waiting to begin services since July 1, 2021 due to delay in allocation
received from Louisiana Workforce Commission

APPROVED BY:

Department Head: Christi Langoni Date: 09/16/2021
 Finance Director: Kerry Schrieffer Date: 09/16/2021
 Parish Attorney: Peggy Barton Date: 09/23/2021

**Assistant Parish Attorney*

**Review as to Form. Document Complies with Authorizing Ord/Res*

Council Chief of Staff: Sonny Burmaster Date: 09/24/2021

On motion of **Mr. Templet**, seconded by **Mr. Walker**, the following resolution was offered:

RESOLUTION NO. 138202

A resolution approving an Agreement with Closing The Gap Consulting, LLC to become a One Stop Operator and provide coordination of the service delivery of core and required partners and other community partners working with the comprehensive and affiliate American Job Centers utilizing Workforce Innovation and Opportunity Act funds as authorized by the Jefferson Parish Workforce Development Board in an amount not to exceed \$60,000.00. (Parishwide)

WHEREAS, the Jefferson Parish Workforce Development Board ("BOARD") is established in accordance with the Workforce Innovation and Opportunity Act (WIOA) of 2014 (Public Law 113-128); and

WHEREAS, in the partnership with the Chief Elected Official ("CEO"), the BOARD develops the local plan, sets policy and conducts oversight of the Jefferson Parish Local Workforce Area Workforce Development activities; and

WHEREAS, the Workforce Innovation and Opportunity Act ("WIOA") of 2014 (H.R.803) authorizes local Workforce Development Boards to develop and oversee local one-stop delivery systems for the provision of workforce services; and

WHEREAS, WIOA requires each Workforce Board to procure a One-Stop Operator ("OSO") through a competitive process as required by WIOA section 121(d)(2)(A) and to determine the functions of the OSO consistent with federal law and regulation; and

WHEREAS, under WIOA, the OSO will coordinate the service delivery of core and required partners and other community partners working with the comprehensive and affiliate American Job Centers; and

WHEREAS, the BOARD solicited a Request for Proposal (RFP) on May 5, 2021 for an OSO; and

WHEREAS, Proposals were received and submitted to the BOARD's Operations Committee for review and recommendations; and

WHEREAS, the Operations Committee met on June 23, 2021 and recommended approval of the proposal submitted by Closing the Gap Consulting, LLC to the BOARD's Executive Committee; and

WHEREAS, the Executive Committee met on July 13, 2021 and accepted the recommendation of the Operations Committee to select Closing the Gap Consulting, LLC; and

WHEREAS, the BOARD met on July 13, 2021 and approved the recommendation of the Executive Committee to select Closing the Gap Consulting, LLC; and

WHEREAS, BOARD requests that the Council Chairman execute any and all documents necessary to enter into the agreement with Closing the Gap Consulting, LLC to provide services as its OSO as required by the WIOA.

NOW THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana, acting as governing authority of said Parish:

SECTION 1. That the Jefferson Parish Workforce Development Board conducted a Request for Proposal (RFP) pursuant to the requirements of the Workforce Innovation and Opportunity Act (WIOA) of 2014 and with approval of the Jefferson Parish Workforce Development Board has selected Closing the Gap Consulting, LLC to be its One Stop Operator.

SECTION 2. That the Jefferson Parish Council Hereby approves the agreement with Closing the Gap Consulting, LLC to become a One Stop Operator and provide coordination of the service delivery of core and required partners and other community partners working with the comprehensive and affiliate American Job Centers utilizing

Workforce Innovation and Opportunity Act funds as authorized by the Jefferson Parish Workforce Development Board in the amount not to exceed \$60,000.00.

SECTION 3. The term of this agreement shall commence on July 1, 2021 and terminate at midnight on June 30, 2022.

SECTION 4. That all costs associated with this agreement shall be charged to Account No. 21600-1280-229-7011 16018- 002, 003, 004, 103,104 and the new account established for the new fiscal year funds effective July 1, 2021 and shall not exceed \$60,000.00 for the Twelve (12) month period.

SECTION 5. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairmen, is hereby authorized to execute any and all documents necessary to give full force and effect to this resolution.

The resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 25th day of August, 2021.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

**AGREEMENT
BETWEEN
THE PARISH OF JEFFERSON
AND
CLOSING THE GAP CONSULTING, LLC**

THIS AGREEMENT (the "Agreement") is made and entered into as of the date of full execution by the parties, as evidenced by the electronic signatures, by and between the Parish of Jefferson, State of Louisiana, herein represented by Scott A. Walker, Chairman of the Jefferson Parish Council (hereinafter referred to as PARISH), duly authorized to act by Resolution No., 138202, adopted on the 25th day of August, 2021 and Closing the Gap Consulting, LLC (hereinafter referred to as FIRM), duly authorized to do and doing business in the State of Louisiana, represented herein by Darrel Lewis, its President-CEO. PARISH and FIRM may be referred to herein as "PARTY," individually, and "PARTIES," collectively.

Administration of Agreement. All work shall be under the direction of the Jefferson Parish Workforce Development Board or their designee (hereinafter called MANAGER) and all requests, plans, reports, etc. shall be submitted to said department and all approvals and administration of this Agreement shall be through it.

Scope of Agreement. FIRM shall provide coordination of services as the One Stop Operator (OSO) of the service delivery of core and required partners and other community partners working with the comprehensive and affiliate American Job Centers through a Memorandum of Understanding (MOU). The MOU will be funded through the Workforce Innovation and Opportunity Act (WIOA) and serves as the key purpose of defining partner roles and focuses, in part, on the shaping of the workforce system. This includes the sharing of resources, referral agreements, etc. In the end, the overall goal is to ensure efficiency and effectiveness within the parish area.

The Responsibilities of the firm shall be:

- Establish and maintain key relationships with workforce partners
- Develop an in-depth understanding of the partner programs, services and performance requirements
- Coordinate regular Partner meetings, including identifying and scheduling guest speakers, creating the agenda, communicating effectively to maintain partner participation, lead the meetings with a goal toward consensus building, complete tasks assigned at meetings, and/or follow up as necessary
- Plan and ensure cross training of staff for core and required partner programs, on a variety of topics as identified by partners, develop and distribute desk aids/asset map and update as necessary, maintain master staff contact lists
- Assist the Board in ensuring all partners are fulfilling responsibilities as outlined in the MOU
- Implement strategies to improve information sharing among partner programs
- Recommend and assist in initiating strategies to increase partner referrals and co-enrollment
- Assist partners in coordination efforts, including streamlining services, resource leveraging and minimizing duplication of efforts
- Create Quarterly newsletter for distribution to partners, including collection of relevant information, development of the newsletter, maintenance of the recipient list and distribution
- Identify and share best practices or research related topics as determined by partners
- Coordination of the delivery of workforce services within the One-Stop Centers throughout the area

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Resolution No. 138202
CLOSING THE GAP CONSULTING, LLC

- Ensure the appropriate delivery of workforce development services in accordance with all governing laws, statutes, regulations, guidance and policies. In particular, career services as outlined in WIOA section 134 (c)(2) and training services as outlined in WIOA section 134 (c)(3)
- Ensure delivery of WIOA Adult, Dislocated Worker, Youth and Discretionary Grant programs by Center staff
- Assure the delivery of services to individuals with barriers to employment, such as but not limited to: low income, unemployed, basic skills deficient, limited English proficiency, disabilities, or other significant barriers
- Ensure adequate provision of high-quality business services such as but not limited to: job listings, referrals, training services, etc.
- Ensure adequate provision of high-quality youth services to eligible individuals either directly through Business & Career Solutions Center's (B&CSC) or through collaborative partnerships that will result in achieving one or more positive outcomes as required by WIOA
- Promote adoption of creative and innovative methods and best practices in the delivery of the required services
- Increase customer satisfaction by developing flows and processes that are driven by feedback from both business and job seeker customers
- Advise and assist Louisiana Workforce Development Board 11 (LWDB11) on all items relevant to One-Stop credentialing, as required by WIOA
- Participate in regular meetings with LWDB11 Director to review contract terms, processes, customer and performance data and results of internal quality assurance monitoring and corrective action efforts.

Service Model The provider selected under this Request for Proposal (RFP) will be expected to assist the LWDB11 in continuing to develop and enhance the workforce development system of the parish area by focusing on a fully coordinated and integrated customer service strategy.

The focus of services provided herein will be driven by four (4) key points:

- Providing exceptional customer service;
- Meeting the needs of business and workers;
- Program integration to provide seamless access, increase service accessibility, leverage resources; and
- Accountability. This comprehensive services model is designed to be an innovative and coordinated approach that focuses on a fully integrated service delivery strategy among the network of partners to ensure customers flow seamlessly along a continuum of services. It combines WIOA core partners and other required stakeholders, providing services with a collective impact approach that enhances the customer experience and helps them discover appropriate and meaningful services at single locations. The One-Stop Operator will be expected to work with the partner agencies to assist in attaining this holistic approach to customer service.

Operations.

The term of this Agreement shall commence on the July 1, 2021 hereof, and shall expire at midnight on June 30, 2022 provided measurable outcomes are successfully achieved and sufficient funds for the contract term remain available. Jefferson Parish Workforce Development Board (JPWDB) will have the option to renew the contract for up to three (3) additional one-year periods contingent upon successful performance and with Board approval as follows:

- Optional Renewal One – July 1, 2022 through June 30, 2023
- Optional Renewal Two – July 1, 2023 through June 30, 2024
- Optional Renewal Three – July 1, 2024 through June 30, 2025

Note: The option to renew is not guaranteed and the initial award of the contract does

not imply an exercise of the option to renew.

FIRM shall maintain such hours as necessary to meet the requirements of this Agreement. FIRM shall maintain an operation which is efficient and of a level of quality equal to or greater than industry standards. FIRM shall furnish all working capital, services, inventory, personnel, materials, tools, machinery, equipment and other items necessary to perform FIRM's obligations under this Agreement. FIRM shall not advertise its services rendered for Jefferson Parish without prior written consent of PARISH.

FIRM shall obtain and keep at its own expense all federal, state and local licenses and permits required to be in its name in connection with this Agreement. FIRM shall comply with all applicable laws, rules and regulations. FIRM owes to MANAGER a duty to perform FIRM's obligation under this agreement with integrity and good faith and in a manner that is in the best interests of the MANAGER and FIRM and consistent with the terms of this Agreement.

Financial Matters.

FIRM is responsible for the payment of all operating expenses required as a result of providing services herein.

PARISH shall pay FIRM on a reimbursement basis in accordance with Attachment A, the Pricing Schedule/Fee Schedule and Attachment B, Pricing Schedule/Fee Schedule Narrative on a net thirty (30) day basis from the date of receipt by PARISH. The annual contract cap shall not exceed Sixty- Thousand 00/100 Dollars (\$60,000).

Appropriation Dependency. Agreement is contingent upon the appropriation of funds by PARISH. If the Jefferson Parish Council fails to appropriate sufficient monies to provide for the continuation of this Agreement, the Agreement shall terminate on the last day of the fiscal year for which funds were appropriated. Such termination shall be without penalty or expense to PARISH except for payments which have been earned prior to the termination date. Termination of this Agreement by PARISH under the provision of this section shall not constitute an event of default. The decision to fund or not to fund this Agreement for the next fiscal year will be made by the Parish Council in its unfettered discretion based upon what the Parish Council believes to be in the best interests of PARISH. The Parish Council may in its discretion opt not to fund this Agreement for a subsequent fiscal year or years for any reason.

Records, Accounts and Reports.

FIRM shall maintain adequate books of account with respect to its services, in accordance with generally accepted accounting principles (GAAP) in a form and method acceptable to MANAGER, within Jefferson Parish for a period not to exceed three (3) years after termination of this Agreement. FIRM shall permit MANAGER and MANAGER's agents from time-to-time within forty-eight (48) hours written notice, to inspect, copy and audit during FIRM's normal business office hours, the books and records pertaining to the services provided under this Agreement. MANAGER's right to audit, inspect, and make copies of FIRM's records shall be at the sole expense of MANAGER.

At any time, the MANAGER may request that FIRM, with the minimum of ten (10) days written notice, prepare and/or produce a report of the results of operations, as it pertains to this Agreement, in the previous fiscal year prepared in accordance with generally accepted accounting principles (GAAP). The report must be prepared and

certified by an independent certified public accounting firm. (For purposes of this Agreement, each "fiscal year" begins on January 1 and ends on December 31 of the same year.)

Personnel.

FIRM shall employ, train and supervise personnel with appropriate qualifications and experience and in sufficient numbers to provide all services required under this Agreement. All persons engaged by FIRM shall be the sole and exclusive employees of FIRM and shall be paid by FIRM. FIRM shall pay all applicable social security, unemployment, workers' compensation and other employment taxes.

FIRM shall provide only trained personnel. FIRM's employees shall conduct themselves at all times in a proper and respectful manner in accordance with MANAGER's employee policy. If MANAGER determines that any employee of FIRM is unsatisfactory in any material respect, MANAGER shall request FIRM to exclude the employee or employees from work under this contract, and FIRM shall so comply with such request.

FIRM shall not discriminate against any employee or applicant for employment on the basis of age, race, creed, sex, color, national origin, or disability.

FIRM acknowledges that this Agreement is contingent upon the personnel defined in FIRM's written proposal, and that if during the term of this Agreement, FIRM is unable to provide those defined personnel, FIRM shall substitute personnel which shall meet or exceed the requirements stated herein. A detailed resume of qualifications and justifications shall be submitted to PARISH for approval prior to each personnel substitution request, said approval not to be unreasonably withheld conditioned or delayed.

Termination or Suspension. The terms of this Agreement shall be binding upon the PARTIES hereto until the work has been completed and accepted by PARISH; but this Agreement may be terminated under any or all of the following conditions:

- a. By mutual agreement and consent of the PARTIES hereto;
- b. By PARISH as a consequence of the failure of FIRM to comply with the terms or quality of work in a satisfactory manner, proper allowance being made for circumstances beyond the control of FIRM, provided PARISH will give FIRM written notice of any such failure and ten (10) days (or more if authorized in writing by the MANAGER) to cure any such failure;
- c. By either PARTY upon failure of the other PARTY to fulfill its obligation as set forth in the Agreement; or
- d. By PARISH for convenience by issuing FIRM thirty (30) days written notice.

Notice. Any communications to be given hereunder by either PARTY to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

PARISH: Scott A. Walker
Council Chairman
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, Louisiana 70053

FIRM: Closing the Gap Consulting, LLC
Darrel Lewis
President-CEO

15560 Riverdale Avenue E
Baton Rouge, LA 70816

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail, postage prepaid, certified, in accordance with this Paragraph Section 8.

Independent Contractor. While in the performance of services or carrying out the obligations under this Agreement, FIRM shall be acting in the capacity of independent contractor and not as employee of PARISH, and not as partner of, or joint venturer of PARISH. PARISH shall not be obliged to any person, firm or corporation for any obligations of FIRM arising from the performance of their services under this Agreement.

The PARTIES hereto acknowledge and agree that PARISH shall not:

- a. withhold federal or state income taxes;
- b. withhold federal social security tax (FICA);
- c. pay federal or state unemployment taxes for the account of FIRM; or
- d. pay workers' compensation insurance premiums for coverage for FIRM.

FIRM agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from PARISH's treatment of FIRM as an independent contractor. FIRM further agrees to reimburse PARISH for any and all costs it incurs, including, but not limited to, accounting fees and legal fees, in defending itself against any such liability.

Insurance. FIRM shall secure and maintain at its expense such insurance that will protect it and PARISH, from claims under the Workers' Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to PARISH and shall provide that insurance shall not be canceled without notice of cancellation given to PARISH in writing, on all of the required coverage provided to PARISH. All notices will name FIRM and identify the Council Resolution approving the terms of this Agreement. PARISH may examine the policies at any time and without notice.

All policies and certificates of insurance of the firm shall contain the following clauses:

- a. FIRM insurers will have no right of recovery or subrogation against PARISH, it being the intention of the PARTIES that the insurance policy so affected shall protect both PARTIES and be the primary coverage for any and all losses covered by the below described insurance.
- b. PARISH shall be named as additional insured as regards to general liability and automobile liability with respect to negligence by FIRM.
- c. The insurance company(ies) issuing the policy or policies shall have no recourse against PARISH for payment of any premiums or for assessments under any form of policy.
- d. Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of FIRM.

Prior to the execution of this Agreement, FIRM shall provide at its own expense, proof of the following insurance coverage required by the contract to PARISH by insurance companies authorized to do business in the State of Louisiana. Insurance is

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Resolution No. 138202

CLOSING THE GAP CONSULTING, LLC

to be placed with insurers with an A.M. Best Rating of no less than A:VI.

- a. In the event FIRM hires workers within the State of Louisiana, it shall obtain Workers' Compensation Insurance. As required by Louisiana State Statute exception, employer's liability shall be at least \$1,000,000.00 per occurrence when work is to be over water and involves maritime exposures; otherwise this limit shall be no less than \$500,000.00 per occurrence.
- b. Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.
- c. Business Automobile Liability Insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage, unless otherwise indicated. This insurance shall include coverage for bodily injury and property damage.

All policies of insurance shall meet the requirements of PARISH prior to the commencing of any work. PARISH has the right but not the duty to approve all insurance policies prior to commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to PARISH as to form or substance, or if a company issuing any such policy shall be or become unsatisfactory to PARISH, FIRM shall promptly obtain a new policy, submit the same to PARISH for approval and submit a certificate thereof as provided above.

Upon failure of FIRM to furnish, to deliver and maintain such insurance as above provided, this contract, at the election of PARISH, may be forthwith declared suspended, discontinued or terminated. Failure of FIRM to take out and/or to maintain insurance shall not relieve FIRM from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligation of FIRM concerning indemnification.

Indemnification. FIRM shall indemnify and hold harmless PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any person, firm or organization for loss of life or injury or damages to person or property in connection with the services required to be performed by FIRM under this Agreement. Further, FIRM hereby agrees to indemnify PARISH for all reasonable expenses and attorney's fees incurred by or imposed upon PARISH in connection therewith for any loss, damage, injury or other casualty pursuant to this Section. FIRM further agrees to pay all reasonable expenses and attorney's fees incurred by PARISH in establishing the right to indemnity pursuant to the provisions of this Section.

Non-exclusivity. FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and PARISH makes no representations or warranties to the contrary.

Covenant against Contingent Fees. FIRM warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for FIRM, to solicit or secure this contract, and that it has not paid or agreed to pay any company or person, other than bona-fide employees working solely for FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, PARISH shall have the right to annul this Agreement without liability.

Assignment. This Agreement shall be binding upon the successors and assigns for the PARTIES hereto. This Agreement, being for the personal services of FIRM, shall not be assigned or subcontracted in whole or in part by FIRM as to the services to be performed hereunder without the written consent of PARISH, in PARISH's sole discretion.

Page 6 of 10
Resolution No. 138202
CLOSING THE GAP CONSULTING, LLC

Governing Law and Jurisdiction. This Agreement shall be deemed to be made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The PARTIES hereto agree that the sole and exclusive jurisdiction and venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

Inspector General. It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission, and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19). By signing this document, every corporation, partnership, or person contracting with PARISH, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

Severability. If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it cannot be amended, it will be deemed to be deleted. Such amendment or deletion shall not affect the validity of any other provisions of this Agreement.

Entire Agreement and Amendment. This Agreement represents the entire Agreement between PARISH and FIRM. This Agreement may only be amended in writing by authority of a Jefferson Parish Council Resolution and must be signed by both PARISH and FIRM.

Order of Precedence. Should there be any conflict among the contract documents, the RFP and FIRM's proposal, the following order of precedence shall govern the resolution of the conflict:

- 1) This Agreement;
- 2) RFP for ONE-STOP OPERATOR SERVICES;
- 3) Resolution No. 113646;
- 4) FIRM's written proposal.

[Remainder of page intentionally left blank, signature page to follow]

This Agreement is fully executed on the latest date indicated below.

DATE: PARISH OF JEFFERSON

9/28/2021

By: Scott A. Walker
Scott A. Walker, Chairman
Jefferson Parish Council

DATE: CLOSING THE GAP CONSULTING, LLC

9/28/2021

By: Darrel Lewis
Darrel Lewis
President-CEO

ATTACHMENT A

PRICING SCHEDULE/FEE SCHEDULE

BUDGET

Summary of Line-Item Costs	WIOA Funds	Proposer Contribution (Not required)	Total Cost
Personnel- Salaries (list positions)	\$60,000.00		\$60,000.00
a) One-Stop Operator			
b)			
Personnel - Fringe (list each fringe benefit separately)			
a)			
b)			
c)			
d)			
e)			
Travel			
Telephone			
Supplies			
Other (Please list)			
a)			
b)			
c)			
Administrative, if applicable (Please list)			
a)			
b)			
c)			
TOTAL COSTS			\$60,000.00

ATTACHMENT B

PRICING SCHEDULE/FEE SCHEDULE NARRATIVE

Budget Narrative

Personnel-Salaries (Professional Services Fee)-Closing the Gap Consulting, LLC is solely owned and operated by Darrel Lewis. This budget line item, in the amount of Sixty Thousand (\$60,000.00) Dollars, reflects the total amount, per annum, to be paid directly to Closing the Gap Consulting, LLC for Professional Consulting Services to be provided in the performance of the Scope of Work as described in the Request for Proposal for One-Stop Operator Services on behalf of Local Workforce Development Board 11.

Closing the Gap Consulting, LLC shall submit monthly invoices, along with the required support documentation, at a flat rate of Five Thousand (\$5,000.00) Dollars each month for services rendered. Monthly invoices shall be submitted in accordance with the specifications as set forth in the executed Agreement between Closing the Gap Consulting, LLC, and Local Workforce Development Board 11.

Total costs charged by Closing the Gap Consulting, LLC monthly for the provision of Professional Consulting Services pursuant to an executed Agreement include covered costs contemplated in Attachment B of the Request for Proposal, including costs associated with travel, telephone, supplies, insurance, equipment, and contract management.

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ATTACHMENT E

MEMORANDUM OF UNDERSTANDING (AS OF NOV. 29, 2021)

Memorandum of Understanding for Workforce Innovation and Opportunity Act (WIOA)

Local Workforce Development Board 11, Jefferson American Job Centers, and One-Stop Partners

BACKGROUND: Workforce Areas and the State of Louisiana certified 15 Local Workforce Development Boards around the state. These boards were given oversight for the state's One-Stop Job Center System, hereafter referred to as Center. The Local Workforce Development Board 11 (LWDB 11) has successfully served as grant recipient and administrative entity for employment and training programs for Jefferson Parish. LWDB 11, in accordance with the Workforce Innovation Opportunity Act and its stated purpose, has established a one-stop delivery system through which core employment-related services are provided and a central One-Stop Career Solution Center network is established. The Centers are fully operational with multiple partners providing services from the centers, either physically or electronically.

