

Workforce Alliance of South Central Kansas, Inc.

Wichita, Kansas

Report on Agreed-Upon Procedures

January – June 2021



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Independent Accountant's Report

To Management
Workforce Alliance of South Central Kansas, Inc.

We have performed the procedures enumerated in the attached 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 through June 2021. 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. for the period of January through June 2021.

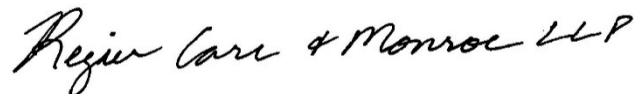
Workforce Alliance of South Central Kansas, Inc. (Organization) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the delivery of job seeker/participant services in accordance with the Comprehensive Monitoring Guide (CMG) Objective 1.E.. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

We were engaged by Workforce Alliance of South Central Kansas, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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, 2021. 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.

We are required to be independent of Workforce Alliance of South Central Kansas, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.



April 5, 2022
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
 - Basic Career Services – Business Team Referral
 - Program Quick Reference Guide

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

Staff appeared knowledgeable of programs and procedures. Staff noted that most clients seeking assistance have an interest in training. She discussed the career center and the respective services offered. Staff was aware of the steps required to be referred to the adult and dislocated worker program. During basic career services interview, staff was knowledgeable about meeting client's needs and finding out their barriers at the first meeting in order to better serve them.

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 adult and dislocated worker program. Staff was knowledgeable about the flow of the program. Staff was aware the different elements required for each category such as priority of service, eligibility, assessments, participant service plan, supportive services, training, placement and follow up. For basic career services, staff was knowledgeable about the flow of the program and was aware of the different services offered.

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

**Supplemental to Report on Agreed Upon Procedures
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Indicator 1.e.2: Priority of Service (Continued)

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

Staff appeared knowledgeable of programs and procedures. Both staff members were knowledgeable about the priority of services. Staff identified potential barriers and priority service criteria during intake/interview process given current requirements for the adult and dislocated worker program.

6. We calculated the percentages of the populations served below based on reports generated by the Organization of all participants served during January through June 2021 under the Adult and Dislocated Worker programs. Some clients meet multiple priority of services, so each priority is compared to the total served individually and not in the aggregate.

Summary for the AUP Report

Priority of Service	Adult		Dislocated Worker		Total	
	Served	% Served	Served	% Served	Served	% Served
Total Served	910	100%	1368	100%	2278	100%
Eligible Veterans	97	11%	103	8%	200	9%
Individuals with a Disability	125	14%	60	4%	185	8%
Incumbent Workers	0	0%	0	0%	0	0%
Unemployed Individuals	790	87%	1319	96%	2109	93%
Employment Barriers:						
Displaced Homemakers	0	0%	0	0%	0	0%
Low-Income Individuals	446	49%	476	35%	922	40%
Older individuals	218	24%	204	15%	422	19%
Ex-offenders	125	14%	152	11%	277	12%
Homeless individuals or runaway youth	21	2%	5	0%	26	1%
Current or former foster care youth	0	0%	0	0%	0	0%
English language learners, individuals with low levels of literacy or facing substantial cultural barriers	76	8%	72	5%	148	6%
Eligible migrant and seasonal farmworkers	2	0%	2	0%	4	0%
Exhausting TANF within 2 years (Part A Title IV of the Social Security Act)	15	2%	8	1%	23	1%
Single parents (Including single pregnant women)	186	20%	173	13%	359	16%
Long-term unemployed (27 or more consecutive weeks)	179	20%	324	24%	503	22%

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.

Staff appeared knowledgeable of programs and procedures. Staff members were knowledgeable about the requirements for each program. The Organization provided documents are maintained electronically and no paper files are used. She was not aware of the paper files when a conflict of interest arises. We also interviewed staff in basic career services. Staff was knowledgeable when given different scenarios of when Basic Career Service Eligibility (BCSE) must be done and what services can be provided without doing BCSE.

**Supplemental to Report on Agreed Upon Procedures
Workforce Alliance of South Central Kansas, Inc.
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Indicator 1.e.3: Eligibility (Continued)

9. We selected a statistically relevant sample of the case management services to view participant files and verify 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 15 case files:

- Fourteen clients were enrolled in the adult/dislocated worker program and had the proper documentation in the participant file, eligibility was reasonable and was verified prior to providing services.
- One client was enrolled in the adult/dislocated worker program and had the proper documentation in the participant file, eligibility was reasonable and was verified prior to providing services. However, the client had been provided services in 2017 as a veteran. In 2021, services applicable to veterans were not offered to the client.

