

Workforce Alliance of South Central Kansas, Inc.
Wichita, Kansas
Report on Agreed-Upon Procedures
January – June 2020



Workforce Alliance of South Central Kansas, Inc.

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

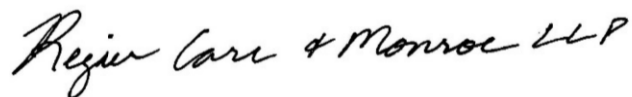
To Management
Workforce Alliance of South Central Kansas, Inc.

We have performed the procedures enumerated in the attached supplement report, on the delivery of job seeker/participant services in accordance with the Comprehensive Monitoring Guide (CMG) Objective 1.E. for the period of January – June 2020. Workforce Alliance of South Central Kansas, Inc.'s management is responsible for the delivery of job seeker/participant services in accordance with the Comprehensive Monitoring Guide (CMG) Objective 1.E. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are described in the attached supplement report.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the delivery of job seeker/participant services in accordance with the Comprehensive Monitoring Guide (CMG) Objective 1.E. for the six-month period ended June 30, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of Workforce Alliance of South Central Kansas, Inc. and is not intended to be and should not be used by anyone other than these specified parties.



February 5, 2021
Wichita, Kansas

**Supplemental to Report on Agreed Upon Procedures
Workforce Alliance of South Central Kansas, Inc.
Agreed Upon Procedures and Findings**

Indicator 1.e.1: Service Delivery

1. We read program literature to determine what services are available and relevant referral methods. Some of the more prominent information read in relation to the applicable programs included the following:
 - Training and Employment Guidance Letters (TEGL) 03-15 & 19-16
 - Career Center Services / Apprenticeship / WORKReady! Brochures & Flyers
 - Path to Employment Success Flyer
 - Levels of Service Protocol
 - Referral to Other Programs/Partner Referral Protocol
 - Tracking Partner Referrals Protocol
 - Partner Referral Guidelines
 - Partner4Work Job Seeker Flyer
 - Partner4Work Employer Flyer
 - KAMP Employer Outreach 2019

2. We inquired of program staff/case manager of how they ensure the full range of services is offered to clients.

No exceptions were noted during interviews. Staff noted that the Partner 4 Work program is for training those that are laid off, nearing termination or receiving unemployment benefits. Staff noted that employers usually request Workforce to help with training costs for their employees to avoid layoff under the KAMP program.

3. We performed a walkthrough of the customer flow to verify that the process promotes access to the full array of services available through the grant. We determined if walkthrough procedures are consistent with personnel responses and policies and procedures.

We discussed the customer flow with a staff member for the KAMP program. Staff was knowledgeable about the flow of the program. Case notes were to be prepared for eligibility approvals, training submitted, approval and any closure, which was inconsistent with testing of sample. Staff mentioned follow up was done once every quarter with the employer but not with the client.

Indicator 1.e.2: Priority of Service

4. We read program literature to determine priority of service and how priority populations were established and obtained a listing of the priority service populations which were consistent with the policies and procedures. Some of the more prominent information read in relation to the applicable programs included the following:
 - Training and Employment Guidance Letters (TEGL) 19-16
 - Priority of Service for Veterans and Eligible Spouses Protocol
 - Priority of Service for Veterans and Eligible Spouses Policy
 - Priority of Service Policy
 - Priority of Service Supporting Documentation Protocol
 - Adult Program Priority of Service Verification Forms

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5. We interviewed program staff/case manager to determine how priority service populations are served.

No exceptions were noted during interviews. Both staff members were knowledgeable about the priority of services. The Partner 4 Work program discussed potential barriers and priority service criteria during intake/interview process. The KAMP program has a separate checklist to determine priority service clients. The volume was low during the testing period, so all eligible under KAMP program were served per staff.

6. We calculated the percentages of the populations served below based on reports generated by the client of all participants served during January through June 2020 under the NDWG, Partner4Work and KAMP programs. Some clients meet multiple priority of services, so each priority is compared to the total served individually and not in the aggregate.