PURPOSE: The purpose of this Memorandum of Understanding is to identify and coordinate a variety of workforce development resources to create a seamless, customer-friendly system that addresses the needs of employers and job seekers. The One-Stop system will offer a variety of job placement, education, job training, partner services, and other workforce development services to residents of the Jefferson Parishes. This Memorandum of Understanding establishes commitments, joint processes, and procedures that enable partners to integrate core, intensive, training and career services according to Cost Allocation Plans that define services that are financial and non-financial commitments.

In conjunction with the Chief Elected Official (CEO), Jefferson American Job Center (JAJC), and One-Stop Partners, Local Workforce Development Board 11 has discussed, negotiated, agreed, and developed the layout of the execution of the one-stop delivery system for Local Workforce Development Area 11 (LWDA 11). LWDB 11, with the agreement of the Chief Elected Official (CEO), shall develop and enter into this Memorandum of Understanding (MOU) between the LWDB 11, JAJC, and the One-Stop Partners under the Workforce Innovation and Opportunity Act (WIOA).

INTRODUCTION: The Local Workforce Development Board and the LWDA 11 One-Stop partner agencies enter into this agreement to ensure that the following principles are implemented:

- **Universal Access** - All customers, including those with special needs and barriers to employment, will have access to a core set of services at each Business and Career Solutions Center designed to provide information to make informed career and workforce development decisions. Career services, individualized career services, training services, and follow-up services will be made available as appropriate on-site and/or through multiple off-site partner locations.

- **One-Stop Approach** - Ensure that services are business-customer focused and outcome based and responds to the workforce investment needs of businesses. All job seekers may explore work preparation and career development services and have access to information on a range of employment, training, occupational and education programs. Services will be made available through the American Job Centers, through off-site locations, or through an electronic system convenient to the customers.
- **Individual Choice** - Job Seekers including those with disabilities and/or other barriers to employment, will have access to a multitude of career, skill, employment, and training information to obtain the services and skills they need to enhance their employment opportunities, based on their individual needs. Businesses looking for workers will be connected with qualified individuals seeking employment.
- **Flexibility** - Through integration of services in the One-Stop delivery system, state and local entities will have the flexibility to implement an innovative and comprehensive workforce development system.
- **Accountability** - Partners and training providers will be accountable for their performance and that of the One-Stop delivery system. The design and management of the Career Solutions centers and the delivery of services must be responsive to meeting the needs of the customer and employers. Customer satisfaction will be a key measure of accountability.

PARTIES TO THIS MEMORANDUM OF UNDERSTANDING: Required Partners WIOA 121 (b)(1)(B)

1. Title I Adult, Dislocated Workers, Youth, Job Corps, YouthBuild, National Farmworkers Jobs Program (NFJP) and Native American Programs
2. Programs authorized under the Wagner-Peyser Act
3. Adult education and literacy activities authorized under title II
4. Programs authorized under title I of the Rehabilitation Act of 1973
5. Activities authorized under title V of the Older Americans Act of 1965
6. Career and technical education programs at the postsecondary level authorized under the Carl D. Perkins Career and Technical Education Act of 2006
7. Activities authorized under chapter 2 of title II of the Trade Act of 1974
8. Activities authorized under chapter 41 of title 38, United States Code: Job Counseling, Training, and Placement Service for Veterans
9. Employment and training activities carried out under the Community Services Block Grant Act
10. Employment and training activities carried out by the Department of Housing and Urban Development
11. Programs authorized under state unemployment compensation laws

12. Programs authorized under section 212 of the Second Chance Act of 2007

13. Programs authorized under part A of title IV of the Social Security Act: Temporary Assistance For Needy Families.

Additional Partners may participate in the Area's One-Stop Delivery System with the agreement of the LWDB 11 members and the CEO.

SYSTEM DELIVERY: The local WDB is required to establish and operate local service delivery systems in accordance with WIOA section 121, with the WIOA State Plan, and with the WIOA Regional/Local Plan for the respective local area. WIOA Section 134(c) lists the services and activities that must be provided through the service delivery system. WIOA section 107(d) provides the Local Workforce Development Board (LWDB) with the responsibility for oversight of the service delivery system in each local area and requires the LWDB to describe the activities and function of the service delivery system and to prescribe the guidelines for carrying out these responsibilities in the local WIOA Plan.

LWDA 11's Comprehensive Center located in West Jefferson is a full-service center as defined by WIOA. LWDA 11s delivery system also consists of one satellite office operated in East Jefferson.

Location Code	Center Name	Center Address
1	West Jefferson American Job Center Workforce Connection (Comprehensive Center)	1900 Lafayette Street, Suite 1 Gretna, LA 70053
2	East Jefferson American Job Center Workforce Connection (Satellite Center)	1801 Airline Drive, Suite F Metairie, LA 70001

GOALS: The parties to this Memorandum of Understanding agree to work together to:

- Eliminate the unwarranted duplication of services, reduce administrative costs, and enhance the participation and performance of customers served through the system.
- Establish guidelines for creating and maintaining a cooperative working relationship, to facilitate joint planning and evaluation of services, and to develop more efficient management of limited financial and human resources.
- Build a workforce development system that upgrades Louisiana's workplace skills and enhances the economic development of the parish.

ROLES/RESPONSIBILITIES: Parties to this Memorandum of Understanding agree to coordinate and perform the activities and services described herein within the scope of legislative requirements governing the parties' respective programs, services, and agencies.

The term "access" refers to providing services through one of the following methods:

- Co-location – Partner's program staff are physically present/located at the One Stop Center
- Direct access through real-time technology – Access through two-way communication and interaction between customers and AJC partners that result in services being provided. For example:
 - Email or Instant Messages
 - Telephone
 - Web-conferencing software (i.e., Zoom, WebEX, Google Meet, Microsoft Teams, etc.)
 - Referrals

Each of the required partners of the One-Stop Delivery System shall:

- a.) Provide access through the one-stop delivery system, including making the career services eligibility determination, outreach, initial assessment, labor exchange service, job search, recruitment, referrals, job listings, training provider information, local area performance, supportive service information, financial aid assistance, career planning, financial literacy, and more) that are applicable to the program or activities available at the one-stop centers.
- b.) Subject to availability and funding agency approval, each partner will contribute a fair share of funds proportionate to the use of services by individuals attributable to the partner's programs. These contributions may be provided via Cash or In-kind services, as outlined in the One-Stop Center's Cost Allocation Plan.
- c.) Enter into a local MOU (shown by signature in this document) with the local board, relating to the operation of the one-stop system.
- d.) Participate in the operation of the one-stop system consistent with the terms of this MOU and the requirements of the federal laws authorizing the program or activities.
- e.) Identify strategies to meet the needs of individuals with barriers to employment.
- f.) Ensure one-stop centers are utilizing up-to-date and functional technology (computers, copiers and fax machines)
- g.) Ensure that all Americans with Disabilities Act requirements are met, both physical and technology accommodations.
- h.) Be available to customers for self-service or staff-assisted service with access to a wide range of job search and career development services. Both electronic access and personal service delivery choices will be part of service design
- i.) Participate in the use of common practices and procedures; forms and documents; software systems/applications; and other forms of media as agreed to by all parties in the performance of the JAJC's services, activities and functions that support the One-Stop Delivery System.
- j.) Assure that services are responsive to the needs of the community by surveying customer's feedback on access to system services.

- k.) Participate in a process of program review and continuous improvement initiatives to offer the best possible services and seize opportunities for further expansion of services.
- l.) Commitment to cross-training program staff.
- m.) Provide priority services to veterans and their family members: All federally funded employment and training programs administered by all One-Stop Center Partners will include a veteran priority system to provide maximum employment and training opportunities to veterans and other eligible persons within each targeted group as establish by applicable federal law and state and federal policy in the service area.
- n.) Comply with One-Stop policies and procedures regarding customer confidentiality, data security, and referrals between partners.
 - All data, including customer Personal Identifying Information (PII), collected, used, and disclosed by Partners will be subject to the following:
 - Customer PII will be properly secured in accordance with the Area 11 policies and procedures regarding the safeguarding of PII.
 - The collection, use, and disclosure of customer education records, and the PII contained therein, as defined under FERPA. shall comply with FERPA and applicable State privacy laws.
 - All confidential data contained in UI wage records must be protected in accordance with the requirements set forth in 20 CFR 361.38.
 - Customer data may be shared with other programs, for those programs' purposes, within the AJC network only after the informed written consent of the individual has been obtained, where required.
 - Customer Data will be kept confidential, consistent with Federal and State privacy laws and regulations.

METHOD OF REFERRAL: Partners will utilize approved methods of referrals of individuals between one-stop operators and one-stop partners for appropriate services and activities. Referring agency should contact customer within 48 hours. If referring agency is not able to make contact within the 48 hours, then should keep the referral open for 30 days and reach out within that timeframe.

COST OF SERVICES (WIOA Regulations 678.700, USDOL December 27, 2016: Infrastructure Funding Guidance): The Local Workforce Development Board 11 and One-Stop Partners' "Infrastructure Funding Agreement" (IFA) provides the infrastructure and shared services budget, identifies all one-stop partners/CEOs/local Board(s) participating, and describes the periodic review and reconciliation process to ensure equitable benefit among partners. Cost allocation among Parties shall meet WIOA regulations, Federal Uniform Guidance, including the partner program's authorizing law and implementing regulations, and state rules, policies, and guidelines. The infrastructure funding agreement (IFA) may have a different effective time-period from the duration of the MOU.

CERTIFICATION AND CONTINUOUS IMPROVEMENT: The parties herein shall comply with established Certification and Continuous Improvement Criteria established by the state board, in consultation with CEOs and local boards. The objective criteria and procedures for use by local boards in assessing at least once every 3 years the effectiveness, physical and programmatic accessibility in accordance with section 188, if applicable, and the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.), and continuous improvement of one-stop centers and the one-stop delivery system.

PERFORMANCE AND ACCOUNTABILITY: Each partner is responsible for ensuring that its legislated programs, services, and activities are provided in the one-stop center in accordance with the goals, objectives, and performance measures of the Workforce Innovation and Opportunity Act (WIOA) P.L. 113-128 and regulations. Each partner agrees to work to support the achievement of WIOA and one-stop performance measures.

MONITORING AND OVERSIGHT: The CEO, the LWDB, the United States Department of Labor (USDOL), and local area administrative entity have the right to monitor activities under this MOU to ensure performance goals are being maintained and that the MOU terms and conditions are being fulfilled. The partners shall permit on-site visits and reviews by the above-mentioned agencies or their designee.

DISPUTES: The parties agree to attempt in good faith to resolve disputes regarding policy or practices at the lowest level starting with the AJC Local Area Coordinator. Any party may call a meeting of all parties to this agreement to discuss and resolve disputes. Should informal resolution efforts fail, the dispute shall be referred to the LWDB 11 Director and/or One-stop Operator. If the Director and/or One-Stop Operator is/are unable to resolve the dispute, the dispute will be referred to the LWDB 11 Chairperson, who shall place the dispute on the agenda of a regular or special meeting of the WDB's Executive Committee. The Executive Committee will mediate and issue a written recommendation within thirty days of hearing the dispute.

If a one-stop partner appeals to the State regarding infrastructure costs, using the process described in § 678.750, results in a change to the one-stop partner's infrastructure cost contributions, the MOU must be updated to reflect the final one-stop partner infrastructure cost contributions.

TERM OF MEMORANDUM OF UNDERSTANDING: This MOU shall remain in effect until terminated by the repeal of the WIOA P.L. 113-128, or otherwise by action of law.

This MOU will be considered fully executed once all signatories have reviewed and signed, and a signed copy has been returned to all parties. The MOU is on-going unless terminated earlier upon ninety-days written notice to all parties via certified U.S. Mail or other equivalent means.

Any party may withdraw from this MOU by giving written notice of intent to withdraw at least 90-calendar days in advance of the effective withdrawal date. Notice of withdrawal shall be given to all parties at the addresses shown within this MOU, and to the contact persons so listed, considering any information updates received by the parties.

Should any one-stop partner withdraw, this MOU shall remain in effect with respect to the remaining Partners until a new MOU is executed or the end of the current federal program year (July through June).

The Workforce Development Board (WDB) reserves the right to terminate the participation of any partner upon 60-days' notice if the partner's actions are inconsistent with the terms and conditions of this MOU.

The MOU must be updated not less than every 3 years to reflect any changes in the:

- a. signatory official of the Board
- b. one-stop partners
- c. chief elected officials
- d. One-stop infrastructure funding. [WIOA 121].

This MOU will be in effect from November 1, 2021, through June 30, 2024.

AMENDMENTS AND MODIFICATIONS: This Memorandum of Understanding may be amended or modified with review and consent of all parties. Amendments and modifications must be issued in writing to all parties and sent via certified U.S. Mail or equivalent. All parties must be given a minimum of 30 days to comment prior to the inclusion of any amendment or modification. Oral amendments or modifications shall have no effect. If any provision of this Memorandum of Understanding is held invalid, the remainder of the memorandum shall not be affected.

SIGNATURES: Parties to this Memorandum of Understanding agree to all terms and conditions contained herein by signature on the attached page designated for their respective organization.

I certify that I have read and understand the above information and agree to the terms outlined herein. By signing this document, I also certify that I have the legal authority to bind my agency to the terms of this MOU.

MEMORANDUM OF UNDERSTANDING
FOR
Local Workforce Development Board/Area # 11 Jefferson Parish

Signature Page

Cynthia Lee Sheng

Printed Name

Signature

Date

Jefferson Parish President - Chief Elected Official

Thomas Jones

Printed Name

Signature

Date

LWDB 11 Chairperson

MEMORANDUM OF UNDERSTANDING
FOR
Local Workforce Development Board/Area # 11 Jefferson Parish

Attachment A: Parties to the Agreement

Attachment B: Jefferson American Job Centers and Contact

Attachment C: Administrative Structure

Attachment D: Jefferson American Job Center Services

Attachment E: Referral Form and Consent to Release Form

Attachment F: Infrastructure Funding (Budget Planning and Reconciliation)

Attachments are on file with the Workforce Development Board.

Training and Technical Assistance Unit

MOU Review



Reviewer(s): Glenn Rebert and Tammy Boone		
Region/Local Area: LWDA 11		Submission Date: 11/18/2021
Overall Observation: LWDA 11 has a few areas of focus to improve upon (as noted below)		
MOU Content Checklist per CFR		TTA Observations and Comments
1	Have local discussions and negotiations between the Local WDB and the one-stop partners regarding the MOU to be developed	Yes, as identified on page 1
2	Determine the type of MOU to be developed <ul style="list-style-type: none"> a. Local WDB and One-Stop Partners <ul style="list-style-type: none"> i. Single MOU for the local area – a single “umbrella” MOU may be developed that addresses the issues relating to the local one-stop delivery system for the Local WDB, chief elected official and all partners. ii. MOUs between the LWDB and each partner – Alternatively, the Local WDB (with agreement of chief elected official) may enter into separate agreements between each partner or groups of partners b. Two or more areas in a region – may develop a single joint MOU, if they are in a region that has submitted a regional plan under sec. 106 of WIOA 	Single “umbrella” MOU as evidenced on page 1-2
3	A description of services to be provided through the one-stop delivery system, including the manner in which the services will be coordinated and delivered through the system	Yes, as identified on pages 3; 12-14
4	An agreement on funding the costs of the services and the operating costs of the system, including:	Yes, as identified on page 4 (cost of services)
	a. Funding of infrastructure costs of one-stop centers in accordance with 678.700 through 678.755; and	
	b. Funding of the shared services and operating costs of the one-stop delivery system described in 678.760	
	c. Local WDBs and one-stop partners must establish, in the MOU, how they	

	<p>will fund the infrastructure costs and other shared costs of the one-stop centers.</p> <p>If agreement regarding infrastructure costs is not reached when other sections of the MOU are ready, an interim infrastructure funding agreement may be included instead, as described in 678.715(c)</p> <p>Once agreement on infrastructure funding is reached, the Local WDB and one-stop partners must amend the MOU to include the infrastructure funding of the one-stop centers</p>	
5	Methods for referring individuals between the one-stop operators and partners for appropriate services and activities	Yes, as identified on page 4
6	Methods to ensure that the needs of workers, youth, and individuals with barriers to employment, including individuals with disabilities, are addressed in providing access to services, including access to technology and materials that are available through the one-stop delivery system	<p>No, there is no clear method outlined that ensures that the needs of workers, youth, and individuals with barriers to employment, including individuals with disabilities, are addressed in providing access to services, including access to technology and materials that are available through the one-stop delivery system.</p> <p>Referenced pages 3, 5, and 20</p>
7	The duration of the MOU and procedures for amending it	Yes, as identified on page 6
8	Assurances that each MOU will be reviewed, and if substantial changes have occurred, renewed, not less than once every 3-year period to ensure appropriate funding and delivery of services	Yes, as identified on page 6
9	The MOU may contain any other provisions agreed to by the parties that are consistent with WIOA title I, the authorizing statutes and regulations of one-stop partner programs, and the WIOA regulations	
10	<p>When fully executed, the MOU must contain the signatures of the</p> <ul style="list-style-type: none"> a. Local WDB b. One-stop partners c. The chief elected official(s), and d. The time period in which the agreement is effective 	Yes, as identified on page 7
MOU Updates		

	<p>The MOU must be updated not less than every 3 years to reflect any changes in the</p> <ul style="list-style-type: none"> a. signatory official of the Board b. one-stop partners c. chief elected officials d. One-stop infrastructure funding 	
	<p>If a one-stop partner appeal to the State regarding infrastructure costs, using the process described in § 678.750, results in a change to the one-stop partner's infrastructure cost contributions, the MOU must be updated to reflect the final one-stop partner infrastructure cost contributions.</p>	



JEFFERSON PARISH WORKFORCE DEVELOPMENT BOARD BYLAWS

Revised and Approved August 2021

ARTICLE I – ESTABLISHMENT

SECTION 1- NAME

The name of the organization shall be the Jefferson Parish Workforce Development Board (JPWDB). The Agreement also identifies the Jefferson Parish Government as the Administrative Entity/Grant Recipient of all WIOA related funds.

SECTION 2 – PURPOSE OF THE WORKFORCE DEVELOPMENT BOARD

The Workforce Development Board is established in compliance with the Workforce Innovation and Opportunity Act (WIOA) of 2014 (Public Law 113-128). The Board will serve as a strategic convener to promote and broker effective relationships between the Chief Elected Official, economic development, education and workforce partners. It is with this vision and in partnership with the CEO, that the Board is responsible for the following activities as stipulated in the law:

SECTION 3 – ROLES OF THE WORKFORCE DEVELOPMENT BOARD

- Developing the four (4) year local Workforce Development Plan and conducting oversight of the One-Stop system and employment and training activities (including youth), under Title I of the WIOA of 2014;
- Procuring and selecting the American Job Center(s) system operator with the agreement of the Chief Elected Official;
- Identifying eligible training providers and youth providers, including awarding competitive grants/contracts;
- Developing policies to ensure effective services through the American Job Centers and to accomplish the objectives of WIOA;
- Preparing a budget for the purpose of carrying out the duties of the JPWDB, subject to the concurrence of the Chief Elected Official;
- Negotiating and reaching agreement on local performance measures with the Chief Elected Official and the Governor;
- Conducting workforce research and regional labor market analysis, including leading career pathways development;
- Coordinating workforce investment activities with economic development strategies and developing employer linkages to promote industry sector partnerships;
- Identifying and promoting promising practices to meet the needs of employers;
- Carrying out regional planning responsibilities required by the State and in accordance with WIOA; and
- Convening, brokering and leveraging local stakeholders to build system capacity, including developing Memorandum's of Understanding;
- Vetting programs to provide services to Adult, Dislocated Workers and Youth in Jefferson Parish.

The JPWDB may establish other functions, in related areas, as determined by the Board or required by law.

The JPWDB will conduct business in an open manner as required by state and federal laws, by making available to the public, on a regular basis through open meetings, information concerning the activities of the Board. This includes information regarding the local plan prior to submission of the plan; information about membership; the development of significant policies, interpretations, guidelines and definitions; the designation and certification of American Job Center which shall take place every two years, and the award of grants or contracts to eligible providers of youth activities; and, on request, minutes of formal meetings of the Board.

FISCAL AGENT AND GRANT RECIPIENT

As a single parish Local Workforce Development Area, Jefferson Parish will act as the fiscal agent and grant recipient of the Workforce Innovation and Opportunity Act funds received from the United States Department of Labor through the Louisiana Workforce Commission. The Parish President will appoint the Jefferson Parish Workforce Development Board members following the guidelines and requirements established in the Workforce Innovation and Opportunity Act and the policies and procedures established by the Louisiana Workforce Commission. Additionally, the JPWDB will operate under and adhere to the Jefferson Parish Government Accounting and Fiscal policies for managing WIOA federal funds.

SECTION 4 – CONFLICT OF INTEREST

Individual JPWDB members have the duty to avoid conflict of interest as it relates to WIOA issues. Any member who has a conflict of interest shall not solicit or influence any other JPWDB member, or have any communication related to same with any other JPWDB member or JPWDB staff.

A member of a local board may not:

- (1) vote on a matter under consideration by the local board(A) regarding the provision of services by such member (or by an entity that such member represents); or (B) that would provide direct financial benefit to such member or the immediate family of such member; or
- (2) engage in any other activity determined by the Governor to constitute a conflict as specified in the State plan. All JPWDB members must acknowledge receipt of the following documents provided by the State Ethics Board:

Ethics Board Docket No. 2009-356

Personal Financial Disclosure "Tier 2.1" (LSA-R.S. 42:1 124.2.1)

SECTION 5 – MEMBERSHIP AND APPOINTMENT

The membership of this JPWDB shall include members from the private and public sectors and conform to the requirements as issued by the State of Louisiana and the U.S. Department of Labor under the WIOA. A majority of the members shall be from

the private sector. All members of the board must have optimum policy-making authority within the organizations, agencies, or entities they represent.

Pursuant to applicable law, the Board shall include members from the following categories:

- A. **Representatives of Business-** WIOA Section 107 (b)(2)(A): Are owners of businesses, chief executives or operating officers of businesses, or other business executives with optimum policymaking or hiring authority; represent businesses that provide employment opportunities in demand industry sectors. Business members shall represent a combination of small, medium and large employers who reflect the local labor market. Employers serving on the Board should communicate the emerging workforce needs of employers in their high-growth, in-demand sectors to the JPWDB.
- B. **Representatives of the Workforce-** WIOA Section 107 (b)(2)(B) A minimum of 20% of the members of the JPWDB: Shall include representatives of labor organizations and joint labor-management apprenticeship programs; representatives of community-based organizations with demonstrated experience and expertise of individuals with barriers to employment; and representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of WIOA eligible youth.
- C. **Representatives of Education and Training Activities-** WIOA Section 107 (b)(2)(C): Shall include one (1) representative from institutions of Higher Education providing workforce investment activities with priorities on community colleges; and one (1) representative of eligible providers administering adult education and literacy activities.
- D. **Representatives of Governmental and Economic and Community Development-** WIOA Section 107 (b)(2)(D): Shall include the following representatives:
 - One (1) Economic Development representative;
 - One (1) Wagner-Peyser representative;
 - One (1) Vocational Rehabilitation representative; and
 - One (1) Department of Children and Family Services representative.
- E. **Optional members-** WIOA Section 107 (b)(2)(E): May include individuals representing other programs/organizations such as: agencies administering programs relating to transportation, housing and public assistance; philanthropic organizations; other entities the CEO may determine to be appropriate.

