

EXECUTIVE COMMITTEE

March 3, 2020

8:15 A.M.

Tompkins Trust Company

PRESENT: S. Pronti, A. Iles, D. Burrows, A. Bishop

EXCUSED: J. Matteson, A. Hendrix (ex-Officio)

STAFF: J. Mattick, N. Branosky, D. Achilles

CALL TO ORDER

Chairman Pronti called the meeting to order at 8:24 a.m.

APPROVAL OF MINUTES – February 4, 2020

It was moved by Mr. Bishop, seconded by Ms. Iles and unanimously adopted by voice vote of members present to approve the minutes of February 4, 2020.

WDB DIRECTOR INTRODUCTION

Mr. Pronti introduced Ms. Branosky as the Workforce Development Board Director.

DECEMBER 2019 FINANCIAL REPORTS

Ms. Mattick reviewed the December 2019 financial reports for the Workforce Development Board and the Office of Employment and Training. WDB spending is as expected and there is enough funding available to cover expenses for the overlap in Directors and the hiring of a Deputy. Rent expenses are on track for the 6 months but will increase due to the additional office space. Office of Employment and Training financial reports are as expected as well. Ms. Mattick reported that participant wage and fringe is overspent. They will need to transfer funds in order to cover the over-expenditure.

COMMITTEE UPDATES

YOUTH OVERSIGHT

Ms. Mattick informed the Executive Committee that the Youth Oversight Committee has received one proposal for the 2020 WIOA Youth Program RFP. The committee will make a decision on the provider and will bring to the March 24th board meeting. The committee has released the Summer Youth Employment Program RFP that will accept proposals until April 3rd. SYEP will be to the board to the April 28th meeting.

ONE STOP OPERATIONS AND OVERSIGHT

Mr. Bishop informed the Committee that the next meeting is March 17, 2020.

GOVERNANCE AND MEMBERSHIP

Mr. Burrows reported the Governance and Membership Committee met last Tuesday, February 24th and the Committee is currently reviewing Workforce Development Board membership and expiring terms.

Ms. Iles left 9:16 a.m.

Mr. Burrows left 9:16 a.m.

DIRECTOR'S REPORT

TCAD/WDB LEASE UPDATE

Ms. Mattick reported that the staff have moved into new offices. Ms. Mattick and Ms. McDaniel are working on the lease with the landlord. The board rent will increase approximately \$5,000.00 a year.

NYSDOL MONITORING

Ms. Mattick reviewed the NYSDOL monitoring reports from February 18, 2020. Ms. Mattick will be working on correcting any finding.

The meeting adjourned at 9:25 a.m.

Tompkins County Workforce Development Board
Budget Statement
31-Dec-19

50% of yr.

	Budget	Dec-19	YTD	Balance	YTD % of Budget
Expenditures					
Staff Wage	154,000	9,502.07	61,009.56	92,990.44	40%
Fringe	73,775	4,427.01	28,424.32	45,350.68	39%
Rent/Taxes	13,650	1,128.03	6,768.18	6,881.82	50%
Professional Services	3,500	0.00	0.00	3,500.00	0%
Office Supplies	600	0.00	107.16	492.84	18%
Office Furniture	0	0.00	0.00	0.00	0%
Heat/Electric	800	0.00	212.54	587.46	27%
Software/Hardware	3,500	0.00	0.00	3,500.00	0%
Computer Equipment	1,750	0.00	0.00	1,750.00	0%
Postage	50	0.00	0.00	50.00	0%
Travel Training	6,500	17.20	1,154.28	5,345.72	18%
Local Travel	250	0.00	176.85	73.15	71%
Phone	1,600	0.00	590.37	1,009.63	37%
Membership Dues	4,750	0.00	0.00	4,750.00	0%
Sub Contracts	1,648,429	78,052.21	809,410.57	839,018.43	49%
IT Services	600	0.00	0.00	600.00	0%
Special Events	2,000	0.00	0.00	2,000.00	0%
Advertising	400	0.00	0.00	400.00	0%
Program Expenses	7,000	0.00	2,845.95	4,154.05	41%
Printing	200	0.00	53.81	146.19	0%
Meeting Expenses (Food, Supplies & Meeting Space)	1,000	0.00	146.92	853.08	15%
Total Expenditures	1,924,354	93,126.52	910,900.51	1,013,453.49	47%
Revenue					
WIOA Admin	74,233	5,567.42	25,136.47	49,096.53	34%
WIOA Adult	239,558	6,557.71	79,462.82	160,095.18	33%
WIOA Dislocated Worker	101,985	3,918.67	31,765.85	70,219.15	31%
WIOA Youth	399,674	38,393.74	177,790.80	221,883.20	44%
Disability Employment Initiative (RFMH)	50,064	0.00	32,228.40	17,835.60	64%
DEI Grant Round 8	395,000	10,804.35	72,726.92	322,273.08	18%
SYEP	414,184	0.00	355,599.00	58,585.00	86%
County	128,181	42,525.90	42,525.90	85,655.10	33%
Tourism	3,475	7,630.00	7,630.00	(4,155.00)	220%
TET-NDWG	98,000	1,817.16	31,141.21	66,858.79	32%
Misc	0	0.00	0.00	0.00	0%
Ticket to Work	20,000	0.00	10,976.55	9,023.45	55%
Total Revenue	1,924,354	117,214.95	866,983.92	1,057,370.08	45%

