

*workforce*CONNECTIONS
BOARD OF DIRECTORS MEETING
AGENDA
Thursday, February 25, 2010
9:30 a.m.

The Culinary Training Academy
710 W. Lake Mead Blvd.
North Las Vegas, NV 89030

This meeting has been properly noticed and posted in the following locations:

Esmeralda County Courthouse, 233 Crook Street, Goldfield, NV
City of North Las Vegas, 2200 Civic Center Dr., N. Las Vegas, NV
Henderson City Hall, 240 Water Street, Henderson, NV
City Hall, Boulder City, 401 California Ave., Boulder City, NV
*workforce*CONNECTIONS, 7251 W. Lake Mead Blvd., Suite 200, Las Vegas, NV
Nevada JobConnect, 3405 S. Maryland Pkwy., Las Vegas, NV
Nye County School District, 484 S. West St., Pahrump, NV, NV
Pahrump Chamber of Commerce, 1301 S. Highway 160, Second Floor, Pahrump, NV
City of Las Vegas, City Clerk's Office, 400 Stewart Avenue, Las Vegas, NV
Clark County, County Clerk's Office, 500 S. Grand Central Pkwy., Las Vegas, NV
Lincoln County, 181 Main St./Courthouse, Pioche NV

This Agenda is also available on the *workforce*CONNECTIONS Board internet website at www.nvworkforceconnections.org.

COMMENTARY BY THE GENERAL PUBLIC

According to Nevada's Open Meeting Law, it is the Board's discretion to take Public Comment any other time other than during a Public Hearing or during the Public Comment Session. In all other instances, a citizen may speak on any matter before the Board for consideration, after receiving recognition and consent of the Chairman of the Board. Public Comment will be limited to three minutes. If any member of the Board wishes to extend the length of a presentation, the Chairman, or the Board will do this by majority vote.

If you wish to speak on a matter not posted on the agenda, you may do this during the Public Comment Session. Please clearly state your name and address – please spell your name for the record and limit your comments to no more than three minutes. No vote may be taken on any matter not listed on the posted agenda.

BOARD MEMBERS

Mujahid Ramadan, Chairman/ Hannah Brown, Vice-Chairman/ Commissioner Nancy Boland/ Commissioner Andrew "Butch" Borasky/ Robert Brewer/ F. Travis Buchanan/ Councilman Travis Chandler/ Charles Darling, Sr./ Harriet Ealey/ Mark Edgel/ Ardell Galbreth/ Sonja Holloway/ Andrew Katz/ David Lee/ Kenneth LoBene/ Laurie Luongo/ Eloiza Martinez/ Pat Maxwell/ Maggie Mendez/ Valerie Murzl/ Charles Perry/ Peggy Perez/ Maggie Arias-Petrel/ Margarita Rebolal/ Debra Reed/ Councilman William Robinson/ Dan Rose/ Councilman Steven D. Ross/ Commissioner Tommy Rowe/ Councilwoman Gerri Schroder/ Ronna Timpa/ Commissioner Lawrence Weekly/ Dana Wiggins/ Dr. Linda Young/ Deana Zelenik

Auxiliary aids and services are available upon request to individuals with disabilities by notifying Dianne Tracy, in writing at 7251 W. Lake Mead Blvd., Suite 200, Las Vegas, NV 89128; or by calling (702) 638-8750; or by fax (702) 638-8774. The TTY/TDD access number is (800) 326-6868 / Nevada Relay 711. A sign language interpreter may also be made available with twenty-four (24) hour advance notice. Equal Opportunity Employer/Program.

*workforce*CONNECTIONS
**BOARD OF DIRECTORS MEETING
AGENDA**

1. Call to order, confirmation of posting, and roll call.
2. **Action:** Approval of Agenda with the inclusion of any emergency items and deletion of any items.
3. **Action:** Approval the *workforce*CONNECTIONS Board Meeting minutes from October 20, 2009.
4. **Discussion and Possible Action:** Division & Committee Progress Reports

i. Budget & Finance Committee ~ Margarita Rebollal, Chair

Action: Accept and approve the PY07 A-133 (Program Year: July 1, 2007 – June 30, 2008) Audit recommended by the Budget & Finance Committee at the November 9, 2009 meeting (see audit attached).

Information:

- Combined ARRA/PY09 Formula Budget vs. Actual – December 2009 Report.
- Contract Expenditures for Service Providers **ARRA Funds** – Adult, Dislocated Worker, and Youth.
- Contract Expenditures for Service Providers **PY09 Formula Funds** – Adult, Dislocated Worker, and Youth.
- Workforce Investment Act Reauthorization Update

ii. Adult & Dislocated Worker Committee ~ Charles Darling, Sr., Chair

Action: Accept and approve the modifications and additions to *workforce*CONNECTIONS Policies 3.0r#2 and 3.6r#2

- *workforce*CONNECTIONS Policy 3.0r#2 – Eligibility for WIA Title I Services
 - Modify and diminish the eligibility requirements for dislocated workers
 - *workforce*CONNECTIONS Policy 3.6r#3 – Approved Eligible Training Providers
 - Include the current Approved Eligible Training Provider List requirements and applicable language denoted in the American Recovery and Reinvestment Act

Information: At the February 10, 2010 meeting Valerie Murzl was elected Vice Chair of the Adult and Dislocated Worker Committee.

iii. Brand & Value Committee ~ Laurie Luongo, Chair

Information:

- Committee Update
- Board Development

*workforce*CONNECTIONS
**BOARD OF DIRECTORS MEETING
AGENDA**

iv. Emerging Markets/Partnerships/Resource Development ~ Pat Maxwell, Chair
Information: Update of events and activities

v. Youth Council ~ Ken LoBene, Chair

Action

- Approve the negotiation and execution of a contract amendment with Area Health Education Center (AHEC) of Southern Nevada in the amount of \$300,000 of Title I WIA Youth Funding for the Industry Sector Initiative.
- Approve the negotiation and execution of a contract with the College of Southern Nevada for rural services in Lincoln County, including a youth allocation in the amount of \$120,000.

Discussion: Planning for Summer Programming

- Governor's Reserve request for workHAPPENS: Project 5000 campaign
- Final report on summer ARRA contractors
- workHAPPENS: Project 5000 Update

Information

- Juvenile Re-Entry Planning Process
- WIA Year Round Contractor Update

5. **Public Comment:** The Chair of the Board may limit public comment to three (3) minutes per person.

NOTE: Matters in this Agenda may be taken out of order.

All items listed on this agenda are for action by the Board unless otherwise noted. Action may consist of any of the following: approve, deny, condition, hold or table. Public Hearings may be declared open by the Chairperson, as required for any of the items on this Agenda designated for discussion and possible action.

*workforce*CONNECTIONS
**BOARD OF DIRECTORS MEETING
AGENDA**

AGENDA ITEM 3:

Action: Approval the *workforce*CONNECTIONS Board Meeting minutes from October 20, 2009.

MINUTES

*workforce*CONNECTIONS
CASHMAN CENTER
850 N. LAS VEGAS BLVD.
LAS VEGAS, NEVADA 89108

Members Present

Robert Brewer
Penny Perez
Charles Darling, Sr.
Ardell Galbreth
David Lee
Valerie Murzl
Debra Reed
Gerri Schroder
Linda Young

Hannah Brown
Maggie Arias-Petrel
Mujahid Ramadan
Sonja Holloway
Kenneth LoBene
Maggie Mendez
Dan Rose
Ronna Timpa
Deana Zelenik

Travis Buchanan
Travis Chandler
Tommy Rowe
Andrew Katz
Laurie Luongo
Margarita Rebolal
Steven D. Ross
Dana Wiggins

Members Absent

Harriet Ealey
Lawrence Weekly
Eloiza Martinez

Andrew Borasky
Charles Perry
Mark Edgel

Pat Maxwell
William Robinson

Staff Present

John Ball
Heather DeSart
Kelly Henwood
Sylvia Spencer
Ric Villalobos

Debra Collins
Cornelius Eason
David Jefferson
Dianne Tracy

Jaime Cruz
Kelly Ford
Suzanne Potter
Tameca Ulmer

Others Present

Sharon Kelly, NPI
Rita Prince, NACS
Peggy Oliver, NACS
Janice Brom, NACS
Sandy Trillijo, ESSN
Mike Whelihan, SMYC
John Collins

Helicia Thomas, GNJ
Jerry Johnson, Seniors United
Cora Sutherland, CSCM
Tamera Rose, CCSD
Al Kermode, SMYC
Mike Hopper, SinCityMadMenLLC

Janice Rael, NPI
Fran Phillips, CHR
Victoria Simon, CHR
Pamela Lany, ESSN
Jesse Grant, SMYC
Al Daniels, CSN
Denise GEE, HELP

(It should be noted that not all attendees may be listed above)

AGENDA ITEM 1 – Call to order, confirmation of posting and roll call

*workforce*CONNECTIONS
BOARD OF DIRECTORS MEETING
AGENDA

The meeting was called to order by the Chairman, Mujahid Ramadan at 10:25 a.m. Staff confirmed the meeting had been properly noted and posted in accordance with the Nevada Open Meeting Law. Roll call was taken a quorum was present.

AGENDA ITEM 2 – Approval of Agenda with the inclusion of any emergency items and deletion of any items

A motion to approve the agenda was made by Dana Wiggins and seconded by Robert Brewer. Motion carried.

AGENDA ITEM 3 – Welcome and introductions of new Board members.

Mr. Ramadan introduced and welcomed the new board members to the *workforce*CONNECTIONS Board of Directors:

Maggie Arias-Petrel, Global Professional Consulting
Penny Perez, Concerted Services/Malco Contracting

AGENDA ITEM 4 – DISCUSSION AND POSSIBLE ACTION

4.1 – Adult & Dislocated Worker Committee Report by Charles Darling, Sr., Chair

Charles Darling, Sr., read the recommendation for approval from the ADW Committee to award a contract extension to Native American Community Services in the amount of \$159,158 to provide employment and training services for the existing 27 participants, as well as 35 new enrollments from September 1, 2009 through June 30 2010.

Discussion ensued regarding the agency (NACS) itself, viability to support additional funding, staff changes, programmatic issues versus non-fiscal issues, cost per client, length of time in business.

A motion to approve the recommendation from the ADW Committee to award NACS a contract extension in the amount of \$159,158 was made by Dan Rose and seconded by Robert Brewer. Motion carried.

4.2 – Youth Council Report by Ken LoBene, Chair

Ken LoBene reported a recommendation from the Youth Council to approve a no cost extension for the Governor's Reserve to fund Boulder City ARRA Summer Youth Employment Contract from October 1, 2009 through March 31, 2010.

A motion was to approve the recommendation by Robert Brewer and seconded by Dana Wiggins. Motion carried.

4.3 – Budget/Finance Committee Report by Margarita Rebollal, Chair

John Ball reported that included in the Board packet is a recommendation from the Budget/Finance Committee to accept and approve the PY07 A-133 Audit recommended by the Executive Committee. However, further review would be requested and no action will be taken on this item at this time at the request of the Committee Chair.

4.4 – Emerging Markets/Partnerships/Resources Development Committee Report by Pat Maxwell, Chair

*workforce***CONNECTIONS**
BOARD OF DIRECTORS MEETING
AGENDA

Cornelius Eason reported on the updates occurring with Green Economy companies/job placements, current Green Economy and Emerging Markets activities including the most recent support efforts made with Esmeralda County School District, the Round Table held at the Las Vegas Chamber of Commerce for Job Developers, and the National Sales Training on November 4, 5, and 6.

AGENDA ITEM 5 – Board Member Discussion Only

None

AGENDA ITEM 6 –Consent Agenda

The Consent Agenda is enacted in one motion without discussion; however any item may be pulled from the consent calendar for discussion by any board member.

- A. Approve the *workforce* **CONNECTIONS** meeting minutes: September 22, 2009.
- B. Accept and receive from the Executive Committee meeting, the removal of Item H. ACCUMULATION from Personnel General Leave Policy 1.0 Section A.

Motion was made to approve and/or receive Consent Agenda items A and B by Robert Brewer and seconded by Dana Wiggins. Motion carried.

AGENDA ITEM 7 – Brand & Value Special Presentation

Laurie Luongo thanked and acknowledged the vision that John Ball had in mind for a successful agency, the Board of Directors, the Brand & Value Committee members and their goal to create a new brand for what used to be Southern Nevada Workforce Investment Board, and a special thank you to staff. Ms. Luongo stated, “We wanted the Brand and the logo to speak more about who it is we are and what we do and to get the PR and positive vibe about our mission, vision and brand out to the community.”

A team building exercise took place for new and seasoned Board members and success stories were presented by:

Steven Foster a former member of our summer youth program through Area Health Education Center, detailing his lifelong dream of being a firefighter. He discovered while doing research to attain his goal that paramedic training was required. Through his service provider, AHEC, he is currently in EMT training through CSN and doing his clinicals.

Jean Demy, a client of Nevada Partners, gave a presentation detailing the obstacles he has overcome during his training through Build Nevada and his gratitude for the opportunities provided him. He successfully completed training as a weatherization technician and is interviewing with various companies.

Dale Stoeber (CFO) and Tracy Skenandore (Director of Marketing) of Evergreen Recycling detailing how the partnership was formed with workforce CONNECTIONS and how they were able to employ over 20 people through one of our service providers, Catholic Charities. They further noted that 3 of these individuals were able to move out of the shelter and obtain permanent housing as a result of their employment with them.

*workforce*CONNECTIONS
BOARD OF DIRECTORS MEETING

AGENDA

AGENDA ITEM 8 – Public Comments (The Chair limit public comment to three (3) minutes per person).

None

AGENDA ITEM 8 – Adjournment

The meeting was adjourned at 12:01 p.m.

*workforce***CONNECTIONS**
BOARD OF DIRECTORS MEETING
AGENDA

AGENDA ITEM 4:

Discussion and Possible Action: Division & Committee Progress Reports

i. Budget & Finance Committee ~ Margarita Rebollal, Chair

Action: Accept and approve the PY07 A-133 (Program Year: July 1, 2007 – June 30, 2008) Audit recommended by the Budget & Finance Committee at the November 9, 2009 meeting (see audit attached).

Information:

- Combined ARRA/PY09 Formula Budget vs. Actual – December 2009 Report.
- Contract Expenditures for Service Providers **ARRA Funds** – Adult, Dislocated Worker, and Youth.
- Contract Expenditures for Service Providers **PY09 Formula Funds** – Adult, Dislocated Worker, and Youth.
- Workforce Investment Act Reauthorization Update

SOUTHERN NEVADA WORKFORCE INVESTMENT BOARD

**REQUIRED
COMMUNICATIONS
LETTER**

JUNE 30, 2008

SOUTHERN NEVADA WORKFORCE INVESTMENT BOARD
REQUIRED COMMUNICATIONS LETTER

CONTENTS

	PAGE
Transmittal letter	1
Significant audit adjustments	2
Difficulties encountered in performing the audit	2
Matters involving internal controls	2
Other governance matters	4

PIERCY BOWLER TAYLOR & KERN

Certified Public Accountants • Business Advisors

Southern Nevada Workforce Investment Board
7251 West Lake Mead, Suite 200
Las Vegas, Nevada 89128

RE: Required Communications

Ladies and gentlemen:

As part of our engagement to audit the basic financial statements of the Southern Nevada Workforce Investment Board (the Board) as of June 30, 2008 and for the year then ended, we are required under applicable auditing standards to communicate certain matters to those charged with governance responsibilities for the Board for the purpose of assisting them in meeting their responsibilities with regard to the financial reporting process. This report contains those required communications.

The matters reported herein were considered in forming our opinion on the Board's basic financial statements contained in our report dated September 22, 2009, and these matters do not change that report.

This communication is intended solely for the confidential information and use of those charged with governance and management responsibilities for the Board and others identified below, either receiving a copy or being approved to receive a copy from management. It is not intended to be and should not be used by anyone other than these specified parties.

Piercy Bowler Taylor & Kern

September 22, 2009

Copies provided to:
John Ball, Executive Director
David Jefferson, Financial Manager

SIGNIFICANT AUDIT ADJUSTMENTS

Our audit resulted in several significant adjustments to the basic financial statements. The details and financial statement effect of these proposed adjustments are included in an attachment. These adjustments are directly related to the internal control findings reported herein.