Nominations and Appointments to Board

Potential members of the JPWDB shall be nominated in accordance with the requirements as issued by the State of Louisiana and the Workforce Innovation and Opportunity Act.

- A. Private sector appointments shall be made from among nominees solicited from state/regional/local business organizations and business trade associations (e.g. Chambers of Commerce, Economic Development Agencies, etc.)
- B. Business members shall represent a combination of small, medium and large employers who reflect the local labor market.
- C. Public sector appointments shall be made from among nominees solicited from state/regional/local organizations.
- D. The Local Chief Elected Official of Jefferson Parish shall be provided with a list of nominees from its parish for concurrence. Final approval and certification will be made by the CEO to the JPWDB.
- E. All nomination forms and appointment letters for members will be kept on file in the JPWDB office.

SECTION 6 – LENGTH OF APPOINTMENT

Members shall be appointed for fixed terms and shall serve until their successors are appointed; one half of the members shall be appointed for two (2) years and one half for three (3) years; all members whose term expires must be reappointed in order to serve an additional term; Board members may be reappointed for a maximum of two (2) additional terms with service not to exceed a total of three (3) terms

SECTION 7– VACANCIES

All appointments to fill vacancies must follow the same process as that used to initially fill the appointment. New members must be appointed to fill the same category of membership as that in which the vacancy occurred. However, the new members do not have to be from the same organization or company as the members being replaced.

SECTION 8 – REMOVAL OF MEMBERS

A Workforce Development Board member who misses two (two) consecutive full JPWDB meetings or three (3) consecutive committee meetings without prior notice to the director or chair are subject to removal from the board. Although membership on the Board is strictly voluntary, members are expected to give due consideration to the impact of their presence or absence on the Board before voluntarily terminating their membership. Members are encouraged to give a minimum of thirty (30) days' notice of their impending resignation.

A WDB member is also subject to removal from the board for good cause, which is defined as:

- Misuse of position
- Misconduct

- Incompetence
- Neglect of Duty
- Failure to disclose conflict of interest
- Felony conviction while a member of the Board
- Absence from more than half of the regular scheduled board meetings in any calendar year.

When necessary, the JPWDB Executive Committee shall, at its next regularly scheduled meeting, determine if removal of a member is warranted and if so, make such recommendation in writing to the appointing authority.

SECTION 9 – RESIGNATIONS

- Voluntary resignations shall be those occurring when a member, for his or her own reasons, elects to leave Board membership and gives due notice of such intent.
- Involuntary resignations (de-facto resignations) shall occur when a member misses one-half of the regularly scheduled Board or Board Committee meetings in a twelve (12) month period. An involuntary resignation may be set-aside at the request of the member followed by concurrence from the Executive Committee.
- Individuals serving on the JPWDB who subsequently retire, or no longer hold the position that made them an eligible board member, may not continue to serve on the Board.

ARTICLE II – ORGANIZATION

SECTION 1 – OFFICERS

The officers of the JPWDB shall be a Board Chairperson and a Board Vice-Chairperson, to be elected by a majority vote of the membership. The Board Chairperson shall be elected from the representatives of the business sector. The Vice-chair must also be elected by the Board and must represent the business sector.

Terms of Office

- Terms of office for all officers shall be for two years, provided however that officers may serve until their successors are elected.
- Officers and Committee Chairs may serve no more than three (3) consecutive terms in any one capacity, although they may continue as Board members.

SECTION 2 – DUTIES OF OFFICERS

A. CHAIR

- The Chair shall have the authority and power to preside over all meetings of the Board; to appoint all committees and taskforces; to generally perform all duties relative to the Office of the Chair; and to sign all applicable reports, letters, or fiscal documents on behalf of the Board.
- The Board's Chair shall also serve as Chair of the Executive Committee and shall be an ex-officio member of all committees and taskforces.
- The Board Chair shall appoint the Chairs and Co-Chairs for all committees and taskforces.

B. VICE CHAIR

- The Vice Chair shall, at the request of or in the absence of the Chair, perform all duties of the Chair.
- The Vice Chair shall assist the Chair in conducting activities of the Board and may serve as the Chair of any committee or taskforce.

ARTICLE III – COMMITTEES

SECTION 1

COMMITTEES

The Board shall have three (4) committees: Executive, Planning, Operations and Youth. All committees shall have a chair appointed by the Board chair. Additional committees may be created at the discretion of the Chairman and for the purpose of carrying out board activities.

A. The **Executive Committee** consists of the Chairperson, Vice Chairperson, and the Chairperson of each committee (Planning, Operations, and Youth). This Committee is empowered by Jefferson Parish Workforce Development Board (JPWDB) by laws to action on behalf of the JPWDB. The Executive Committee is charged with the following responsibilities:

- Recruit potential Board members, and ensure their orientation to the work of the Board.
- Review and recommend committee projects and offer feedback on initiatives.
- Organize and coordinate committees and taskforces.
- Create, review and approve full Board agendas.
- Communicate with the community and business leaders.
- Review and recommend adoption of by-laws, budgets and contracts, and Board policies and procedures.
- Act on behalf of the full board in emergency situations or between full board meetings with approval of board

- Recommend policies for wisely investing and leveraging existing resources
- Pursue additional financial, human and in-kind contributions
- Identify priorities for allocating resources
- Approve training providers for inclusion on statewide Eligible Training Provider List
- Review monthly financial reports as provided by local Administration
- Review and recommend budgets

B. The **Operations Committee** is charged with the following responsibilities:

- Reviews proposals and makes recommendations about One Stop Operators
- Identify and make recommendation on the selection of the One-Stop Operator
- Develop and review policy standards and protocols for Operations
- Assist in development of the local plan
- Communicate Board purpose and direction to business and community stakeholders
- Create a consistent flow of information to businesses and Community
- Collaborate with businesses to engage industry leaders in workforce development solutions
- Broker new relationships with businesses, through various outreach activities
- Create methodology to gather and disseminate information
- Develop standardized messaging and documents for communication purposes
- Gather and analyze existing data from multiple resources
- Identify workforce trends and recommend workforce improvement priorities
- Identify emerging workforce issues and community needs
- Conduct focus groups, survey, studies to collect information
- Align with other business organizations to reduce duplication and encourage resource sharing

A. The **Planning Committee** is charged with the following responsibilities:

- Assist the operations Committee with Identifying and selecting service provider(s)/program operator
- Make recommendations to the JPWDB for policies, programs, and training opportunities related to youth services

- Reviews proposals and makes recommendations about providers with the capacity to carry out employment and training services to Adult and Dislocated Workers
- Set service delivery standards and performance benchmarks
- Establish reporting mechanism to provide feedback on quality and service benchmarks
- Evaluate customer feedback
- Develop and review policy standards and protocols for Operations
- Identify deficiencies and corrective action for center activities
- Assist in development of the local plan, excluding youth services
- Recommend local youth employment and training policy and practices, as well as youth providers
- Review and evaluate partnership development activities
- Assist with operational issues relating to services to individuals with disabilities

B. The Youth Committee is charged with the following responsibilities

- Development and oversight of a comprehensive system to address the various needs of our Youth
- Make recommendations to the JPWDB for policies, programs, and training opportunities related to youth services
- Reviews proposals and makes recommendations about providers with the capacity to carry out employment and training services to youth
- Develop strong linkages among partners to optimize human and financial resources, create a continuum of service interventions, and leverage funds to ensure a variety of educational, developmental, and employment-related activities.
- Identify methods for providing the 14 fourteen youth program elements to youth in local area youth programs
- Set service delivery standards and performance benchmarks for youth programs
- Establish reporting mechanism to provide feedback on quality and service benchmarks
- Evaluate customer feedback

SECTION 2 COMMITTEE PARTICIPATION

Every JPWDB member will be required to be a member of at least one of the Committees of the Board, excluding the Executive Committee.

SECTION 3

STAFF

The JPWDB shall be provided with appropriate staff, as full time employees of Jefferson Parish, to carry out its functions.

ARTICLE IV – MEETINGS

SECTION 1

MEETINGS

The Workforce Development Board shall hold regular quarterly meetings at a date, time and place determined by the Board Chairperson. Other meetings may be called as needed at the discretion of the Board Chairperson. Meetings shall be publicly announced in advance and shall be open to the public. Louisiana prohibits the use of conference calls, or other electronic methods to conduct official business for LWDB meetings.

SECTION 2

RULES

When these Bylaws or State laws pertaining to public meetings do not cover parliamentary procedures, then Robert's Rules of Order, as revised, shall prevail.

SECTION 3

PARTICIPATION

Participation in meetings shall be limited to members of the Board, the Board's staff and other invited guests and speakers unless or due to:

- A. Agenda items requiring participation from individuals or organizations, or other interested parties having an official or vested interest in an item before the Board.
- B. Agenda, items before the Board deemed by the Chair to be relevant, material or of a significant interest to the public to warrant comment or input from any member of the public.

Any unscheduled speakers or individuals other than a Board member or the Board's staff must submit a written request to address the Board to the Chair prior to the meeting being called to order.

SECTION 4**AGENDA**

The agenda shall be prepared by the Board Chairperson to reflect the principal business of the JPWDB. Any changes in the order of items on the agenda may be made during the meeting by motion and approved by a majority vote of the membership present. Any additions to the agenda may be made during the meeting by motion and shall require approval by two-thirds vote of the membership present. Items not requiring action by the Board may be added to the agenda with the Chair's (or his or her designee's) consent at any time during a regularly scheduled or called meeting.

SECTION 5**MINUTES**

The minutes shall be kept of all meetings, which shall be reviewed, amended, corrected as necessary and approved at the next regularly scheduled or called meeting; Following approval of the Board, minutes shall serve as the official record of the business transacted at the meetings to which they pertain; Copies of minutes shall be provided to each member of the Board prior to the next scheduled or called meeting of the Board; Copies of minutes shall be provided to the general public upon request.

SECTION 6**NOTICE OF MEETING**

A written or electronic notice of each meeting shall be sent to each member of the Board at least five (5) calendar days prior to the scheduled meeting. The notice shall indicate date, time and place of the meeting. All meetings of the Board shall be publicly announced in advance and open to the public.

SECTION 7**QUORUM**

There shall be a quorum of any meeting of the Board if there is a simple majority of the current members present. In the absence of a quorum, no official action shall be taken on any item before the Board.

SECTION 8**VOTING**

Members must be present in order to vote at regular meetings. Each member shall have one (1) vote, and a simple majority of members present shall rule. Each member's vote shall be recorded as favorable, unfavorable, or as an abstention on each item requiring a vote. A member of the Board may not vote on a matter that is under consideration by the JPWDB if:

- It pertains to the provision of services by such member or an entity that such member represents;
- It provides direct financial benefit to such member or the immediate family of such member in accordance with the Louisiana State Board of Ethics.

- Public sector representatives shall abstain from voting on contracts pertaining to the public agency by which he/she is employed, as prescribed by the State Ethics Board.

SECTION 9

SPECIALLY CALLED OR EMERGENCY MEETINGS

For a specially called or emergency meeting only, the JPWDB must consider approving the specifically designated issues by either calling a vote of those present at the meeting, or authorizing a v vote to be taken of members by poll. These results will be binding as an action of the full JPWDB.

SECTION 10

AMENDMENTS

Proposed amendments to these bylaws shall be provided to the JPWDB members not less than thirty (30) calendar days prior to the meeting at which such amendments or repeal are to be acted upon. These bylaws may be amended or repealed by a majority vote of the membership present.

SECTION 11

OPEN MEETING REQUIREMENT

The JPWDB will conduct all business in open meetings as required under Section 1 17(e) of the Workforce Innovation and Opportunity Act and consistent with the Louisiana Open Meeting Law. RS: 42:12

SECTION 12

PROXY OR ALTERNATES

In keeping with the spirit of the Government in the Sunshine Law, Board members shall not be able to vote at any meetings by proxy, nor shall alternates be permitted to serve or sit as voting members at any meetings.

ARTICLE V – GRIEVANCES, APPEALS AND HEARINGS

The Jefferson Parish Workforce Development Board, hereby adopts the following Grievance Procedure for use by any person, organization or agency complaining of a decision concerning funding or other matters by the JPWDB.

1. If a person, organization or agency disagrees with a decision of the JPWDB, such person, organization or agency shall file a written complaint with the Jefferson Workforce Development Board Staff. The complaint shall contain the following:
 - a. The full name, telephone number (if any), and address of the person making the complaint;
 - b. The full name and address of the respondent against whom the complaint is made;
 - c. A clear and concise statement of the facts, including pertinent dates, constituting the alleged violation;

- d. The provisions of the Workforce Innovative and Opportunity Act (WIOA), regulations, grant or other agreements under the WIOA believed to have been violated; and
 - e. A request for a hearing before the Chairperson and/or the designated committee of the JPWDB.
2. Upon receipt of a complaint, the complaining party will receive written notice of the date, time and place of the hearing. The hearing will be conducted within thirty (30) days of the date the complaint was filed. The complaining party will have the opportunity to present evidence and the hearing will be recorded.
 3. The hearing officer, who will be the Chairperson of the JPWDB or designated committee, will issue a decision on the grievance within sixty (60) days of the date the complaint was filed.

ARTICLE X – RESOLUTION OF DISAGREEMENT WITH THE ADMINISTRATIVE ENTITY/GRANT RECIPIENT

In the event of a disagreement between the Board and the Administrative Entity/Grant Recipient (Jefferson Parish Government), the Executive Committee shall be empowered to act on behalf of the Board to negotiate the matter to agreement.

ARTICLE XI – ENACTMENT PROVISION

These bylaws shall become effective upon approval of the Board. Approval for enactment shall require two-thirds vote of the membership voting thereon, after notice to the membership. Said notice shall be made no later than ten (10) days prior to the meeting at which they are placed on the agenda. These bylaws shall not be construed to take precedence over Federal, State or local laws or regulations.


JPWDB Chairman Signature

8/27/2021
Date

ATTACHMENT G

IA RECONCILIATIONS FOR LWC SELECTED DRAWS

DRAW 253 - 9/30/2018					
Project.Sub	Program	RFP	AS400	Man Adj	Difference
16015.003	Adult PY17	\$ 640.00	\$ 640.00	\$ -	\$ -
16015.103	Adult FY18	\$ 23,202.99	\$ 119,436.31	\$ (96,233.32)	\$ -
16015.104	Disloc Worker FY 18	\$ 40,105.19	\$ 40,280.54	\$ (175.35)	\$ 0.00
16015.103	Transfer FY 18	\$ 96,334.32		\$ 96,334.32	\$ -
16015.002	Youth PY 17	\$ 32,651.34	\$ 32,735.77	\$ (84.43)	\$ (0.00)
	Sub-total Program	\$ 192,933.84	\$ 193,092.62	\$ (158.78)	\$ 0.00

DRAW 260 - 4/30/19					
Project.Sub	Program	RFP	AS400	Man Adj	Difference
16015.103	Adult FY18	\$ 498.86	0		\$ 498.86
	Adult PY18	\$ -			\$ -
16016.103	Adult FY 19	\$ 298,942.04	\$ 306,960.33	\$ (8,018.29)	\$ (0.00)
16015.104	Disloc Worker FY18	\$ 17,671.58	\$ 17,671.58	\$ -	\$ -
	Disloc Worker PY18	\$ 44,566.37	\$ -		\$ 44,566.37
16016.104	Disloc Worker FY19	\$ 61,974.00	\$ 112,515.47	\$ (5,975.10)	\$ (44,566.37)
	Youth PY 17	\$ -			\$ -
16016.002	Youth PY 18	\$ 114,284.88	\$ 115,326.08	\$ (1,041.20)	\$ 0.00
	Sub-total Program	\$ 537,937.73	\$ 552,473.46	\$ (15,034.59)	\$ 498.86

DRAW 262 - 6/30/19					
Project.Sub	Program	RFP	AS400	Man Adj	Difference
16016.103	Adult FY19	\$ 51,962.14	\$ 51,797.14	\$ 165.00	\$ -
16016.104	Disloc Worker FY 19	\$ 36,829.34	\$ 36,737.34	\$ 92.00	\$ -
16016.002	Youth PY 18	\$ 27,629.28	\$ (7,425.74)	\$ 35,055.02	\$ -
	Sub-total Program	\$ 116,420.76	\$ 81,108.74	\$ 35,312.02	\$ -

SEE FINDING #24

Man Adj = Manual Adjustments: The AS/400 transactions report contains notations for reconciling items, the most common being an expenditure(s) included in another draw due to timing differences. IA is denoting these as "Man Adj" in the above reconciliations.

TIME SHEET REPORT

Name: Alice D. White Pay Period: 06/23/2018 to 07/06/2018 Work Location: Yenni - Ste. 304 Employee #: 3327

Fund	Monday 06/25	Tuesday 06/26	Wednesday 06/27	Thursday 06/28	Friday 06/29	Monday 07/02	Tuesday 07/03	Wednesday 07/04	Thursday 07/05	Friday 07/06	Total Hours	% Hours
WIAO Admin												
Gulf Oil Spill Admin or Program												
LEAP Admin or Programs												
WDB		7	7	7		7	7			7	42	60%
Rapid Response												
15% Discretionary												
Planning District												
ARRA Adult												
ARRA Youth												
ARRA Dislocated												
WIAO Youth									7		7	10%
WIAO Dislocated	7							7H			14	20%
WIAO Adult					7A						7	10%
TOTALS	7	7	7	7	7	7	7	7	7	7	70	100%
Activities Performed	WDB / WIAO ACTIVITIES					WDB / WIAO ACTIVITIES						

Leave Codes: S-Sick Leave, W-Leave without Pay, A-Annual Leave, H-Holiday / I certify and take full responsibility that the above is correct and signatures are authentic. (All corrections have been initialed)

Daryl Cloud CA 7/9/18 RECEIVED 7 JUL - 9 2018 9 Jul 18
 Authorized Signature Title/Date Employee Signature Date

TIME SHEET REPORT

Name: Frances K Turner Pay Period: 06/23/2018 to 07/06/2018 Work Location: Yenni - Ste. 304 Employee #: 37511

Fund	Monday 06/25	Tuesday 06/26	Wednesday 06/27	Thursday 06/28	Friday 06/29	Monday 07/02	Tuesday 07/03	Wednesday 07/04	Thursday 07/05	Friday 07/06	Total Hours	% Hours
WIAO Admin												
Gulf Oil Spill Admin or Program												
LEAP Admin or Programs												
WDB		7	7		7	7			7	7	42	60%
Rapid Response												
15% Discretionary												
Planning District												
ARRA Adult												
ARRA Youth												
ARRA Dislocated												
WIAO Youth	7										7	10%
WIAO Dislocated				7			7				14	20%
WIAO Adult								7H			7	10%
TOTALS	7	7	7	7	7	7	7	7	7	7	70	100%
Activities Performed	WDB / WIAO ACTIVITIES					WDB / WIAO ACTIVITIES						

Leave Codes: S-Sick Leave, W-Leave without Pay, A-Annual Leave, H-Holiday / I certify and take full responsibility that the above is correct and signatures are authentic. (All corrections have been initiated)

 Title/Date: WDB / WIAO Admin / 06/23/2018
 Employee Signature
7-6-18 Date

PROVIDER ADMINISTRATIVE FEES- DESCRIPTIONS



Administrative Support Documentation for Staff Positions

Director of Corporate, Community and Continuing Education (Workforce Development)

- Provides support and final decision-making for all aspects of the WIA Grants
- Responsible for preparing and submitting the proposals and contracts
- Oversees the structure and assures all aspects of the Grant is in compliance
- Reviews YOST and Intensive reports
- Works with staff to ensure Program Compliance and Program Goals (and outcomes) are monitored, evaluated and met

Data Specialist (Workforce Development)

- Provides support by completing all registration into the Delgado data systems
- Processes invoices for reimbursement for tuition and textbooks for all students
- Assists with recruitment of participants

Grant Administrator

- Prepares invoices for reimbursement from Jefferson Parish WIA
- Prepares monthly budget reports of expenditures for the Youth and Intensive Grant
- Responsible for approval of all financial aspects (purchases, payables and receivables through grant)

Human Resources

- Required by the State to manage employee records, personnel and payroll information.
- Ensures staff benefits are up to date.

Payroll Department

- Manages all payroll distribution to staff.

Accounting

- Provides stipend checks for participants.

Purchasing

- Handles all of the College-related purchasing abiding by the State's procurement procedures

LA GREEN CORPS

Administrative Costs: \$6,000.00

These are indirect costs of operating the program and include legal fees, professional services, bookkeeping, grant writing, IT services and end of year financial audits and other administrative overhead.

KEDILA

Administrative Costs: \$4,095.00

Kedila is anticipating administrative cost of 10% for such activities such as CPA and annual Audit cost. Executive Director's hours for attending meetings, contract

negotiation, signing off contracts and reports, and any other unexpected expenses under this grant. Printing of Documents such as forms, flyers, application forms, classroom materials, banking services, etc.

ATTACHMENT J

SUPPORT FOR REQUEST FOR PAYMENT (EXAMPLES)

JEFFERSON PARISH EMPLOYEE TIME REPORT

PAY PERIOD ENDING: 9/14/2018

Employee
WHITE, ALICE D
Last Name, First Name

Dept: Workforce Investment Board SubDept: Workforce Investment Act

3327
Employee Number

Reviewed and Approved by:
[Signature]
Supervisor (Must be legible)

Date: 09/13/18

WEEK 1

DAY	DATE	HOURS	LEAVE	STAND-BY	CALL-OUT	REASONS FOR OVERTIME AND/OR LEAVE	APPROVAL
SAT	9/01/2018	.00	.00	.0000	.00		
SUN	9/02/2018	.00	.00	.0000	.00		
MON	9/03/2018	.00	7.00	.0000	.00	Holiday	
TUES	9/04/2018	5.00	2.00	.0000	.00	Emergency Leave - 381	<i>[Signature]</i>
WED	9/05/2018	7.00	.00	.0000	.00		
THU	9/06/2018	7.00	.00	.0000	.00		
FRI	9/07/2018	7.00	.00	.0000	.00		
TOTAL		26.00	9.00	.0000	.00		

TIME WORKED

	SAT	SUN	MON	TUE	WED	THU	FRI
START				08:00 AM	08:00 AM	08:00 AM	08:00 AM
STOP				11:00 AM	12:30 PM	12:30 PM	12:30 PM
START				12:00 PM	01:30 PM	01:30 PM	01:30 PM
STOP				02:00 PM	04:00 PM	04:00 PM	04:00 PM
START							
STOP							
TOTAL	.00	.00	.00	5.00	7.00	7.00	7.00

WEEK 2

DAY	DATE	HOURS	LEAVE	STAND-BY	CALL-OUT	REASONS FOR OVERTIME AND/OR LEAVE	APPROVAL
SAT	9/08/2018	.00	.00	.0000	.00		
SUN	9/09/2018	.00	.00	.0000	.00		
MON	9/10/2018	7.00	.00	.0000	.00		
TUES	9/11/2018	7.00	.00	.0000	.00		
WED	9/12/2018	7.00	.00	.0000	.00		
THU	9/13/2018	7.00	.00	.0000	.00		
FRI	9/14/2018	7.00	.00	.0000	.00		
TOTAL		35.00	.00	.0000	.00		

TIME WORKED

	SAT	SUN	MON	TUE	WED	THU	FRI
START			08:00 AM	08:00 AM	08:00 AM	08:00 AM	08:00 AM
STOP			12:30 PM	12:30 PM	12:30 PM	12:30 PM	12:30 PM
START			01:30 PM	01:30 PM	01:30 PM	01:30 PM	01:30 PM
STOP			04:00 PM	04:00 PM	04:00 PM	04:00 PM	04:00 PM
START							
STOP							
TOTAL	.00	.00	7.00	7.00	7.00	7.00	7.00

I certify to the accuracy of the hours worked and leave taken, if any. I understand that intentional or willful falsification of time report is a violation of parish policy and state law which may result in disciplinary action, civil or criminal proceedings.

