

# **CRATER REGIONAL WORKFORCE DEVELOPMENT BOARD**

## **Board Meeting**

March 15, 2018

Community Life Center - Tabernacle Baptist Church

444 Halifax Street, Petersburg, VA 23803

8:30 a.m. - 10:30 a.m.

## **AGENDA**

(Draft)

- |  |                                      |
|--|--------------------------------------|
| <b>1. Call to order</b>                            | Chris Johnson                        |
| a. Roll Call                                       |                                      |
| <b>2. Public comment</b>                           | Chris Johnson                        |
| <b>3. *Consent Agenda</b>                          | Chris Johnson                        |
| a. CRWDB Policies                                  |                                      |
| <b>4. Proposed CRWDB By-Laws</b>                   | Chris Johnson                        |
| <b>5. Review 2017-2018 Annual Audit</b>            | Leslie Roberts, Dixon Hughes Goodman |
| <b>6. *One-Stop-Operator Recommendation</b>        | Recie Small                          |
| <b>7. *Emergency Youth Services Provider</b>       | Ryan Follett                         |
| <b>8. *Legal Services Provider</b>                 | Ryan Follett                         |
| <b>9. CRWDB Slate of Officers 2018-2020</b>        | Chris Johnson                        |
| <b>10. CRWDB Staff Reports</b>                     |                                      |
| a. Board Member questions/comments                 |                                      |
| <b>11. Sunshine-Laws Review (Board Committees)</b> | Ryan Follett                         |
| <b>12. *Adjourn</b>                                |                                      |

**\*Denotes action needed**

**Crater Regional Workforce Development Board  
Program Revenue & Expenditure Financial Report  
Period Ended February 28, 2018**

Notice of Obligation Revenue Sources	Annual Award	Last Year's Expenditures	Current Year's Expenditures	Balance
<b>WIOA Programs PY 16 (Expires June 30, 2018)</b>	<b>July 2016-June 2017</b>	<b>07/1/16 - 06/30/17</b>	<b>07/01/17 - 02/28/18</b>	
Adm	127,842.40	29,320.51	37,482.78	61,039.11
Adult	411,275.70	187,616.96	223,658.74	0.00
DLW	336,367.80	105,920.64	151,319.47	79,127.69
Youth	402,938.10	0.00	141,132.63	261,805.47
<b>Total</b>	<b>\$1,278,424.00</b>	<b>\$322,858.11</b>	<b>\$553,593.62</b>	<b>\$401,972.27</b>
<b>WIOA Programs PY 17 (Expires June 30, 2019)</b>	<b>July 2017-June 2018</b>	<b>07/1/16 - 06/30/17</b>	<b>07/01/17 - 02/28/18</b>	
Adm	131,271.50	0.00	0.00	131,271.50
Adult	427,223.70	0.00	60,454.63	366,769.07
DLW	429,703.20	0.00	0.00	429,703.20
Youth	324,516.60	0.00	0.00	324,516.60
<b>Total</b>	<b>\$1,312,715.00</b>	<b>\$0.00</b>	<b>\$60,454.63</b>	<b>\$1,252,260.37</b>
<b>Other Programs</b>		<b>07/1/16 - 06/30/17</b>	<b>07/01/17 - 02/28/18</b>	
Temporary Assistance for Needy Families (1)	317,975.00	317,975.00	0.00	0.00
Disability Employment Initiative (ended 07/31/2017)(2)	278,952.36	258,726.36	20,226.00	0.00
Cameron Foundation (3)	70,000.00	70,000.00	0.00	0.00
<b>Total</b>	<b>\$666,927.36</b>	<b>\$646,701.36</b>	<b>\$20,226.00</b>	<b>\$0.00</b>
<b>Grand Total</b>	<b>\$3,258,066.36</b>	<b>\$969,559.47</b>	<b>\$634,274.25</b>	<b>\$1,654,232.64</b>

(1) Temporary Assistance for Needy Families (TANF) period of performance: July 1, 2016 through June 30, 2017

(2) Contract & collaboration with the Virginia Department of Aging & Rehabilitative Services (DARS) to engage the workforce system to improve employment outcomes for job seekers with disabilities in two pilot Workforce Development Board (WDB) Areas 2 and 15

(3) Cameron Foundation grant: Pathway to Career program July 1, 2016 through June 30, 2017

**Crater Regional Workforce Development Board  
LWDA-15**

**Policy Number 2018-010  
Effective Date:**

**Title: Incumbent Worker Training Policy**

**Background:**

Policy Number 16-05 Effective Date: July 7, 2017 Title: Incumbent Worker Training, which refers to the Workforce Innovation and Opportunity Act of 2014 Section 122 and Section 134

WIOA funds may be expended for incumbent worker training (WIOA section 133(b)(4)). WIOA funds will be made available through a process designed to assist Virginia businesses, which could include a single firm or a group of firms that share similar workforce needs, using a sector strategy approach to meet the skills training needs of their incumbent workforce.

**PURPOSE AND GOALS**

The goal of the Incumbent Worker Training Initiative is to be more responsive in the provision of employer services to meet the needs of the employer community by providing educational and skills training for incumbent workers. The Incumbent Worker Training Initiative is structured to meet employer and business training objectives by enhancing the skills of existing employees resulting in increased employee productivity, layoff aversion, or company growth. Likewise, incumbent workers develop new, higher-level skills that benefit their employers, facilitate transition between jobs, and enhance their chances for retention and their potential for increased earnings. In turn, prospering businesses combined with a more highly skilled workforce greatly contribute to a successful and thriving economy, thereby creating employment opportunities and prospect of self-sufficiency for other entry-level workers.