Management requested us, and we agreed, to waive as immaterial one proposed adjustment. This adjustment involved recognition in a prior year (the year of acquisition) of property and equipment additions, net of accumulated depreciation, totaling approximately \$3,000.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

Board management cooperated fully; however, some difficulties were encountered in completing the June 30, 2008, audit and the requirement that the Board's "Annual Financial Report" including the required single audit information be completed and submitted to the Federal Audit Clearinghouse prior to March 31, 2009 (nine months after year end); therefore, was not met. Failure to comply with this requirement was primarily due to the following:

Many of the adjustments referred to above affected the timely completion of our audit, because they materially impacted financial statement amounts and related disclosures. These adjustments were attributable in general to the control deficiencies described below and particularly to, 1) incomplete and otherwise inaccurate property and equipment schedules, and 2) the need to identify and correct numerous posting and classification errors.

In addition, required cost allocations and the adjustments necessary to convert from the accrual basis of accounting (government-wide financial statement presentation basis) to the modified accrual basis of accounting (fund financial statement presentation basis) could not be completed until all other testing and adjustments were finalized.

These difficulties resulted in increased audit costs and caused a significant delay in the completion of the 2008 audit.

MATTERS INVOLVING INTERNAL CONTROL

We planned and performed our audit of the basic financial statements of the Board as of June 30, 2008 and for the year then ended, in accordance with auditing standards generally accepted in the United States.

Accordingly, we considered the Board's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements.

Such procedures were not performed for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

The principal objectives of effective internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that all transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of basic financial statements in accordance with accounting principles generally accepted in the United States. The concept of reasonable assurance requires that management, in fulfilling its responsibility,

make estimates and judgments to assess the expected benefit and related costs of control procedures. Because of inherent limitations in any internal control, errors or fraudulent acts, particularly when involving forgery and collusion, may occur and not be detected. In addition, there is a risk that procedures may become inadequate in future periods because of changes in conditions and the degree of compliance with the procedures may deteriorate.

Definitions

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States such that there is more than a remote likelihood that a misstatement of the Board's financial statements that is more than inconsequential will not be prevented or detected by the Board's internal control. A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Board's internal control. Our consideration of internal control would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

Findings

We believe the following significant deficiencies constitute material weaknesses.

Financial Statement Preparation and Presentation. As demonstrated by the numerous significant adjustments discussed above, there is an apparent lack of effective policies and procedures designed to provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, pursuant to accounting principles generally accepted in the United States.

We recommend the adoption of policies and procedures designed to provide reasonable assurance that required financial statements are appropriately presented. Such policies and procedures should include the creation and use of standard journal entries and closing programs/checklists and provisions for the review and approval thereof by someone independent of the preparation/initiation process, and that documentation thereof be retained.

Review and Approval of Transactions. There is also an apparent lack of effective review and approval policies and procedures designed to provide reasonable assurance that transactions are recorded in accordance with accounting principles generally accepted in the United States.

We recommend the adoption of policies and procedures that include a detailed review (at least monthly) of the general ledger by someone possessing an appropriate level of skills and knowledge of accounting principles generally accepted in the United States and who is independent of the initiation process, and that documentation of such review and approval be retained.

Property and Equipment Records. Property and equipment records were not accurate and complete. During a physical inspection of a portion of the recorded property and equipment, we noted that the recorded physical location of numerous assets was incorrect, numerous assets could not be located easily, many disposed assets

were not indicated as such in the records, and asset purchases had not been added to the records. In addition, depreciation expense and losses resulting from the disposal of assets were not recorded in the general ledger. These conditions appear to be the result of ineffective monitoring of compliance with policies and procedures designed to provide reasonable assurance that property and equipment records are accurate, complete and agree to the general ledger, and that property and equipment is appropriately safeguarded and maintained.

We recommend that personnel be instructed regarding the importance of maintaining accurate and complete property and equipment records and ensuring that property and equipment is appropriately safeguarded and maintained and that additional resources be provided to monitor compliance with all property and equipment policies and procedures.

The following finding was previously reported in our letter to the Board, dated July 22, 2008.

Financial Reporting. Although improved from the prior year, it is evident by the conditions described in the foregoing findings that those delegated the primary responsibility for the accounting and reporting function lacked sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of accounting principles generally accepted in the United States in preparing financial statements.

We recommend the retention of personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of accounting principles generally accepted in the United States or that sufficient training and other resources be provided to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills can be attained.

We have reported other matters and/or made certain recommendations in a separate letter to management, dated September 22, 2009, which matters we believe do not constitute significant deficiencies or other matters required by applicable auditing standards to be included in this letter.

OTHER GOVERNANCE MATTERS

Auditors' responsibility under auditing standards generally accepted in the United States. As stated in the first paragraph of our report on the Board's basic financial statements, our responsibility as independent auditors, under auditing standards generally accepted in the United States, is to express an opinion, based on our audit, on the basic financial statements, which are the responsibility of the Board's management. Our responsibilities, as contrasted with management's, are spelled out more fully in our letter of engagement.

Despite any limited assistance we may have provided to management in its preparation, our responsibility for information accompanying the basic financial statements is limited to (1) reading such information to ascertain that it is materially consistent with information presented in the Board's audited basic financial statements (2) considering whether any statements contained therein may appear to be materially misstated, and (3) assuring the satisfactory resolution of our concerns, if any. In this instance, we performed the required procedures, and any changes requested by us in this process were satisfactorily made and all questions satisfactorily resolved.

In considering the matters reported herein, you should be cognizant of your responsibility for oversight of the financial reporting process and management's responsibilities for establishing and maintaining an effective internal control subject to regulatory and ownership approval, and for the basic financial statements.

Significant accounting policies. The significant accounting policies employed by the Board are disclosed in the notes to the basic financial statements and are essentially as prescribed, recommended or permitted under applicable authoritative literature for, or commonly used by, other entities in your industry. The accounting policies have been consistently applied and are not controversial.

Significant estimates. The basic financial statements do not contain any significant management estimates, except with regard to the estimated useful lives of property and equipment, allocation of Board expenditures/expenses and the collectability of recorded receivables.

Disagreements or pre-retention discussions with, and consultations with other accountants by, management. We are also required by professional standards to communicate any significant disagreements with management, consultations by management with other accountants that we become aware of, or discussions with us prior to our retention regarding any major issues, over the application of accounting principles, management's judgments about accounting estimates, disclosures to be made in the basic financial statements, the scope of the audit or the wording of the auditors' report, regardless of whether the matter was satisfactorily resolved. No such disagreements were encountered in our audit, nor are we aware of any consultations with other accountants, nor were we consulted prior to retention, regarding any such matters.

Compliance with laws, regulations, contracts and grants. Compliance with laws, regulations, contracts and grants applicable to the Board is the responsibility of the Board's management. As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the Board's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

Material instances of noncompliance are failures to follow requirements or violations of prohibitions contained in laws, regulations, contracts and grants, that when aggregated, in our judgment, are material to the basic financial statements. The results of our tests of compliance did not disclose material instances of noncompliance except as described in findings 08-5 through 08-8 in the "Schedule of Findings and Questioned Costs" located in the Board's "Annual Financial Report" beginning on page 28.

In accordance with *Government Auditing Standards*, we have issued our report dated September 22, 2009, on our consideration of the the Board's internal control over financial reporting and on our tests of the Board's compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and should be considered in assessing the results of our audit.

Southern Nevada Workforce Investment Board
 Required Communications

Attachment - Significant Audit Adjustments

Significant Audit Adjustment Number	Assets	Liabilities	Equity	Revenues	Expenses
1	\$ (332,303)				\$ 332,303
2	(2,635)	\$ (28,756)			31,391
3	(224,842)	(14,992)		\$ (39,370)	279,204
4	(79,467)	26,128	\$ 53,834	68,239	(68,734)
5	(386,900)	76,302	880,186		(569,588)
	<u>\$ (1,026,147)</u>	<u>\$ 58,682</u>	<u>\$ 934,020</u>	<u>\$ 28,869</u>	<u>\$ 4,576</u>

Description/explanation for audit adjustment number:

- 1 Record property and equipment additions, disposals, depreciation and loss on disposals and capitalize property and equipment acquisitions in the government-wide financial statements.
- 2 Recognize long-term debt, accounts payable, prepaid items and expenses for prior year prepaid items and obligations incurred prior to year end in the government-wide financial statements.
- 3 Record the return of a refundable office deposit, interest income and early lease cancellation fees in the government-wide financial statements.
- 4 Correction of numerous posting and classification errors in both the government-wide financial statements and fund financial statements.
- 5 Recognize effects of converting from the accrual basis of accounting (government-wide financial statement presentation basis) to the modified accrual basis of accounting (fund financial statement presentation basis).

Annual Financial Report

Southern Nevada Workforce Investment Board

July 1, 2007 - June 30, 2008

Las Vegas, Nevada

Annual Financial Report

Southern Nevada Workforce Investment Board

July 1, 2007 - June 30, 2008

Las Vegas, Nevada

7251 West Lake Mead, Suite 200
Las Vegas, Nevada 89128

John Ball, Executive Director
David Jefferson, Finance Manager

Southern Nevada Workforce Investment Board

**Table of Contents
For the Fiscal Year Ended June 30, 2008**

	<u>Page</u>
Independent Auditors' Report on Financial Statements and Supplementary Information	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets	2
Statement of Activities	3
Fund Financial Statements:	
Balance Sheet	4
Reconciliation of the Balance Sheet to the Statement of Net Assets	5
Statement of Revenues, Expenditures and Changes in Fund Balance	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	7
Notes to Basic Financial Statements	8
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	17
Single Audit and Accompanying Information:	
Independent Auditors' Report on Compliance with Requirements Applicable to each Major Program, Internal Control over Compliance in Accordance with OMB Circular A-133 and Schedule of Expenditures of Federal Awards	19
Schedule of Expenditures of Federal Awards	21
Notes to Schedule of Expenditures of Federal Awards	22
Schedule of Findings and Questioned Costs	23
Schedule of Prior Findings and Questioned Costs	31

**INDEPENDENT AUDITORS' REPORT ON FINANCIAL
STATEMENTS AND SUPPLEMENTARY INFORMATION**

Board of Directors
Southern Nevada Workforce Investment Board
Las Vegas, Nevada

We have audited the accompanying financial statements of the governmental activities and each major fund of the Southern Nevada Workforce Investment Board (the Board) as of and for the year ended June 30, 2008, which collectively comprise the Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Board, as of June 30, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2009, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Board has not presented a Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, the basic financial statements.

Piercy Bowler Taylor & Kern

September 22, 2009

Basic Financial Statements

Government-Wide Financial Statements

Southern Nevada Workforce Investment Board

**Statement of Net Assets
June 30, 2008**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 37,859
Receivables:	
Federal grants	675,357
Other	4,855
Prepaid expenses	26,583
Refundable deposits	75,917
Capital assets, net of accumulated depreciation:	<u>284,400</u>
 Total assets	 <u>1,104,971</u>
LIABILITIES	
Accounts payable	635,043
Accrued expenses	68,036
Deferred revenue	14,992
Note payable:	
Due within one year	5,165
Accrued compensated absences:	
Due within one year	65,000
Due in more than one year	<u>6,137</u>
 Total liabilities	 <u>794,373</u>
NET ASSETS	
Invested in capital assets, net of related debt	284,400
Unrestricted	<u>26,198</u>
 Total net assets	 <u>\$ 310,598</u>

Southern Nevada Workforce Investment Board

**Statement of Activities
For the Fiscal Year Ended June 30, 2008**

Function/program	Governmental Activities				Net (Expenses) Revenues and Change in Net Assets
	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Community support	<u>\$ (6,539,185)</u>	<u>\$ 73,746</u>	<u>\$ 5,855,356</u>	<u>\$ -</u>	<u>\$ (610,083)</u>
General revenues:					
Interest					<u>40,495</u>
Change in net assets					<u>(569,588)</u>
Net assets, beginning of year					<u>880,186</u>
Net assets, end of year					<u>\$ 310,598</u>

Fund Financial Statements

Southern Nevada Workforce Investment Board

**Balance Sheet
June 30, 2008**

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 37,859
Receivables:	
Federal grants	675,357
Other	<u>4,855</u>
	<u>\$ 718,071</u>
LIABILITIES	
Accounts payable	\$ 635,043
Accrued expenses	68,036
Deferred revenue	<u>14,992</u>
Total liabilities	<u>718,071</u>
FUND BALANCE	
Unreserved/undesignated	<u>-</u>
Total liabilities and fund balance	<u>\$ 718,071</u>

Southern Nevada Workforce Investment Board

**Reconciliation of the Balance Sheet
to the Statement of Net Assets
June 30, 2008**

Fund balance		\$ -
 Amounts reported in the statement of net assets are different because:		
 Capital assets used in governmental activities are not current financial resources; and therefore, are not reported in governmental funds:		
Capital assets	\$ 873,014	
Less accumulated depreciation	<u>(588,614)</u>	
		284,400
 Long-term liabilities, including debt obligations, are not due and payable in the current period; and therefore, are not reported in governmental funds:		
Note payable	(5,165)	
Compensated absences	<u>(71,137)</u>	
		(76,302)
 Prepaid expenses and refundable deposits represent current fund expenditures that benefit future periods; and therefore, are not reported in governmental funds.		
Prepaid expenses	26,583	
Refundable deposits	<u>75,917</u>	
		<u>102,500</u>
 Net assets		 <u><u>\$ 310,598</u></u>

Southern Nevada Workforce Investment Board

**Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2008**

	<u>General Fund</u>
Revenues	
Intergovernmental:	
Federal grants	\$ 5,855,356
Charges for services	73,746
Interest	40,495
	<hr/>
Total revenues	5,969,597
	<hr/>
Expenditures	
Community support:	
Adult program	2,190,843
Youth activities	1,925,340
Dislocated workers	1,233,084
Administration	371,298
Other	229,681
Capital outlay	19,351
	<hr/>
Total expenditures	5,969,597
	<hr/>
Change in fund balance	-
Fund balance, beginning of year	<hr/> -
Fund balance, end of year	<hr/> \$ - <hr/>

See notes to basic financial statements.

Southern Nevada Workforce Investment Board

**Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance
to the Statement of Activities
For the Fiscal Year Ended June 30, 2008**

Change in fund balance \$ -

Amounts reported in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is capitalized and depreciated over their estimated useful lives:

Expenditures for capital assets	\$ 19,351	
Less depreciation and loss on disposal of capital assets	<u>(351,654)</u>	
		(332,303)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases liabilities in the statement of net assets. Repayment of debt principal is an expenditure in governmental funds, but the repayment reduces liabilities in the statement of net assets.

This is the amount by which debt issued exceeded repayments:

Note payable issued	(10,187)	
Principal payments	<u>5,022</u>	
		(5,165)

Some expenditures reported in governmental funds benefit future periods; and therefore, are not reported in the statement of activities:

Change in prepaid expenses	(15,634)	
Change in refundable deposits	<u>(226,834)</u>	
		(242,468)

Some expenses reported in the statement of activities do not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds:

Change in long-term compensated absences	<u>10,348</u>
--	---------------

Change in net assets \$ (569,588)

See notes to basic financial statements.

7

Notes to Basic Financial Statements

Southern Nevada Workforce Investment Board

Notes to Basic Financial Statements For the Fiscal Year Ended June 30, 2008

Note 1. Summary of Significant Accounting Policies

The Reporting Entity

The Southern Nevada Workforce Investment Board (the Board) was established in 2000, under the provisions of the Workforce Investment Act of 1998 (the Act). The Board's mission is "to develop a world-class workforce development system which complements the State of Nevada's overall education and economic development strategy and guides federal, state and local resources in a customer focused and user-friendly manner promoting a high-quality, competitive workforce". The Board is charged with implementing workforce investment activities throughout southern Nevada. Generally, these include increasing occupational skill attainment to improve the quality of the workforce, reducing welfare dependency and enhancing the productivity and competitiveness of the nation's economy. The Board's service area is made up of the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda. The Local Elected Official Consortium, which is comprised of an elected official from each of the above, is responsible for appointing members from the public and private sectors to the Board's governing body. The Board's governing body is comprised of 32 members. The Act requires that a majority of governing body members must be representatives from the private sector. Members representing businesses must be individuals who are owners, chief executive officers, chief operating officers or other individuals with optimum policy-making or hiring authority. Private sector members are appointed from among individuals nominated by local business organizations and business trade associations. Public sector members represent the required partners in the One-Stop system. Additionally, two representatives each are appointed from economic development, education, organized labor and community-based organizations. The governing body elects its own chair from among the private sector representatives.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 39, *Determining Whether Certain Organizations are Component Units*, defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as 1) the appointment of a voting majority of the component unit's board, 2) the ability of the primary government to impose its will, 3) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government, or 4) the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by the component unit and the resources to which the primary government is entitled or has the ability to otherwise access are significant to the primary government.