[Signature]
Employee Signature

13 Sept 18
Date

RECEIVED
SEP 13 2018
BY: [Signature]


```

PROGRAM . . . : HR2415
REPORT . . . : EMPLOYEE COST ANALYSIS
COMPANY . . . : JEFFERSON PARISH
USER . . . . : LHARRING
DATE . . . . : 8/11/21
TIME . . . . : 16:38
HOLD . . . . : YES
COPIES . . . : 1
OUTPUT QUEUE: *DEFAULT
DISTRIBUTION: *NONE

SELECTION OPTIONS
FROM G/L DATE . : 9/01/2018 Saturday
THRU G/L DATE . : 9/30/2018 Sunday
EMPLOYEE . . . : *ALL
DEPARTMENT . . : 8280 WIB
SUB-DEPARTMENT : 229 WkforceInv
SORT BY . . . . : NAME
SUMMARY/DETAIL : SUMMARY
SUBTOTAL BY CODE: YES

```

JEFFERSON PARISH
DATE 8/11/21
TIME 16:38:46

PAYROLL
EMPLOYEE COST ANALYSIS

PAGE 1
HR2415
LHARRING


NUMBER NAME	TYPE CODE	AMOUNT
37511 TURNER, FRANCIS K	B 121 JPRS	24.60
	B 123 PAROCH RET	314.23
	B 463 UnitedEmOn	565.50
	B 894 STANDLIFE	3.60
	B FUTA FUTA	5.46
		913.39
	C ET29 WrkForceIn	12.62
		12.62
	T FICA FICA	36.81
		36.81
	W 111 RegHrsAdmn	2,414.11
	W 381 EmerLvAdm	38.94
	W 531 CompTakAdm	136.28
	W H111 HolHrsAdmn	136.28
	W P211 Pen.002500	6.82
		2,732.43
EMPLOYEE TOTAL:		3,695.25
3327 WHITE, ALICE D	B 121 JPRS	50.86
	B 123 PAROCH RET	649.84
	B 463 UnitedEmOn	565.50
	B 894 STANDLIFE	7.40
	B FUTA FUTA	11.30
		1,284.90
	C ET29 WrkForceIn	26.08
		26.08
	T FICA FICA	79.15
		79.15
	W 111 RegHrsAdmn	4,992.42
	W 211 AnnualAdm	281.83
	W 381 EmerLvAdm	80.52
	W H111 HolHrsAdmn	281.83
	W P211 Pen.002500	14.10
		5,650.70
EMPLOYEE TOTAL:		7,040.83

Jefferson Parish Department of Workforce Connection Daily Attendance and Time Record

Name: **SHARON WEGNER** Pay Period: **09/17/2018 to 09/28/2018** Location: **1900 LAFAYETTE** Employee#: **41472**

Fund	Monday 09/17	Tuesday 09/18	Wednesday 09/19	Thursday 09/20	Friday 09/21	Monday 09/24	Tuesday 09/25	Wednesday 09/26	Thursday 09/27	Friday 09/28	Total Hours
WIOA Admin	7			7			7		7		28
WIOA Youth		7									7
WIOA Dislocated			7			7					14
WIOA Adult					7			7	7	7	21
TOTALS	7	7	7	7	7	7	7	7	7	7	70
Activities Performed	Personal Care Comm. Mtg SOS Computer	Pres Cong - ETA Mtg EB Mtg SOS	WBL Mtg Mtg	John Easley Angela Easley WBL Mtg	SOS 1/2 day annual	Annual	Annual	Annual	SOS Computer	SOS Annual	

Leave Codes: S-Sick Leave, W-Leave without Pay, A-Annual Leave, H-Holiday / I certify and take full responsibility that the above is correct and signatures are authentic. (All corrections have been initialed.)



 Authorized Signature Title/Date 10/18/18



 Employee Signature Date 09/28/2018

BY: 

Jefferson Parish - American Job Center
 Workforce Innovation and Opportunity Act (WIOA)
 Program Summaries: Summer Youth and Work Experience
 PY 2018-FY 2019: June 2019 Transfers to 7352.7 and 7352.9
 16016-002

Youth Personnel	AS900 Accounts									Totals
	7011-Salaries	7110.1-MC	7110.2-FICA	7121.1-JPRS	7122.1-Psr. Rel	7131.1-Health	7132.1-Life	7140-FUTA	7150-WC	
Bush-Harrison, Eurydice	1,320.75	18.14	0.00	6.50	151.88	226.20	1.76	0.00	6.10	1,731.43
Morgan, Cheryl	1,674.13	17.75	75.91	8.38	0.00	686.14	2.28	0.00	7.72	2,472.32
Tremblone, Marianne-Transient	1,375.93	19.95	85.37	6.88	0.00	0.00	0.00	0.00	5.35	1,485.49
Wagner, Sharon	702.82	10.24	0.00	3.52	71.62	0.00	0.38	0.00	3.25	791.83
Personnel Totals	5,074.63	66.10	161.28	25.38	223.50	912.34	4.42	0.00	23.42	6,481.07
Personnel OSY WEX Allocations	1,585.84	21.34	54.67	7.93	65.41	202.20	1.06	0.00	7.32	1,945.57
Personnel ISY WEX Allocations	1,961.55	26.81	68.66	9.96	82.15	253.97	1.34	0.00	9.19	2,443.63
7352.7 Out-of-School Transfer	6,696.57	95.49	371.67	33.51	65.41	202.20	1.06	0.00	30.92	7,486.83
7352.9 In-School Transfer	8,413.36	119.93	466.52	42.09	82.15	253.97	1.34	0.00	38.84	9,418.50
WEX Total	15,111.93	215.42	838.49	75.60	147.56	456.17	2.40	0.00	69.76	16,917.33

See me by 10/2019

Summer Youth Employment Program (SYEP) Memo		
7352.7 Out-of-School - SYEP		5,209.07
7352.9 In-School - SYEP		5,340.47
SYEP Total		10,550.14

Contract Title:	Jefferson WIOA Youth Services Program Year 2018-2019	Invoice Number :
Please remit payment to:	Louisiana Green Corps 2645 Toulouse Street New Orleans, LA 70119	Date of Invoice: 9/30/18 For Period: 7/1/18 - 6/30/19

Description	Amount Budgeted	Current Expenses	Previous Expenses	Year to Date Expenses	Balance
Staff Salary-Program Director	\$ 20,000.00	\$ 2,192.31	\$ 4,384.62	\$ 6,576.93	\$ 13,423.07
Staff Fringe-Program Director	\$ 5,000.00	\$ 482.05	\$ 960.10	\$ 1,442.15	\$ 3,557.85
Staff Salary-Program Manager	\$ 40,000.00	\$ 3,461.54	\$ 6,923.08	\$ 10,384.62	\$ 29,615.38
Staff Fringe-Program Manager	\$ 5,000.00	\$ 416.66	\$ 833.32	\$ 1,249.98	\$ 3,750.02
Staff Salary-Training Manager	\$ 6,000.00	\$ 1,384.62	\$ 2,769.24	\$ 4,153.86	\$ 1,846.14
Staff Fringe-Training Manager	\$ 3,000.00	\$ 534.08	\$ 1,092.16	\$ 1,626.24	\$ 1,373.76
Staff Salary-Case Manager	\$ 4,000.00	\$ 525.00	\$ 1,850.00	\$ 2,375.00	\$ 1,625.00
Staff Fringe-Case Manager	\$ 1,000.00	\$ 85.16	\$ 156.76	\$ 241.92	\$ 758.08
Contractor Salary-Adult Education	\$ 3,000.00	\$ -	\$ 1,262.50	\$ 1,262.50	\$ 1,737.50
			\$ -		
Contractor Instructors	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00
Material and Equipment: Training and Construction supplies (curriculums, books, ect.)	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
Travel, Vehicle Maintenance, Fuel	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
Administrative Costs (equal to 2% of total request)	\$ 6,000.00	\$ 1,175.00	\$ 4,825.00	\$ 6,000.00	\$ -
Incentive Payments*	\$ 9,500.00	\$ -	\$ -	\$ -	\$ 9,500.00
Supportive Services	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00
Rent/Utility Services/Cellphone	\$ 5,000.00	\$ 831.88	\$ 1,666.05	\$ 2,497.93	\$ 2,502.07
Total	\$ 120,000.00	\$ 11,088.30	\$ 26,722.83	\$ 37,811.13	\$ 82,188.87

*Must adhere to Jefferson Parish Incentive Payment Policy

** Miscellaneous Expenses such as background check that are infrequent and non-recurring in nature

Vendor Certificate

I hereby certify that the above bill is correct & just, that payment has not been received, and that the goods have been delivered or the services rendered in accordance with the approved contract.

Teresa Kenny, Bookkeeper

Prepared by

Marguerite Blue
Executive Director

10-16-18
Date

10-16-18
Date

Other vendors and months are on file.



P. O. Box 15447
 Baton Rouge, LA 70895-5447
 Phone: 225-272-1717 Fax: 225-272-7771
 www.edsla.com

The Louisiana State Use Program provides jobs for Louisiana workers with disabilities.

PROPOSAL – Janitorial Services LA Business and Work Center for FY 2019

Customer:	LA Works Business & Career Solution Center	Date:	10/11/2108
Contact:	Sharon Wegner	Quote #:	jeffp09 R
Phone/Fax:	504-365-3341	From:	Jan Fugler
Email:	swegner@jeffparish.net	Email:	jfugler@edsla.com

Service: Janitorial service for LA Business and Work Center per specifications on page two.

Service Dates: From: August 5, 2018 To: June 30, 2019

Cost: \$3,253.60 per month

Service Location: LA Works-Business & Career Solution Center
 Service Address: 1900 Lafayette Street, Suite 1, Gretna, LA, 70053
 Contact: Sharon Wegner Phone: 504-364-3690 Email: swegner@jeffparish.net

Billing Contact: Accounts Payable- LA Works Business & Career Center
 Billing Address: 1900 Lafayette Street
 Billing City: Gretna State: LA, Zip: 70053

Work Center: Goodwill Industries New Orleans
 Contact: Ed Lada Phone: 504-456-2622 Email: elada@goodwillno.org

EDS' State Vendor # is 310010178; IRS # is 72-1104540. All purchase orders should be issued directly to Employment Development Services, Inc., P. O. Box 15447, Baton Rouge, LA 70895-5447. All payments should be sent to EDS at P O Box 15447, Baton Rouge, LA 70895-5447.

EMPLOYMENT DEVELOPMENT SERVICES, INC. establishes the work project described in this quotation as part of the Louisiana State Use Program. This is as authorized by State Laws: R.S. 39:1594; 39:1604.4 and R.S. 38:2261 which establish the State Use Program and authorize no bid purchasing for state and local agencies.

Cancellation/Renewal: Monthly contracts may be cancelled with written, 30 day notice to the Work Center and EDS. Renewal of monthly contracts is assumed unless notice of cancellation is received.

EDS is Louisiana's Central Non-Profit Agency (CNA) designated by the State Use Council, representing all certified Work Centers in Louisiana. As such, EDS does not perform the services described in this quotation, but serves as an agent for a disclosed principal and designates the performing Work Center for each work project. EDS is the sole negotiator with State Use Program customers and will allocate the work projects to the Work Centers. EDS will help facilitate any required additional contract documents but the designated Work Center shall be named as the sole contracting party.

EDS is proud of the professional performance and quality of work provided by the above certified Work Center. We appreciate your support for jobs for Louisiana workers with disabilities.

Cordially,
Jan Fugler
 Jan Fugler
 Executive Director

Page 2 is on file.

AMENDMENT TO LEASE AGREEMENT

STATE OF LOUISIANA 11/08/2017 11:33:22 AM JEFF PAR 5444196 hrb \$100.00
11750141 CONVEYANCE BOOK 3397 PAGE 678
PARISH OF JEFFERSON

THIS AMENDMENT, made and entered into this 15th day of November, 2017, by and between Gretna Village Investments, LLC successor in interest by Act of Sale from ROPH LLC, LIZ LAFAYETTE, L.L.C. & GGG Holdings, L.L.C., hereinafter called "Lessor", and Parish of Jefferson, represented herein by Christopher L. Roberts, Chairman of the Jefferson Parish Council, duly authorized to act by virtue of Resolution No. 130146, adopted on the 4th day of October, 2017, hereinafter called "Tenant";

WITNESSETH:

WHEREAS, Lessor and Tenant are parties to that certain Lease Agreement dated February 4, 2013, (the "Lease") with respect to certain premises situated at 1900 Lafayette Street, Suites 1 and 2, in the City of Gretna, Jefferson Parish, Louisiana, comprised of approximately 20,500 square feet of floor space, as more specifically described in the Lease; and

WHEREAS, the present term of the Lease expires on July 31, 2017, and Tenant is not willing to exercise its next available option to extend the term for an additional five years unless Lessor agree to amend the Lease and reduce the increase in base rent provided under the option to renew;

NOW, THEREFORE, in consideration of the premises and other good and valuable consideration and in order to induce Tenant to exercise its next option to extend the term of the Lease, Lessor hereby agrees with Tenant to amend the Lease as follows:

1. Tenant hereby exercises its option to extend the term of the lease for a period of five (5) years beginning on August 1, 2017 and ending on July 31, 2022. Lessor hereby acknowledge that Tenant is exercising its option to extend as provided in the Lease, except the base monthly rental during the option term shall be \$17,248.00 ("Base Rent").
2. Lessor represent and warrant that Landlords have full right and lawful authority to enter into this Amendment to Lease and that no consent or approval of a mortgagee, if any, of the demised premises or the shopping center or any other entity is required.

This exhibit is the cover page. The remaining pages are on file.



Jefferson Parish, Louisiana

Federal 2 CFR Part 200 Cost Allocation Plan

For FY 2018 Based on FY 2016 Actual Expenditures



© 2017 MGT Consulting Group
13303 West Maple, Suite 139 #177 | Wichita, KS 67235
316-214-3163 ♦ bschlyer@mgtconsulting.com

This is the cover page. The remaining 275 pages are on file.

2018 PRORATIONS SPREADSHEET

GL ACCOUNT	DEPARTMENT	GENERAL GOVT	ASSESSORS EXPENSE	SHERIFFS EXPENSE	CENTRAL COMP	RISK MGR	SAFETY DIVISION	SECURITY DIVISION	CENTRAL TELEPHONE	WAM Connectivity	RADIO SYSTEM	INSURANCE	CENTRAL GARAGE	CENTRAL TIRE	LEASING	TOTAL
		7311	7312.1	7312.2	7352.1	7338	7338	7338	7512.4	7513.1	7514.3	7511	7511.3	7511.4	7511.5	
GRANTS																
21020-1010-214	US Health & Human Svcs				73,035	4,600	1,390		40,834			68,310				109,239
21020-1010-250	HeadStart Westbank					360						13,296				13,296
21020-1010-291	HeadStart Granta					461						10,305				11,116
21020-1010-293	HeadStart Bridge City					36						855				891
21020-1010-294	BARO MHA/JIA/ITL H&A0 J1					1,002						25,361				27,093
21020-1010-295	CAREWAY/JIA/ITL H&A0 J1					305						7,388				7,573
21020-1010-304	CSBG Administration				4,012	129	86					1,461				5,688
21020-1010-305	CSBG Neighborhood Svc				10,666	1,007	965		42,630	11,440		8,624				61,479
21020-1010-306	LIFE Map				1,346	65	42		1,791			796				15,907
21020-1010-307	LCLE Administration					407										1,445
21020-1010-308	Juvenile Assessment Center				3,371	275	181					8,194				9,071
21020-1010-309	DCE Violent/Urban				22,250	318	245					3,314				26,132
21020-1010-310	Head Start Food Service					40						238				976
21020-1010-311	Basaloid/LIFE: Head Start					312	335		14,801			8,896				41,664
21020-1010-312	CDSS Advice				7,911				7,805							1,202
21020-1010-313	Community Dev - Public Facilities				1,024				706							1,732
21020-1010-314	Public Services Facilities				1,096											1,096
21020-1010-315	CDSS Housing Prg - PW				4,999				706							5,001
21020-1010-316	CDSS DRP Public Facilities - PW				268											342
21020-1010-317	CDSS DRP - Federal Prg - PW				2,354				4,251							6,615
21020-1010-318	CDSS San Admin Project Funds				2,897											2,897
21020-1010-319	First Time Buyer Assistance				239											239
21020-1010-320	Home Grant Over Occupied Rental Prg				450											450
21020-1010-321	Home Grant Rural Assistance Prg				870											870
21020-1010-322	H&E Emergency Shelter Assist				384											384
21020-1010-323	H&E Emergency Shelter				370											370
21020-1010-324	H&E Misc Prg - Shelter Plus				980											980
21020-1010-325	US Misc Grant - State FSG				312											312
21020-1010-326	FEMA-Occupation and Evacuation				1,113											1,113
21020-1010-327	Homeland Security				334											334
21020-1010-328	One Stop / Workforce Connection				10,531	510	344		19,342	4,574		6,788				85,707
21020-1010-329	County One-Stop Soc. Purchases				1,028											1,028
21020-1010-330	County One-Stop Soc. Purchases				349											349
21020-1010-331	County One-Stop Soc. Purchases				871											871
21020-1010-332	IT & Services															
21020-1010-333	IT & Services															
21020-1010-334	IT & Services															
BEST SERVICES																
21020-1010-335	Contract Management - Sub No. 1				525											525
21020-1010-336	Contract Management - Sub No. 2				500											500
21020-1010-337	Contract Management - Sub No. 3															
RECEIVABLES																
21020-1010-338	School District				13,660											13,660
21020-1010-339	Don't Give				3,537											3,537
21020-1010-340	Jefferson County District				6,334											6,334

ATTACHMENT K

EXAMPLE OF DUPLICATE POLICY LANGUAGE

2021-011: Fiscal Policy – Adopted October 29, 2011

PROPERTY MANAGEMENT

The JP WDB will ensure the management and inventory of all equipment obtained using Federal funds. Any moveable property having an acquisition cost or appraised value of \$1,000.00 or more will be placed on inventory in accordance with state rules and regulations.

At a minimum, the WDB and its sub-recipients shall retain inventory records that include the following.

- Item description;
- The serial and model number, JP asset tag number, or other identification number;
- Source of funding, including the FAIN;
- Acquisition date and cost;
- Item's location, use, condition, and titled user;
- Date of disposal and sale price, if applicable.

At least once every two years, the WDB and sub-recipients must perform and document an inventory of all equipment purchased with WIOA funds. Inventory results shall be reconciled with current records. All discrepancies shall be investigated, and investigation findings shall be documented in the records.

Copies of all documents related to such inventory shall be submitted to the State upon request.

A copy of the inventory of equipment must be maintained on file and available for review. All grantees must:

- Maintain equipment in good condition and follow reasonable safeguards for protecting assets against loss, damage, or theft;
- Retain all records for three years after disposal of equipment; and
- Tag all equipment purchased with WIOA funds in a manner that will identify the equipment as such.

Regarding the purchase of equipment with a per unit cost of \$5,000 or more, prior written approval from LWC must be obtained at least thirty (30) days prior to the effective date of the requested action. Requests for approval must include

all information pertinent to the item to be purchased, including a description of the item, solicitation methodology, cost justification, cost-benefit analysis, etc.

If equipment with a current per-unit fair market value of \$5,000 or more is no longer needed, and if authorized in the disposition instructions received from the awarding agency, it can be sold. The awarding agency shall make the determination on whether the WDB may keep the proceeds as Program Income or return to the appropriate agency.

Equipment items with a current per unit fair market value of less than \$5,000 may be retained, sold, or disposed of with no obligation to the Federal awarding agency.

When no longer needed for the original program or project, equipment may be used in other activities supported by the Federal awarding agency as prioritized in 2 CFR 200.313(c).

103-20: Financial Management System – Adopted October 8, 2020 (Still in effect as of the release date of this report)

PROPERTY MANAGEMENT

JPWDB will ensure the management and inventory of all equipment obtained using Federal funds. Any moveable property having an acquisition cost or appraised value of \$1,000.00 or more will be placed on inventory in accordance with state rules and regulations.

At a minimum, JPWDB and its sub-recipients shall retain inventory records that include:

- an item description;
- the serial and model number or other identification number;
- the source of funding
- acquisition date and cost;
- location, use, condition, and date the information was reported; and
- the date of disposal.

At least every two years, JPWDB and sub-recipients must perform and document an inventory of all equipment purchased with WIOA funds. Inventory results shall be reconciled with current records, and all discrepancies shall be investigated. Investigation findings shall be documented

in the records, and copies of all documents related to each such inventory shall be submitted to the State upon request.

A copy of the inventory of equipment must be maintained on file and available for review. All grantees must:

- keep equipment in good condition;
- retain all records for three years after disposal of equipment; and
- tag all equipment purchased with WIOA funds in a manner that will identify the equipment as WIA fund-based.

In addition, JPWDB and its sub-recipients shall follow reasonable safeguards for protecting their assets.

For the purchase of equipment with a per-unit cost of \$5,000 or more, prior written approval from the State must be obtained. Requests for approval must include all information pertinent to the item to be purchased, including a description of the item, solicitation methodology, cost justification, cost-benefit analysis, etc.

If equipment with a current per-unit fair market value of \$5,000 or more is no longer needed, and if authorized in the disposition instructions received from the awarding agency, it can be sold. The awarding agency shall make the determination on whether the JPWDB may keep the proceeds as Program Income or return to the appropriate agency.

Equipment items with a current per unit fair market value of less than \$5,000 may be kept, sold, or disposed of with no obligation to JPWDB.