Priority of Service	NDWG		Partner4Work		KAMP	
	Served	% Served	Served	% Served	Served	% Served
Total Served	179	100%	247	100%	7	100%
Eligible Veterans	8	4%	21	9%	1	14%
Individuals with a Disability	6	3%	8	3%	0	0%
Incumbent Workers	0	0%	0	0%	0	0%
Unemployed Individuals	172	96%	246	100%	7	100%
Employment Barriers:						
Displaced Homemakers	0	0%				
Low-Income Individuals	39	22%				
Older individuals	11	6%				
Ex-offenders	21	12%				
Homeless individuals or runaway youth	0	0%				
Current or former foster care youth	0	0%				
English language learners, individuals with low levels of literacy or facing substantial cultural barriers	14	8%				
Eligible migrant and seasonal farmworkers	0	0%				
Exhausting TANF within 2 years (Part A Title IV of the Social Security Act)	0	0%				
Single parents (Including single pregnant women)	21	12%				
Long-term unemployed (27 or more consecutive weeks)	3	2%				

Indicator 1.e.3: Eligibility

7. We read the eligibility requirements, including the data collection requirements, outlined in the Funding Opportunity Announcement (FOA) and grant terms and conditions as well as the organization's policies and protocols related to eligibility.
8. We interviewed program staff/case manager to determine how each eligibility requirement is documented.

No exceptions were noted during interviews. Staff members were knowledgeable about the requirements for each program. Client provided documents are maintained electronically unless there are conflicts of interest.

9. We selected a statistically relevant sample of the case management services to view participant files and verify the following:
- Required documentation has been maintained in the participant file.
 - Eligibility determination is reasonable based on the information in the participant file.
 - Eligibility is verified prior to providing services.

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From the sample of 15 case files, 15 clients were enrolled in the National Dislocated Worker Grant, Partner4Work, or KAMP program and had the proper documentation in the participant file, eligibility was reasonable and was verified prior to providing services.

Indicator 1.e.4: Assessments

10. We interviewed program staff/case manager to determine how each assessment is performed and the impact of the participant service plan.

We noted assessments may be as simple as a conversation with the client and documenting needs in the case notes or more complex assessments related to further training. We discussed the requirements such as My Next Move and a WorkKey certificate for the Partner 4 Work program. There are no assessments done for the KAMP program.

11. We viewed a sample of case files and verified assessments gauge participant capacity/aptitude and identified participant skills/interests.

Of the 15 case files, 15 clients had the proper assessments and results to continue with their IEP.

12. We viewed a sample of case files to determine if the assessment process is effective in matching participants with appropriate service options to achieve desired outcomes.

Of the 15 case files, 15 clients had the proper assessment results to achieve the desired outcomes.

Indicator 1.e.5: Participant Service Plan

13. We read program literature and determined if a service plan was created for all participants, if the service plan was updated periodically for progress, and if written procedures addressed modifications.

14. We interviewed staff/case manager to determine whether participants were involved in developing their own service plan and to what extent is the service plan is used to guide services.

One exception was noted during interviews. The IEP's should be updated at least every 6 months but this was not mentioned by staff. Otherwise, personnel seemed aware of the policies/protocol that IEP's are required when clients are pursuing training opportunities. Staff address any barriers with the clients as necessary.

15. Interview sample of participants to determine if they participated in developing their service plan, if they are aware of their employment goals, and how the service plan can help them reach those goals.

As stated in #16 below, of the 15 sampled case files, 13 clients had an IEP completed. We attempted to contact all 13 clients by phone to ask them the questions above. Results are as follows:

- Six clients were very pleased with the services and were involved in the process of the IEP.
- Six clients had voicemails left for them, and calls were never returned.
- One client did not have a current phone number in the file.

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16. We selected a statistically relevant sample of the case management services to view participant files and verify the following:
- a. Participant service plans were included in the participant file
 - b. The participant service plan reflected the needs identified through the assessment process.
 - c. The assessment was discussed with the participant and was involved with developing the participant service plan.
 - d. The participant service plan included both short-term and long-term goals.
 - e. The goals align with the participant performance outcomes identified in the grant (i.e., employed, measurable skills gain, employment retention, credential attainment).
 - f. The case notes document that there is ongoing contact between the case manager and the participant, that the participant's progress is being tracked, and that the service plan is updated when any change in circumstances, goals, or planned activities and services occurs.
 - g. Any extended lapses in service are explained.

Of the 15 case files, 2 clients did not require an IEP. Twelve clients satisfied all of the above criteria. One client changed their training and an updated IEP was not done for 6 months; however, items a-e listed above were documented correctly.