The Board examined its position relative to the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda and determined that there are no requirements of GASB Statement No. 14 as amended by Statement No. 39 that would cause the basic financial statements of the Board to be included in any of the entities' basic financial statements. In addition, no entities were determined to be component units of the Board.

Basic Financial Statements

The government-wide financial statements include a statement of net assets and a statement of activities. The government-wide financial statements present information for the Board's activities, which consist solely of

Southern Nevada Workforce Investment Board

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2008

governmental activities and are accounted for in governmental fund types. The Board does not currently maintain any business or fiduciary type funds.

Included in the statement of net assets are capital assets, refundable deposits and long-term liabilities (compensated absences). Net assets are classified as 1) invested in capital assets, net of related debt, 2) restricted net assets, or 3) unrestricted net assets.

The statement of activities demonstrates the degree to which the direct expenses, of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions, which are restricted to meeting the operational or capital requirements of a particular function or segment. Other revenues, not restricted for use by a particular function or segment, are reported as general revenues.

Separate fund financial statements are provided with each major individual governmental fund reported in separate columns. Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balance. Schedules are presented to reconcile fund balance presented in the fund financial statements to net assets presented in the government-wide financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The primary revenue sources, which have been treated as susceptible to accrual by the Board, are interest, cost reimbursements and intergovernmental revenues (federal grants). All other revenue sources are considered to be measurable and available only when cash is received by the Board. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, expenditures related to long-term debt, compensated absences and claims and judgments, if any, are recorded only when payment is due.

Southern Nevada Workforce Investment Board

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2008**

The Board classifies and reports the following as a major governmental fund:

General Fund – The general fund is the general operating fund of the Board. It is used to account for all financial resources except those required to be accounted for in another fund.

The Board has no nongovernmental fund types.

Assets, Liabilities, and Net Assets or Fund Balance

Deposits and Investments

The Board's cash on hand and demand deposits are considered to be cash and cash equivalents.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future periods and are recorded as expenditures in the fund financial statements and as prepaid expenses in the government-wide financial statements. In the fund financial statements, prepaid items are recorded as expenditures when purchased rather than when consumed.

Capital Assets

Capital assets are reported only in the government-wide financial statements. These assets include leasehold improvements and furniture and equipment. All purchased capital assets are valued at cost where historical records are available and, if no historical records exist, at estimated cost. Donated capital assets are valued at their estimated fair value on the date received. The Board had a capitalization threshold of \$500 for the current fiscal year.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Leasehold improvements	5
Furniture and equipment	5-25

Southern Nevada Workforce Investment Board

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2008**

Compensated Absences

It is the Board's policy to permit employees to accumulate earned vacation benefits that would be paid to them upon separation from Board service if not previously taken. Accrued vacation obligations total \$71,137 at June 30, 2008, and are reported in the government-wide financial statements. A liability for compensated absences is reported in the fund financial statements only to the extent that payment is due, for example, as a result of employee resignations and retirements prior to year end. Expenditures for compensated absences are recognized by the general fund, when paid.

Long-term Obligations

In the government-wide financial statements, long-term liabilities, including debt obligations, are reported as liabilities in the statement of net assets. Long-term liabilities are not due and payable in the current period; and therefore, are not reported as liabilities in the fund financial statements.

Net Assets or Fund Balance

In the government-wide and fund financial statements, restrictions of net assets or fund balance are reported for amounts that are legally restricted by outside parties for a specific use.

Note 2. Stewardship, Compliance and Accountability

Use of Estimates

Timely preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates that affect certain reported amounts and disclosures, some of which may require revision in future periods.

New Accounting Pronouncements

In June 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective for periods beginning after December 15, 2007. This statement imposes new standards on other postemployment benefits. Adoption of this statement is not expected to materially affect the Board's financial position, results of operation, or cash flows.

Southern Nevada Workforce Investment Board

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2008**

In November 2006, the GASB issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, effective for periods beginning after December 15, 2007. This statement establishes accounting standards for pollution remediation obligations. Adoption of this statement is not expected to materially affect the Board's financial position, results of operation, or cash flows.

In June 2007, the GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, effective for periods beginning after June 15, 2009. This statement establishes accounting standards for intangible assets. Adoption of this statement is not expected to materially affect the Board's financial position, results of operation, or cash flows.

In November 2007, the GASB issued Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, effective for periods beginning after June 15, 2008. This statement establishes accounting standards for certain endowment investments. Adoption of this statement is not expected to materially affect the Board's financial position, results of operation, or cash flows.

In June 2008, the GASB issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, effective for periods beginning after June 15, 2009. This Statement addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. Adoption of this statement is not expected to materially affect the Board's financial position, results of operation, or cash flows.

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, effective for periods beginning after June 15, 2010. This Statement is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Adoption of this statement is not expected to materially affect the Board's financial position, results of operation, or cash flows.

Note 3. Detailed Notes on all Funds

Deposits and Investments

At year end, the carrying amount of deposits was \$37,859, and the bank balance was \$74,884. The Federal Depository Insurance Corporation (FDIC) at year end covered \$100,000 of the bank balance. Subsequent to year end, the FDIC coverage was increased to \$250,000.

Southern Nevada Workforce Investment Board

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2008**

Property and Equipment

Changes in capital assets for the year ended June 30, 2008, are as follows:

	<u>Balance July 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2008</u>
Capital assets being depreciated:				
Furniture and equipment	\$ 1,012,987	\$ 19,351	\$ (159,324)	\$ 873,014
Leaschold improvements	<u>295,959</u>	<u> </u>	<u>(295,959)</u>	<u> </u>
	<u>1,308,946</u>	<u>19,351</u>	<u>(455,283)</u>	<u>873,014</u>
Less accumulated depreciation for:				
Furniture and equipment	(551,661)	(171,507)	134,554	(588,614)
Leaschold improvements	<u>(140,582)</u>	<u>(59,808)</u>	<u>200,390</u>	<u> </u>
	<u>(692,243)</u>	<u>(231,315)</u>	<u>334,944</u>	<u>(588,614)</u>
	<u>\$ 616,703</u>	<u>\$ (211,964)</u>	<u>\$ (120,339)</u>	<u>\$ 284,400</u>

Depreciation and loss on disposal of assets were charged to governmental fund activities as follows:

Adult program	\$ 100,868
Youth activities	99,423
Dislocated workers	120,311
Administration	<u>31,051</u>
	<u>\$ 351,653</u>

Long-term Liabilities

During the year ended June 30, 2008, the Board purchased liability and fire insurance under a financing and security agreement (note payable) with monthly payments of \$884 (\$854 principal, \$30 interest) through October 2008. Long-term liabilities for the year ended June 30, 2008, were as follows:

	<u>Maturity date</u>	<u>Original amount</u>	<u>Interest rate</u>	<u>Balance June 30, 2008</u>		
Note payable	December 2008	<u>\$ 10,187</u>	9.67%	<u>\$ 5,165</u>		
		<u>Balance July 1, 2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2008</u>	<u>Due within one year</u>
Note payable		\$ 10,187	\$ (5,022)	\$ 5,165	\$ 5,165	
Compensated absences		<u>81,485</u>	<u>94,199</u>	<u>(104,547)</u>	<u>71,137</u>	<u>65,000</u>
		<u>\$ 81,485</u>	<u>\$ 104,386</u>	<u>\$ (109,569)</u>	<u>\$ 76,302</u>	<u>\$ 70,165</u>

Compensated absences are liquidated by the general fund.

Southern Nevada Workforce Investment Board

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2008**

Operating Lease Commitments

The Board leases office and storage facilities and equipment under non-cancelable operating leases, which expire at various times through September 2013. Rental expense was \$410,912, including early termination fees for one cancelled lease, for the year ended June 30, 2008. As of June 30, 2008, approximate future minimum lease payments are as follows:

<u>Years ending June 30,</u>	
2009	\$ 213,780
2010	207,662
2011	135,409
2012	127,309
2013	143,049
2014	36,835

The office and storage facilities lease terms required the payment of refundable security deposits in the aggregate amount of \$73,166, which will be returned to the Board as follows:

<u>Years ending June 30,</u>	
2009	\$ 30,083
2010	27,351
2011	2,732
2014	13,000

Note 4. Other Information

Risk Management

The Board is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Board maintains a risk management program to assess coverage of potential risks of loss. Under this program, the Board participates in workers' compensation and unemployment programs provided by the State of Nevada. For all other risks, the Board purchases insurance coverage subject to nominal deductibles. Settled claims have not exceeded insurance coverage for each of the past three fiscal years.

The United States is experiencing a widespread recession accompanied by declines in residential real estate sales, mortgage lending and related construction activity, higher energy costs and other inflationary trends, and weakness in the commercial and investment banking systems, and is engaged in a war, all of which are likely to have far-reaching effects on the economic activity in the country for an indeterminate period. The near- and long-term impact of these factors on the Nevada economy and Board's operations cannot be predicted at this time but may be substantial.

Southern Nevada Workforce Investment Board

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2008

From time-to-time, the Board may carry cash and cash equivalents on deposit with financial institutions in excess of federally-insured limits, and the risk of losses related to such concentrations may be increasing as a result of recent economic developments discussed in the foregoing paragraph. The extent of a future loss to be sustained as a result of uninsured deposits in the event of a future failure of a financial institution, if any, however, is not subject to estimation at this time.

Vulnerability from concentrations of risk arise because an entity is exposed to risk of loss greater than it would have had it mitigated its risk through diversification. The Board receives 100% of its funding from federal grants, either directly from the United States Department of Labor, Employment and Training Administration or passed through the State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit.

Contingent liabilities

In the ordinary course of its operations, claims are filed against the Board. It is the opinion of management that these claims will not have any material adverse effect on the Board's basic financial statements.

A former subrecipient of the Board, Nevada Business Services, Inc. (NBSI), ceased operations effective June 30, 2006, and as of that date, NBSI owed various creditors approximately \$516,000. Management of the Board, after consulting with the State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit, the United States Department of Labor, Employment and Training Administration and legal counsel, has determined that, although the Board is not legally obligated to liquidate the NBSI obligations, to the extent that there were unexpended grant funds at June 30, 2006 (approximately \$206,000), the Board will liquidate NBSI obligations. Subsequent to June 30, 2008, \$55,208 of the NBSI obligations was paid.

The Board does not accrue for estimated future legal and defense costs, if any, to be incurred in connection with outstanding or threatened litigation and other disputed matters but rather, records such as period costs when services are rendered.

Retirement Plan

The Board's employees are covered by the State of Nevada's Public Employees' Retirement System (PERS). PERS was established on July 1, 1949, by the Nevada State Legislature and is governed by the Public Employees Retirement Board whose seven members are appointed by the Governor. All public employees who meet certain eligibility requirements participate in PERS, which is a cost sharing multiple-employer defined benefit retirement plan.

The Board does not exercise any control over PERS. Nevada Revised Statutes (NRS) 286.110 states, "Respective participating public employers are not liable for any obligation of the system."

Southern Nevada Workforce Investment Board

**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2008**

As required by NRS, benefits are determined by the number of years of accredited service at the time of retirement and the participant's highest average compensation in any 36 consecutive months. Benefit payments to which participants in PERS may be entitled include pension, disability, and death benefits.

PERS issues a publicly available financial report that includes financial statements and required supplemental information. This report may be obtained by writing PERS at 693 West Nye Lane, Carson City, Nevada 89703-1599, or by calling (775) 687-4200.

Contribution rates are established by the NRS, are tied to the increase in taxable sales within the State of Nevada each year and provide for yearly increases of up to 1% until such time as the actuarially determined unfunded liability of PERS is reduced to zero. The Board is obligated to contribute all amounts due under PERS.

The Board's contributions (equal to the required contributions) to PERS are as follows:

<u>Years ended June 30.</u>	<u>Rate</u>	<u>Amount</u>
2006	19.75 %	\$ 200,118
2007	19.75 %	171,613
2008	20.50 %	133,926

At June 30, 2008, the unfunded contributions, included in accrued expenses, were \$9,636.

Subsequent event

In 2009, the Board began doing business under the name Workforce Connections. However, as of September 18, 2009, the official name of the Board had not been changed.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Southern Nevada Workforce Investment Board
Las Vegas, Nevada

We have audited the basic financial statements of the Southern Nevada Workforce Investment Board (the Board) as of and for the year ended June 30, 2008, and have issued our report thereon dated September 22, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting. In planning and performing our audit, we considered the Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States such that there is more than a remote likelihood that a misstatement of the Board's basic financial statements that is more than inconsequential will not be prevented or detected by the Board's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 08-1 through 08-4 to be significant deficiencies in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the basic financial statements will not be prevented or detected by the Board's internal control.

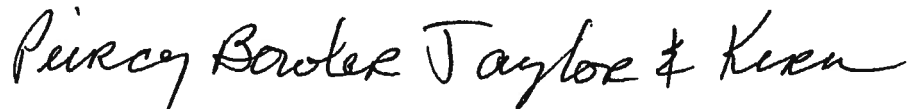
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 08-1 through 08-4 to be material weaknesses.

Compliance and other matters. As part of obtaining reasonable assurance about whether the Board's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 08-5 through 08-7.

We noted certain other matters that we reported to management of the Board in a separate letter dated September 22, 2009.

The Board's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Board's responses and, accordingly, we express no opinion on them.

This report is intended for the information of the Board's management, members of the Board of Directors, others within the Board, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.



September 22, 2009

**Single Audit
and
Accompanying Information**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

Board of Directors
Southern Nevada Workforce Investment Board
Las Vegas, Nevada

Compliance. We have audited the compliance of the Southern Nevada Workforce Investment Board (the Board) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Board's management. Our responsibility is to express an opinion on the Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Board's compliance with those requirements.

As described in items 08-5 through 08-7 in the accompanying schedule of findings and questioned costs, the Board did not comply with requirements regarding reporting, equipment and real property management and other compliance requirements that are applicable to its U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Pilots, Demonstrations and Research Project, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Governor's Reserve Incentive Award. Compliance with such requirements is necessary, in our opinion, for the Board to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control over Compliance. Management of the Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the

effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the Board's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

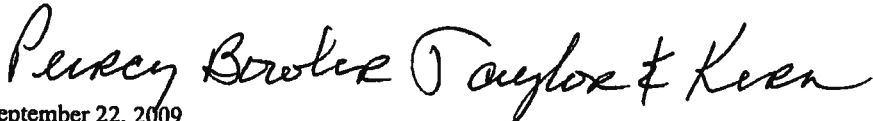
A control deficiency in the Board's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Board's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Board's internal control. We consider deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 08-5 through 08-7 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Board's internal control. Of the significant deficiencies described above, we consider items 08-5 through 08-7 to be material weaknesses.

The Board's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Board's responses and, accordingly, we express no opinion on them.

Schedule of Expenditures of Federal Awards. We have audited the financial statements of the governmental activities and each major fund of the Board as of and for the year ended June 30, 2008, and have issued our report thereon dated September 22, 2009. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Board's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information of the Board's management, members of the Board of Directors, others within the Board, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.


September 22, 2009

Southern Nevada Workforce Investment Board

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2008**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	<u>Expenditures</u>
United States Department of Labor, Employment and Training Administration			
WIA Cluster *			<u>\$ 6,563,288</u>
WIA Pilots, Demonstrations and Reserch Projects Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit	17.261	N/A	
WIA Adult Program	17.258	PY06-A-02	
WIA Youth Activities	17.259	PY06-Y-02	
WIA Dislocated Workers	17.260	PY06-DW-02	
WIA Governor's Reserve Incentive Award	17.---	PY05-GR(04)-I-02	

* A "major" program.