*All Expenditures and Revenue are recorded on a cash basis and as such records may show a shortfall or surplus.
This is not an operating expense concern.

**Tompkins County Office of Employment and Training
Budget Statement
31-Dec-19**

	Budget	YTD	Balance	*YTD % Budget
Expenditures				
Staff Wage	262,185	105746.01	156,438.99	40%
Fringe	117,568	48519.86	69,048.14	41%
Rent/Taxes	11,000	5287.47	5,712.53	48%
Copier Contract	600	358.25	241.75	60%
Phone Maintenance	825	77.68	747.32	9%
Office Supplies	375	181.93	193.07	49%
Postage	300	89.18	210.82	30%
Travel Training	3,900	577.13	3,322.87	15%
Local Travel	2,100	822.18	1,277.82	39%
Phone	5,400	1753.23	3,646.77	32%
Membership Dues	225	0.00	225.00	0%
Books, Subscriptions & Periodicals	150	56.46	93.54	38%
Advertising	0	0.00	0.00	0%
Computer Software/Hardware	1,500	0.00	1,500.00	0%
IT Services	1,250	0.00	1,250.00	0%
Printing	550	167.40	382.60	30%
Supportive Services	22,000	5527.08	16,472.92	25%
Youth Incentives	5,000	0.00	5,000.00	0%
E-Learning	0	0.00	0.00	0%
Tuition	116,760	39006.51	77,753.49	33%
OJT	25,000	0.00	25,000.00	0%
Participant Wages	108,050	69966.10	38,083.90	65%
Participant Fringe	10,805	7527.29	3,277.71	70%
Total Expenditures	695,543	285,663.76	409,879.24	41%

50% of the program year completed

WE ARE YOUR DOL



Andrew M. Cuomo, Governor
Roberta Reardon, Commissioner

February 18, 2020

Ms. Julia Mattick, Executive Director
Tompkins County Workforce Development Board
401 E. State Street, Suite 402B
Ithaca, NY 14850

Re: Subrecipient Monitoring Review

Dear Ms. Mattick:

Recently, Financial Oversight and Technical Assistance (FOTA) conducted a Subrecipient Monitoring Review of the Tompkins County Local Workforce Development Area's (LWDA) Workforce Innovation and Opportunity Act (WIOA) funded programs. The Chief Elected Official (CEO) of Tompkins County is the Grant Recipient with Tompkins County Workforce Development Board (TC WDB), a Tompkins County department, serving as the grant sub recipient for the TC LWDA responsible for monitoring of its subrecipients. This review covered the period of February 2018 through August 2019.

The purpose of our review was to assess the TC WDB's efforts in monitoring its subrecipients and to determine if:

- The Local Workforce Development Area (LWDA) has written policies, procedures and plans for conducting subrecipient monitoring;
- The LWDA's monitoring follow those policies, procedures and plans and was comprehensively documented; and
- The LWDA has procedures in place to ensure that Single Audit requirements are being met for its subrecipients.

The term "Finding" is used to identify areas where compliance requirements must be addressed. The New York State Department of Labor (NYSDOL) will provide "Required Actions" to address all findings. If any Findings have been cited in this correspondence, your LWDA has 30 calendar days from the date of this letter, in which to provide written assurance or evidence that the finding has been corrected. For compliance concerns not resolvable in that time period, we require a plan of action with dates and milestones for achieving compliance, with follow-up at regular intervals until the issue is resolved.

PRIOR REVIEW

Our prior review covered a period from January 2017–January 2018. The review report, issued on March 22, 2018, contained one (1) finding. Below is a summary of the finding, the required action and its current status.

Finding: The LWDA's policy is not in compliance with Technical Advisory (TA) #04-19
Compliance Requirement: Technical Advisory (TA) #04-19

Per our review of the LWDA's policy, we observed the following:

1. The policy lacks guidance on the complete population of fiscal elements that will be reviewed, as well as how and when each of these elements will be subject to review. FOTA notes the current policy does mention, “A full and complete monitoring review will include a review of all fiscal records, the cost allocation plan, the financial management and reporting system, all accounts payable, equipment management, and purchasing and procurement policies.” FOTA notes that although this statement incorporates most of the fiscal elements, to be complete, it must also provide direction on the guide(s) that will be utilized to review each element, as well as the time frame that each of these reviews will be conducted.
2. The policy does not define the role and responsibility of the pass-through agency in overseeing the Single Audit resolution process. Although the policy directs that Single Audits will be collected and reviewed, the policy emphasizes that it is the subrecipient’s responsibility to update the pass-through agency regarding the resolution of findings. To be complete, the policy must also give direction on what to do if a subrecipient does not provide status updates on finding resolution; and on what to do if a subrecipient fails to obtain a Single Audit when required.