Indicator 1.e.6: Supportive Services

17. We read program literature and determined supportive services are an allowable cost and how the Organization worked with partners to provide those services. Some of the more prominent information read in relation to the applicable services included the following:
- Adult Supportive Services Policy
 - Adult Needs Related Payments Policy
 - Dislocated Worker Supportive Services Policy
 - Dislocated Worker Needs Related Payments Policy
 - Supportive Services Protocol
 - Bus Pass and Incentive Protocol
 - Supportive Services Fuel Assistance Agreement
 - Budget Creation Modification and Deobligation Protocol
18. We selected a statistically relevant sample of the case management services to view participant files and verify the following:
- a. Participants who need supportive services were being offered services.
 - b. Supportive services that were provided were done in accordance with FOA guidance and the grant recipient's policies and procedures.
 - c. The case notes and participant files identify the barriers that may prevent the participant from participating in and successfully completing the service plan.
 - d. Evidence that supportive services were provided in accordance with both the plan and the grant recipient's policies and procedures.

Of the 15 case files, 13 clients did not need nor received supportive services. Two clients received supportive services and items a-d listed above were followed.

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Indicator 1.e.7: Training Services

19. We read program literature governing training services and obtained an understanding of how the training services are determined, provided, and utilized to meet participant goals. Some of the more prominent information read in relation to the applicable services included the following:

- WIOA Work Based Training Policy
- Adult and Dislocated Worker Training Policy
- Adult and Dislocated Worker Transitional Jobs Policy
- Training Protocol
- Referral to Training Services
- OJT and Partner 4 Work Training Services
- Incumbent Worker Training Agreement

20. We interviewed program staff/case manager to determine how training determinations are made.

Staff was knowledgeable of the requirements before a client enters training. If a client does not complete training, books and/or tools should be returned and partial refund of tuition should be requested, if applicable. Staff did not appear to know that a partial refund of tuition should be requested. Staff was knowledgeable about the max limits for each program.

21. We selected a statistically relevant sample of the case management services to view participant files and verify the following:

- a. Participants are involved in training program selection.
- b. Training is appropriate for the participant to meet employment goals.
- c. Training is being completed timely and delays are explained.

Of the 15 case files, 2 clients did not receive training services. Of the 13 clients that received training services, items a-c listed above were followed for 11 clients. The 2 exceptions are described as follows:

- One client did not come to On the Job Training, and the services were closed without supervisor approval. This closure was deleted and not completed in the system.
- One client applied for the FAFSA and did not have a GED. An exception was given until a certain date, but case notes did not reflect the staff following up on the status of the GED. Then a computer was purchased for the client after the exception date.

Indicator 1.e.8: Placement

22. We read program literature to determine employment placement requirements and goals.

23. We interviewed program staff/case manager to determine employment placement strategy.

No exceptions were noted during interviews. Staff encourage clients to look at job availability prior to training. After training, staff assist with resume tailoring and job searches for clients to obtain desired placement.

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Indicator 1.e.9: Follow-up Services

24. We read program literature to determine the extent of follow up procedures. Some of the more prominent information read in relation to the applicable services included the following:
- WIOA Adult and Dislocated Worker Follow-up Protocol
 - Contact Protocol for Case Manage Customers
 - Closure of Services Protocol - Case Manager to Exit Specialist
 - KAMP OJT Closure of Service Protocol
 - KAMP Training Closure of Services

25. We interviewed program staff/case manager to verify if the extent of follow up procedures is consistent with policies.

For the Partner 4 Work program, staff interviewed knew that follow-up should occur once a month for a year after training completion or employment. For the KAMP program, it was noted that follow up with the employer is done once a quarter and no follow up is completed with the client.

26. We selected a statistically relevant sample of the case management services to view participant files and verify the following:
- Documentation of the follow-up procedures is consistent with policies.

Of the 15 case files, 9 clients did not require follow up services due to in process training or services not requiring follow up. Two clients were provided follow up procedures consistent with the policies. Four clients did not receive follow up procedures after their completed training and employment.

Basic Career Services

27. We performed walkthroughs of procedures for basic career services by selecting a statistically relevant sample of the basic career services to view participant files and verified the following:
- a. Required documentation has been maintained in the participant file.
 - b. Eligibility determination is reasonable based on the information in the participant file.
 - c. Eligibility is verified prior to providing services

From the sample of 25 case files, 15 clients were not provided with services that required eligibility. Three clients were co-enrolled in the TAA program. Eligibility was done by the TAA program and was not verified as part of these procedures. Six clients had the proper self-attestation or eligibility documented in the participant file, eligibility was reasonable and was verified prior to providing services. We noted on 1 client from our sample, the case notes were unclear regarding the services provided for the client.