ATTACHMENT L

SCREENSHOTS OF EXAMPLE WORKBOOK FOR DRAWDOWN PROCEDURES²⁹

Instructions tab example- gives the user procedures on how to use the workbook and generate reports


You should be looking at the Prior Period Draw workbook. Save it with a new name (Example: 20220228 Proj 16018 Draw.xls) 20220228 = YYYYMMDD
Generate the AS/400 reports* and complete the items in light green to complete a drawdown
Monthly draws are due by the 25th of the month following activity (Jan 2022 is due Feb 25, 2022)

Input the Draw Period Here ---->

Nov 2021 - Jan 2022	
Expense Type Generated	
Payroll	Other
X	X
LIFE TO DATE AMOUNTS	

A Project Budget to Actual Report
Source: AS/400 - log in then navigate as detailed below
24. Financial Management
1. Financial Management System
7. Project/Grant Accounting Main Menu
2. Management Reporting Menu
21. Project Budget to Actual Report

--In the example below, 01312022 was used to generate Life to Date Project Transactions through Jan 31, 2022.
Input the Project number applicable to this draw, leaving the Sub Project field blank will generate data for all Sub Projects
Set other report fields as shown:



Jefferson Parish FMS 2/18/22 Management Reporting Menu P1000251
Type a menu option number below, then press Enter.

1. Capitalize Projects Listing	9. Project Contractor Report
2. Project Performance Report	10. Sched. of Fed. Financial Assistance
3. Sub Project Performance Report	11. Project Budget Performance by Class
4. Project Transaction Report	12. Project Budget Analysis Report
5. Project Tr	
6. Project Bu	
7. Project An	
8. Project An	
60. My Tasks	
70. Inquiry	
80. System Ser	
90. Signoff	

-Project Budget to Actual Report-----P10750S1-

Month End Date . . .	01312022 + Friday	
From Project . . .	16018 +	(Blank=All)
Thru Project . . .	16018 +	(Blank=All)
Sub Project . . .		(Blank=All)
Project Manager . . .		(Blank=All)
Account Type . . .	0 (E=Expense R=Revenue B=Both)	
Display Accounts . .	0 (A=Account Number D=Description)	
Performance Period .	L (Y=Year to Date L=Life to Date)	
Suppress Zero Lines:	N (Y/N)	
Include RJ Entries:	N (Y/N)	

F3=Exit F4=P F3=Exit F4=Prompt F12=Cancel F15=Defaults-----

Input the L-T-D Transactions from the AS/400 report into "Unadjusted D" on the Program and Admin tabs of this workbook.
Verify that the Federal Funds Budget agrees to the Amended Budget of the above report.
Make sure all adjustments identified via the Prior Period Draw have been posted to the General Ledger. If not, post them now and re-run the report.
Copy values from the Reimbursements Request to Date column of the last draw workbook. The actual cells contain formulas so it is important to copy then paste the VALUES that result from said formulas. Input and copy/paste values should be done for each Sub Project

CURRENT PERIOD AMOUNTS	
Payroll	Other
X	X

B Project Transactions by GL (all expenditures)
Source: AS/400 - log in then navigate as detailed below
24. Financial Management
1. Financial Management System

Instructions Program Admin Youth Work Exp Analysis Adjustments Amount for LWC reports - draws Finalize +

²⁹ The screenshots are not intended to illustrate full pages in the workbook, rather, they are provided as examples to give the reader an idea of the concept. The final and full version of the workbook should be developed by the WDB.

Programs tab example- used to analyze program costs

Category	Verify	A	Federal Funds Budget	Copy from (MS Office)	A-B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	JJ	JK	JL	JM	JN	JO	JP	JQ	JR	JS	JT	JU	JV	JW	JX	JY	JZ	KA	KB	KC	KD	KE	KF	KG	KH	KI	KJ	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NN	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ	QK	QL	QM	QN	QO	QP	QQ	QR	QS	QT	QU	QV	QW	QX	QY	QZ	RA	RB	RC	RD	RE	RF	RG	RH	RI	RJ	RK	RL	RM	RN	RO	RP	RQ	RR	RS	RT	RU	RV	RW	RX	RY	RZ	SA	SB	SC	SD	SE	SF	SG	SH	SI	SJ	SK	SL	SM	SN	SO	SP	SQ	SR	SS	ST	SU	SV	SW	SX	SY	SZ	TA	TB	TC	TD	TE	TF	TG	TH	TI	TJ	TK	TL	TM	TN	TO	TP	TQ	TR	TS	TU	TV	TW	TX	TY	TZ	UA	UB	UC	UD	UE	UF	UG	UH	UI	UJ	UK	UL	UM	UN	UO	UP	UQ	UR	US	UT	UU	UV	UW	UX	UY	UZ	VA	VB	VC	VD	VE	VF	VG	VH	VI	VJ	VK	VL	VM	VN	VO	VP	VQ	VR	VS	VT	VU	VV	VW	VX	VY	VZ	WA	WB	WC	WD	WE	WF	WG	WH	WI	WJ	WK	WL	WM	WN	WO	WP	WQ	WR	WS	WT	WU	WV	WW	WX	WY	WZ	XA	XB	XC	XD	XE	XF	XG	XH	XI	XJ	XK	XL	XM	XN	XO	XP	XQ	XR	XS	XT	XU	XV	XW	XX	XY	XZ	YA	YB	YC	YD	YE	YF	YG	YH	YI	YJ	YK	YL	YM	YN	YO	YP	YQ	YR	YS	YT	YU	YV	YW	YX	YZ	ZA	ZB	ZC	ZD	ZE	ZF	ZG	ZH	ZI	ZJ	ZK	ZL	ZM	ZN	ZO	ZP	ZQ	ZR	ZS	ZT	ZU	ZV	ZW	ZX	ZY	ZZ	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	JJ	JK	JL	JM	JN	JO	JP	JQ	JR	JS	JT	JU	JV	JW	JX	JY	JZ	KA	KB	KC	KD	KE	KF	KG	KH	KI	KJ	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NN	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ	QK	QL	QM	QN	QO	QP	QQ	QR	QS	QT	QU	QV	QW	QX	QY	QZ	RA	RB	RC	RD	RE	RF	RG	RH	RI	RJ	RK	RL	RM	RN	RO	RP	RQ	RR	RS	RT	RU	RV	RW	RX	RY	RZ	SA	SB	SC	SD	SE	SF	SG	SH	SI	SJ	SK	SL	SM	SN	SO	SP	SQ	SR	SS	ST	SU	SV	SW	SX	SY	SZ	TA	TB	TC	TD	TE	TF	TG	TH	TI	TJ	TK	TL	TM	TN	TO	TP	TQ	TR	TS	TU	TV	TW	TX	TY	TZ	UA	UB	UC	UD	UE	UF	UG	UH	UI	UJ	UK	UL	UM	UN	UO	UP	UQ	UR	US	UT	UU	UV	UW	UX	UY	UZ	VA	VB	VC	VD	VE	VF	VG	VH	VI	VJ	VK	VL	VM	VN	VO	VP	VQ	VR	VS	VT	VU	VV	VW	VX	VY	VZ	WA	WB	WC	WD	WE	WF	WG	WH	WI	WJ	WK	WL	WM	WN	WO	WP	WQ	WR	WS	WT	WU	WV	WW	WX	WY	WZ	XA	XB	XC	XD	XE	XF	XG	XH	XI	XJ	XK	XL	XM	XN	XO	XP	XQ	XR	XS	XT	XU	XV	XW	XX	XY	XZ	YA	YB	YC	YD	YE	YF	YG	YH	YI	YJ	YK	YL	YM	YN	YO	YP	YQ	YR	YS	YT	YU	YV	YW	YX	YZ	ZA	ZB	ZC	ZD	ZE
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Category	Verify	Copy values from last draw		A-B	LTO Trans. Input - A5400	From Adjustments Tab		Unadjusted D Plus Adjustments	D-8	Set = C	Lesser of For or E		B-G
		Federal Funds Budget	Prior Period Cumulative			Remaining Budget	Current Period Cumulative				Adjusted Current Period Cumulative	Current Period Activity	
PP Admin WOB 16018.005													
7011 ADMIN SAL	\$ 40,138.00	\$ 39,342.69	\$ 795.31	\$ 40,182.14	\$ -	\$ -	\$ 40,182.14	\$ 839.45	\$ 795.31	\$ 44.14	\$ -	\$ 40,138.00	
7011.1 ADM SAL OT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7011.2 ADM STNDY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7011.3 ADM COMP T	\$ 20.77	\$ 30.77	\$ -	\$ 20.77	\$ -	\$ -	\$ 20.77	\$ -	\$ -	\$ -	\$ -	\$ 20.77	
7031 ACC LEAVE	\$ -	\$ 11,342.23	\$ (11,342.23)	\$ 11,342.23	\$ -	\$ -	\$ 11,342.23	\$ -	\$ (11,342.23)	\$ 11,342.23	\$ -	\$ -	
Salaries Sub-Total	\$ 40,158.77	\$ 50,705.69	\$ (10,546.92)	\$ 51,545.14	\$ -	\$ -	\$ 51,545.14	\$ 839.45	\$ (10,546.92)	\$ 11,386.37	\$ -	\$ 60,158.77	
7033 EXP ALLOW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7110.1 MEDICARE	\$ 724.00	\$ 734.29	\$ (10.29)	\$ 734.29	\$ -	\$ -	\$ 734.29	\$ -	\$ (10.29)	\$ 10.29	\$ -	\$ 724.00	
7110.2 FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7121.1 JPRS	\$ 167.00	\$ 182.19	\$ 4.81	\$ 182.19	\$ -	\$ -	\$ 182.19	\$ -	\$ 4.81	\$ -	\$ -	\$ 162.19	
7122.1 PAR EMP	\$ 6,232.00	\$ 4,931.89	\$ 1,300.11	\$ 4,931.89	\$ -	\$ -	\$ 4,931.89	\$ -	\$ 1,300.11	\$ -	\$ -	\$ 4,931.89	
7131.1 HLTH-CURR	\$ 5,851.60	\$ 4,558.44	\$ 1,293.16	\$ 4,558.44	\$ -	\$ -	\$ 4,558.44	\$ -	\$ 1,293.16	\$ -	\$ -	\$ 4,558.44	
7131.2 HLTH-RET	\$ -	\$ 3,943.20	\$ (3,943.20)	\$ 4,811.38	\$ -	\$ -	\$ 4,811.38	\$ 1,478.18	\$ (3,943.20)	\$ -	\$ -	\$ -	
7132.1 LIFE-CURR	\$ 48.00	\$ 49.88	\$ (1.88)	\$ 49.88	\$ -	\$ -	\$ 49.88	\$ -	\$ (1.88)	\$ 1.88	\$ -	\$ 48.00	
7132.2 LIFE-RET	\$ -	\$ 104.58	\$ (104.58)	\$ 149.40	\$ -	\$ -	\$ 149.40	\$ 44.82	\$ (104.58)	\$ 149.40	\$ -	\$ 54.00	
7133 PENS FACT	\$ 54.00	\$ 57.18	\$ (3.18)	\$ 57.18	\$ -	\$ -	\$ 57.18	\$ -	\$ (3.18)	\$ 3.18	\$ -	\$ -	
7136 EMP BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7140 UNEMP INS	\$ 36.00	\$ 6.10	\$ 29.90	\$ 6.10	\$ -	\$ -	\$ 6.10	\$ -	\$ 29.90	\$ -	\$ -	\$ 6.10	
7180 WORK COMP	\$ 675.63	\$ 707.75	\$ (32.10)	\$ 707.75	\$ -	\$ -	\$ 707.75	\$ -	\$ (32.10)	\$ 32.10	\$ -	\$ 675.63	
7181 TENUR PAY	\$ 420.00	\$ 420.00	\$ -	\$ 420.00	\$ -	\$ -	\$ 420.00	\$ -	\$ -	\$ -	\$ -	\$ 420.00	
Benefits Sub-Total	\$ 14,208.23	\$ 15,075.48	\$ (867.25)	\$ 16,598.48	\$ -	\$ -	\$ 16,598.48	\$ 1,523.00	\$ (867.25)	\$ 5,018.23	\$ -	\$ 11,580.25	
Total - Salaries and Benefit	\$ 54,367.00	\$ 65,781.17	\$ (11,414.17)	\$ 69,145.62	\$ -	\$ -	\$ 69,145.62	\$ 2,362.45	\$ (11,414.17)	\$ 16,404.60	\$ -	\$ 51,739.02	
7183.1 PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7183.2 DRUG TESTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7230 OFF SUPPLY	\$ 1,000.00	\$ 5,002.14	\$ (4,002.14)	\$ 969.56	\$ -	\$ -	\$ 969.56	\$ (4,032.58)	\$ (4,032.58)	\$ -	\$ -	\$ 969.56	
7211 POSTAGE	\$ 300.00	\$ -	\$ 300.00	\$ 109.20	\$ -	\$ -	\$ 109.20	\$ 109.20	\$ 109.20	\$ -	\$ -	\$ 109.20	
7212 COPIES/SUBSC	\$ 275.00	\$ 275.00	\$ -	\$ 275.00	\$ -	\$ -	\$ 275.00	\$ -	\$ -	\$ -	\$ -	\$ 275.00	
7214.1 PC SOFTWARE	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 626.55	\$ -	\$ -	\$ 626.55	\$ 626.55	\$ 2,200.00	\$ -	\$ -	\$ 626.55	
7231.1 BULIMONT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7237 JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7311 IND COSTS	\$ 14,579.00	\$ 14,577.48	\$ 1.52	\$ 14,577.48	\$ -	\$ -	\$ 14,577.48	\$ -	\$ 1.52	\$ -	\$ -	\$ 14,577.48	
7331 PROF SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7332.1 COMP SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7336 RISK MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7338 SAFETY/UNT	\$ 210.00	\$ -	\$ 210.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7339 SECURITY UN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1 Sub-Total - Supp	\$ 1,000.00	\$ 5,002.14	\$ (4,002.14)	\$ 969.56	\$ -	\$ -	\$ 969.56	\$ (4,032.58)	\$ (4,032.58)	\$ -	\$ -	\$ 969.56	
1 Sub-Total - Oper	\$ 17,564.00	\$ 14,852.48	\$ 2,711.52	\$ 15,588.23	\$ -	\$ -	\$ 15,588.23	\$ 735.75	\$ 2,711.52	\$ -	\$ -	\$ 15,588.23	
7352.3 TRN YOUTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7352.4 TRN CST AD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7352.6 TRN CST VO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7352.7 TRN OSY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7352.8 TRNNOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7352.9 TRN ISY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total - Other (Training)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7411 ELEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7412 GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7413 WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7421 JAN SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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Adjustments tab example- used to explain and document adjustments to be made to report (unadjusted) balances

This page can be used to provide details on adjustments to be made. These amounts will be reflected on the Program and Admin tabs via Excel formulas.

Category	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	3015	3016	3017	3018	3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Program Check Totals									
		\$ 3,765.37	\$ 13,956.37	\$ 168,158.37	\$ 195,614.40			\$ 33,226.83	
Expenditure Details - Amounts from "Program" worksheet									
Program	ADULT PY	ADULT FY	DW PY	DW FY	Transfer	YOUTH PY	MEB	Other	TOTAL
Salaries and Benefits	\$ 109.51	\$ 14,071.66	\$ (82,033.30)	\$ 19,163.97	\$ -	\$ 103,272.07	\$ -	\$ -	\$ 94,585.91
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ (334.14)	\$ 1,069.01	\$ 5,105.82	\$ 9,938.27	\$ -	\$ 5,314.92	\$ -	\$ -	\$ 19,194.88
Supplies	\$ -	\$ (120,819.50)	\$ 8,390.64	\$ 17,304.91	\$ -	\$ 3,274.06	\$ -	\$ -	\$ 8,150.11
Client Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ 276.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276.47
Other (Training)	\$ 3,990.00	\$ 18,093.00	\$ -	\$ 109,207.23	\$ -	\$ 176,884.21	\$ -	\$ -	\$ 34,598.05
Program Total	\$ 3,765.37	\$ 33,196.37	\$ (66,158.37)	\$ 195,614.40	\$ -	\$ 33,326.83	\$ -	\$ -	\$ 176,884.40
Admins 10%	ADULT PY	ADULT FY	DW PY	DW FY	Transfer	YOUTH	MEB	Other	TOTAL
Salaries and Benefits	\$ 10.95	\$ 1,407.17	\$ (8,203.33)	\$ 1,916.40	\$ -	\$ 10,327.21	\$ -	\$ -	\$ 9,458.59
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ (33.41)	\$ 106.90	\$ 510.58	\$ 993.83	\$ -	\$ 331.49	\$ -	\$ -	\$ 1,919.38
Supplies	\$ -	\$ (12,081.95)	\$ 839.06	\$ 1,730.49	\$ -	\$ 327.41	\$ -	\$ -	\$ 815.01
Client Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ 27.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.65
Other (Training)	\$ 399.00	\$ 1,803.30	\$ -	\$ 10,920.73	\$ -	\$ (7,665.42)	\$ -	\$ -	\$ 5,458.60
Admin Total	\$ 376.54	\$ 2,255.62	\$ (6,815.84)	\$ 19,561.44	\$ -	\$ 3,322.68	\$ -	\$ -	\$ 17,680.44
Program + Admin	ADULT PY	ADULT FY	DW PY	DW FY	Transfer	YOUTH	MEB	Other	TOTAL
Salaries and Benefits	\$ 120.46	\$ 15,478.83	\$ (90,236.63)	\$ 21,080.37	\$ -	\$ 113,599.27	\$ -	\$ -	\$ 104,044.50
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ (367.55)	\$ 1,175.91	\$ 5,226.40	\$ 10,932.10	\$ -	\$ 5,646.41	\$ -	\$ -	\$ 21,132.27
Supplies	\$ -	\$ (12,901.45)	\$ 839.70	\$ 1,805.40	\$ -	\$ 3,601.47	\$ -	\$ -	\$ 8,993.12
Client Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ 304.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304.12
Other (Training)	\$ 4,389.00	\$ 19,893.50	\$ -	\$ 120,127.88	\$ -	\$ (84,297.64)	\$ -	\$ -	\$ 40,057.88
Program + Admin Total	\$ 4,141.91	\$ 33,398.79	\$ (74,974.20)	\$ 215,175.84	\$ -	\$ 35,548.51	\$ -	\$ -	\$ 194,484.84
Request for Payment - From Above									
Program	Admins	Program	Total						
Adult PY	\$ 376.54	\$ 2,705.37	\$ 4,341.81						
Adult FY	\$ 1,205.62	\$ 12,356.17	\$ 13,561.79						
DW PY	\$ (6,815.84)	\$ (68,158.37)	\$ (74,974.20)						
DW FY	\$ 19,561.44	\$ 19,814.40	\$ 215,175.84						
Transfer	\$ -	\$ -	\$ -						
Youth PY	\$ 3,322.68	\$ 33,226.83	\$ 36,549.51						
Total	\$ 17,680.44	\$ 176,884.40	\$ 194,484.84						

Amounts for Expenditure Reports				
---------------------------------	--	--	--	--

Finalize tab example- providers the user with information on how to submit then retain draw down documentation

Adult - FY20	\$15,537.00	Adult - FY20	\$0.00	2582.2023	258 2 03	\$15,537.00	258 2 04	\$0.00
Adult - FY20	\$53,115.00	Adult - PY20	\$113,891.00	2581.2124	258 1 03	\$53,115.00	258 1 04	\$113,891.00
Adult - FY21	\$0.00	Adult - FY21	\$531,152.45	2582.2124	258 2 03	\$0.00	258 2 04	\$531,152.45
Dislocated Worker - PY18	\$0.00	Dislocated Worker - PY18	\$0.00	2781.1922	278 1 03	\$0.00	278 1 04	\$0.00
Dislocated Worker - FY19	\$0.00	Dislocated Worker - FY19	\$0.00	2782.1922	278 2 03	\$0.00	278 2 04	\$0.00
Dislocated Worker - PY19	\$0.00	Dislocated Worker - PY19	\$0.00	2781.2023	278 1 03	\$0.00	278 1 04	\$0.00
Dislocated Worker - FY20	\$0.00	Dislocated Worker - FY20	\$0.00	2782.2023	278 2 03	\$0.00	278 2 04	\$0.00
Dislocated Worker - PY20	\$26,213.00	Dislocated Worker - PY20	\$140,428.00	2781.2124	278 1 03	\$26,213.00	278 1 04	\$140,428.00
Dislocated Worker - FY21	\$7,207.00	Dislocated Worker - FY21	\$72,078.49	2782.2124	278 2 03	\$7,207.00	278 2 04	\$72,078.49
Transfer PY18	\$0.00	Transfer PY18	\$0.00	2781.1922	278 1 03	\$0.00	278 1 04	\$0.00
Transfer FY19	\$0.00	Transfer FY19	\$0.00	2782.1922	278 2 03	\$0.00	278 2 04	\$0.00
Transfer PY19	\$0.00	Transfer PY19	\$0.00	2781.2023	278 1 03	\$0.00	278 1 04	\$0.00
Transfer FY20	\$0.00	Transfer FY20	\$0.00	2782.2023	278 2 03	\$0.00	278 2 04	\$0.00
Transfer PY20	\$0.00	Transfer PY20	\$0.00	2781.2124	278 1 03	\$0.00	278 1 04	\$0.00
Transfer FY21	\$0.00	Transfer FY21	\$0.00	2782.2124	278 2 03	\$0.00	278 2 04	\$0.00
Youth - PY18	\$0.00	Youth - PY18	\$0.00	2591.1822	259 1 03	\$0.00	259 1 04	\$0.00
Youth - PY19	\$0.00	Youth - PY19	\$0.00	2591.1923	259 1 03	\$0.00	259 1 04	\$0.00
Youth - PY20	\$88,762.00	Youth - PY20	\$197,523.18	2591.2024	259 1 03	\$88,762.00	259 1 04	\$197,523.18
TOTAL ADMIN REQUESTED	\$190,834.00	TOTAL PROG REQUESTED	\$1,055,073.12			\$190,834.00		\$1,055,073.12
								\$1,245,907.12

I hereby certify that all information shown is in accordance with the terms and conditions of the Contract and that the amount for which drawn is proper for payment to the drawer or for credit to the account of the drawer at the drawer's bank. I also certify that the data reported is correct and that the amount of the Request for Payment is not in excess of current needs.

Lisa M. Harrington 11/09/2021 Lisa M. Harrington, Admin IV - Fiscal

Signature Date Typed/Printed Name & Title

FOR LWC USE:

PY18/FY19 POW	Amount	PV#
	\$15,537.00	
PY19/FY20 POW	Amount	PV#
	\$1,230,370.12	
PY20/FY21 POW	Amount	PV#

4 Email PDF versions of the following to the appropriate contact at LWC

Expenditure Report	needs appropriate signature first	Contact person is ? Email address?
Expenditure Details	needs appropriate signature first	
Request for Payment	needs appropriate signature first	
Sub-Project Analysis sheets from Program and Admin tab		

5 Send copy to the appropriate contact within the JP Department of Accounting

Contact person is ?
Email address?