Required Action: NYSDOL requires TC WDB revise the Fiscal and Programmatic Compliance Monitoring policy to address the items noted above in order to comply with guidance provided in Technical Advisory #04-19 in all respects.

Current Status: *Unresolved.* There has not been a new version of the LWDA policies and procedures since the previous review. The LWDA is currently in the process of updating its policies and procedures. This finding continues in our current review period.

CURRENT REVIEW

Per our review, we determined that the LWDA did not have any subrecipients during the scope of this review period. Thus, we focused our review on whether the LWDA has written policies, procedures and plans for conducting subrecipient monitoring.

Finding: The LWDA’s policy is not in compliance with TA #04-19 or newly issued TA #19-4
Compliance Requirement: TA #19-4

Please note that, effective October 21, 2019, TA #19-4 rescinds and replaces TA #04-19. To ensure LWDA’s policy compliance, TA #19-4 will be used as reference. All issues noted were present under TA #04-19 as well.

TA #19-4 Attachment A states Fiscal monitoring of Local Workforce Development Area (LWDA) subrecipients must, at a minimum, include the following topics and monitoring intervals:

- Subrecipient Monitoring: Annually
- Financial Management/Cost Allocation: Annually
- Procurement: Every two years
- Property Management: Every two years
- Desk Reviews of Expenditure Reports: Monthly

Page 2 of TA #19-4 states that “the LWDB must distinguish between programmatic sub-awards/ subrecipients and routine goods and services contracts/contractors”. Additionally, Page 4 of the TA states “annual on-site fiscal and program monitoring is required”.

Per our review of the LWDA's Fiscal and Program Compliance Monitoring policy, we observed the following:

- The Policy makes no mention of the requirements for subrecipient's monitoring of the subrecipient.
- The Policy does not mention what monitoring, if any, will be completed on-site.
- The Policy does not contain guidance on distinguishing between a subrecipient and a contractor.

Required Action: TC WDB is required to revise the Fiscal and Programmatic Compliance Monitoring policy to address the items noted in the current and prior reviews' findings as well as all other requirements identified in TA #19-4. FOTA recommended, in addition to reviewing TA #19-4, the TC WDB to review **2 CFR 200.331**, which defines the "Requirements for pass-through entities," to assist the LWDA in policy revision process. Once the updated policy/plan are reviewed by NYSDOL, this finding can be resolved.

An Exit Conference was held on December 18, 2019 with Julia Mattick and Diane Achilles of TC WDB, and Michael Yaeger and Sokna Heng of NYSDOL to discuss the result of this review. The staff to the WDB requested a sample copy of a subrecipient monitoring policy, which was provided on January 10, 2020.

We would like to thank you and your staff for the time and cooperation extended to us during this review. Should you have any questions or comments regarding this report, please do not hesitate to contact us.

Sincerely,

Michael Yaeger

Michael Yaeger, Auditor Trainee I

cc: Todd Doherty
Sokna Heng
Kristin Aidala
Dawn Marciszewski
Julie Keating
Victoria Gray-Roddy
Labor.sm.Audit.Unit@labor.ny.gov

WE ARE YOUR DOL



Andrew M. Cuomo, Governor
Roberta Reardon, Commissioner

February 18, 2020

Ms. Julia Mattick, Executive Director
Tompkins County Workforce Development Board
401 E. State Street/Martin Luther King, Jr. Street
Ithaca, New York 14850

Re: Procurement Review

Dear Ms. Mattick:

Recently, our office conducted a Procurement review of the Tompkins County Local Workforce Development Area's (TC LWDA) Workforce Innovation and Opportunity Act (WIOA) Title 1-B funded programs. The Chief Elected Official (CEO) of Tompkins County is the Grant Recipient with Tompkins County Workforce Development Board, a Tompkins County department, serving as the grant subrecipient for the TC LWDA. Our review covered the period August 2017 through August 2019. The objective of our review was to assess compliance with the rules and regulations concerning procurements. Specifically, we sought to determine if:

- The LWDA has comprehensive written policies and procedures.
- The LWDA procures goods and services in accordance with federal, state and local policies and procedures and provides full and open competition.
- The LWDA supports all procurement actions by documentation.
- The LWDA uses a contract boilerplate that contains all provisions that are required by the regulations.