**Supplemental to Report on Agreed Upon Procedures
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28. We selected a statistically relevant sample of the basic career services to view participant files and verify the following:
- a. Participant service plans were included in the participant file
 - b. The participant service plan reflected the needs identified through the assessment process.
 - c. The assessment was discussed with the participant and was involved with developing the participant service plan.
 - d. The participant service plan included both short-term and long-term goals.
 - e. The goals align with the participant performance outcomes identified in the grant (i.e., employed, measurable skills gain, employment retention, credential attainment).
 - f. The case notes document that there is ongoing contact between the case manager and the participant, that the participant's progress is being tracked, and that the service plan is updated when any change in circumstances, goals, or planned activities and services occurs.
 - g. Any extended lapses in service are explained.

Of the 25 case files, 21 clients did not require an IEP. Four clients satisfied all of the above criteria.

Internal Monitor

29. We viewed the internal monitor workpapers and reperformed certain procedures to ensure consistency with the internal monitoring reports.

Due to COVID, the internal monitor report was not available at the time our report was issued so this procedure was not performed.

Follow up

30. We followed up and viewed actions taken on the previous monitoring report.

Due to COVID, the internal monitor report was not available at the time our report was issued so this procedure was not performed.

EL DORADO	115 S. MAIN ST., STE 103	EL DORADO, KS 67042-3403	316-321-1150
McALESTER	517 E. CHEROKEE AVE.	McALESTER, OK 74501-5335	918-426-1234
TUCSON	4801 E. BROADWAY BLVD., STE. 501	TUCSON, AZ 85711 -3648	520-624-8229
TULSA	4200 E. SKELLY DR., STE. 560	TULSA, OK 74135-3209	918-271-5400
WAGONER	509 S. MCQUARRIE AVE.	WAGONER, OK 74467-6223	918-485-5531
WICHITA	300 W. DOUGLAS AVE., STE. 900	WICHITA, KS 67202-2994	316-264-2335

To Management
Workforce Alliance of South Central Kansas, Inc.
300 West Douglas, 8th floor
Wichita, Kansas 67202

In connection with our agreed-upon procedures performed and related findings for the period of January to June 2020, Regier Carr and Monroe, L.L.P. recommends the following:

1. Training in the following areas could be provided:
 - a. Case Notes - Some notes were vague in relation to what services were provided to the client, see Attachment A. We recommend descriptive case notes.
 - b. The KAMP program - Per staff interviews, it appears that case notes are not being completed in accordance with policies and procedures and at most, quarterly follow up procedures are being done with the employer only. No communication with the client is happening after they enter training.

We appreciate the opportunity to work with you. If you have any questions, please do not hesitate to call.

February 5, 2021
Wichita, Kansas

Attachment A

1. WP said staff assisted with completing a resume. Notes mentioned customized resume assistance (staff assisted). Self-attestation should have been done, but it was not included in the file. If staff did not give individualized assistance, notes should be representative of services provided.

Customer Name: [REDACTED]
Staff Name: [REDACTED]
Agency: Workforce Alliance of South Central Kansas
Case Detail Page: Add Notes Page
Contact Type: In Person
Reference Date: 06/23/2020
Descriptor: initial assessment/WIS/Resume
Date: 06/23/2020

Notes: 6/23/2020 Face to Face Contact PID: 925663 [REDACTED] Workforce Professional (WP) met with [REDACTED] to update his account in Kansas works and to assist with creating a resume. ORIENTATION & KANSASWORKS (KW)/CAREER INTAKE ASSESSMENT & RESOURCES/SERVICES PROVIDED: • Referral was submitted in M-Files for:Adult Referral • The following resources and services were discussed/provided for the customer: Initial Assessment - Updated Existing KansasWorks Job Seeker Account and provided overview of Resume and Job Search Features, reactivated account and provided login information. Customized Resume Assistance (Staff Assisted) - Provided assistance with creation of a new resume or provided the following suggestions to tailor/improve their resume:
WORK HISTORY: [REDACTED] is currently Unemployed [REDACTED] was employed at Hutto Printing & supplies as a Print press operator from 12/1998 to 7/2014. He has been a stay at home dad for the last 6 years. PLAN OF ACTION: WP provided resume worksheet or updates to make. Client will return for further assistance to complete a job ready resume. Follow up appointment scheduled for 6/24/2020
[REDACTED] Workforce Professional