6 Retain electronic copies in a shared drive.

Use standard naming conventions for ease of retrieval

Suggestions:

Save each draw down workbook in a separate monthly file named something like: This name would mean that the draw is for all transactions through 2022.01.31 WIOA 16018 Draw The following month would be named "2022.02.28 WIOA 16018 Draw"

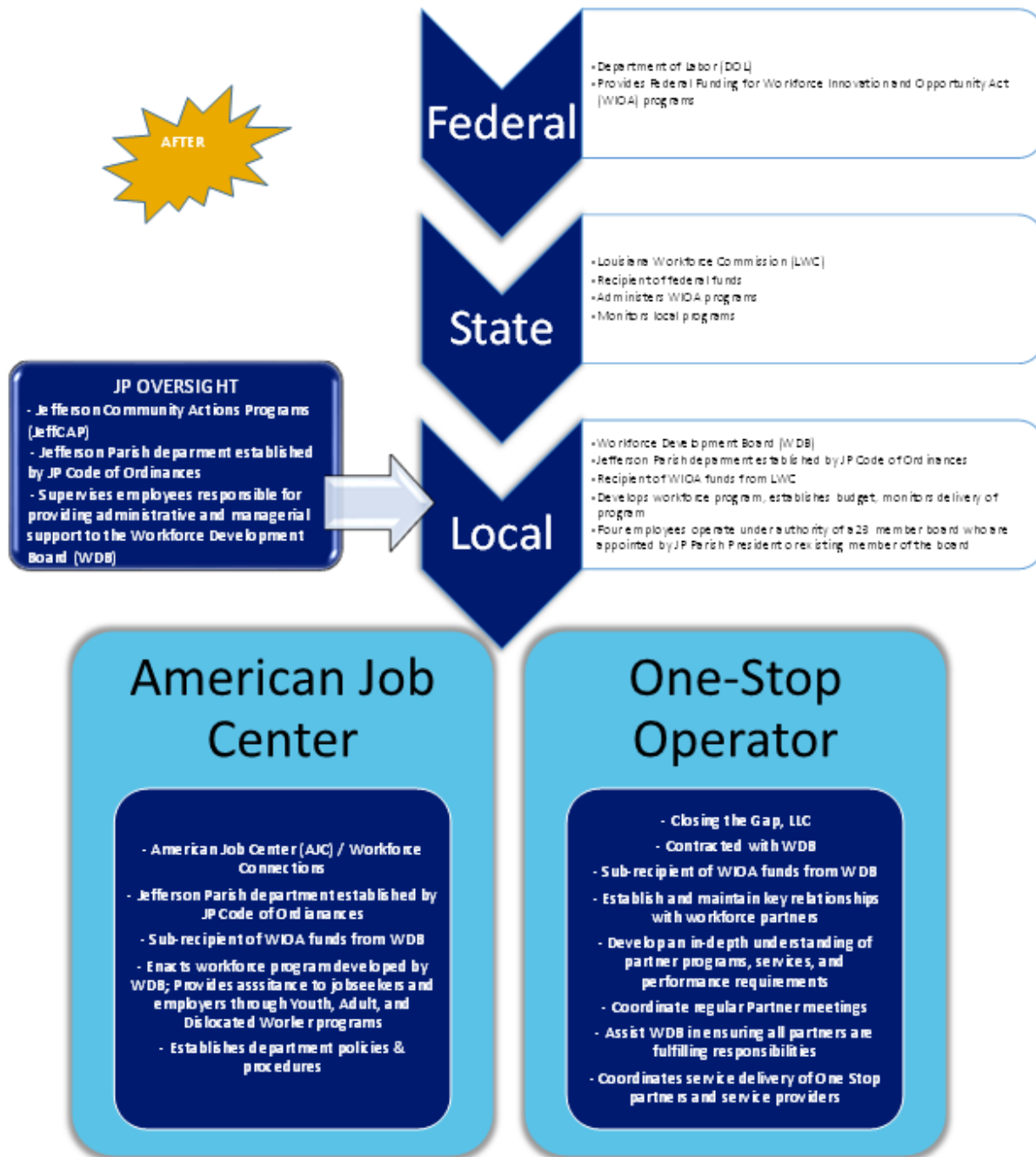
Save the 3 reports generated in the Instructions with a similar naming convention

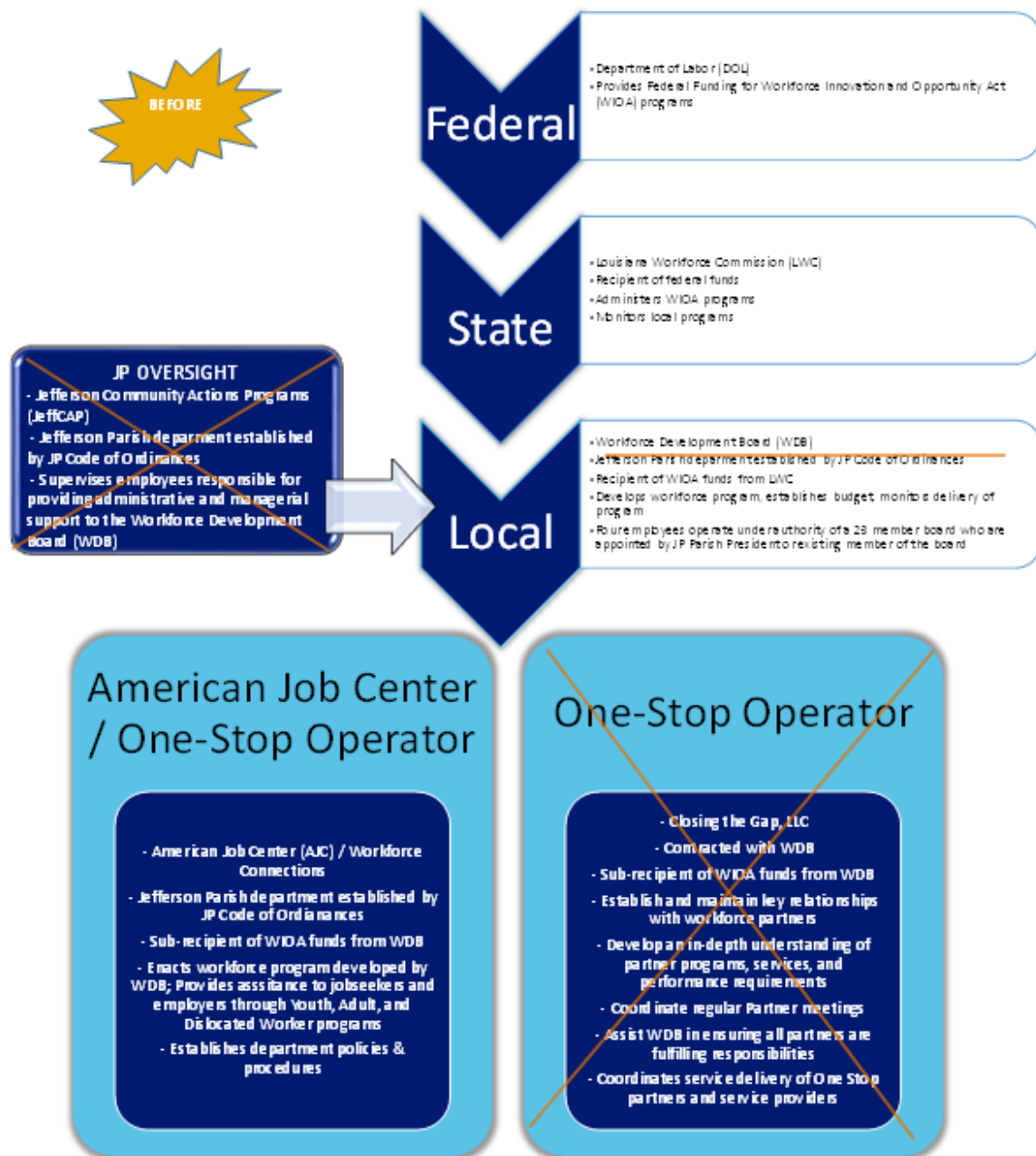
2022.01.31 WIOA 16018 Project Budget to Actual Report
2022.01.31 WIOA 16018 Project Trx by GL
2022.01.31 WIOA 16018 Employee Cost Analysis

Instructions Program Admin Youth Work Exp Analysis Adjustments Amount for LWC reports - draws **Finalize**

ATTACHMENT M

ORGANIZATIONAL GRAPHICS - OVERVIEW





ATTACHMENT N

FINANCIAL REPORT: PROJECT TRANSACTION BY G/L ACCOUNT NUMBER (EXCERPT)

```
PROGRAM . . . : PT0310
REPORT . . . : PROJECT TRANSACTION BY G/L ACCOUNT NUMBER
USER . . . . : THAZELBA
DATE . . . . : 1/11/22
TIME . . . . : 10:26:00
DISTRIBUTION: *NONE
HOLD . . . . : YES
COPIES . . . : 1

SELECT OPTIONS:

FROM Fund . . . . : 21600 LABOR                THRU Fund . . . . : 21600 LABOR
FROM Department . . : *ALL                     THRU Department . . : *ALL
FROM ACCOUNT NUMBER . : 7011          ADMIN SAL  THRU ACCOUNT NUMBER . : 7746          COMPUTEQUI

FROM TRANSACTION DATE : 7/01/2018 Sunday
THRU TRANSACTION DATE : 6/30/2019 Sunday
FROM PROJECT NUMBER . : *ALL
THRU PROJECT NUMBER . : *ALL
FROM SUB PROJECT NUMBER: *ALL
THRU SUB PROJECT NUMBER: *ALL
TRANSACTION TYPES . . : *ALL
PAGE BREAK LEVEL . . . : *ALL
JOURNAL ENTRIES ONLY . : *YES
```

THIS REPORT WAS EXCERPTED DUE TO ITS LENGTH. A FULL COPY IS ON FILE WITH THE DEPARTMENT OF INTERNAL AUDIT OR CAN BE REPRODUCED VIA THE PARISH'S AS/400 FINANCIAL MANAGEMENT SYSTEM.

```
Jefferson Parish FMS                FINANCIAL MANAGEMENT                PAGE 71
DATE: 1/11/22                        PROJECT TRANSACTIONS BY G/L ACCOUNT NUMBER  PT0310
TIME: 10:26:00                        THAZELBA

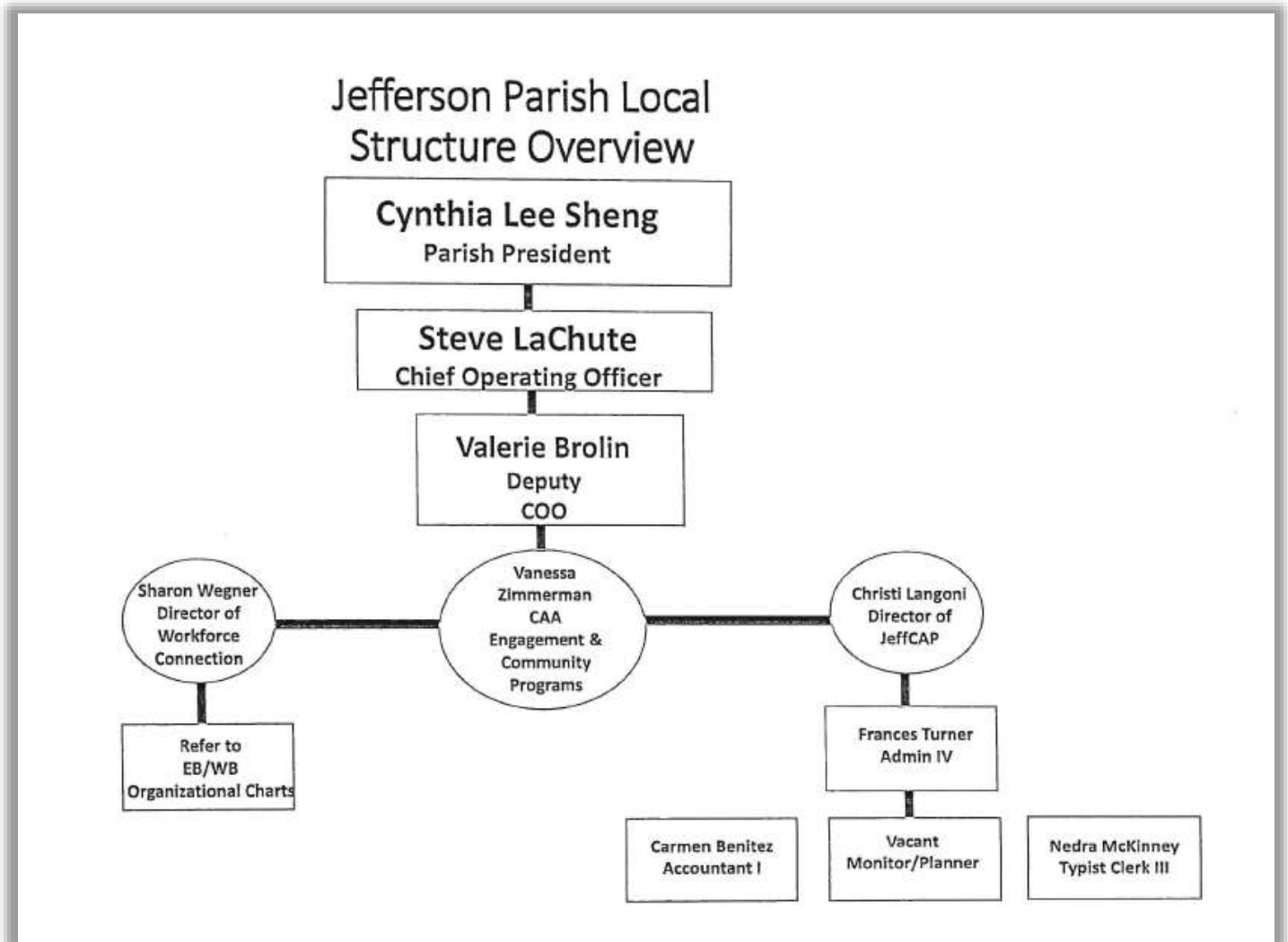
PROJECT #   G/L DATE  JOURNAL JT TT DESCRIPTION      VENDOR# & NAME    TRACKING CODE    TRANS. AMOUNT
-----
Department LABOR TOTALS . . . . . :                2,744,303.02

Fund LABOR TOTALS . . . . . :                2,744,303.02

GRAND TOTALS . . . . . :                2,744,303.02
```

ATTACHMENT O

LOCAL WIOA ORGANIZATIONAL CHART



WORKFORCE CONNECTION ORDINANCE 26149

On motion of - Mr. Templet, seconded by Mr. Walker, the following ordinance was offered:

SUMMARY NO. 25613 ORDINANCE NO. 26149

An ordinance amending the Jefferson Parish Code of Ordinances, Chapter 2. Administration, Article V. Departments, Division 23 Department of Workforce Connection, to revise the duties of director and to provide for other related matters. (Parishwide).

WHEREAS, the Parish President has recommended redefining and clarifying the duties of the Department of Workforce Connection and its Director; and

WHEREAS, it is in the best interest of Jefferson Parish to redefine and clarify the role and duties of the Department of Workforce Connection particularly as it relates to the duties of the Department as required under the Workforce Innovation and Opportunity Act (WIOA) of 2014; and

NOW, THEREFORE, THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION 1. Sections 2-441 through 2-443 are hereby amended to read as follows:

**DIVISION 23. DEPARTMENT OF
WORKFORCE CONNECTION**

Sec. 2-441. Department and position of director created.

The Department of Workforce Connection and the position of Director of Workforce Connection are hereby created, which department and position shall have direct administrative supervision over enacting the plan and recommendations of the Workforce Development Board so long as the department serves as the One-Stop Operator under the Workforce Innovation and Opportunity Act (WIOA) of 2014.

Sec. 2-442. Qualifications, appointment and salary of director.

(a) *Qualifications.* The Director of Workforce Connection shall be qualified by education, training and administrative and/or management experience and shall devote his/her entire efforts to this purpose for which this department has been created.

(b) *Appointment.* The Director of Workforce Connection shall be appointed by the parish president with the approval of the council.

(c) *Salary.* The salary of the Director of Workforce Connection shall be established by the parish president within the pay grade for the position as defined in the executive pay plan.

Sec. 2-442. Qualifications, appointment and salary of director.

(a) *Qualifications.* The Director of Workforce Connection shall be qualified by education, training and administrative and/or management experience and shall devote his/her entire efforts to this purpose for which this department has been created.

(b) *Appointment.* The Director of Workforce Connection shall be appointed by the parish president with the approval of the council.

(c) *Salary.* The salary of the Director of Workforce Connection shall be established by the parish president within the pay grade for the position as defined in the executive pay plan.

Sec. 2-443. Duties of director.

The director of workforce connection shall:

- (1) Enact the plan and recommendations of the Workforce Development Board and to organize the various programs required by the Workforce Innovation and Opportunity Act (WIOA) of 2014 (Public Law 113-128);
- (2) Coordinate the service delivery of required [one-stop partners](#) and service providers across the local workforce development area;
- (3) Create and maintain an up-to-date list of partners and the agreed upon service offering and referral processes and ensure that the partners and career centers are properly credentialed
- (4) Manage department operations and budget in workforce connection;
- (5) Assist in providing policy guidance to the parish president in the area of workforce development;
- (6) Direct administrative and field staff assigned to this department;
- (7) Implement operating policies, programs and procedures relating to workforce development programs and provide all necessary feedback to the Workforce Development Board and to the Administration;
- (8) Prepare reports on departmental operations evaluating performance against established objectives, and special reports on operating problems or plans as required;
- (9) Oversight of the programs required by the Workforce Development Board and the Workforce Innovation and Opportunity Act (WIOA) to provide job seekers and workers the career services, education and training, and other supportive

services they need to get good jobs and to stay employed; and to help businesses find skilled workers, and education and training for their current workforce.


SECTION 2. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows

YEAS: 7 NAYS: None ABSENT: None

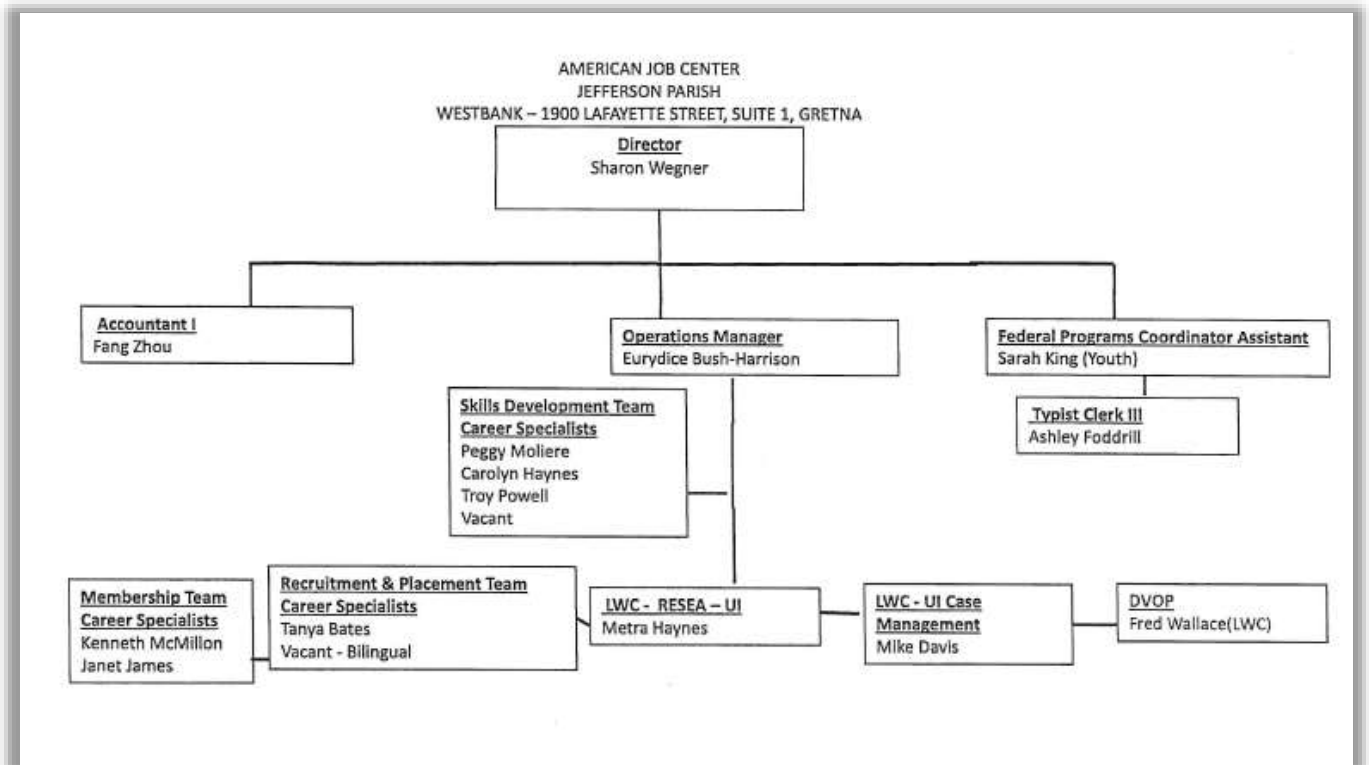
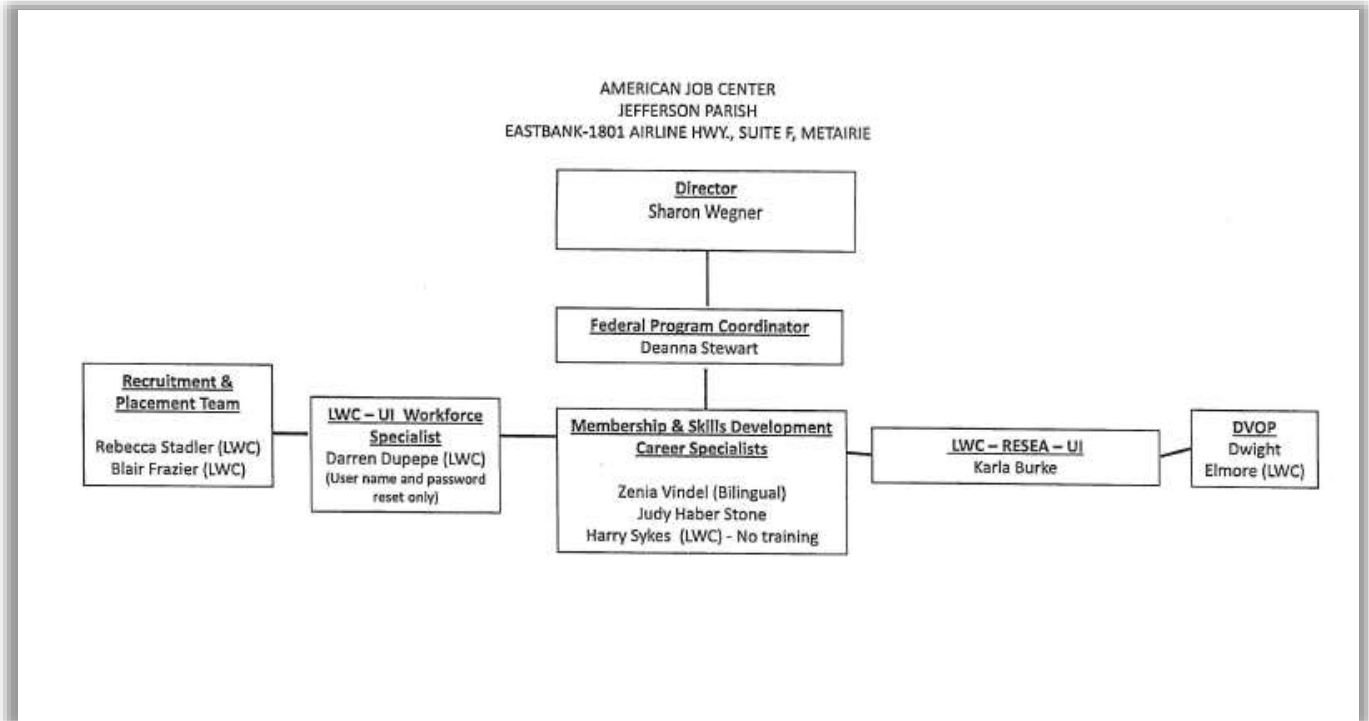
The ordinance was declared to be adopted on this the 24th day of February, 2021, and shall become effective as follows, if signed by the Parish President, ten (10) days after adoption; thereafter, upon the signature by the Parish President, or, if not signed by the Parish President, upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this ordinance shall become effective on the day of such approval.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

ATTACHMENT Q

AMERICAN JOB CENTER: EAST & WEST – ORGANIZATIONAL CHARTS



ATTACHMENT R

U.S. DEPT OF LABOR ENHANCED DESK REVIEW

The following enhanced desk review was conducted from March 22, 2021, through April 6, 2022, by the U.S. Department of Labor. The scope of their review was from July 1, 2018, through the end of their fieldwork date, April 6, 2022. The report was sent to the Workforce Development Board (from the Louisiana Workforce Commission) then presented to the WDB on January 14, 2022. During the presentation meeting, LWC requested supporting documents for findings 6 through 20 of this report and for most of the findings in the initial review performed by LWC. (See Attachment A) The deadline for submitting the requested items was by the close of business on January 24, 2022.