Southern Nevada Workforce Investment Board

**Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2008**

Note 1. Reporting Entity

The accompanying supplementary schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the Southern Nevada Workforce Investment Board (the Board). The reporting entity is defined in Note 1 to the basic financial statements. The schedule includes all expended federal financial assistance received directly from federal agencies as well as passed through other government agencies.

Note 2. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Board and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Subrecipients

During the year ended June 30, 2008, the following awards (including award amendments) were given to subrecipients:

<u>Subrecipient</u>	<u>Award Amount</u>
Bridge Counseling Associates	\$ 750,000
CHR, Inc.	805,000
GNJ Family Life Center	967,000
Nevada Partners, Inc.	<u>1,800,000</u>
	<u>\$ 4,322,000</u>

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2008**

Section I - Summary of Auditors' Results:

Financial Statements:

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes

Significant deficiencies identified that are not considered to be material weaknesses? No

Noncompliance material to financial statements? None

Federal Awards:

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified that are not considered to be material weaknesses? No

Type of auditors' report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? Yes

Identification of major programs:

CFDA Number: 17.258, 17.259, 17.260, 17.261

Name of Federal Program or Cluster: WIA cluster: WIA Pilots, Demonstrations and Research Projects, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Governor's Reserve Incentive Award

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? No

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2008**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*:

08-1

Criteria: Governmental financial statements prepared in accordance with accounting principles generally accepted in the United States normally require the use of both the modified accrual basis and the accrual basis of accounting. To provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, as required by accounting principles generally accepted in the United States, requires the application of effective policies and procedures.

Condition: There is an apparent lack of effective policies and procedures designed to provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, pursuant to accounting principles generally accepted in the United States. As a result of this, during the most recent audit, numerous adjustments (some of which required an investment of significant time) were necessary to comply with the applicable basis of accounting and to present financial statements free of material errors.

Effect: Reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, as required by accounting principles generally accepted in the United States, cannot readily be attained.

Cause: Failure to adopt effective policies and procedures designed to provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, as required by accounting principles generally accepted in the United States.

Recommendation: Management of the Southern Nevada Workforce Investment Board should adopt policies and procedures designed to provide reasonable assurance that required financial statements are appropriately presented. Such policies and procedures should include the creation and use of standard journal entries and closing programs/checklists and provisions for the review and approval thereof by someone independent of the preparation/initiation process, and that documentation thereof be retained.

Management's response: Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt policies and procedures designed to provide reasonable assurance that appropriate financial statements are presented and that these policies and procedures will include the creation and use of standard journal entries and closing programs/checklists and provisions for the review and approval thereof by someone independent of the preparation/initiation process, and that documentation thereof will be retained.

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2008**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* (continued):

08-2

Criteria: Reasonable assurance that transactions are recorded in accordance with accounting principles generally accepted in the United States requires the application of effective review and approval policies and procedures.

Condition: There is an apparent lack of effective review and approval policies and procedures designed to provide reasonable assurance that transactions are recorded in accordance with accounting principles generally accepted in the United States. As a result of this, during the most recent audit, numerous adjustments (some of which required an investment of significant time) were necessary to correct improperly recorded transactions.

Effect: Reasonable assurance that transactions are recorded in accordance with accounting principles generally accepted in the United States cannot readily be attained.

Cause: Failure to adopt effective policies and procedures designed to provide reasonable assurance that transactions are recorded in accordance with accounting principles generally accepted in the United States.

Recommendation: Management of the Southern Nevada Workforce Investment Board should adopt policies and procedures that include a detailed review (at least monthly) of the general ledger by someone possessing an appropriate level of skills and knowledge of accounting principles generally accepted in the United States and who is independent of the initiation process, and that documentation of such review and approval be retained.

Management's response: Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt policies and procedures that include a detailed review (at least monthly) of the general ledger by someone possessing an appropriate level of skills and knowledge of accounting principles generally accepted in the United States and who is independent of the initiation process, and that documentation of such review and approval will be retained.

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2008**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* (continued):

08-3

Criteria: Property and equipment records (including serial number or other identification number, acquisition date and cost, percentage and source of federal participation in the cost, location, condition, and disposition data) shall be accurate and complete.

Condition: Property and equipment records were not accurate and complete. During a physical inspection of a portion of the recorded property and equipment, we noted that the recorded physical location of numerous assets was incorrect, numerous assets could not be located easily, many disposed assets were not indicated as such in the records and asset purchases had not been added to the records. In addition, depreciation expense and losses resulting from the disposal of assets were not recorded in the general ledger. As a result of this, during the most recent audit, numerous adjustments (some of which required an investment of significant time) were necessary to correct property and equipment records and reconcile such records to the general ledger.

Effect: Reasonable assurance that property and equipment records are accurate, complete and agree to the general ledger, and that property and equipment is appropriately safeguarded and maintained cannot readily be attained.

Cause: Failure to effectively monitor compliance with policies and procedures designed to provide reasonable assurance that property and equipment records are accurate, complete and agree to the general ledger, and that property and equipment is appropriately safeguarded and maintained.

Recommendation: Management of the Southern Nevada Workforce Investment Board should instruct personnel regarding the importance of maintaining accurate and complete property and equipment records and ensuring that property and equipment is appropriately safeguarded and maintained and should provide additional resources to monitor compliance with all property and equipment policies and procedures.

Management's response: Management of the Southern Nevada Workforce Investment Board has informed us that it will instruct personnel regarding the importance of maintaining accurate and complete property and equipment records and ensuring that property and equipment is appropriately safeguarded and maintained and will provide additional resources to monitor compliance with all property and equipment policies and procedures.

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2008**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* (continued):

08-4

Criteria: Those delegated the primary responsibility for the accounting and reporting function should possess sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of accounting principles generally accepted in the United States in preparing financial statements.

Condition: Although improved from the prior year, it is evident by the conditions described in the foregoing findings that those delegated the primary responsibility for the accounting and reporting function lacked sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of accounting principles generally accepted in the United States in preparing financial statements. As a result of this, during the most recent audit, numerous adjustments (some of which required an investment of significant time) were necessary to correct property and equipment records and reconcile such records to the general ledger.

Effect: Reasonable assurance of the appropriate application of accounting principles generally accepted in the United States cannot readily be attained.

Cause: Failure to retain personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of accounting principles generally accepted in the United States or provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills can be attained.

Recommendation: Management of the Southern Nevada Workforce Investment Board should retain personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of accounting principles generally accepted in the United States or provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills can be attained.

Management's response: Management of the Southern Nevada Workforce Investment Board has informed us that it plans to retain personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of accounting principles generally accepted in the United States or will provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills can be attained.

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2008**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a):

08-5

Program: U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Pilots, Demonstrations and Research Project, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Governor's Reserve Incentive Award. CFDA # 17.258, # 17.259, # 17.260, # 17.261.

Specific requirements: Requests for funds shall be complete and accurate and agree to supporting records/documentation. Supervisory review of requests for funds shall be performed to assure the accuracy and completeness of data and information included therein.

Condition: Requests for funds did not bear evidence of supervisory review, were not mathematically accurate and in total did not reconcile to general ledger information. In addition, subrecipient requests for funds did not bear evidence of review by someone knowledgeable regarding subrecipient program activities (such as a program director) prior to being submitted to the accounting department for payment.

Questioned Costs: Not applicable.

Context: Of the 101 requests for funds submitted for payment between July 1, 2007 and June 30, 2008, none exhibited evidence of supervisory or subrecipient program review. Of the 26 tested for mathematical accuracy 21 contained mathematical errors. Although the individual requests for funds could be traced to expenditure amounts in the schedule of expenditures of federal awards, in total such requests could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 08-1, 08-2, 08-3 and 08-4.

Effect: Reasonable assurance that requests for funds are complete and accurate and agree to supporting records/documentation cannot readily be attained.

Cause: Failure to adopt effective policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting records/documentation.

Recommendation: Management of the Southern Nevada Workforce Investment Board should adopt policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting records/documentation. Such policies and procedures should incorporate documentation of subrecipient program review and supervisory review for mathematical accuracy and agreement to supporting records/documentation.

Management's response: Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting records/documentation and that these policies and procedures will incorporate documentation of subrecipient program review and supervisory review for mathematical accuracy and agreement to supporting records/documentation.

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2008**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

08-6

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Pilots, Demonstrations and Research Project, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Governor's Reserve Incentive Award. CFDA # 17.258, # 17.259, # 17.260, # 17.261.
Specific requirements:	The schedule of expenditures of federal awards shall be complete and accurate and agree to supporting records/documentation.
Condition:	The unaudited schedule of expenditures of federal awards did not agree to general ledger information.
Questioned Costs:	Not applicable.
Context:	The unaudited schedule of expenditures of federal awards could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 08-1, 08-2, 08-3 and 08-4.
Effect:	The unaudited schedule of expenditures of federal awards did not agree to supporting records/documentation.
Cause:	Failure to adopt effective policies and procedures designed to provide reasonable assurance of compliance with the requirements applicable to the preparation of the schedule of expenditures of federal awards.
Recommendation:	Management of the Southern Nevada Workforce Investment Board should adopt policies and procedures designed to provide reasonable assurance of compliance with the requirements applicable to the preparation of the schedule of expenditures of federal awards. Such policies and procedures should include reconciliation, at least monthly, of general ledger information to requests for funds and the schedule of expenditures of federal awards.
Management's response:	Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt policies and procedures designed to provide reasonable assurance of compliance with the requirements applicable to the preparation of the schedule of expenditures of federal awards and that these policies and procedures will include reconciliation, at least monthly, of general ledger information to requests for funds and the schedule of expenditures of federal awards.

Southern Nevada Workforce Investment Board

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2008**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

08-7

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Pilots, Demonstrations and Research Project, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Governor's Reserve Incentive Award. CFDA # 17.258, # 17.259, # 17.260, # 17.261.
Specific requirements:	Property and equipment records (including serial number or other identification number, acquisition date and cost, percentage and source of federal participation in the cost, location, and disposition data) shall be accurate and complete, a physical inventory of property and equipment shall be taken at least once every two years and reconciled to the records, and property and equipment shall be appropriately safeguarded and maintained. Property and equipment dispositions with a unit acquisition cost of \$500 or more shall be approved by the grantor.
Condition:	Property and equipment records were not accurate and complete. Property and equipment dispositions were not approved.
Questioned Costs:	Not applicable.
Context:	During a physical inspection of a portion of the recorded property and equipment, we noted that the recorded physical location of numerous assets was incorrect, numerous assets could not be easily located, many disposed assets were not indicated as such in the records and asset purchases had not been added to the records. In addition, disposal of numerous assets was not approved by the grantor prior to disposition.
Effect:	Reasonable assurance that property and equipment records are accurate, complete and agree to the general ledger, that property and equipment is appropriately safeguarded and maintained, and that the grantor approved asset dispositions cannot readily be attained.
Cause:	Failure to monitor compliance with policies and procedures designed to provide reasonable assurance that property and equipment records are accurate, complete and agree to the general ledger, that property and equipment is appropriately safeguarded and maintained, and that the grantor approves asset dispositions.
Recommendation:	Management of the Southern Nevada Workforce Investment Board should instruct personnel regarding the importance of maintaining accurate and complete property and equipment records, ensuring that property and equipment is appropriately safeguarded and maintained, and that the grantor approves asset dispositions and should provide additional resources to monitor the compliance with all property and equipment policies and procedures.
Management's response:	Management of the Southern Nevada Workforce Investment Board has informed us that it will instruct personnel regarding the importance of maintaining accurate and complete property and equipment records, ensuring that property and equipment is appropriately safeguarded and maintained, and that the grantor approves asset dispositions and will provide additional resources to monitor the compliance with all property and equipment policies and procedures.

Southern Nevada Workforce Investment Board

**Schedule of Prior Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2007**

Section I - Summary of Auditors' Results:

Financial Statements:

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes

Significant deficiencies identified that are not considered to be material weaknesses? No

Noncompliance material to financial statements? None

Federal Awards:

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified that are not considered to be material weaknesses? No

Type of auditors' report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? Yes

Identification of major programs:

CFDA Number: 17.258, 17.259, 17.260, 17.261
Name of Federal Program or Cluster: WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Pilots, Demonstrations and Research Projects

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? No

Southern Nevada Workforce Investment Board

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2007**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States:

07-1

Criteria:	Those delegated the primary responsibility for the Board's accounting and reporting function should possess sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the application of appropriate accounting principles generally accepted in the United States in preparing its financial statements, particularly as to the effects of non-routine and nonsystematic transactions.
Condition:	Those delegated the primary responsibility for the Board's accounting and reporting function lacked sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the application of appropriate accounting principles generally accepted in the United States in preparing its financial statements, particularly as to the effects of non-routine and nonsystematic transactions.
Effect:	Reasonable assurance of the application of appropriate accounting principles generally accepted in the United States cannot readily be attained, which could result in undetected financial statement misstatements.
Cause:	Failure to adopt and maintain procedures to provide reasonable assurance of providing appropriate training and other resources to those delegated the primary responsibility for the Board's accounting and reporting function.
Recommendation:	Management of the Southern Nevada Workforce Investment Board should adopt procedures to provide reasonable assurance of providing personnel with the necessary training and other resources to acquire and maintain the skills and knowledge of the specific financial accounting and reporting requirements unique to a governmental entity.
Management's response:	Management of the Southern Nevada Workforce Investment Board has informed us that management plans to adopt procedures that are expected to provide reasonable assurance of providing personnel with the necessary training and other resources to acquire and maintain the skills and knowledge of the specific financial accounting and reporting requirements unique to a governmental entity.
Current status:	This condition appears to have been partially corrected, but still exists and is reported in the current year's schedule of findings and questioned costs as finding number 08-04.

Southern Nevada Workforce Investment Board

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2007**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States (continued):

07-2

Criteria:	Journal entries should be reviewed and approved timely.
Condition:	Journal entry documentation did not bear evidence of review and approval.
Effect:	Reasonable assurance that inappropriate journal entries will be prevented or detected timely cannot be attained, which could result in undetected financial statement misstatements.
Cause:	Failure to adopt or implement policies and procedures that provide reasonable assurance of the timely review and approval of journal entries.
Recommendation:	Management of the Southern Nevada Workforce Investment Board should adopt and implement a policy that requires retention of appropriate supporting documentation for all journal entries and provides reasonable assurance of the timely review and approval thereof by an appropriately authorized person independent of the journal entry initiation and posting process and that the review and approval be evidenced by signing and dating the journal entry.
Management's response:	Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt and implement a policy requiring the retention of appropriate supporting documentation for all journal entries including timely review and approval, evidenced by signing and dating the journal entry, by an appropriately authorized person independent of the journal entry initiation and posting process.
Current status:	No exception was noted in the current year's testing for journal entries posted subsequent to this finding being reported; and therefore, this finding appears to have been corrected.

Southern Nevada Workforce Investment Board

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2007**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a):

07-3

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Pilots, Demonstrations and Research Project. CFDA # 17.258, # 17.259, # 17.260, # 17.261.
Specific requirements:	Requests for funds (both reimbursements and advances) shall be complete and accurate and agree to supporting records/documentation. Reimbursement requests should include documentation that costs were incurred and paid prior to the reimbursement request date. Procedures should be established to ensure reasonable time between the receipt of advanced funds and the expenditure thereof.
Condition:	Requests for funds (both reimbursements and advances) for approximately 7 months (July 2006 through January 2007) did not agree to general ledger information and/or other supporting documentation. Documentation observed was not sufficient to determine if reimbursed costs were paid prior to the reimbursement request date. Records of disbursements for advanced funds did not agree as to the payee/purpose indicated on the request and there were no identified procedures in place to ensure that advanced funds would be expended within a reasonable time after receipt of the funds advanced.
Questioned Costs:	Undetermined.
Context:	Requests for funds for approximately 7 months (July 2006 through January 2007) were not complete and accurate and were not supported by appropriate documentation.
Effect:	Reasonable assurance that grant financial reports are complete and accurate and otherwise in compliance with standards and reporting requirements cannot be attained. In addition, reasonable assurance that advance funds were expended timely and reimbursed costs were paid prior to the date of the related request for reimbursement could not be attained.
Cause:	Failure to create and implement policies and procedures that would provide reasonable assurance of compliance with cash management and financial reporting requirements.
Recommendation:	Management of the Southern Nevada Workforce Investment Board should adopt and implement policies and procedures sufficient to provide reasonable assurance of compliance with cash management and financial reporting requirements and it should exercise additional control by monitoring compliance with the policies and procedures adopted.
Management's response:	Management of the Southern Nevada Workforce Investment Board has informed us that beginning in February 2007, policies and procedures sufficient to provide reasonable assurance of compliance with cash management and financial reporting requirements were adopted and it began exercising additional control by monitoring compliance with the policies and procedures adopted.
Current status:	This condition appears to have been partially corrected, but still exists and is reported in the current year's schedule of findings and questioned costs as finding number 08-05.

