

Workforce Alliance of South Central Kansas, Inc.

Wichita, Kansas

Report on Agreed-Upon Procedures

January – June 2022



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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 2022. 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 2022.

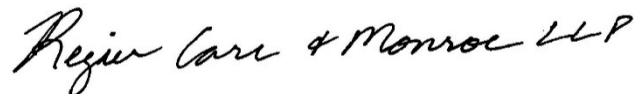
Workforce Alliance of South Central Kansas, Inc. (Organization) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the delivery of job seeker/participant services in accordance with the Comprehensive Monitoring Guide (CMG) Objective 1.E. This 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, 2022. 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.



February 28, 2023
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.

Both staff interviewed were currently working on the One Workforce Grant and not specifically the adult and dislocated worker program. Staff appeared knowledgeable of programs and procedures. Staff noted that most clients seeking assistance have an interest in training. Staff discussed the career center and the respective services offered. One staff was aware of the steps required to be referred to the adult and dislocated worker program. The other staff was new with limited knowledge about other programs but knew who to address questions to. During basic career services interview, staff were knowledgeable about meeting client's needs and finding out what clients need assistance with.

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 staff members for the adult and dislocated worker program. One staff member was knowledgeable about the flow of the program and one staff was knowledgeable about the one workforce grant. One staff member was aware of 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 were knowledgeable about the flow of the program and were 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
Workforce Alliance of South Central Kansas, Inc.
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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.

One staff member appeared knowledgeable of programs and procedures. One staff was knowledgeable about some of the priority of services and referenced available resources when necessary. They identified potential barriers and priority service criteria during intake/interview process given current requirements for the adult and dislocated worker program. Other staff members only mentioned veterans and low income as a priority of service. They did not bring up other priorities of service.

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 2022 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.

Priority of Service	Adult		Dislocated Worker		Total	
	Served	% Served	Served	% Served	Served	% Served
Total Served	605	100%	969	100%	1574	100%
Eligible Veterans	28	5%	65	7%	93	6%
Individuals with a Disability	93	15%	43	4%	136	9%
Incumbent Workers	0	0%	0	0%	0	0%
Unemployed Individuals	504	83%	932	96%	1436	91%
Employment Barriers:						
Displaced Homemakers	0	0%	0	0%	0	0%
Low-Income Individuals	334	55%	340	35%	674	43%
Older individuals	186	31%	118	12%	304	19%
Ex-offenders	90	15%	118	12%	208	13%
Homeless individuals or runaway youth	20	3%	3	0%	23	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	78	13%	37	4%	115	7%
Eligible migrant and seasonal farmworkers	0	0%	0	0%	0	0%
Exhausting TANF within 2 years (Part A Title IV of the Social Security Act)	5	1%	6	1%	11	1%
Single parents (Including single pregnant women)	98	16%	145	15%	243	15%
Long-term unemployed (27 or more consecutive weeks)	146	24%	253	26%	399	25%

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 used their resources of checklists to list the eligibility requirements for the programs and procedures. Staff members knew where to look for the requirements for each program. The Organization provided documents are maintained electronically and no paper files are used. We also interviewed staff in basic career services. Staff were 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
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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:

- Two clients were enrolled in the adult/dislocated worker program and had the proper documentation in the participant file, eligibility was reasonable, and verified prior to providing services.
- Eight clients were provided with services that only required BCSE, and BCSE was done prior to providing services.
- Five clients were co-enrolled in the other programs in the adult/dislocated worker program. Eligibility was determined through the other program in lieu of the adult/dislocated worker program. However, the documents were provided for eligibility in the adult/dislocated worker program and no exceptions were found.

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. Staff was knowledgeable on how to help the client register for assessments.