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.

Staff discussed the requirements such as the training programs that clients are interested in must be a match on the My Next Move through O*NET. Staff was knowledgeable about having to complete through level 4 with an 80% of the Workkeys Curriculum or earn a Silver WorkKey Certificate.

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, 13 clients had the proper assessments and results to continue with their IEP. Two clients did not have services that required assessments to be done.

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, 13 clients had the proper assessment results to achieve the desired outcomes. Two clients did not have services that required assessments to be done.

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.

**Supplemental to Report on Agreed Upon Procedures
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Indicator 1.e.5: Participant Service Plan (Continued)

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.

Staff seemed aware of the policies/protocol that IEP's are required when clients are pursuing training opportunities. Clients are involved in the creating the IEP's during an interview process. Staff address any barriers with the clients as necessary, and IEP's must be updated at least every 6 months.

15. Interview sample of participants to determine if they participated in developing their IEP, 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, 14 client had an IEP completed. We attempted to contact all 14 clients by phone to ask them the questions above. Results are as follows:

- Five clients were very pleased with the services and were involved in the process of the IEP.
- Nine clients did not return our call.

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, one client did not require an IEP. Fourteen clients satisfied all of the above criteria.

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 Service Protocol
- Budget Creation Modification and Deobligation Protocol

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Indicator 1.e.6: Supportive Services (Continued)

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, 10 clients did not need nor receive supportive services. Two clients received supportive services and items a-d listed above were followed. Two clients had all of the required documents in their file. Payment requests were approved and not paid. There was no follow up on the payments. One client was approved for fuel reimbursements for 8 weeks while in training. However, there was one payment for 2 weeks of fuel assistance that was not paid. It appears the workforce professional never sent it through the workflow in the M-Files to get processed for payment. No follow up on this payment was done.

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
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 was knowledgeable about the maximum limits for each program.

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Indicator 1.e.7: Training Services (Continued)

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, 1 client did not receive training services. Of the 14 clients that received training services, items a-c listed above were followed for 12 clients. The 2 exceptions are described as follows:

- One client decided to switch her training program but an updated O*NET wage and positive growth report was not in the client's file.
- One client went through the required steps for training. Her Pell grant covered all expenses for the Spring 2021 semester. No contact has been made since February 2021, and services are still open.

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.

Staff appeared knowledgeable of programs and procedures. 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.

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

Staff interviewed knew that follow-up should occur. Staff was under the impression that follow up services must be done monthly and not once every 90 days for a year after training completion. Staff did mention that many times a client denies follow up services.

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Indicator 1.e.9: Follow-up Services (Continued)

26. We selected a statistically relevant sample of the case management services to view participant files and verify 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, transferring to the TAA program, or providing services not requiring follow up. Of the 6 clients requiring following up services, 4 clients were provided follow up procedures consistent with the policies or the client requested no follow up services. The 2 exceptions are described as follows:

- As stated in #21, one client had no documentation regarding training completion so no follow up either. No contact has been made since February 2021, and services are still open.
- One client completed training in May. There was a case note stating employment information but no contact attempts after training was completed.

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, 5 clients were not provided with services that required BCSE (Basic Career Service Eligibility). Of the 20 clients that received services that would require BCSE, items a-c were followed for 16 clients. The 4 exceptions are described as follows:

- One client note stated the Workforce Professional (WP) helped with customizing a resume and/or completing applications online. BCSE was not documented in the client's file.
- There were 3 areas of concern to note for the remaining:
 - One client was provided tips and tricks for a resume and job search. The notes stated there would be a follow up appointment on 4/21/20 to discuss the resume and job search. However, the next sentence stated client will contact the WP for an appt for additional assistance, if needed, and no follow up was scheduled at that time. The WP used a template without updating the template correctly. In addition, the WP used a prior year date and stated that the WP would forward job leads to the customer after their meeting. There is no record of that being done.
 - The case notes agreed to continue weekly meeting schedules in July but no calls were done until October.
 - The case notes indicate that the WP will reconnect on April 14th, but there were no notes of subsequent contact. This was a DVOP client so not considered a finding for the WIOA program.

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Basic Career Services (Continued)

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, 19 clients did not require an IEP. Six 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 the type of internal monitor report being done currently, this procedures was not done for this particular Agreed Upon Procedures.

Follow up

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

Due to the type of internal monitor report being done currently, this procedures was not done for this particular Agreed Upon Procedures.

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TULSA	4200 E. SKELLY DR., STE. 560	TULSA, OK 74135-3209	918-271-5400
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