Southern Nevada Workforce Investment Board

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2007**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

07-4

Program: U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Pilots, Demonstrations and Research Project. CFDA # 17.258, # 17.259, # 17.260, # 17.261.

Specific requirements: The schedule of expenditures of federal awards should be complete and accurate.

Condition: The unaudited schedule of expenditures of federal awards did not agree to general ledger information and/or other supporting documentation.

Questioned Costs: Not applicable.

Context: The unaudited schedule of expenditures of federal awards was understated by approximately \$2,100,000.

Effect: The unaudited schedule of expenditures of federal awards was not complete and accurate.

Cause: Failure to maintain adequate controls that provide reasonable assurance of compliance with the requirements applicable to the preparation of the schedule of expenditures of federal awards.

Recommendation: Management of the Southern Nevada Workforce Investment Board should adopt and maintain adequate control policies and procedures that provide reasonable assurance of compliance with the requirements applicable to the completeness and accuracy of the schedule of expenditures of federal awards, instruct personnel as to the importance of such compliance and exercise additional control by monitoring compliance with the control policies and procedures adopted.

Management's response: Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt adequate control policies and procedures that are expected to provide reasonable assurance of compliance with the requirements applicable to the completeness and accuracy of the schedule of expenditures of federal awards, instruct personnel as to the importance of such compliance and monitor compliance with the control policies and procedures adopted.

Current status: This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 08-06.

Southern Nevada Workforce Investment Board

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2007**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

07-5

Program: U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Pilots, Demonstrations and Research Project. CFDA # 17.258, # 17.259, # 17.260, # 17.261.

Specific requirements: A subrecipient that expends \$500,000 or more in federal awards should be audited in accordance with the requirements of OMB Circular A-133 and the grantor (or pass-through entity) should monitor compliance with the audit requirements.

Condition: A subrecipient audit in accordance with the requirements of OMB Circular A-133 for the year ended June 30, 2006, was not performed. In addition, this subrecipient ceased operations in June 2006.

Questioned Costs: Undetermined.

Context: One out of seven subrecipients failed to comply with the audit requirements of OMB Circular A-133.

Effect: Reasonable assurance that this subrecipient complied with grant requirements could not be attained; and therefore, reasonable assurance of the Southern Nevada Workforce Investment Board's compliance with grant requirements with respect to federal funds passed through to this subrecipient could not be attained.

Cause: Failure to adopt and maintain adequate control policies and procedures that provide reasonable assurance of the performance of audits in accordance with the requirements of OMB Circular A-133 applicable to this and other subrecipients.

Recommendation: Management of the Southern Nevada Workforce Investment Board should adopt and maintain adequate control policies and procedures that provide reasonable assurance of the performance of audits in accordance with the requirements of OMB Circular A-133 applicable to this and other subrecipients, instruct personnel as to the importance of such compliance and exercise additional control by monitoring compliance with the control policies and procedures adopted.

Management's response: Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt and maintain adequate control policies and procedures that are expected to provide reasonable assurance of the performance of audits in accordance with the requirements of OMB Circular A-133 applicable to this and other subrecipients, instruct personnel as to the importance of such compliance and exercise additional control by monitoring compliance with the control policies and procedures adopted. Management has also informed us that a waiver of the audit requirement for this subrecipient has been requested.

Current status: Management of the Southern Nevada Workforce Investment Board has informed us that it is working with the U.S. Department of Labor, Employment and Training Administration, the State of Nevada, Department of Employment, Training and Rehabilitation and its attorney's to resolve this finding; however, as of September 22, 2009, this finding had not been corrected.

Southern Nevada Workforce Investment Board

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2007**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

07-6

Program:	U.S. Department of Labor, Employment and Training Administration, WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, WIA Pilots, Demonstrations and Research Project. CFDA # 17.258, # 17.259, # 17.260, # 17.261.
Specific requirements:	A subrecipient that expends \$500,000 or more in federal awards should be audited in accordance with the requirements of OMB Circular A-133 and the grantor (or pass-through entity) records should reflect the effects of subrecipient compliance findings. The grantor (or pass-through entity) should also monitor the subrecipient to reasonably ensure that the subrecipient took appropriate and timely corrective action on all audit findings.
Condition:	A subrecipient audit in accordance with the requirements of OMB Circular A-133 for the year ended June 30, 2006, reported compliance findings for which the effects were not documented and monitoring of the subrecipient's corrective action was not performed.
Questioned Costs:	Undetermined.
Context:	One out of six subrecipient audits in accordance with the requirements of OMB Circular A-133 reported compliance findings.
Effect:	Reasonable assurance that this subrecipient complied with grant requirements could not be attained; and therefore, reasonable assurance of the Southern Nevada Workforce Investment Board's compliance with grant requirements with respect to federal funds passed through to this subrecipient could not be attained.
Cause:	Failure to adopt and maintain adequate control policies and procedures that provide reasonable assurance of the documenting and monitoring of subrecipient compliance findings in accordance with the requirements of OMB Circular A-133 applicable to this and other subrecipients.
Recommendation:	Management of the Southern Nevada Workforce Investment Board should adopt and maintain adequate control policies and procedures that provide reasonable assurance of the documentation and monitoring of subrecipient compliance findings in accordance with the requirements of OMB Circular A-133 applicable to this and other subrecipients, instruct personnel as to the importance of such compliance and exercise additional control by monitoring compliance with the control policies and procedures adopted.
Management's response:	Management of the Southern Nevada Workforce Investment Board has informed us that it plans to adopt and maintain adequate control policies and procedures that are expected to provide reasonable assurance of the documentation and monitoring of subrecipient compliance findings in accordance with the requirements of OMB Circular A-133 applicable to this and other subrecipients, instruct personnel as to the importance of such compliance and exercise additional control by monitoring compliance with the control policies and procedures adopted.
Current status:	No exceptions were noted in the current year's audit procedures; and therefore, this finding appears to have been corrected.

October 28, 2009

United States Department of Commerce
Economics and Statistics Administration
Attn: Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

Re: Corrective Action Plan for A-133 audit for the fiscal year ending June 20, 2008

To Whom It May Concern,

Listed below is the corrective action plan for the findings in the A-133 audit for fiscal year ending June 30, 2008 for the Southern Nevada Workforce Investment Board.

Finding #08-1 – There is an apparent lack of effective policies and procedures designed to provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, pursuant to accounting principles generally accepted in the United States. As a result of this, during the most recent audit, numerous adjustments (some of which required an investment of significant time) were necessary to comply with the applicable basis of accounting and to present financial statements free of material errors.

Corrective Action - Management of the Southern Nevada Workforce Investment Board (SNWIB) will be adopting policies and procedures that will be designed to provide reasonable assurance that appropriate financial statements are presented and these policies and procedures will include the creation and use of standard journal entries and closing programs/checklists and provisions for the review and approval thereof by someone independent of the preparation/initiation process, and documentation thereof will be retained. In addition, additional knowledgeable finance staff – an Accounting Technician as well as a Financial Analyst have been retained. The Accounting

Technician will be reconciling all accounts and preparing the financial statements on a monthly basis. At this time standard journal entries are being used in areas such as recording payroll. The Financial Analyst or the Chief Operating Officer will be responsible for reviewing and approving all financial statements and journal entries.

Finding #08-2 – There is an apparent lack of effective review and approval policies and procedures designed to provide reasonable assurance that transactions are recorded in accordance with accounting principles generally accepted in the United States. As a result of this, during the most recent audit, numerous adjustments (some of which required an investment of significant time) were necessary to correct improperly recorded transactions.

Corrective Action – Management of the Southern Nevada Workforce Investment Board will be adopting policies and procedures that include a detailed review (at least monthly) of the general ledger by a Financial Analyst who is independent of the initiation process, and will retain the documentation that indicates the review and approval of this procedure.

Finding #08-3 – Property and equipment records were not accurate and complete. During a physical inspection of a portion of the recorded property and equipment, we noted that the recorded physical location of numerous assets was incorrect, numerous assets could not be located easily, many disposed assets were not indicated as such in the records and asset purchases had not been added to the records. In addition, depreciation expense and losses resulting from the disposal of assets were not recorded in the general ledger. As a result of this, during the most recent audit, numerous adjustments (some of which required an investment of significant time) were necessary to correct property and equipment records and reconcile such records to the general ledger.

Corrective Action – Management of the Southern Nevada Investment Board has started to instruct staff regarding the importance of maintaining accurate and complete property and equipment records and ensuring that property and equipment is appropriately safeguarded and maintained and will provide additional resources to monitor compliance with all property and equipment policies and procedures. Management will be instituting a semi-annual monitoring review of all assets to safeguard against inaccurate and incomplete property and equipment records. Management will be using a finance staff person in the performance of these reviews to ensure that depreciation expense and losses from the disposal of assets is appropriately recorded in the general ledger.

Finding #08-4 – Although improved from the prior year, it is evident by the conditions described in the foregoing findings that those delegated the primary responsibility for the accounting and reporting function lacked sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of accounting principles generally accepted in the United States in preparing financial statements. As a result of this, during the most recent audit, numerous adjustments (some of which required an

investment of significant time) were necessary to correct property and equipment records and reconcile such records to the general ledger.

Corrective Action – Management of the Southern Nevada Workforce Investment Board has retained additional knowledgeable finance staff – an Accounting Technician as well as a Financial Analyst, who will be receiving sufficient training and other resources since they will be delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills can be attained.

Finding #08-5 – Requests for funds did not bear evidence of supervisory review, were not mathematically accurate and in total did not reconcile to general ledger information. In addition, subrecipient requests for funds did not bear evidence of review by someone knowledgeable regarding subrecipient program activities (such as a program director) prior to being submitted to the accounting department for approval.

Corrective Action – Management of the Southern Nevada Workforce Investment Board plans to adopt policies and procedures designed to provide reasonable assurance that requests for funds are complete and accurate and agree to supporting records/documentation and that these policies and procedures will incorporate documentation of subrecipient program review and supervisory review for mathematical accuracy and agreement to supporting records/documentation. At this time, requests for funds are being checked for mathematical accuracy by a member of the finance department who is independent of the preparation of the request for funds.

Finding #08-6 – The unaudited schedule of expenditures of federal awards did not agree to general ledger information.

Corrective Action – Management of the Southern Nevada Workforce Investment Board plans to adopt policies and procedures designed to provide reasonable assurance of compliance with the requirements applicable to the preparation of the schedule of expenditures of federal awards and that these policies and procedures will include reconciliation, at least monthly, of general ledger information to requests for funds and the schedule of expenditures of federal awards.

Finding #08-7 – Property and equipment records were not accurate and complete. Property and equipment dispositions were not approved.

Corrective Action – Management of the Southern Nevada Workforce Investment Board has started to instruct staff regarding the importance of maintaining accurate and complete property and equipment records and ensuring that property and equipment is approximately safeguarded and maintained and that grantor requirements related to asset dispositions are being complied with and will provide additional resources to monitor compliance with all property and equipment policies and procedures.

December 2009 Report

Workforce CONNECTIONS

Operating Expenses Budget Vs Actual - PY09

PY09 WIA Formula & ARRA Expenses CONSOLIDATED BUDGET

For the Period : July 1 '09 through June 30' 2010 (Formula)
For the Period : May 1 '09 through June 30' 2010 (ARRA)

Line Item Number	Operating Expenses	BUDGET		ACTUAL EXPENSES		BUDGET AUTHORITY REMAINING		Total	Admin	Program	% Expended from Budget	
		Admin	Program	Admin	Program	Admin	Program				Admin	Program
6100	Audit/Accounting Services	185,324	0	185,324	31,073	154,251	0	154,251	16.77%	0.00%	16.77%	50.00%
6120	Bank/Payroll Service Charges	5,391	11,456	16,847	525	4,866	9,755	14,621	9.74%	14.84%	13.21%	
6130	Equipment/Labor Market	113,216	240,584	353,800	7,645	105,571	209,346	314,917	6.75%	12.98%	10.99%	
6140	Equipment Repairs	10,782	22,913	33,695	105	10,677	22,562	33,240	0.97%	1.53%	1.35%	
6150	Legal Publication/Advertising	5,391	11,456	16,847	1,296	4,085	10,462	14,557	24.05%	8.67%	13.59%	
6160	Dues & Subscriptions	10,782	22,913	33,695	1,220	9,562	18,437	27,999	11.32%	19.53%	16.90%	
6170	Equipment Rental	16,174	34,369	50,543	1,599	14,575	29,356	43,931	9.89%	14.59%	13.08%	
6190	Insurance	32,347	68,738	101,085	7,102	18,355	25,457	75,628	21.96%	26.70%	25.18%	
6200	Janitorial & Maintenance	16,174	34,369	50,543	2,154	14,020	50,383	40,479	13.32%	23.01%	19.91%	
6210	Legal Fees	50,543	0	50,543	37,259	13,284	0	13,284	73.72%	0.00%	73.72%	
6230	License & Permits	5,391	11,456	16,847	60	5,331	11,298	16,629	1.11%	1.38%	1.29%	
6250	Office Supplies	10,782	22,913	33,695	4,531	6,251	8,194	14,445	42.02%	64.24%	57.13%	
6260	Salaries	966,111	2,052,985	3,019,096	230,208	739,118	969,326	1,313,867	23.83%	36.00%	32.11%	
6265	Fringe Benefits	338,139	718,545	1,056,684	62,481	231,806	294,288	762,396	18.48%	32.25%	27.85%	
6270	Postage & Delivery	10,782	22,913	33,695	452	1,355	21,558	31,888	4.19%	5.92%	5.36%	
6280	Printing & Reproduction	12,939	27,495	40,434	447	1,553	2,000	38,434	3.46%	5.65%	4.95%	
6285	Board Travel & Training	0	101,086	101,086	0	23,973	23,973	77,113	0.00%	23.72%	23.72%	
6290	Rent	213,071	452,777	665,848	31,514	98,570	130,084	535,764	14.79%	21.77%	19.54%	
6300	Telephone	32,347	68,738	101,085	2,413	7,564	9,977	91,108	7.46%	11.00%	9.87%	
6305	Contract Services	70,086	148,933	219,019	49,163	147,559	196,722	61,174	70.15%	96.08%	89.58%	
6310	Travel - staff	16,174	34,369	50,543	5,521	28,637	34,157	22,297	34.13%	12.16%	10.70%	
6320	Training & Seminars - staff	32,347	68,738	101,085	2,458	8,362	10,820	90,265	7.60%	11.74%	10.63%	
6390	Utilities	5,391	11,456	16,847	446	1,345	1,792	15,056	8.28%	7.58%	7.58%	
6440	System Communication Support	36,014	76,529	112,543	2,730	9,759	12,489	100,054	7.58%	12.75%	11.10%	
6500	Marketing	10,782	22,913	33,695	1,213	4,194	5,407	28,288	11.25%	18.30%	16.05%	
6550	Employer Payroll Taxes	38,644	82,119	120,763	5,240	16,575	21,815	98,948	13.56%	20.18%	18.06%	
	Total	2,245,124	4,370,763	6,615,887	488,856	1,405,283	1,894,139	4,721,748	21.77%	32.15%	28.63%	

Notes: Item to watch in red

1. 6305 - Monthly contract expenses will be greatly reduced moving forward. Website services became a staffed position in November and other contract staff has been assigned to permanent positions.