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, 2 clients had the proper assessments and results to continue with their IEP. Nine clients did not have services that required assessments to be done. Three clients were co-enrolled in the TAA and adult/dislocated worker programs and documentation of assessments were provided for the adult/dislocated worker program. One client was co-enrolled in the SCSEP and adult/dislocated worker program. Assessments are different for the SCSEP program, so assessments were not completed for the adult/dislocated worker program.

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, 2 clients had the proper assessment results to achieve the desired outcomes. Nine clients did not have services that required assessments to be done. Three clients were co-enrolled in the TAA and adult/dislocated worker programs and documentation of assessment results were provided to achieve the desired outcomes. One client was co-enrolled in the SCSEP and adult/dislocated worker program. Assessments are different for the SCSEP program, so assessments were not completed for the adult/dislocated worker program.

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 the service plan is used to guide services.

Staff were 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, 7 clients had an IEP completed. We attempted to contact all 7 clients by phone to ask them the questions above. Five clients did not answer and a voicemail was left. One client did not want to talk. One client does not remember completing an IEP. The client was frustrated with the mix up in classes and felt the program had stopped providing assistance.

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, 7 clients did not require an IEP. Three clients satisfied all of the above criteria. Four clients were enrolled in other programs, TAA and SCSEP program. Of the 4 clients in the TAA and SCSEP programs, 3 client's IEP satisfied all of the above criteria. One of the 4 clients did not require an IEP to be completed. One client was enrolled in the Pathway Home program and items a-f above were followed. An updated IEP was not completed every 6 months for the Pathway Home program client. It is the Workforce Alliance practice to update the client's IEP every 6 months.

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, 13 clients did not need nor receive supportive services. One client was in need of supportive services but the required documents were not returned by the client. One client was approved for fuel assistance but dropped out of training prior to receiving any payments.

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 were knowledgeable of the requirements before a client enters training. Staff mentioned clients usually come to them with an idea of what kind of training they want to pursue. If a client does not complete training, books and/or tools should be returned. Staff were knowledgeable about the maximum 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, 10 clients did not receive training services; two of which were enrolled in other programs, TAA & SCSEP. Five clients received training services and items a-c listed above were followed; two of these clients were enrolled in other programs, TAA and SCSEP.

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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. Towards the end of training, staff assist with resume tailoring and job searches for clients to obtain desired placement. They work with the BSR team to help clients find a job.

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 knowledgeable that follow up services should occur once every 90 days for a year after training completion. Clients can refuse this service. Staff track follow-up services with an Excel spreadsheet roster.

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, 2 clients did not require follow up services due to in process training. Ten clients did not require follow up services. One client was enrolled in the TAA program but documentation could not be obtained if follow up services were provided. One client was enrolled in the SCSEP program. Follow up with the client was not completed; however, the employer was contacted after 6 months and the client was still employed. One client requested no follow up services due to him moving out of state.

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, 10 clients were not provided with services that required BCSE (Basic Career Service Eligibility). Five clients had items a-c followed. The remaining 10 clients are described as follows:

- Five clients were enrolled in the RESEA (My Re-employment) Program which is not part of this agreed upon procedures engagement. However, of the 5 clients in the RESEA program, 5 clients met the requirements for eligibility of BCSE.
- No case notes were available for two clients that had appointments at Workforce Alliance.
- Two clients were enrolled in the JVSG program and self-attested to being eligible. Therefore, BCSE was not required.

**Supplemental to Report on Agreed Upon Procedures
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Basic Career Services (Continued)

- One client was enrolled in the Youth WIOA program which is not part of this agreed upon procedures engagement. Client was determined to be eligible, but services were not closed within the correct time frame.
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, 17 clients did not require an IEP. One client satisfied all of the above criteria. Five clients were enrolled in the RESEA (My Re-employment) Program which is not part of this agreed upon procedures engagement. However, of the 5 clients in the RESEA program, 3 clients satisfied all of the above criteria and 2 clients did not have an IEP done. Two clients were enrolled in the JVSG program and all of the above criteria was satisfied.

Internal Monitor

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

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

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