

RWIB Audit Committee Meeting
Friday, February 20, 2015, 9-11 am
Kirkwood Community College
1816 Lower Muscatine Road, Iowa City
Small Conference Room-Room 148

Members Present: Steve Olson, Patty Manual, Travis Weipert

Staff Present: Carla Andorf, Laura Donovan

Steve asked for a motion to approve the agenda. M/S/C Patty Manual, Travis Weipert. Motion Approved.

Steve asked for a motion to approve the minutes from the meeting held on May 23, 2013. M/S/C Patty Manual, Travis Weipert. Motion Approved.

Laura reviewed the financial monitoring reports from Spring 2014 and Fall 2014. There were no findings on the Spring 2014 report. There were three findings on the Fall 2014 report. Reviews are conducted twice a year by Iowa Workforce Development, once in spring and once in fall.

Laura reviewed the findings, corrections and explanations. IWD has accepted the corrections/explanations.

Travel not allocated correctly: A team member did not code their time correctly when they traveled for a program conference. This was corrected.

Payment not allocated correctly. The payment was coded correctly on the bill but a typo upon entering it into the system coded it incorrectly. This was corrected.

Cell phone processed without back up. It was identified that KCC is processing cell phone charges but not keeping back up. This has been rectified and all cell phone back up is reviewed and kept by KCC. This explanation was accepted.

Carla reported on the annual Quarterly Assurance Visits. These occur annually, typically in the fall. The last visit was March 2014. There were no findings. The next visit is March 30-31, 2015.

Quarterly Participant Verification pulls a 10% sample of all enrollments made each quarter. Laura is working on quarterly participant verifications for calendar year 2014. These will be completed in March 2015 and available for review at the fall audit committee. This is an internal second review of eligibility and enrollment information as well as a check on proper completion of program activities. Laura did pull a sample of youth, adult and dislocated worker files. The audit committee members each took a file and together walked through the quarterly participant verification form.

Carla reported that Data Validation is typically completed each January. It was completed January 2015. This verifies that the eligibility and performance data entered into the system is accurate and has back up. The state typically looks for proof of date of birth to ensure all adult enrollments are 18+ as well as proof of credential attainment which may include proof of completion of a degree or high school diploma. There is no written report for this verification from the state. There were no issues reported back.

Expenditure review for July 1-December 31, 2014 was completed by Laura. The handout showed all of the expenditures, except salary/benefits. This report is a detailed report by funding source and category showing what vendor was paid, and what amount in each category. The committee each picked a category and checked that amounts totaled up accurately. The committee requested that Laura select a few expenditure types and bring the backup documentation to the fall meeting for the team to review certain items more in-depth.

Laura reviewed the KCC audit for fiscal year ending June 30, 2014. WIA was a major program covered. There was one finding within WIA. \$55.10 was miscoded in payroll for a WIA staff member. This was an error by the grants accounting department. This finding was reported to IWD and is being corrected.

Laura reviewed the coding used for the many programs and activities within WIA. She shared the tool she developed for her team to use to properly code items to the right activity and funding stream. Discussion with the group that many items are coded to many funding streams and there are many different split calculations used.

Carla reviewed the KCC staff evaluation process and the division evaluation process and annual goal setting process. The KCC evaluation is completed annually reviewing the team members overall communication, quality of work, quantity of work, professionalism, etc. It also includes an individual SMART goal the team member works on to throughout the year to improve themselves, their processes or activities for participants. The division tool sets annual WIA goals for each staff member (enrollment goals, entered employment, wages, retained employment, credential obtainment), and is reviewed quarterly, tracking progress towards goals throughout the year. This tool also measures ongoing continuing education activities the staff invest in.

The group determined that it would be beneficial to continue meeting twice a year in the spring and the fall. The next meeting will be set for October, with final date set once Laura has the final fall financial monitoring. The spring meeting will typically be held in April or May depending upon the anticipated receipt of final financial report from IWD.

Reports expected for the fall 2015 meeting include:

- Spring and Fall 2015 Monitoring
- Spring 2015 Quality Assurance
- Expenditure Review January 1, 2015-June 30, 2015
- Quarterly participant Verification