CORRECT NOW
OK
Watch

workforce CONNECTIONS
 Contract Expenditures for Service Providers
 Plan vs. Actual - Through ARRA Invoice #27
 PY 2008 ARRA FUNDS
 As of January 29, 2010

WIA PY08 ARRA ADULT/DISLOCATED WORKER SERVICE PROVIDERS

Provider	Contract Award	Adult Costs	Dislocated Worker Costs	TOTAL	Remaining Balance
Area Health Education Center of S NV	1,154,287	37,510	312,861	350,370	803,917
Catholic Charities	1,380,304	119,297	61,690	180,987	1,199,317
Easter Seals	801,135	49,321	42,156	91,477	709,658
Expertise, Inc.	750,000	45,213	82,973	128,186	621,814
Foundation for an Independent Tomorrow	550,000	25,687	30,836	56,523	493,477
GNU Family Life Center	800,000	185,445	133,181	318,625	481,375
Goodwill Industries of So. Nevada	1,975,304	250,036	205,885	455,921	1,519,383
Great Basin College	500,000	69,590	53,405	122,995	377,005
Housing Authority - City of Las Vegas	172,950	7,563	10,061	17,624	155,326
Nevada Partners	2,100,000	334,706	343,790	678,496	1,421,504
Total	\$ 10,183,980	\$ 1,124,366	\$ 1,276,839	\$ 2,401,205	\$ 7,782,775

SNWIB Operational Expenses 377,557
 TOTAL ADW FUNDS REQUESTED 1,501,923
 1,654,396 3,156,319

WIA PY08 ARRA YOUTH SERVICE PROVIDERS

Provider	Contract Award	Allowed Costs	Remaining Balance
Area Health Education Center of S NV	375,889	314,297	61,592
Big Brothers Big Sisters of S NV	197,922	197,922	-
Boys & Girls Clubs of Las Vegas	300,000	239,254	60,746
Boys Town	71,556	26,420	45,136
Caliente Youth Camp - Manpower	105,244	54,084	51,160
Clark County School District - Desert Rose	453,593	440,270	13,323
Clark County School District	215,260	70,769	144,491
Clark County Summer Business Institute	60,104	57,840	2,264
Communities in Schools	416,331	259,107	157,224
College of Southern Nevada	110,000	110,000	-
Expertise, Inc.	241,865	241,865	-
Help of Southern Nevada	128,630	124,936	3,694
Latin Chamber of Commerce	75,000	75,000	-
Lied Discovery Children's Museum	59,211	59,211	14,789
Nevada Partners, Inc. for a Skilled Workforce	322,070	268,953	53,117
Nye Communities Coalition	180,233	143,107	37,126
Police Athletic League	55,574	55,574	0
Southern Nevada Children First	203,131	183,029	20,103
Spring Mountain	171,157	131,543	39,614
St. Judes Ranch for Children	29,760	7,852	21,908
The Shade Tree Inc.	50,000	41,225	8,775
Victory Neighborhood Services			
Total	\$ 3,837,320	\$ 3,102,257	\$ 735,063

SNWIB Operational Expenses 527,557 Includes 150k - Victory
 TOTAL YOUTH FUNDS REQUESTED \$ 3,629,814

workforce CONNECTIONS
Contract Expenditures for Service Providers
Plan vs. Actual - Through Invoice #376
As of January 29, 2010 - Revised

<u>WIA PY09 Formula Program Funds</u>									
Provider	Program	Contract Award	Contract Period	Allowed Costs	% Spent	Remaining Balance			
Bridge Counseling	Adult & DW	615,000	7/1/09-6/30/10	347,166	56%	267,834			
CHR, Inc.	Adult & DW	1,500,000	7/1/09-6/30/10	861,588	57%	638,412			
Foundation for an Independent Tomorrow	Adult & DW	1,250,000	7/1/09-6/30/10	540,667	43%	709,333			
HELP of Southern Nevada	Youth	370,146	7/1/09-6/30/10	104,806	28%	265,340			
Native American Community Services	Adult & DW	309,158	7/1/09-6/30/10	169,333	55%	139,825			
Nevada Partners	Youth	757,697	7/1/09-6/30/10	409,881	54%	347,816			
	Adult & DW - Urban	2,400,000	7/1/09-6/30/10	797,258	33%	1,602,742			
Nye Communities Coalition	Youth	175,000	7/1/09-6/30/10	22,471	13%	152,529			
Total funds for Nevada Partners				3,157,697		1,207,139		1,950,558	
Total				\$ 7,377,001		\$ 3,253,170		\$ 4,123,831	

*workforce*CONNECTIONS
BOARD OF DIRECTORS MEETING
AGENDA

AGENDA ITEM 4:

Discussion and Possible Action: Division & Committee Progress Reports

ii. Adult & Dislocated Worker Committee ~ Charles Darling, Sr., Chair

Action: Accept and approve the modifications and additions to *workforce*CONNECTIONS Policies 3.0r#2 and 3.6r#3

- *workforce*CONNECTIONS Policy 3.0r#2 – Eligibility for WIA Title I Services
 - Modify and diminish the eligibility requirements for dislocated workers
- *workforce*CONNECTIONS Policy 3.6r#3 – Eligible Training Providers
 - Include the current Approved Eligible Training Provider List requirements and applicable language denoted in the American Recovery and Reinvestment Act

Information: At the February 10, 2010 meeting Valerie Murzl was elected Vice Chair of the Adult and Dislocated Worker Committee.

**Southern Nevada Workforce Investment Board
General Policies and Procedures
ELIGIBILITY FOR WIA TITLE I SERVICES**

EFFECTIVE DATE: 7/01/09

NUMBER: 3.0r#2

**Supersedes SNWIB General Policies
and Procedures No. 3.0r#1 dated 2/28/07**

BACKGROUND:

The Southern Nevada Workforce Investment Board (SNWIB) has established eligibility requirements for adults, dislocated workers and youth that must be utilized by the local WIA Title I Service Providers. [TEGL7-99(C), WIA Section 101, §663.115, §663.200, §663.310]

I. GENERAL PROVISIONS FOR ADULT & DISLOCATED WORKER ELIGIBILITY:

There are four tiers of service that can be provided to adults and dislocated workers, listed below is the eligibility requirements for each of the four tiers of service:

A. Core Services: Self-Service/Informational:

The Workforce Investment Act (WIA) stipulates that all persons are eligible to obtain universal employment services through the local One-Stop system. These services are identified as being self-service informational, and must be obtained with minimum guidance from staff. **THERE IS NO REGISTRATION REQUIREMENT FOR SERVICES PROVIDED AT THIS LEVEL**, however, SNWIB does require service providers to complete the One Stop Client Information Form.

B. Core Services: Staff Assisted

To be eligible to receive Core Staff Assisted services, all adults and dislocated workers must be **registered**. Individuals registering for services to be provided through **Adult and Dislocated Workers** program funding must fulfill the following requirements (documents must be provided to demonstrate compliance with these requirements). [WIA Title I Client Tracking Manual, Appendix D]

1. Be 18 years of age or older;
2. Comply with Selective Service legislation by providing documents to demonstrate compliance with Selective Service requirements;
3. Comply with citizenship and eligibility to work requirements by providing documents necessary to validate the same;
4. Provide documentation of Social Security Number [State requirement];
5. Provide documentation that client residence is within the Southern Nevada Local Workforce Investment Area [Local Board requirement];
6. **DISLOCATED WORKER** individuals must meet one of the following four requirements to

receive services under the dislocated worker program:

i. The Individual: (Laid Off Category)

- a. has been terminated or laid off, or has received a notice of termination or layoff, from employment;
- b. is eligible for or has exhausted entitlement to unemployment compensation, or has been employed to a duration sufficient to demonstrate attachment to the workforce, but is not eligible for unemployment compensation due to insufficient earnings or having performed services for an employer that were not covered under a State unemployment compensation law;
- c. is unlikely to return to their previous industry or occupation.

Note: Individuals referred and identified by Employment Security as a Worker Profile, are eligible to be served as a dislocated worker, under the “laid off” category. The only required documentation is this identification by Employment Security.

Note: Required acceptable documentation for the above categories would be one of the following:

- Letter of termination/lay-off from the employer, or
- UE records, if applicable, or
- A newspaper article if the layoff was a result of a substantial layoff/closure, or
- Telephone Verification form (attached)

ii. The Individual: (Plant Closure Category)

- a. has been terminated or laid off, or has received a notice of termination or layoff, from employment as a result of any permanent closure of, or any substantial layoff at, a plant, facility, or enterprise; **OR**
- b. is employed at a facility at which the employer has made a general announcement that such facility will close within 180 days; **OR**
- c. for purposes of eligibility to receive services other than training services, intensive services, or supportive services, is employed at a facility at which the employer has made a general announcement that such facility will close.

iii. The Individual: (Self-Employed Category)

- a. was self-employed (including employment as a farmer, a rancher, or a fisherman) but is unemployed as a result of general economic conditions in the community in which the individual resides or because of natural disasters.

iv. The Individual: (Displaced Homemaker Category)

- a. is a displaced homemaker who has been providing unpaid services to family members in the home, and who:

1. has been dependant on the income of another family member but is no longer supported by that income; **AND**
2. is unemployed or underemployed and is experiencing difficulty upgrading or obtaining employment (this must be documented in the participant's case file), with the exception of Customized Training and On-The-Job training, training services can only be procured from a training institution that has been approved by the State and appears on the Eligible Training Provider List.

C. Intensive Services

1. An individual **must receive (at a minimum) at least one core service**, such as an initial assessment or job search and placement assistance, **before receiving intensive services**. The initial assessment determines the individual's skill levels, aptitudes, and supportive service needs. The job search and placement assistance helps the individual determine whether he or she is unable to obtain employment, and thus requires more intensive services to obtain employment. **A determination of the need for intensive services must be documented in the participant's case file.**
2. A determination of self-sufficiency must be established prior to enrolling any currently EMPLOYED individual from Core Staff Assisted services to Intensive services. [§663.200 & §663.200, State Policy 1.6 and SNWIB Client Tracking Manual]

The SNWIB has defined self-sufficiency for WIA Title I ADULTS as follows:

Definition: for a family of 1 or 2 receiving wages that are less than 300% of the lower living standard income level or for a family equal to 3 or more receiving wages that are less than \$60,000. Please refer to the following table for additional clarification.

(the LLSIL and Self-Sufficiency amounts are examples only)

<u>Family Size</u>	<u>LLSIL</u>	<u>Self-Sufficiency</u>
1	\$11,160	\$33,480
2	\$18,290	\$54,870
3	\$25,110	\$60,000

Therefore, if the family size is 1 or 2 you would multiply the LLSIL for that family size by 300%, or if the family size exceeds "2" the household income would need to be less than \$60,000 for the individual to receive intensive services.

The definition of self-sufficiency for WIA Title I DISLOCATED WORKERS is:

Definition: unsubsidized employment that pays not less than 15% of the dislocated workers layoff wage. *For example*, if the individual had an annualized income of \$40,000 prior to dislocation and is now employed in stop gap employment that pays \$30,000 which represents 75% of the wages they were earning the individual could receive intensive services. However, if their stop gap employment pays \$35,000 which then represents 88% of the wages they were earning the individual would not be able to

receive intensive services.

3. The WIA Section 134(d) (4)(E) states: "In the event that funds allocated to a local area for adult employment and training activities...are limited, priority shall be given to recipients of public assistance and other low-income individuals..."

In the event the SNWIB determines that, in order to provide comprehensive WIA services to those individuals residing in the Southern Nevada Local Workforce Area, it is necessary to impose or rescind "Priority of Services" requirements, service providers will be notified of this decision in writing.

Should "Priority of Services" be imposed, eligibility requirements will be as follows:

- (I) The individual must be recipients of public assistance or meet the definition of "Low Income" as indicated in the SNWIB Glossary; **OR**
- (II) Must be an ex-offender whose own income meets the requirements described in section (I) above, even if the individual's family does not meet those requirements; **OR**
- (III) The individual must be a documented resident of the US Department of Housing & Urban Development's Enterprise Community.

D. Training Services

Training services may be made available to employed or unemployed individuals who:

1. An individual **must receive (at a minimum) at least one intensive service**, and have been determined to be unable to obtain or retain employment through such services;
2. After an interview, evaluation, or assessment, and case management services, have been determined and documented to be in need of training services and to have the skills and qualifications necessary to successfully complete the selected training
3. Select a program of training services that is directly linked to the employment opportunities based on Demand Occupations either in the local area or in another area to which the individual is willing to relocate;
4. Be unable to obtain grant assistance from other sources to pay the costs of training, including Federal Pell Grants established under Title IV of the Higher Education Act of 1965, or require WIA assistance in addition to other sources of grant assistance, including Federal Pell Grants.

II. GENERAL PROVISIONS FOR YOUTH ELIGIBILITY:

- A. All youth must be registered in order to receive youth funding/services.
- B. To be eligible for youth services, individuals must:
 1. Be age 14 through 21;

2. Comply with Selective Service legislation by providing documents to demonstrate compliance with Selective Service requirements;
3. Comply with citizenship and eligibility to work requirements by providing documents necessary to validate the same;
4. Provide documentation of Social Security Number [State requirement]
5. Provide documentation that client residence is within the Southern Nevada Local Workforce Investment Area [Local Board requirement];
6. Be an individual who meets the definition of low-income (Refer to Glossary)
7. Be within one or more of the following categories:
 - a. Deficient in basic literacy skills, must test at age/grade level (Refer to Glossary 2); or
 - b. School dropout (Refer to Glossary 2); or
 - c. Homeless, runaway, or foster child; or
 - d. Pregnant or parenting; or
 - e. Offender; or
 - f. Is an individual (including a youth with a disability) who requires additional assistance to complete an educational program, or to secure and hold employment. This item has been defined as:
 - i. A youth who is credit deficient for their current grade; or
 - ii. A youth who could not pass the proficiency exam (to include those youth who received a Certificate of Completion but not a High School Diploma); or
 - iii. A youth who received a referral from their school counselor.

C. Up to five percent (5%) of youth participants served by youth programs in a local area may be individuals who do not meet the income criterion for eligible youth, provided that they are within one or more of the following categories:

1. School dropout (Refer to Glossary 2) or
2. Is deficient in basic skills (Refer to Glossary) or
3. Is one or more grade levels below the grade level appropriate to the individual's age; or
4. Is pregnant or parenting; or
5. Possesses one or more disabilities, including learning disabilities; or
6. Is homeless or a runaway; or
7. Is an offender; or
8. Faces serious barriers to employment. This item has been defined as:
 - i. A youth who is credit deficient for their current grade; or
 - ii. A youth who could not pass the proficiency exam (to include those

youth who received a Certificate of Completion but not a High School Diploma); **or**

- iii. A youth who received a referral from their school counselor and or school official who can attest to youth's need for WIA services.

TELEPHONE ELIGIBILITY VERIFICATION FORM

Date:		
NJCOS #:		TYPE OF IDENTIFICATION (TELEPHONE OR RECORD INSPECTION)
Applicant's last name:	Applicant's first Name	M.I.
Eligibility to be Determined:		
Date of Verification:		Time of Verification:
Agency Providing Verification:		
Telephone # of Agency Providing Verification:		
Case Manager/Agent Verifying Eligibility Item:		
Additional Eligibility Items Verifies (List & Record Data for Each):		

<p>I attest that the information recorded by me on this document was obtained through telephone contact or document inspection on the above date.</p> <p>I attest that the document inspected, verified the primary/secondary items required to determine eligibility for the WIA Program.</p>		
Case Manager/Agent Signature: _____		

**Southern Nevada Workforce Investment Board
General Policies and Procedures
APPROVED ELIGIBLE TRAINING PROVIDERS**

EFFECTIVE DATE: January 1, 2010	NUMBER: 3.6r#3
Supersedes SNWIB General Policies and Procedures No. 3.6r/#2 dated 10-5-2009	AUTHORIZATION: SNWIB

BACKGROUND:

The Workforce Investment Act stipulates that a list of **Approved** Eligible Training Providers shall be developed and provided to participants eligible under the **older youth**, adult and dislocated worker programs to receive **occupational skills training**. This list shall be used by participants as a tool in their selection of the training institutions for their training accounts. [Section 122(e), Section 134(d), §663.400, §663.420; State Policies 1.9, 1.10, 1.12, 1.13]

I. GENERAL PROVISIONS FOR STATE APPROVAL OF AN ELIGIBLE TRAINING PROVIDER

- A. Eligible providers of training services are those entities eligible to receive **American Recovery and Reinvestment Act (ARRA) and WIA Title I** funds to provide occupational skills training services to adult, dislocated workers and **older youth**. The SNWIB, in partnership with the State, **are the only entities that shall identify training providers whose performance qualifies them to be placed on the Approved Eligible Training Provider List (ATPL)**.