-----Original Appointment-----

From: Andrea Morrison <AMorrison@lwc.la.gov>

Sent: Friday, December 17, 2021 9:30 AM

To: Andrea Morrison; Frances Turner; Vanessa Zimmerman; Christi Langoni; Tavares Walker; Quanda Charles; Tandra Boult; Melissa Grimm; Renita Williams

Subject: LWDA 11 Monitoring - State and Federal Reviews

When: Friday, January 14, 2022 9:00 AM-11:00 AM (UTC-06:00) Central Time (US & Canada).

Where: <https://us06web.zoom.us/j/86412958711?pwd=ajVRNGFJUW1oakxvZURxclp6WWdnZz09>

Good morning Frances, Vanessa and Christi,

First, I would like to thank you all and your team for your patience with LWC as we work through your PY18/FY19 monitoring and the more recent USDOL monitoring that occurred earlier this year. The reason for this communication is to provide you with a copy of the report issued by USDOL/ETA pursuant to the enhanced desk monitoring review conducted March 22, 2021 – April 6, 2021 by USDOL/ETA. As you know, that enhanced desk monitoring review included a review of the governance and service delivery of the Adult, Dislocated Worker, Youth, and Wagner-Peyser programs administered by the Jefferson Parish Workforce Development Board (JPWDB).

As you will see in the report, many of the findings related to JPWDB involve the same issues that resulted in findings from your PY18/FY19 monitoring review conducted by the state, and which were considered to be outstanding at the time that the USDOL/ETA review was conducted. Since both reviews, you and your staff have provided a voluminous amount of documentation which is currently under review, and has been being reviewed as quickly as possible by the compliance and monitoring unit staff. I have a meeting scheduled with the monitoring staff on Friday, January 7, 2022, to finalize the review of the documentation you and your team have submitted thus far. The objective of that internal meeting is for me to go through each finding with the team, determine whether sufficient documentation has been submitted to resolve the finding, and if not, determine what other documentation is needed. My goal is to conclude the meeting with concrete responses from the state for each outstanding finding, including those stated in the attached report from USDOL.

I would then like to schedule a zoom meeting with each of you and anyone else on your staff that you deem necessary to bring this matter to a close – both the state and federal level reviews. LWC has been given a deadline of January 31, 2022, to respond to USDOL/ETA regarding the JPWDB findings. I believe that a January 14, 2022 zoom meeting will enable us to meet that deadline. If this date is not good for you, I ask that you provide alternative dates and times.

At this time, LWC is not asking that you do anything more than what you've already done. Keep in mind that if it is determined that additional documentation is needed prior to the January 14, 2022 zoom meeting, I make a request of you for that documentation between now and January 14, 2022. If you desire a discussion regarding this matter prior to the scheduled meeting, let me know and I will be more than happy to schedule a zoom meeting before that time.

The January 14, 2022 zoom meeting information is shown below. Feel free to forward to others on your team.

U.S. Department of Labor

Employment and Training Administration
Dallas Regional Office
525 S. Griffin Street, Room 317
Dallas, TX 75202



September 15, 2021

Ava Cates
Secretary
Louisiana Workforce Commission
1001 North 23rd Street
Baton Rouge, LA 70804-9094

RE: Grant# AA-32202-18, AA-33240-19,
ES-31858-18, ES-33452-19

Dear Ms. Cates:

My staff conducted an enhanced desk monitoring review of the Louisiana Workforce Commission's (LWC) Workforce Innovation and Opportunity Act (WIOA) titles I and III programs March 22, 2021 – April 6, 2021. The review included the governance and service delivery of the Adult, Dislocated Worker, Youth, and Wagner-Peyser programs administered by the Jefferson Parish Workforce Development Board.

As a result of this enhanced desk monitoring review, we discovered issues that have been identified and documented in previous ETA monitoring reports, dated in 2017, 2018 and 2019. Although ETA continues to provide targeted technical assistance to address policies, processes, and operations non-compliant with WIOA, there appear to be systemic issues in the administration of programs across Louisiana's workforce system, with limited improvement.

The enclosed report identifies 20 compliance findings. We understand that LWC and the Jefferson Parish board have already been working to resolve some of them, and look forward to hearing about progress that has been made. I would appreciate a response to the findings outlined in the report within 45 calendar days from the date of this letter. Your response should include the corrective actions taken, or the planned actions with timeframes to complete them, and actions LWC will take to ensure all findings are addressed systemically to ensure compliance throughout the state. Please send your response to r04radal@dol.gov with a copy to Eva Drinkwine, Federal Project Officer, at drinkwine.eva.m@dol.gov. If, due to the aftermath of Hurricanes Ida and Nicholas, or for other reasons beyond LWC's control, LWC cannot provide a full response within 45 days, please propose an alternate due date and rationale for it. The Regional Office remains available for technical assistance as you develop and implement your response.

Please thank your staff for their cooperation during the review. If you have any questions, please contact Regional Director Frank Stluka at (214) 598-6283 stluka.frank@dol.gov or Federal Project Officer Eva Drinkwine at (972) 850-4631 or drinkwine.eva.m@dol.gov.

Sincerely,

 /for

NICHOLAS E. LALPUIS
Regional Administrator

Enclosures

EXECUTIVE SUMMARY

The Employment and Training Administration (ETA) conducted an enhanced desk monitoring review (EDMR) of the Workforce Innovation and Opportunity Act (WIOA) titles I and III programs administered by the Louisiana Workforce Commission (LWC). The scope of the review included state and local governance, financial and administrative activities, and the service delivery of the Adult, Dislocated Worker, Youth, and Wagner-Peyser (WP) programs administered by the Jefferson Parish Workforce Development Board (JPWDB).

This report contains information on program quality and compliance. Findings indicate activities not compliant with established statutes, regulations, and Departmental guidance. Areas of concern indicate opportunities to enhance service delivery or improve results.

This report contains 20 compliance findings.

- Finding #1: Workforce Investment Council (WIC) By-laws
- Finding #2: LWC Grievance Procedure
- Finding #3: LWC Eligible Youth Service Provider List
- Finding #4: LWC Policies and Processes
- Finding #5: Insufficient Sub-recipient Monitoring
- Finding #6: JPWDB Composition
- Finding #7: JPWDB By-laws
- Finding #8: JPWDB Grievance Procedure
- Finding #9: JPWDB Standing Youth Committee (SYC) Membership and Vision Statement
- Finding #10: JPWDB Youth Work Experience (WE) Opportunities
- Finding #11: JPWDB Youth Policies
- Finding #12: JPWDB Adult and Dislocated Worker Policies
- Finding #13: JPWDB American Job Center (AJC) Certification
- Finding #14: JPWDB Memorandum of Understanding (MOU)
- Finding #15: Lack of One-Stop Operator (OSO)/Service Provider Contract/Written Agreement
- Finding #16: Failure to Ensure Full and Open OSO Competition
- Finding #17: Undefined OSO Role
- Finding #18: Lack of Sub-Recipient Monitoring
- Finding #19: Property Records Lack Required Elements
- Finding #20: Insufficient Firewalls and Conflict of Interest Safeguards

ETA encourages the LWC to assess the findings and areas of concern in this report, the East Baton Rouge Parish report, dated October 22, 2018, and Lafourche, Assumption, and Terrebonne Workforce Development Board report, dated March 25, 2019, to identify and address systemic issues with its local workforce development boards (WDB), such as board membership, grievance procedures, board member by-laws, titles I and III policies and processes, MOUs, infrastructure funding agreements (IFA), and AJC certifications.

This report documents the issues substantiated during the review; however, there is no assurance that other issues do not exist.

SCOPE OF REVIEW

Dates of Review

March 22, 2021 – April 6, 2021

Date of Exit Conference

April 6, 2021

Sites Visited

Enhanced Desk Monitoring Review

Reviewers

Eva Drinkwine, Federal Project Officer, U.S. DOL, ETA
Brian Johnston, Accountant, U.S. DOL, ETA

Attendees at Exit Conference

Tavares Walker, Assistant Secretary, LWC
Sonya Williams, Deputy Assistant Secretary, LWC
Andrea Morrison, Deputy Assistant Secretary, LWC
Quanda Charles, Director of Title I Programs, LWC
Vanessa Zimmerman, Parish President, JPWDB
Christi Langoni, Director, JPWDB
Frances Turner, Planner/Supervisor, JPWDB

Purpose of the Review

The purpose of the review was to determine if the programs were in compliance with Federal requirements, assess if policies and procedures were in place to produce quality program outcomes, identify areas in need of technical assistance, and collect promising practices.

Grant/Programs Reviewed

WIOA titles I (governance, Adult, Dislocated Worker, and Youth) and III (Wagner-Peyser) programs

Time Period for Data Covered in Review

July 1, 2018 – April 6, 2021

Tools Used for Review

ETA Core Monitoring Guide
Youth Supplement to the Core Monitoring Guide

BACKGROUND

WIOA became law on July 22, 2014, to help job seekers access employment, education, training, and support services to succeed in the labor market, match employers with the skilled workers to compete in the global economy, and for other purposes.

LWC administers WIOA titles I and III, Unemployment Insurance, Trade Adjustment Assistance, Jobs for Veterans State Grant programs, Registered Apprenticeship, and other programs. LWC provides many of these services through 15 local WDBs that render services through 15 comprehensive AJCs and 47 affiliate centers. In Jefferson Parish, JPWDB provides services through one comprehensive AJC and one affiliate center.

Due to the COVID-19 pandemic, a number of training providers closed to the general public March 2020 – July 2020. However, the local WDBs continued to provide workforce services through the use of technology, and AJCs enhanced their service approach through the use of electronic intake forms, virtual workshop platforms, and virtual job seeker services.

As of the quarter ending December 31, 2020 (the most current available data at the time of the review), LWC met or exceeded its negotiated goals on all WIOA core measures. As of the quarter ending December 31, 2020, JPWDB reported serving 279 adults, 16 dislocated workers, and 67 youth participants. However, using rolling-four quarter data ending December 31, 2020, JPWDB was not on track to meet a significant number of local negotiated targets including: adult employment rate second and fourth quarters, adult median earnings rate, and dislocated worker employment rate fourth quarter, dislocated worker credential attainment rate, all youth measures, and Wagner-Peyser employment rate in the second and fourth quarters.

LWC's and JPWDB's PY 2020 WIOA performance goals and outcomes are detailed in Enclosure 2.

FINDINGS

STATE LEVEL

Finding #1: WIC By-laws

The WIC (state workforce development board) by-laws do not address the use of technology to promote board member participation. The exclusion is due to the Louisiana Constitution Article 12, sec. 3 which has been interpreted to stipulate that deliberations of public bodies must be conducted in person. However, it actually requires that no person be denied the right to observe the deliberations of public bodies. In fact, technology can be used to enhance the public's ability to observe such deliberations.

Although the by-laws do not address the use of technology, board members and staff use technology routinely when they share board meeting agendas and minutes.

Not having by-laws that provide for the use of technology potentially limits board member participation and the extent to which the WIC can communicate effectively with the wide variety of individuals, businesses, and organizations that it represents throughout the State, including the critical role of leading and guiding the State's implementation of WIOA.

20 CFR § 679.110(d)(5) requires states to establish by-laws that address the use of technology that must be used to promote board member participation.

Louisiana Constitution Article 12, sec. 3. No person shall be denied the right to observe the deliberations of public bodies and examine public documents, except in cases established by law.

Corrective Action: The State must revise and submit the WIC by-laws to include the use of technology to promote member participation, and train board members on the revised by-laws.

Finding #2: Grievance Procedure

LWC did not establish and maintain a procedure for WIOA grievances or complaints. LWC uses the Equal Opportunity Grievance Policy and its Migrant Seasonal Farmworker Employment Service Complaint System and Reporting Requirements as its grievance procedure. By not providing a recourse for WIOA participants and other interested or affected parties to express concerns, LWC does not provide access to rights guaranteed under WIOA.

At the time of the review, LWC continued to establish a grievance procedure, and planned to disseminate it by summer 2021, or earlier.

WIOA sec. 181(c) and 20 CFR § 683.600(a) stipulate each state must establish and maintain a procedure for participants and other interested parties to file grievances and complaints alleging violations of the requirements of title I of WIOA.

20 CFR § 683.600(g)(1) stipulates the provisions of the section on grievance procedures do not apply to discrimination complaints brought under WIOA sec. 181 and/or 29 CFR part 38, Implementation of the Nondiscrimination and Equal Opportunity Provisions of the WIOA.

20 CFR § 658.400(b) stipulates that complaints alleging violations under WIOA title I programs are not covered by the complaint system for the WP Act Employment Service.

Corrective Action: LWC must finalize and submit its grievance procedure, which must include its plan to disseminate and raise public awareness of the procedure with local WDBs, participants, and other interested parties.

Finding #3: Eligible Youth Provider List

LWC did not disseminate a list of eligible providers of youth workforce investment activities. Staff did not know that the Youth provider list must be disseminated separately from the statewide eligible training provider list. By not disseminating a separate and distinct list of eligible Youth providers, LWC does not allow statewide access of its Youth providers to potential participants and other interested parties.

WIOA sec. 129(b)(1)(B) requires states to disseminate a list of eligible providers of youth workforce investment activities, as determined under WIOA sec. 123.

Training and Employment Notice 22-19, Technical Assistance Resources for the WIOA Youth Program, Attachment I, sec. 4(i), issued April 3, 2020, clarifies the list is specific to contracted

WIOA youth providers and must be disseminated separately from the ETPL. In addition, compliance with this requirement may include posting the list of each youth service provider by local area on the state workforce website.

Corrective Action: On April 9, 2021, LWC disseminated and posted its eligible provider list of youth workforce investment activities on its website. To resolve this finding, LWC must submit its process for continuing to disseminate and maintain its list of eligible Youth providers.

Finding #4: Policies and Processes

LWC policies and processes are not compliant with WIOA as follows:

- a. Did not further define basic skills deficient (BSD) as required by 20 CFR § 681.290(b), which stipulates the State or local WDB must establish its policy in its respective state or local plan. Youth Program Operations, Policy Number OWD 2-21.2, dated July 1, 2015, defines BSD as stipulated in 20 CFR § 681.290(a)(1) and 20 CFR § 681.290(a)(2), but LWC did not further define it in policy or its PY 2020-2023 WIOA Combined State Plan, which indicates that the State and local WDBs will use the BSD definition in 20 CFR § 681.290(a)(1).
- b. Did not update the out-of-school Youth (OSY) eligibility terminology. Youth Program Operations, Policy Number OWD 2-21.2, dated July 1, 2015, includes outdated eligibility terminology for the OSY barrier, "An individual who is subject to the juvenile or adult justice system." 20 CFR § 681.210(c)(4) uses the term "an offender" to align the terminology used for OSY and in-school Youth (ISY) eligibility barriers.
- c. Did not develop a policy for Rapid Response activities or a process to document the work history of incumbent workers. Training and Employment Guidance Letter (TEGL) 19-16, Guidance on Services provided through the Adult and Dislocated Worker Programs under WIOA, dated March 1, 2017, sec. 18, requires that state-level units must develop policies and practices for Rapid Response, and section 13 requires states and local WDBs to develop a process to document the six-month work-history requirement for incumbent worker training (IWT) recipients with the employer.

Having policies that do not align with WIOA, or not having policies and processes in place, could potentially lead to LWC and its local WDBs to operate programs and administer services not compliant with WIOA, resulting in questioned costs.

Corrective Action: LWC must revise and/or develop, and submit, its WIOA policies and processes mentioned above, and disseminate and train its local WDBs on the final guidance.

Finding #5: Insufficient Sub-recipient Monitoring

LWC did not promptly resolve significant violations of administrative requirements and cost principles identified by its sub-recipient monitoring. LWC conducted a monitoring review of JPWDB in January 2020. The 2020 review report was not issued until May 31, 2020, and, to

date, no findings have been resolved. LWC has had significant issues with turnover in the monitoring unit and with retaining key leadership staff.

LWC monitors identified 27 compliance issues and 11 areas of concern:

- (12) Administrative Compliance Findings
 - (2) Administrative Areas of Concern
- (7) Program Compliance Findings
 - (9) Program Areas of Concern
- (8) Fiscal Compliance Findings
 - (0) Fiscal Areas of Concerns

LWC's monitoring procedure, dated March 2019, allows for 60 days for a monitoring report to be issued. The sub-recipient then has up to 45 days to submit a corrective action plan to the Office of Workforce Development (OWD) Compliance and Monitoring Unit for all findings listed in the monitoring report. OWB has up to 30 days to review the corrective action plan and issue an initial determination resolving the findings or identify findings as unresolved. If findings are not resolved within the next 30 days, OWB will issue a final determination and the sub-recipient has 30 days to appeal the disallowed costs and/or unresolved findings.

Failure to resolve JPWDB's program, fiscal and administrative compliance issues has led to numerous findings in this report.

20 CFR § 683.410(b)(4) requires prompt corrective action to be taken if any substantial violation of standards identified in paragraph (b)(2) or (3) of this sec. are found.

Corrective Action: LWC must promptly resolve the significant violations of appropriate administrative requirements and cost principles identified by its JPWDB monitoring report. This finding will be resolved when LWC issues a final determination as outlined in the OWB monitoring procedure showing the disposition of the 27 compliance issues, and submits a copy of that final determination to the Regional Office.

LOCAL LEVEL

Finding #6: WDB Composition

JPWDB membership does not comply with WIOA, LWC guidance, and local WDB policies. JPWDB did not follow its own process to fill board member vacancies, and was not aware of the LWC board size requirements. The local WDB composition is not compliant due to the following:

- Lacks title III, Employment Services representation since January 2017;
- Does not have the minimum local board membership size of 23 members;
- Has expired terms for five board members; and
- Does not have staggered board member terms; consequently, 12 or 60 percent of 20 board members serve three year terms that expire in calendar year 2021.



Begin WDB findings

A WIOA compliant local WDB ensures the required stakeholder representation.

WIOA sec. 107(b)(2)(D)(ii) requires local WDBs to include a representative of title III, Employment Services. LWC's WIOA Local WDB Handbook requires local WDBs to have a minimum of 23 board members. To ensure terms are staggered JPWDB By-laws, sec. 4 requires half of the board members serve two-year terms and the second half serve three-year terms.

Corrective Action: JPWDB must establish a compliant board composition, and submit a board member roster that complies with the WIOA requirements, LWC guidance, and local WDB policies outlined above.

Finding #7: WDB By-laws

JPWDB by-laws do not stipulate a proxy and alternate designee process or address the use of technology to promote board member participation. The exclusions are due to the Louisiana State Law, R.S. 23:14, which prohibits proxies or alternate designees, and the Louisiana Constitution Article 12, sec. 3, which has been interpreted to stipulate that deliberations of public bodies must be conducted in person. Although the by-laws do not address the use of technology, board members and staff use technology routinely when they share board meeting agendas and minutes.

By not establishing the minimum by-laws required, such as using a proxy and alternate designee or addressing the use of technology, JPWDB potentially limits board member participation and the extent to which JPWDB can communicate effectively with the wide variety of individuals, businesses, and organizations that it represents throughout the local area, including the critical role of leading and guiding the local area's implementation of WIOA.

20 CFR § 679.310(g)(5) requires Chief Elected Officials (CEOs) to establish by-laws, consistent with state policy for local WDB membership, that at a minimum address the use of technology to promote WDB member participation. 20 CFR § 679.310(g)(4) requires a proxy and alternative designee process that will be used when a WDB member is unable to attend a meeting and assigns a designee.

Louisiana Constitution Article 12, sec. 3. No person shall be denied the right to observe the deliberations of public bodies and examine public documents, except in cases established by law.

Corrective Action: JPWDB must work with its CEO to:

- Revise and submit its by-laws to include a proxy and alternate designee process and the use of technology to promote member participation; and
- Train board members on the revised by-laws.

Finding #8: Grievance Procedure

JPWDB procedures do not include the opportunity for an informal resolution of a grievance or complaint and a local level appeal to LWC. By not providing a complete local recourse for

WIOA participants and other interested or affected parties to express concerns, JPWDB does not provide full local access to rights guaranteed under WIOA.

20 CFR § 683.600(c)(2) and 20 CFR § 683.600(c)(4) require local area procedures provide an opportunity for an informal resolution and a hearing to be completed within 60 days of the filing of the grievance or complaint, and an opportunity for a local level appeal to a state entity when no decision is reached within 60 days or either party is dissatisfied with the local hearing decision.

Corrective Action: JPWDB must revise and submit its grievance procedure, which must include its plan to disseminate and raise public awareness of the procedure with local board members, participants, and other interested parties.

Finding #9: SYC Membership and Vision Statement

The SYC does not include non-board members and its vision statement to serve youth applies only to youth ages 16-24. This is partly due to staff turnover. A SYC must reflect the needs of a local area, with both board and non-board members, with the appropriate experience and expertise to address the employment, training, education, human and supportive service needs of eligible youth.

20 CFR § 681.110(a) requires that a SYC include local WDB members and members of community-based organizations with a demonstrated record of success with youth, and other individuals with appropriate expertise and experience who are not members of the local WDB. Further under WIOA, eligible youth are between the ages of 14-24.

Corrective Action: JPWDB must include non-board members in its SYC, and revise its vision statement to serve youth ages 14-24. JPWDB must submit a revised SYC member roster and vision statement.