The term "Finding" is used to identify areas where compliance requirements must be addressed. The New York State Department of Labor (NYS DOL) will provide "Required Actions" to address all findings. If any findings have been cited in this correspondence, your LWDA has 30 calendar days from the date of this letter in which to provide written assurance or evidence that the finding has been corrected. For compliance concerns not resolvable in that time period, we require a plan of action with dates and milestones for achieving compliance, with follow-up at regular intervals until the issue is resolved.

PRIOR REVIEW

Our prior Procurement Review's report, dated October 10, 2017, covered the period of August 2015 through July 2017. That report did not contain any findings.

CURRENT REVIEW

We determined that Tompkins County LWDA has comprehensive written policies and procedures, procures goods and services in accordance with federal regulations, follows state and local policies and procedures for full and open competition, supports all procurement actions by documentation,

and uses a contract boilerplate that contains all the provisions required by the regulations, with exceptions noted below.

Finding: Insufficient information related to notice of funding opportunity

Compliance Requirement: 2 CFR Appendix I to Part 200

2 CFR 200, Appendix I to Part 200 provides guidance regarding a notice of funding opportunity; specifically, item B provides information that should be disclosed in the notice of funding opportunity to help an applicant make an informed decision on whether to submit a proposal. This information includes the total amount of funding that an awarding agency expects to award, the anticipated number of awards, and the expected amounts of individual awards (which may be a range).

The RFP for youth services issued by TC LWDA on December 15, 2017 stated that the procurement action will award “A contract totaling a projected amount of \$300,000 for Program Year 2018, based on projected funding availability. This projected amount is the best estimate of anticipated funding currently available and is subject to change.” The RFP further states that “The Tompkins County Workforce Development Board reserves the right to extend the contract up to one year. The extension is solely the option of the Tompkins County Workforce Development Board and will be based on availability of funds, requirements of the Workforce Innovation & Opportunity Act, demonstrated performance of the contractor and the needs of the Tompkins County Workforce Development Board.”

The RFP resulted in a contract award of \$317,000 for Program Year 2018. The contract was renewed for Program Year 2019 for a total of \$354,000. The Program Year 2019 award was 18% higher than the projected amount stated in the RFP and 11.67% higher than the initial contract award. The potential increase in funding award for subsequent year was not disclosed in the RFP. For instance, the RFP should specify “up to” amount for the initial contract award. If the RFP allows an option for renewal, contract award for subsequent years should also be specified such as, if the funding availability for the subsequent year is increase or decrease by 5%, the contract award for subsequent year will also be increased or decreased by 5%. It should be noted that an adequate disclosure of information in the notice of funding opportunity could make a material difference in helping an applicant make an informed decision on whether to submit a proposal.

Required Action: In future RFPs, TC LWDA must specify the maximum funding award within the RFP and criteria for the possibility of increases or decreases in funding for subsequent year contract renewals by outlining a consistent method for making award increases or decreases (such as across the board cuts by the same percentage that the funding declines, or across the board increases by the same percentage that funding increases) including performance expectation to ensure that the procurement process is fair and transparent for all potential bidders.

An Exit Conference was held on December 18, 2019 with Julia Mattick and Diane Achilles for TC LWDA and Michael Yaeger and Sokna Heng for NYSDOL. The LWDA expressed disagreement with the finding and requested Technical Assistance to develop an adequate verbiage to be included in the RFPs going forward. FOTA has provided the LWDA with a sample of RFPs that contained the verbiage regarding funding awards and limitation. It was also discussed as part of the Exit Conference that the TC LWDA’s procurement policy does not have a requirement when an analysis be made of lease versus purchase alternatives, or any other appropriate analysis to determine the most economical approach. It is recommended that the LWDA’s policy be revised to address this requirement.

It should be noted that, subsequent to the Exit Conference on December 18, 2019, the LWDA took corrective action to address the finding noted in this report. The LWDA's recent Request for Proposal (RFP) for Program Year 2020 WIOA Youth service that was set to release on January 13, 2020 included the language that addressed the criteria for the increase and decrease in funding award. Therefore, no further action is required to address this finding.

However, it should be further noted that, since the LWDA anticipated to procure two (2) service providers under this RFP, a recommendation was made to the LWDA on January 10, 2020 to include "the expected amounts of individual awards" in the RFP to ensure that the notice of funding opportunity released through this RFP meets the requirement of the Appendix I to Part 200.

We would like to thank you and your staff for their time and cooperation. Should you have any questions or require technical assistance, please contact us.

Sincerely,

Michael Yaeger

Michael Yaeger, Auditor Trainee 1

cc: Todd Doherty
Sokna Heng
Kristin Aidala
Dawn Marciszewski
Julie Keating
Victoria Gray-Roddy
Labor.sm.Audit.Unit@labor.ny.gov