- B. In order to provide training services, a provider must be:
 - 1. Postsecondary educational institutions providing a program describes in WIA section 122(a)(2)(A)(ii);
 - 2. Entities that carry out programs under the National Apprenticeship Act (29 U.S.C. 50 *et seq*);
 - 3. Other public or private providers of a program of training services described in WIA section 122(a)(2)(C);
 - 4. Local Boards, if they meet the conditions of WIA section 117(f)(1); and
 - 5. Community-based organizations and other private organizations providing training under §663.430.

- C. A “program of training services” is defined as:
 - 1. A certificate, an associate degree, baccalaureate degree, or

2. The skills or competencies needed for a specific job or jobs, an occupation, occupational group, or generally, for many types of jobs or occupations, as recognized by employers and determined prior to training.

II. **GENERAL PROVISIONS FOR DEVELOPMENT OF A STATE-WIDE ELIGIBLE TRAINING PROVIDER LIST**

- A. The Nevada Department of Employment, Training and Rehabilitation (DETR) has elected to administer a state-wide Eligible Training Providers List (ETPL). The Workforce Investment Support Services (WISS) division of DETR will perform approvals for vendors to be included on WISS's ETPL. Vendors who have been approved to be included on this list will be approved to be **ARRA/WIA Training Providers for the State of Nevada and in some instances, the SNWIB. The SNWIB has developed in conjunction with the state, a local ETPL in which the vendors on the list have been approved by WISS but SNWIB WIA Service Providers are required to only use the SNWIB ETPL in providing their clients occupational skills training.**
- B. All prices submitted on the application must be adhered to. SNWIB service providers cannot contract for training at a cost other than the prices indicated on the SNWIB local ATPL. However, discounts may be offered to SNWIB at the vendor's discretion. Price changes for approved courses may be submitted **on an annual basis to the SNWIB and the vendor must honor any prices in place prior to notification of the price increase. The SNWIB has established a dollar amount of each individual training which is not to exceed \$10,000.00 and the duration for each individual training which shall not exceed six months. (Reference: §663.420).**
- C. Initial approval from the SNWIB will require that the entire application package be submitted with appropriate documentation as required. The SNWIB will perform an initial review of the application package and advise the vendor if there are any discrepancies or missing documentation prior to submission to the State WISS office. Once the SNWIB has determined that the application package is complete, a copy will be forwarded to the local WISS representative for approval.
- D. Once approved, the WISS office will notify the SNWIB in writing. The SNWIB will then inform SNWIB service providers of any additions/changes to the ETPL. The
- E. vendor will remain on the eligible training provider list for one year. There will be a subsequent eligibility query from SNWIB that shall be issued in the fall of each year to existing vendors. Only vendors responding to the subsequent eligibility request for information will remain on the ETPL for the following year. **It is a SNWIB requirement that Training Providers update the information in their application, courses offered, length of each course and the training cost on an annual basis.**

F. Service providers may only use those occupational skills courses, their associated costs, and duration of the course that is posted on the SNWIB ATPL. Any deviations from any of the originally agreed upon course, amount and length of time for the course, will need SNWIB approval. Service providers are prohibited from negotiating with training providers in regards to the courses that were approved, the cost and the length of the course. All negotiations regarding these matters are to only be conducted between, the training providers and SNWIB staff. Service providers may not be reimbursed for any course and its cost that has not been previously approved by the SNWIB, even if the cost is lowered than what is posted on the SNWIB approved list.

III. GENERAL PROVISIONS FOR INDIVIDUAL TRAINING ACCOUNTS

- A. WIA funding for training is limited to eligible participants **only** after their enrollment in ARRA/WIA and the participant is **unable** to obtain grant assistance from other sources to pay the costs of their training, and/or require assistance beyond that which may be available under grant assistance from other sources to pay the costs of such training. These efforts to obtain assistance from other sources must be documented in the participant's file. [§663.400]
- B. Individual Training Accounts (ITA) are established on behalf of an eligible individual to finance occupational skills training services. **ARRA/WIA Title I Adults & dislocated workers and older youth shall select training services only** from the list of SNWIB Eligible Training Providers who best meet their needs in consultation with their case manager. This training **shall not be approved** by a SNWIB service provider prior to an individual's determination of eligibility. [§663.410]
- C. Training shall be directly linked to occupations that are in demand in the local area or in another area if the older youth, adult or dislocated worker is willing to relocate. The SNWIB shall approve training services for occupations they determine to have a high potential for sustained demand or growth in the local area. [Section 134(d)(4)(G)(iii), SNWIB Policy 5.2]
- D. Procurement of training services shall be conducted at the service provider level, and the service provider shall be responsible for the training cost obligation. Eligible Training Providers must ensure that, prior to enrolling any student into training, the training institution obtain a written "voucher" verifying that the client has been approved for training, the dates of training, and the terms for payment. The SNWIB will reimbursement service providers for their payment of training based on the terms of their written voucher agreement with the training provider. **The cost of an individual's training cannot be paid with ARRA/WIA funds if the individual is enrolled in the training prior to their enrollment in a SNWIB WIA funded program. No payment shall be made to**

training providers by SNWIB service providers without the participant's attendance and status of their training documentation, commencing with the date of enrollment in training, in the participant's file. Failure not to have this documentation in a participant's file shall be cause for the SNWIB not to reimburse the service provider for the cost of the training.

- E. Individual training accounts must only be provided to eligible individuals when they are unable to obtain grant assistance from other sources to pay cost of such training, including State funded training funds, Trade Adjustment Assistance and Federal Pell Grants established under title IV of the Higher Education Act of 1965, or require WIA assistance in addition to other sources of grant assistance, including Pell Grants (provisions relating to fund coordination are found at § 663.320 and WIA section 134(d)(4)(B)). Evidence of coordination and/or collaboration to leverage training cost with other agencies prior to expending ARRA/WIA funds must be documented in a participant's file.

IV. GENERAL PROVISIONS FOR TERMINATION OF A TRAINING PROVIDER

- A. If the Southern Nevada Workforce Investment Board (SNWIB), working with the State agency, determines that the eligible provider substantially violates any requirement under the Act, the State agency shall recommend eligibility of such provider to receive funds for the programs involved or take such other actions as the SNWIB determines appropriate. [§663.565 and Section 122]
- B. Information used in determining termination of a Training Provider may be gathered from several sources:
 - 1. Through details gathered in Monitoring Reports completed under the policies set forth in the SNWIB Monitoring Guide;
 - 2. From performance information submitted by the SNWIB Service Providers under §663.540;
 - 3. As a result of any information conveyed through client initiation or customer satisfaction surveys
 - 4. Through subsequent eligibility determinations.
- C. Enforcement of termination of an eligible training provider shall proceed as follows:
 - 1. The SNWIB will submit a recommendation to the state agency to remove the provider from the list [§663.565(b)(1)];
 - 2. The designated state agency, upon receipt of the information

accompanying the recommendation from the SNWIB, may recommend removal of the provider from the state list:

- a. If the agency determines the provider failed to meet the levels of performance prescribed §663.565(b)(2);
 - b. If the provider has intentionally supplied inaccurate information or [§663.565(b)(3)];
 - c. If the provider has violated any provision of Title I of **ARRA/WIA** or regulations [§663.565(b)(3)].
- D. The designated state agency shall determine what disciplinary action is most appropriate for those eligible training providers found to be in violation of any requirement under the WIA. It may be deemed that:
1. A terminated training provider will not be eligible to receive funds for any programs for a period of time, but not less than two (2) years. [Section 122 (f)(1) and [§663.565(b)(3)];
 2. A terminated training provider may be liable for repayment of all funds received for the program during any period of noncompliance [§663.565(b)(3)];
 3. Action may be taken for any clients active in training to continue receiving services from another service provider for the remainder of their training period.
- E. Any eligible training provider found to be in violation of any requirement under the Act, for which disciplinary action has been determined to be appropriate, may appeal the decision in the following manner:
1. A training provider may appeal the action of the SNWIB by requesting an independent review.
 - a. Such a request must be in writing from the provider to the Governor within thirty (30) days of the date of denial and must include factors the provider deems necessary to be considered in the review.
 - b. Upon request by the Governor, the SNWIB will appoint an independent review committee composed of parties without interest in the outcome.
 - c. The committee will make a recommendation to the Governor regarding the appeal within sixty (60) days of beginning the review.
 - d. The Governor will issue a final decision on the appeal.

*workforce*CONNECTIONS
**BOARD OF DIRECTORS MEETING
AGENDA**

AGENDA ITEM 4:

Discussion and Possible Action: Division & Committee Progress Reports

iii. Brand & Value Committee ~ Laurie Luongo, Chair

Information:

- Committee Update
- Board Development

*workforce***CONNECTIONS**
BOARD OF DIRECTORS MEETING
AGENDA

AGENDA ITEM 4:

Discussion and Possible Action: Division & Committee Progress Reports

iv. Emerging Markets/Partnerships/Resource Development ~ Pat Maxwell, Chair

Emerging Markets/Partnerships/Resource Development
Report
February 11, 2010

Events:

- Service Provider Partner – Executive Directors Roundtable
 - Service Provider Partners (9)
 - Staff ((7)
 - a. briefing by Sommer Holingsworth – Nevada Development Authority (NDA), President/CEO
 - b. Mary Ann Avendano – discussion of spending level, budgets
 - c. Heather DeSart – program management
 - Preview 2010 – Workforce Connections attendance
 - Board (12)
 - Staff (14)
 - Service Provider Partners (18)
- Total participation (44)
Total attendance – 2200 +
Increase from '09 500 best attendance in 5 years
Total exhibitors 120
Great pre and post show press for the event
- Southern Nevada Human Resources Association - 2010 Silver Sponsorship
 - Diversity Luncheon – March 9th
 - Quarterly Seminars
 - Quarterly Newsletter
 - Regular Eblast – logo and banner
 - Website – banner display and banner
 - Asian Chamber of Commerce annual dinner 2/19 – table purchase
 - Latin Chamber of Commerce annual installation dinner – table purchase
 - Las Vegas Chamber of Commerce luncheon sponsorship – 3/17
 - Urban Chamber of Commerce luncheon sponsorship 9/22

Activities:

- Manufacturing Working Group – commenced meeting and planning activities

*workforce*CONNECTIONS
BOARD OF DIRECTORS MEETING
AGENDA

AGENDA ITEM 4:

Discussion and Possible Action: Division & Committee Progress Reports

v. Youth Council ~ Ken LoBene, Chair

Action: Approve the negotiation and execution of a contract amendment with Area Health Education Center (AHEC) of Southern Nevada in the amount of \$300,000 of Title I WIA Youth Funding for the Industry Sector Initiative.

Background

At the January Youth Council an action was taken to approve several general categories to direct unobligated contract/program funds. An industry sector initiative was one of those categories. At that time, it was stated that any contracts awarded from these categorical areas of funding will be procured in accordance with applicable policies and brought back for approval for the Youth Council and WIB.

Area Health Education Center (AHEC), a summer ARRA funded provider, was one of several contractors extended to continue serving older out of school youth through the end of March, 2010 as allowed by federal ARRA regulations.

AHEC has met the competitive procurement requirements to be awarded a contract, and has met or exceeded contract obligations. In addition, AHEC is currently providing services in a high demand, high growth industry, health care careers.

This contract is being recommended for an annual funding amount of \$300,000. The period of the contract is for 16 months from March 1, 2010 through June 20, 2011

The following provides an overview of a contract amendment being recommended to AHEC.

Year Round Industry Sector Initiative

**Area Health Education Center (AHEC) of Southern Nevada:
*Futures in Health Program Design***

The Futures in Health Program will utilize a variety of training methods to ensure that participants gain the skills needed to complete the activities on their career plan and to become more employable. Training may be provided individually, in small or large group, or computer based. Depending on the topic training may take place as a single session or a series to offer more in-depth coverage of the topic. Leveraging internal and community resources, trainers will be Futures in Health staff, AHEC staff from other departments with programs on nutrition, parenting, sexuality and preventative health or the numerous community and business partners that have established relationships with AHEC.

Recruitment – AHEC’s Associate Director will supervise the recruitment process of a minimum of 22 eligible participants ages 16 to 21 years old. Each of the youth selected for Futures in Health will have obtained, or will be close to obtaining, a high school diploma, GED

*workforce***CONNECTIONS**
BOARD OF DIRECTORS MEETING
AGENDA

or the equivalent. Participants will have demonstrated or expressed in interest in a career in future in healthcare. Participants must not have a criminal record that would prohibit their ability to obtain a medical certification in the state of Nevada or the work in a healthcare setting.

Industry Sector Partnerships - The Student Development Department at AHEC maintains a comprehensive database of agencies and individuals that have provided past training on many of the topics that Futures in Health participants are likely to need. This database includes summaries of the speaker evaluations and AHEC staff comments. The program will strive to not only select appropriate training topics, but to secure speakers that can deliver the message in an engaging manner.

With the guidance and support of a Case Manager, participants in the Futures in Health program will develop an individual strategy to achieve academic, personal and employment goals. Emphasis and resources are targeted at providing participants with the assistance they need to explore health career options and take the necessary steps to enter the healthcare field of their choice. Successful completion is defined as: entry into post-secondary education; completion of a certificate program; or employment. Participants will complete the program within 15 months. Each career plan will outline appropriate activities, identify responsible parties, required resources, and establish realistic time frames for the completion of each activity. The Case Manager will meet with the participant regularly to discuss progress, to provide motivation and to support and update the plan as needed. Contact will be made a minimum of one time per month. The case manager will be available for more frequent contact if the participant desires more support and based on the student's progress, more frequent contact may be required.

*workforce*CONNECTIONS
BOARD OF DIRECTORS MEETING
AGENDA

Action: Approve the negotiation and execution of a contract with the College of Southern Nevada for rural services in Lincoln County, including a youth allocation in the amount of \$120,000.

Background

At the January Youth Council an action was taken to approve several general categories to direct unobligated contract/program funds. Funding for Lincoln County was one of those categories. At that time, it was stated that any contracts awarded from these categorical areas of funding will be procured in accordance with applicable policies and brought back for approval for the Youth Council and WIB.

This contract is being sole sourced due to a lack of response to Lincoln County services in the most recent two youth competitive procurement processes.

This contract is recommended for \$120,000 in WIA Year Round Title I funding for a period of 16 months from March 1, 2010 through June 20, 2011 to serve approximately 30-45 youth.

Overview of recommended contract

Lincoln County – College of Southern Nevada

Lincoln County covers a vast area of over 10,000 square miles with a population approaching 5,000 spread out through four communities which range in distance up to 90 miles apart. The socioeconomic status is low, unemployment is high, and community populations range from comfortable to poverty status. The basic infrastructure is aging, there is limited funding and little in the way of resources. There are currently no employment services for job seekers, employers, or the youth that have yet to determine what path they want to take. Secondary education is mostly limited to online distance education courses and little information is provided for educational or career exploration.

The goal of the Lincoln County Workforce Development Center, in partnership with the College of Southern Nevada, is to establish the first regional collaboration of its kind by aligning services with local stakeholders and provide the educational, training and employment services that are currently absent. The Center will provide customized employment services as well as structured youth program components through strategic relationships within the workforce and education communities. This synergy is expected to result in dropout prevention, higher educational attainment, increased job growth, increased training capacity, increased participation by the community in workforce development activities, higher employer satisfaction, and reduced unemployment rates.