Finding #10: Youth WE Opportunities

JPWDB does not provide WE opportunities to youth ages 14-17. Its current policy and process only allows WE opportunities to youth older than age 18. This is due to misinterpretation of Youth program requirements, and local employer interest to only hire workers over the age of 18. Not providing WE opportunities to eligible youth ages 14-17 diminishes the ability to serve and train all youth in need of WE services.

20 CFR § 681.210(b) and 20 CFR § 681.220(b) indicate that OSY are not younger than 16 or older than age 24 and ISY are not younger than 14 or older than age 21 at the time of enrollment. 20 CFR § 681.460 require local programs to make 14 program elements available to youth participants, which includes WEs.

Corrective Action: JPWDB must revise and submit its policy and process to allow WE opportunities to all eligible youth ages 14-24, and promote the value of WE for youth ages 14-17 to local employers.

Finding #11: Youth Policies

JPWDB policies and processes are not compliant with WIOA as follows:

- Youth Basic Skills Service, Policy Number 122-20, dated October 20, 2020, does not indicate whether BSD is determined when an individual tests at or below the 8th grade level, as defined in 20 CFR § 681.290(a)(1). Further, WIOA Youth Program Eligibility, Policy Number 113-20, dated October 8, 2020, defines BSD as indicated in 20 CFR § 681.290(a)(1) and 20 CFR § 681.290(a)(2), but is not further defined as required by 20 CFR § 681.290(b).
- WIOA Youth Eligibility Program Policy Number 101-16, dated July 1, 2016, sec. 6, Eligibility Determination excludes one of the four components required to be considered a youth participant, which is “participation in any of the 14 WIOA youth program elements.” 20 CFR § 681.320(b) stipulates the four components for a youth to be considered a participant are eligibility determination; provision of an objective assessment; development of an individual service strategy; and participation in one of the 14 WIOA youth program elements.
- WIOA Youth Program Eligibility, Policy Number 113-20, dated October 8, 2020, includes terminology from the Notice of Proposed Rule Making (NPRM). Specifically, the OSY barrier is “an individual who is subject to the juvenile or adult justice system,” 20 CFR § 681.210(c)(4) replaced that language with the term “an offender” to align the terminology used for OSY and ISY eligibility barriers.
- WIOA Youth Program Eligibility, Policy Number 113-20, dated October 8, 2020, sec. B includes the poverty rate of 30 percent, which was proposed in the NPRM. 20 CFR § 681.260 lowered that percentage to stipulate that a youth who lives in an area with a poverty rate of 25 percent, as set every five years with the use of the American Community Survey five-year data, is automatically considered a low-income individual.
- Three policies define “requires additional assistance” (RAA) differently and do not specify whether the definition applies to ISY or OSY. WIOA Youth Program Eligibility Policy Number 113-20, dated October 8, 2020, defines RAA with nine barriers; and WIOA Youth Additional Assistance Barrier, Policy Number 126-20, dated October 8, 2020, and WIOA Youth Eligibility Program Policy Number 101-16, dated July 1, 2016, include five barriers. 20 CFR § 681.300 and 20 CFR § 681.310 requires local WDBs to establish a policy on RAA for ISY and OSY, since the State WDB did not establish policy on this criterion.

Having policies and processes that do not align with WIOA, or that contradict each other, could lead JPWDB to operate programs and administer services not compliant with WIOA, potentially leading to questioned costs.

Corrective Action: JPWDB must revise and submit its policies and processes as mentioned above, and disseminate and train its WDB and AJC staff on these revised policies and processes.

Finding #12: Adult and Dislocated Worker Policies

JPWDB policies and processes are not compliant with WIOA as follows:

- Does not have IWT policies. Although JPWDB currently does not provide IWT, it is an allowable activity in its sub-recipient agreement with LWC. WIOA sec. 134(d)(4)(D) requires local areas to establish policies regarding the non-federal share of the IWT cost, while 20 CFR § 680.780 requires local areas to establish policies and definitions to determine which workers, or groups of workers, are eligible for incumbent worker services.
- Does not reference the correct dislocated worker definition in its WIOA Adult and Dislocated Worker Income Verification, Policy Number 101-18, dated January 15, 2019. The policy attachment, Dislocated Worker Eligibility Criteria, references the dislocated worker definition to sec. 101(9) of WIOA, yet this section does not exist in WIOA. WIOA sec. 3(15) defines a dislocated worker.

Having policies and processes that do not align with WIOA could lead JPWDB to operate programs and administer services not compliant with WIOA, potentially leading to questioned costs.

Corrective Action: JPWDB must revise and submit its policies as mentioned above, and disseminate and train its WDB and AJC staff on these revised policies.

Finding #13: AJC Certification

JPWDB did not certify its comprehensive and affiliate AJCs. Certification was due by January 31, 2021, but was delayed due to other priorities, such as post-hurricane clean-up and the COVID-19 pandemic. By not certifying its AJCs, JPWDB deprives the State and the public of assurance that the one-stop centers are: 1) physically and programmatically accessible in accordance with the Nondiscrimination and Equal Opportunity Regulations; 2) effective; and 3) continuously improving the one-stop delivery system to ensure coordination between partner programs.

TEGL 16-16, One-Stop Operations Guidance for the American Job Center Network, dated January 18, 2017, requires that comprehensive and affiliate one-stop centers be certified at least once every three years. On May 28, 2020, the Department issued COVID-19 Frequently Asked Questions (FAQ) that establish timelines for local areas to certify their AJCs and make efforts to complete AJC certifications. The JPWDB AJC certifications are outside the timelines; therefore, the FAQs do not apply.

Corrective Action: JPWDB must certify its comprehensive and affiliate AJCs and submit the completed certification.

Finding #14: MOU

JPWDB does not have an MOU and IFA compliant with WIOA. JPWDB submitted an umbrella MOU and IFA, dated December 2017; however, JPWDB did not document the negotiation process, and the MOU did not contain complete signatures of the local WDB members, one-stop partners, and CEO, and the time period of the effective agreement. At the time of the review, JPWDB continued to discuss and negotiate an MOU agreement with its CEO and one-stop partners.

Without an MOU in place, there is no certainty that one-stop partners share the responsibility to operate an integrated one-stop delivery system and coordinate services to meet the demands of the workforce system.

20 CFR § 678.500(a) and TEGL 17-16, Infrastructure Funding of the One-Stop Delivery System, dated January 18, 2017, require state and local WDBs to enter into an MOU with the required one-stop partners by July 1, 2017, and have an IFA in place by January 1, 2018.

20 CFR § 678.500(d) requires fully executed MOUs to contain the signatures of the local WDB members, one-stop partners, CEOs, and the time period in which the agreement is effective, and requires the MOU updated not less than every three years to reflect changes in signatory officials.

20 CFR § 678.510(c)(1) requires local WDBs and its partners document the negotiations and efforts that have taken place in the MOU.

Corrective Action: JPWDB must complete its MOU discussions and negotiations, and submit its finalized MOU and IFA.

Finding #15: Lack of OSO/Service Provider Contract/Written Agreement

The JPWDB does not have a legally executed and binding written agreement with its OSO/Service Provider. The Jefferson Business and Career Solution Center (JBCSC) submitted a proposal for the OSO Services Request for Proposal (RFP) (see Finding #16) that was approved at the JPWDB meeting on April 25, 2017. The RFP for the OSO/Service Provider was for approximately \$1,880,000; however, due to board staff turnover, it was not clear why the JPWDB did not issue a sub-award. The JBCSC has operated out of compliance for the past four years without the required legally executed and binding written agreement.

JPWDB does not have effective internal controls over the Federal award that provide reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The failure to execute a sub-award and manage the one-stop delivery system jeopardizes the JPWDB's ability to adequately safeguard all assets and ensure funds are used solely for authorized purposes.

2 CFR § 200.302(b)(4) requires non-Federal entities to have effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and ensure that they are used solely for authorized purposes.

2 CFR § 200.332(a)(1) requires the following data elements in the sub-award:

- Sub-recipient name (which must match the name associated with its unique entity identifier);
- Sub-recipient's unique entity identifier;
- Federal Award Identification Number (FAIN);
- Federal Award Date (see the definition of *Federal award date* in 2 CFR § 200.1 of this part) of award to the recipient by the Federal agency;
- Sub-award Period of Performance Start and End Date;
- Sub-award Budget Period Start and End Date;
- Amount of Federal Funds Obligated by this action by the pass-through entity to the sub-recipient;
- Total Amount of Federal Funds Obligated to the sub-recipient by the pass-through entity including the current financial obligation;
- Total Amount of the Federal Award committed to the sub-recipient by the pass-through entity;
- Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
- Assistance Listings Number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;
- Identification of whether the award is R&D; and
- Indirect cost rate for the Federal award (including if the de minimis rate is charged) per 2 CFR § 200.414.

TEGL 15-16, Competitive Selection of One-Stop Operators, dated January 17, 2017, sec. 10, Essential Contract Elements, indicates:

All contracts, agreements, or MOUs between the one-stop operator and local WDB, state WDB, or state must include the essential elements of a legally executed and binding written agreement and contain, at a minimum, the following:

- Statement of Work (SOW). The SOW specifies the period of performance or the start and end date of the contract. It also specifies the services to be performed including measurable performance goals to be delivered under the contract, agreement, or MOU.
- Authorized Officials and Purpose. Authorized officials are persons authorized to enter into and sign legally binding agreements and must be on record as the signatory official. Signatures of the offeror/bidder and offeree (local WDB, state WDB, or state) must be contained as part of the written contract.

- Additional contractual terms and conditions. Contracts, agreements, and MOUs must include such standard terms and conditions that are either required by the state, local area, or the Federal agency as national, state, or local policy requirements. *The contract, agreement, or MOU must identify that one-stop operators are sub-recipients of Federal funds, as set forth in sec. 8 of this TEGL.*

Corrective Action: The JPWDB must execute a legally-binding written agreement with its OSO/Service Provider. Consistent with WIOA requirements, the OSO must be procured at least every four years. The JPWDB's OSO was due for procurement by June 30, 2021. LWC must ensure the RFP process was followed; therefore, this finding will be resolved once LWC validates and certifies to the regional office, the results of the competition and ensures the JPWDB issued a sub-award to the winning bidder.

Finding #16: Failure to Ensure Full and Open OSO Competition

The JPWDB did not provide for full and open competition consistent with Uniform Guidance standards during the selection process of the OSO/Service Provider. The JPWDB issued a RFP on March 8, 2017, for WIOA OSO Services with funding at approximately \$1,880,000 during the first year.

The JPWDB advertised the RFP only in the local paper. JPWDB's procurement policy for Federal awards, revised December 16, 2016, requires:

- As part of the Purchasing Department's standard bidding procedures, bids involving Federal funding shall be posted onto our e-procurement provider's website and the Louisiana Procurement and Contract Network (LaPac).

The RFP should have been posted on the LaPac. By only advertising in the local newspaper, the JPWDB limited the competition. In addition, a single proposal by the JBCSC was received. If only one proposal is received, the RFP should have been re-advertised in the appropriate media to determine if competition is inadequate, as per the Uniform Guidance.

Finally, the RFP erroneously refers to the OSO/Service Provider as a contractor. TEGL 15-16 clearly defines the OSO as a sub-recipient; in addition, the service provider is a sub-recipient. The JPWDB solicitation's intent was to award a single contract for an OSO/Service Provider; therefore, the entity selected is a sub-recipient of the JPWDB.

2 CFR § 200.319(a) indicates that all procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of this section and 2 CFR § 200.320.

TEGL 15-16, sec. 6, One-Stop Operator Eligible Entities, indicates:

- Entities selected and serving as one-stop operators are sub-recipients of a Federal award and thus are required to follow the Uniform Guidance.

Corrective Action: The JPWDB must issue a RFP for the OSO that provides for open competition consistent with Uniform Guidance standards. Consistent with WIOA requirements, the OSO is to be procured at least every four years. The JPWDB's OSO was due for procurement by June 30, 2021. LWC must ensure the RFP process was followed and submit documentation that validates the results of the competitions and ensures the JPWDB issues a sub-award to the winning bidder.

Finding #17: Undefined OSO Role

The JPWDB does not have a legal and binding written agreement with its OSO/Service Provider that clearly articulates the role of the OSO. The job description for the Director of Workforce for the Jefferson Business and Career Solution Center (JBCSC), dated 2014, was actually the job description for the Director of Workforce Connection under WIA. JBCSC was selected as the WIOA OSO/Service Provider and the Director of Workforce is now listed as the Local Area Coordinator (LAC) on the Jefferson Parish Workforce Connection organizational chart. The Jefferson Parish Human Resource Management Department should have created a new job description that clearly defined the roles and responsible of the LAC as the OSO. Jefferson Parish has not clearly defined the OSO position and established sufficient firewalls and conflict of interest policies and procedures. Without them, the LWDB risks not being able to accomplish its WIOA goals and objectives.

20 CFR § 678.620(a) indicates that, at a minimum, the OSO coordinate the service delivery of required one-stop partners and service providers. Local WDBs may establish additional roles of OSO, including, but not limited to: coordinating service providers across the one-stop delivery system, being the primary provider of services within the center, providing some of the services within the center, or coordinating service delivery in a multi-center area, which may include affiliated sites. The competition for a OSO must clearly articulate the role of the one-stop operator.

20 CFR § 678.620(b)(1) provides that, subject to paragraph (b)(2) of this sec., a OSO may not perform the following functions:

- Convene system stakeholders to assist in the development of the local plan;
- Prepare and submit local plans (as required under sec. 107 of WIOA);
- Be responsible for oversight of itself;
- Manage or significantly participate in the competitive selection process for one-stop operators;
- Select or terminate one-stop operators, career services, and youth providers;
- Negotiate local performance accountability measures; or
- Develop and submit budget for activities of the Local WDB in the local area.

20 CFR § 678.620(b)(2) indicates that an entity serving as a one-stop operator that also serves a different role within the one-stop delivery system may perform some or all of these functions when it is acting in its other role, if it has established sufficient firewalls and conflict of interest policies and procedures. The policies and procedures must conform to the specifications in § 679.430 of this chapter for demonstrating internal controls and preventing conflict of interest.

Corrective Action: The JPWDB must clearly articulate the role of the one-stop operator in the RFP process, see finding #16. This finding will be resolved once the JPWDB issues a legally-binding written agreement with its OSO that clearly articulates the role of the OSO, and LWC submits a copy of that agreement to the Regional Office.

Finding #18: Lack of Sub-Recipient Monitoring

JPWDB did not conduct program and fiscal monitoring of its OSO/Service Provider. The Board failed to issue a sub-award with the OSO/Service Provider and did not identify the OSO/Service Provider as a sub-recipient. Local WDBs are required to conduct program and fiscal monitoring of their OSO/Service Provider. JPWDB should have added the OSO/Service provider to its annual monitoring plan and conducted monitoring of its sub-recipient.

20 CFR 683.410(a) requires that each recipient and sub-recipient of funds under title I of WIOA and title III of Wagner-Peyser Act conduct regular oversight and monitoring of its WIOA and Wagner-Peyser Act program(s) and those of its sub-recipients and contractors as required under title I of WIOA and the title III of Wagner-Peyser Act, as well as under 2 CFR part 200, including 2 CFR 200.327, 200.328, 200.330, and 200.331 and Department exceptions at 2 CFR part 2900, in order to:

- (1) Determine that expenditures have been made against the proper cost categories and within the cost limitations specified in WIOA and the regulations in this part;
- (2) Determine whether there is compliance with other provisions of WIOA and the WIOA regulations and other applicable laws and regulations;
- (3) Assure compliance with 2 CFR part 200; and
- (4) Determine compliance with the nondiscrimination, disability, and equal opportunity requirements of sec. 188 of WIOA, including the Assistive Technology Act of 1998 (29 U.S.C. 3003).

2 CFR § 200.332(d) indicates that the pass-through entity must monitor the activities of the sub-recipient as necessary to ensure that the sub-award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the sub-award, and that sub-award performance goals are achieved. This citation further states what must be included with pass-through entity monitoring of the sub-recipient.

Corrective Action: JPWDB must conduct program and fiscal monitoring of its OSO/service provider for PY 2020 and resolve compliance findings, if applicable.

Finding #19: Property Records Lack Required Elements

The JPWDB's property records do not contain the required elements:

- The source of funding that includes the FAIN;
- Who holds title;
- The percentage of Federal participation;
- Use and condition of the property; and
- Disposition data, including the disposition date and sale price.

JPWDB's asset information management policy requires identification (ID) tagging of specific assets:

Account #	Name	Dollar Threshold for Capitalization	Useful Life (Years)	ID Tag Required
7742	Machinery & Equipment	\$5,000	5	Yes (if item >\$2,000)
7743	Office Equipment	\$5,000	5	Yes (if item >\$500)
7744	Furniture & Fixtures	\$5,000	10	Yes (if item >\$2,000)
7745	Application Software	\$1,000	3	No
7746	Computer Equipment	\$5,000	5	Yes (if item >\$500)
7748	Video & Audio Equipment	\$5,000	5	Yes (if item >\$500)
7750	Vehicles	\$5,000	5	Yes (if item >\$2,000)

The asset policy was last revised on July 31, 2012. Guidance provided by TEGL 15-14 requires grantees to review and update all financial and administrative policies, procedures, and systems for the implementation of the Uniform Guidance by December 26, 2014. The latest physical inventory of tagged assets is not inclusive of the Uniform Guidance requirements.

2 CFR § 200.313(d) requires that the procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place, will, at a minimum, meet the following requirements:

- A description of the property;
- A serial number or other identification number;
- The source of funding for the property (including the FAIN);
- Who holds title, the acquisition date, the cost of the property, the percentage of Federal participation in the project costs for the Federal award under which the property was acquired, and the location, use, and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

2 CFR § 200.313(d)(2) requires a physical inventory of the property to be taken and the results reconciled with the property records at least once every two years.

Corrective Action: The LWDB must update its asset information management policy and submit a copy of its current property records to include all of the required elements.

Finding #20: Insufficient Firewalls and Conflict of Interest Safeguards

JPWDB does not have a written agreement with the Local WDB and CEO to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations, the Uniform Guidance, and the state's conflict of interest policy. JPWDB simultaneously serves as the grant recipient, local fiscal agent, local WDB staff, OSO, and service provider.

WIOA establishes clear roles and responsibilities for each entity or organization involved in the workforce delivery system. The written clause in the contract or agreement may include the following:

- Definition of roles and duties per function (e.g., fiscal agent, OSO/Service Provider, and/or procured provider of services);
- Description of the separation of staff duties under each role, including deliverables for each separate function;
- Description of how budget authority is separated, including separate line item budgets for each function;
- Description of how staff duties will be completed while demonstrating compliance with WIOA and regulations, the Uniform Guidance, and the state's conflict of interest policy, including how conflict of interest will be minimized;
- Description of the roles and responsibilities within the organization, including an organizational chart, and sustainability if a function is removed; and
- Description of how fiscal monitoring will occur if the fiscal agent is performing multiple functions.

The written clauses in the agreement are intended to limit conflicts of interest or the appearance of conflicts of interest, minimize fiscal risk, and develop appropriate firewalls within a single entity performing multiple functions.

20 CFR § 679.430 requires that any organization that has been selected or otherwise designated to perform more than one of these functions (local fiscal agent, local WDB staff, one-stop operator, and direct provider of services) must develop a written agreement with the Local WDB and CEO to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations, the Uniform Guidance, and the state's conflict of interest policy.

Corrective Action: JPWDB must develop a written agreement with the Local WDB and CEO to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and corresponding regulations, the Uniform Guidance, and the state's conflict of interest policy.

Louisiana Workforce Commission

Adult

Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/31/2020
Employment, Education, or Training Placement Rate (Q2)	67.0%	69.2% (exceeding goal)
Employment, Education, or Training Placement Rate (Q4)	67.0%	69.5% (exceeding goal)
Median Earnings	\$6,000	\$5,931 (meeting goal)
Credential Attainment Rate	64.3%	73.3% (exceeding goal)
Measurable Skill Gains	54.0%	65.7% (exceeding goal)

DISLOCATED WORKERS

Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/31/2020
Employment, Education, or Training Placement Rate (Q2)	67.0%	70.3% (exceeding goal)
Employment, Education, or Training Placement Rate (Q4)	68.0%	73.3% (exceeding goal)
Median Earnings	\$7,800	\$7,143 (meeting goal)
Credential Attainment Rate	70.5%	80.6% (exceeding goal)
Measurable Skill Gains	59.0%	66.7% (exceeding goal)

YOUTH

Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/31/2020
WIOA Employment, Education, or Training Placement Rate (Q2)	73.5%	68.3%
		(meeting goal)
Employment, Education, or Training Placement Rate (Q4)	72.0%	74.3%
		(exceeding goal)
Median Earnings	\$2,900	\$3,310 (exceeding goal)
Credential Attainment Rate	58.0%	53.6% (meeting goal)
Measurable Skill Gains	45.0%	44.8% (meeting goal)

WAGNER-PEYSER

Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/31/2020
Employment, Education, or Training Placement Rate (Q2)	60.0%	57.2% (meeting goal)
Employment, Education, or Training Placement Rate (Q4)	62.0%	59.4% (meeting goal)
Median Earnings	\$5,000	\$4,803 (meeting goal)

Jefferson Parish Workforce Development Board

ADULTS		
Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/31/2020
Employment, Education, or Training Placement Rate (Q2)	64.2%	54.7% (not meeting goal)
Employment, Education, or Training Placement Rate (Q4)	64.4%	57.2% (not meeting goal)
Median Earnings	\$5,800	\$3,403 (not meeting goal)
Credential Attainment Rate	64.3%	75.3% (exceeding goal)
Measurable Skill Gains	65.00%	73.5% (exceeding goal)
DISLOCATED WORKERS		
Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/31/2020
Employment, Education, or Training Placement Rate (Q2)	64.3%	58.3% (meeting goal)
Employment, Education, or Training Placement Rate (Q4)	67.2%	50.0% (not meeting goal)
Median Earnings	\$6,800	\$9,680
Credential Attainment Rate	80.0%	50.0% (not meeting goal)
Measurable Skill Gains	55.00%	50.0% (meeting goal)

YOUTH		
Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/30/2020
WIOA Employment, Education, or Training Placement Rate (Q2)	79.0%	61.4% (not meeting goal)
Employment, Education, or Training Placement Rate (Q4)	80.0%	69.2% (not meeting goal)
Median Earnings	\$3,500	\$2,940 (not meeting goal)
Credential Attainment Rate	71.0%	60.6% (not meeting goal)
Measurable Skill Gains	60.00%	26.4%
		(not meeting goal)
WAGNER-PEYSER		
Core Indicators of Performance	PY 2020 Negotiated Goal	Actual Results as of 12/31/2020
Employment, Education, or Training Placement Rate (Q2)	61.0%	45.9% (not meeting goal)
Employment, Education, or Training Placement Rate (Q4)		49.2% (not meeting goal)
Median Earnings	\$4,700	\$4,275 (meeting goal)

ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2021-006 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION

Since this was not an Audit, a formal response is not required by the Parish. (See Summary and Report Wrap up on page 72.) Internal Audit has slated follow-up reviews to document the recommendations formulated by the Department and Administration. Such results will be conveyed via the Department of Internal Audit's Annual Report.