Lincoln County has a statistically low secondary education enrollment and degree attainment percentage compared to Nevada's overall achievement. There has been very little information distributed at the high school level regarding college access, funding, the transitional process, career exploration, and sources of assistance in applying. The low rate of employment success is due in part to the limited access to job knowledge and occupational skills training.

Objectives for Youth Programming: Complement the Goals and Objectives of the Lincoln County School District of "Educational Success for ALL Students!" by assisting students in identifying postsecondary options, increasing awareness of funding sources to further their

*workforce***CONNECTIONS**
BOARD OF DIRECTORS MEETING
AGENDA

education or training after graduation, and providing the tools necessary to pursue those ambitions.

Target Population Youth Programming: Lincoln County School District has two high schools that are 90 miles apart serving four separate communities with a current enrollment of 267 students, nearly half at the low-income level or below. Using percentages from the last available data year of 2007-2008, Lincoln County is expected to have 13 proficiency failures and 17 students that do not graduate. These 30 students, comprising nearly 11% of the high school enrollments would be eligible for in-school services offered by Lincoln County Workforce Development Center. An additional 15 youth have been identified as eligible for out of school services through LCWDC using previous years' counts and dropout rates.

Description of Youth Programming:

- ✓ Offer work readiness training services to the youth of Lincoln County including various work based learning opportunities.
- ✓ Offer college and post-secondary exploration, counseling and preparation with the goal of obtaining placement in post-secondary education, training and/or employment.
- ✓ Offer educational instruction and support in collaboration with the Lincoln County School District with the goal of literacy numeracy gains and/or attainment of a degree or certificate.
- ✓ Partner with the Lincoln County School District to provide supports to youth who are at-risk of dropping out of school through on-site support as well as after school and during summer breaks.

Establish program and partnership with the school district and other entities to provide outreach services to youth that have left school without completing a secondary degree.

*workforce*CONNECTIONS
BOARD OF DIRECTORS MEETING
AGENDA

Discussion: Planning for Summer Programming

- Governor's Reserve request for workHAPPENS: Project 5000 campaign
- Final report on summer ARRA contractors
- workHAPPENS: Project 5000 Update

Governors Reserve Funding:

Last summer the state supported approximately 1.5 million in funding for youth programs in the Southern Nevada region through workforce CONNECTIONS. Workforce CONNECTIONS is currently preparing a request to the state Governor's Workforce Board (DETR) to support programming aligned with Project 5000 Kids: workHAPPENS campaign.

Governor's reserve funding is critical to support the goals of Project 5000 Kids because it provides additional youth slots as well as much needed flexibility for performance and eligibility compared to WIA Title I funds.

At this time the request shall included funding for the following:

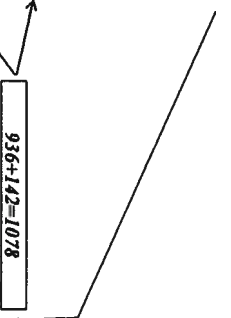
Clark County Summer Business Institute: After a successful 2009 summer collaboration, we are looking forward to continuing our partnership with the Clark County Summer Business Institute. This year we are striving to support 150 youth work experiences, community service projects, and mentoring services.

Junior Achievement: We anticipate partnering with Junior Achievement to provide close to 500 youth with job shadows as part of their local and national job shadow campaign.

ARRA Summer Youth Summary Report 2009

	AHEC	B&G Clubs	SNCF	CIS	CSN	Empire	HELP	Lied	NPI	Nye	Shade Tree	BBBS	BT	CYC	DR	LoCC	PAL	SBI	SMYC	SIRC	Victory	TOTALS
Planned Enrollments	30	65	20	150	38	60	45	20	100	40	15	50	11	32	120	20	20	21	78	13	21	969
Summer 2009:	55	53	36	102	44	91	52	24	133	48	21	47	11	35	121	33	20	29	97	8	18	1078
Total Enrollments:	8	38	12	72	24	28	11	21	107	30	7	46	10	34	29	30	20	29	88	7	15	666
In School:	14.55%	71.70%	33.33%	70.59%	54.55%	30.77%	21.15%	87.50%	80.45%	62.50%	33.33%	97.87%	90.91%	97.14%	23.97%	90.91%	100.00%	100.00%	90.72%	87.50%	83.33%	61.75%
% In-School Youth:	47	15	24	30	20	63	41	3	26	18	14	1	1	1	92	3	0	0	9	1	3	412
Out of School Youth:	85.45%	28.30%	66.67%	29.41%	45.45%	69.23%	78.85%	12.50%	19.55%	37.50%	66.67%	2.13%	9.09%	2.86%	76.03%	9.09%	0.00%	0.00%	9.28%	12.50%	16.67%	38.25%
# Placed in Work	55	53	36	102	44	91	52	24	133	48	18	47	11	35	121	33	20	29	97	8	18	1078
% Placed in Work	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	85.71%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.72%
Readiness:	37	53	36	102	44	86	51	23	133	48	18	47	11	35	121	33	20	29	97	8	18	1050
% Completed Work	67.27%	100.00%	100.00%	100.00%	100.00%	94.51%	98.08%	95.83%	100.00%	100.00%	85.71%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	97.40%
Readiness:	54	53	34	82	44	90	51	22	126	48	18	47	11	35	121	33	20	29	91	8	18	1035
% Placed in Work	98.18%	100.00%	94.44%	80.39%	100.00%	98.90%	98.08%	91.67%	94.74%	100.00%	85.71%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	93.81%	100.00%	100.00%	96.41%
Experience:	24	44	18	66	27	78	35	19	118	43	13	47	11	35	121	33	20	29	91	8	18	898
# Completed Work	43.64%	83.02%	50.00%	64.71%	61.36%	85.71%	67.31%	79.17%	88.72%	89.58%	61.90%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	93.81%	100.00%	100.00%	83.30%
% Completed Work	14	9	16	16	17	6	21	2	10	5	4	0	0	0	0	0	0	0	0	0	0	120
# of Extended Youth enrolled before 10/1:	20	0	0	0	0	5	0	1	5	0	3	0	0	0	0	0	0	0	0	0	0	34
# of Extended Youth enrolled on or after 10/1:	34	9	16	16	17	11	21	3	15	5	7	0	0	0	0	0	0	0	0	0	0	154
Total # of Extended Youth:	24	44	20	86	27	80	36	21	120	43	16	47	11	35	121	33	20	29	97	8	18	936
# of Terminations:																						

Total ARRA-WIA Youth Served:		1078
% In-School Youth:	62%	
% Out-of-School Youth:	38%	
% Placed in Work Readiness:	100%	
% Completed Work Readiness:	97%	
% Placed in Work Experience:	96%	
% Completed Work Experience:	83%	
Total WIA Youth Terminations:	936	
Total WIA Extended Youth Served:	154	
Total WIA Extended Youth Terminated:	12	
Total WIA Extended Youth not Terminated:	142	



GOVERNOR'S RESERVE			
Contractor	Planned	Actual	% of Planned
Summer Business Institute	284	295	104%
Victory Neighborhood Svcs.	179	165	92%
Boulder City	50	46	92%

	NOTES
1	<p>AHEC: Area Health Education Center</p> <p>B & G Clubs: Boys & Girls Club</p> <p>SNCF: So. NV Children First</p> <p>CIS: Communities in Schools</p> <p>NPI: Nevada Parnters, Inc.</p> <p>BBBS: Big Brothers Big Sisters</p> <p>BT: Boy's Town</p> <p>CYC: Caliente Youth Camp</p> <p>DR: Desert Rose</p> <p>LoCC: Latin Chamber of Commerce</p> <p>CSN: College of So. NV</p> <p>Empire: Empire</p> <p>HELP: HELP of So. NV</p> <p>Lied: Lied Children's Museum</p> <p>Nye: Nye County Community Coalition</p> <p>Shade Tree: Shade Tree</p> <p>PAL: Police Athletic League</p> <p>SBI: Clark County, Summer Business Institute</p> <p>SMYC: Clark County, Spring Mountain Youth Camp</p> <p>SIRC: St. Judes Ranch for Children</p> <p>Victory: Victory Neighborhood Services Center</p>
2	<p>Enrollments: Youth who participated in ARRA-WIA funded activities</p> <p>Work Readiness: Component whereby youth received and participated in learning-based work readiness instruction</p> <p>Work Experience: Component whereby youth received and participated in job training activities</p> <p>Extended Youth: Youth who are enrolled in work readiness and work experience activities beyond Sept. 30, 2009</p> <p>Terminations: Youth who are no longer enrolled and receiving ARRA-WIA work readiness and work experience services</p>
3	The areas in yellow reflect information on the Extended Programs.



workHAPPENS

~project 5,000 kids~

Did YOU Know?

“The best economic stimulus package is a high-school diploma”

Bob Wise President, Alliance for Excellent Education

In the Las Vegas metropolitan area, an estimated 13,600 students dropped out from the Class of 2008 at great cost not only to themselves, but also to their communities. Reducing the number of dropouts by 50% for this single high school graduating class would result in tremendous economic benefits to the Las Vegas region.

That means if 6,800 “new graduates” would have received a diploma, we would have the following increases to our regional economy:

- **\$70 Million in increased earnings**
- **An additional \$51 Million in spending and \$20 Million in investing**
- **450 new jobs and economic growth of \$91 Million**
- **Increased home sales of \$194 Million and auto sales of \$7 Million**
- **\$5 Million in increased tax revenue**
- **Increased human capital – After earning a high school diploma, 56% of these new graduates would likely continue on to pursue some type of post-secondary education.**



In addition to the enormous economic impact, think of the social consequences:

- **75% of young people ages 17 – 24 are ineligible to enlist in the military because they fail to graduate from high school, have a criminal record or are physically unfit.**
- **It costs \$2000 per week for youth in the juvenile justice system and only \$2500 to employ them for the summer in Southern Nevada!**
- **85% of those in Nevada’s penal system are high school dropouts.**
- **83% of those seeking housing and other social assistance are undereducated.**

Sources: Study conducted by The Alliance for Excellent Education, January 2010, HUD, State Department of Corrections, Department of Juvenile Justice and Mission Readiness

Who believed in YOU?

We all have someone who “believed in us,” someone who took a chance, gave us a break, kept us in school, reinforced the importance of a good education and had a real impact on the person we are today. For some it was a parent or a coach, for others an educator, and for many it was a business leader who recognized that really believing in someone was critical to making a difference in one young life, a company and the community as a whole.

There is a direct correlation to those youth experiencing meaningful work and their graduation rate. What better way to positively impact our economic community and save our social systems than to pay it forward by now believing in a young person who is eager to become a success, just like you.



workforce **CONNECTIONS**
PEOPLE. PARTNERSHIPS. POSITIVEITY.

What can YOU do?

workHAPPENS is Southern Nevada's initiative for connecting youth ages 14-24 to education, job skills, training, internships, employment, mentoring and increasing the graduation rate.

Connecting 5,000 young people to education and work experience is a large goal. workHAPPENS needs to have people just like you from all walks of the business community to care and connect our young people to experiences that allow them to learn, train, be prepared and to become our educated workforce in the future.

Who will YOU believe in?

Ways to get involved:

- Hire young people from our community.
- Sponsor a work experience for a young person.
- Make a financial contribution.
- Offer internships.
- Be part of our Job Shadow program.
- Support education.
- Be a mentor.



workHAPPENS ~ Project 5,000 Kids is powered by community partners, the business community, Southern Nevada's key leaders, SNRPC Committee on Youth - Ready for Life, and workforceConnections' Youth Council. It's a great way to give young people the workplace experiences they need to learn, grow and become excellent employees, entrepreneurs and leaders.



Learn more about how your company and the community at large can get involved:

workHAPPENS.org

~project 5,000 kids~

*workforce***CONNECTIONS**
BOARD OF DIRECTORS MEETING
AGENDA

Information

- **Juvenile Re-Entry Planning Process**

At the January Youth Council an action was taken to approve several general categories to direct unobligated contract/program funds. One of these areas was Juvenile Justice Re-entry services.

BACKGROUND

The Second Chance Act was signed into law on April 9, 2008, was designed to improve outcomes for people returning to communities from prisons and jails. This first-of-its-kind legislation authorizes federal grants to government agencies and nonprofit organizations to provide employment assistance, substance abuse treatment, housing, family programming, mentoring, victims support, and other services that can help reduce recidivism.

As part of this new Federal Act, the Department of Justice (DOJ) recently released a request for proposals for the Second Chance Act Demonstration Sites. There was interest in Clark County Juvenile Services to pursue this funding with support from workforce CONNECTIONS. While there is much need and interest in providing re-entry services to juveniles, the grant stated that strong governance structures, strategic re-entry plans and community support was required to be competitive to receive a grant.

Clark County, DJJS has decided not to submit an application at this time. However, in working in partnership with workforce CONNECTIONS there will be a planning process over the next couple of months to lay out a blueprint for a comprehensive re-entry strategy for juveniles in Clark County. Time and support will be needed on a planning process as well as ways that funding and partnerships can be brought together to support a larger strategic vision for this system.

Cyndy Gustafson/Strategic Progress will support this planning process and there is interest in looking at the a variety of Juvenile Re-entry models and strategies.

Nevada State Department of Corrections will submit an Adult Second Chance application with support from workforce CONNECTIONS.

- **WIA Year Round Contractor Update**

YOUTH COUNCIL REPORT (WIA Formula Youth Clients)
Program Year 2009 to date (July 1, 2009 thru Feb 8, 2010)

	NYECC*			HELP			NPI			TOTAL ACTUAL	% of Plan
	Plan	Actual	%	Plan	Actual	%	Plan	Actual	%		
ALL ACTIVE YOUTH	40	17	43%	75	64	85%	296	332	112%	413	100%
YOUTH EXITERS		0			2			24		26	
ETHNICITY (Based on Active Youth)											
Hispanic or Latino		n/a			39			145		184	45%
White		n/a			25			41		66	16%
Black or African American		n/a			33			214		247	60%
Asian		n/a			2			2		4	1%
American Indian or Alaska Native		n/a			3			3		6	1%
Hawaiian Native or Other Pacific Islander		n/a			1			2		3	1%
CHARACTERISTICS Provided (Based on Active Youth)											
NYECC*											
	Plan	Actual	%	Plan	Actual	%	Plan	Actual	%	TOTAL ACTUAL	% of Plan
Out of School Youth	20	n/a		30	33	110%	71	88	124%	121	100%
Youth with Disability		n/a		15	37	41%	3	77	2567%	114	633%
Male		n/a			32	50%		172	52%	204	
Female		n/a			32	52%		160	48%	192	
Younger Youth (14 - 18)		n/a			31	48%		302	91%	333	
Older Youth (19 - 21)		n/a			33	52%		30	9%	63	
HELP											
	Plan	Actual	%	Plan	Actual	%	Plan	Actual	%	TOTAL ACTUAL	% of Plan
Out of School Youth											
Youth with Disability											
Male											
Female											
Younger Youth (14 - 18)											
Older Youth (19 - 21)											
NPI											
	Plan	Actual	%	Plan	Actual	%	Plan	Actual	%	TOTAL ACTUAL	% of Plan
Out of School Youth											
Youth with Disability											
Male											
Female											
Younger Youth (14 - 18)											
Older Youth (19 - 21)											

*Note: Data For NYECC is not complete in our data tracking system (NICOS) as of this report.

NYECC = Nye Communities Coalition
 HELP = HELP of Southern Nevada
 NPI = Nevada Partners, Inc.

PY 2009 WIA TITLE I YOUTH FUNDING
Contractor Expenditure Report
(through January 29, 2010 - 50% through the year)

Contractor	PY 2009 Youth Contract Award	Expenditures to Date	% of Plan
HELP	\$ 370,146	\$ 104,806	28%
NPI	\$ 757,697	\$ 409,881	54%
Nye Communities Coalition	\$ 175,000	\$ 22,471	13%
Total	\$1,302,843	\$537,158	41%
<i>Pending Year Round WIA Contracts</i>			
Caliente Youth Camp (direct program costs)	\$ 246,206	\$ -	
Foster Youth - Olivecrest 3/1/10 - 6/30/11	\$ 300,000	\$ -	
AHEC - pending board approval 3/1/10-6/30/11	\$ 300,000	\$ -	
Total	\$2,149,049		