**Eligibility for Incumbent Worker Training Initiative**

Employers which:

- Have been in operation in Virginia for a minimum of one year prior to application for funding;
- Have at least one-full time employee; and
- Are up-to-date on all state and local tax obligations.

## **Funding Priority**

Employers that:

- Submit training applications which indicate a significant upgrade in employee skills, and/or employee wage increases as a result of training.
- Submit training applications which reflect a significant layoff avoidance strategy and retention opportunities.

**Employee Eligibility** - Any worker employed with the eligible business and who provides application information required for the Workforce Innovative Opportunity Act (WIOA):

- At least 18 years of age;
- A citizen of the United States or a non-citizen whose status permits employment in the United States
- Males born on or after January 1, 1960 must register with the selective service system within 30 days after their birthday or at least before they reach the age of 26;
- Meet the Fair Labor Standards Act requirements for employer-employee relations and have an established employment history with the employer for 6 months or more;
- An employee to be trained that works at a facility located in Virginia or working for a staffing agency and placed at a Virginia facility.

## **Reimbursable Training Expenses**

- Training for participants for productive, high demand employment;
- Work-site-based learning strategies using cutting-edge technology and equipment;
- Training programs incorporating technological changes in the workplace;
- Training programs designed to impart learning to meet employer-specified or industry-specific skills;



- Train-the trainer instruction to build the capacity of businesses to effectively respond to the challenges of an increasingly diverse workforce
- Consumable training materials and supplies
- Textbooks
- Off-site facility rental expense directly related to an necessary for the training
- Rental of tools and equipment critical to the project
- Travel expense and per diem of instructor
- Instructor/trainer fees

### **Non-Reimbursable Costs**

- Costs incurred prior to the approval date of the application
- Construction or purchase of facilities or buildings
- Business relocation expenses
- Employment or training in sectarian activities
- Lobbying activities
- Direct Employee wages

### **Training Services**

The types of training which may be funded through Incumbent Worker Training Funds include, but are not limited to Occupational Skills Training which may include

- Industry or company specific skills
- Technical and computer skills

### **Training may be provided through:**

- Community colleges
- Secondary Career Technical Schools
- State colleges and universities
- Skill Centers
- Licensed and certified private entities/institutions

- Company in-house training provider

## **REQUIREMENTS AND LIMITATIONS**

Documentation of the match is required. A limit of \$12,500 of Incumbent Worker Training Funds may be requested by the company for each project. (Dependent upon available funding, requests exceeding the limit may be considered.) Proposals will be evaluated by the Executive Director.

As a requirement of the Workforce Innovative Opportunity Act (WIOA) regulations, individuals who

participate in the Incumbent Worker Training Initiative will be required to complete a registration form to include such personal information as Social Security number and date of birth.

Individuals for whom the information is not provided will not be included in the reimbursement for training. Additionally, the Board must receive notification and copies of any credential received as a result of the training, including certificates, licenses, etc., as described in Section 681.580. The Workforce Development Board reserves the right to accept or reject any or all applications received or to cancel the process, if necessary.

## **FUNDING AVAILABLE STATEWIDE**

Rapid response and local funds are available to provide incumbent worker training. The local board may reserve and use up to 20 percent of the WIOA Title I Adult and Dislocated Worker funds allocated to the local area to pay for the Federal share of the cost of providing a training program for incumbent workers.

## **DETERMINATION OF EMPLOYER ELIGIBILITY**

- The VBWD defines the following criteria for employer eligibility. Local workforce development boards (LWDB) are expected to develop local policy that conforms to this criteria;
- Demonstration of linkages of the training activity to demand occupations and/or regionally targeted industries;
- The positive relationship of the training to the competitiveness of a participant and the employer;

- The relative wage and benefit levels of those employees (pre-training and anticipated upon completion of the training); and
- The potential state and regional economic impact, if any, of the training project.

**The Governor and the Workforce Board may make recommendations to the local board for providing incumbent worker training that has statewide impact. WIOA Rapid Response funds may also be used for incumbent worker training. These funds will be made available to provide Virginia businesses with early intervention to avoid layoff situations.**

**NON-FEDERAL SHARE EMPLOYERS** participating in the program are required to pay for the non-Federal share of the cost of providing the training to incumbent workers of the employers.

The non-Federal share shall not be less than— i. 10 percent of the cost, for employers with not more than 50 employees ; ii. 25 percent of the cost, for employers with more than 50 employees but not more than 100 employees; and iii. 50 percent of the cost, for employers with more than 100 employees

The non-Federal share provided by an employer participating in in an incumbent worker training project may include the amount of the wages paid by the employer to a worker while the worker is participating in the training activity. The employer may provide the share in cash or in-kind, fairly evaluated.

#### **PROHIBITION ON USE OF FUNDS TO ENCOURAGE OR INDUCE RELOCATION**

No funds provided under this title shall be used, or proposed for use, to encourage or induce the relocation of a business or part of a business if such relocation would result in a loss of employment for any employee of such business at the original location and such original location is within the United States.

#### **RESTRICTIONS ON USE OF FUNDS AFTER RELOCATION**

No funds provided under this title for an employment or training activity shall be used for customized or skill training, on-the-job training, incumbent worker training, transitional employment, or company-specific assessments of job applicants or employees, for any

business or part of a business that has relocated, until the date that is 120 days after the date on which such business commences operations at the new location, if the relocation of such business or part of a business results in a loss of employment for any employee of such business at the original location and such original location is within the United States.

## **BUSINESS SERVICES**

Incumbent worker training is an important business services initiative that is designed to benefit business and industry by assisting with existing employees' skill development and by increasing employee productivity and company growth. LWDBs must detail incumbent worker training in the business services plan. Incumbent worker training will be tracked in the business engagement report and will be reported to the VBWD

## **OUTCOMES**

Strategies for developing new workforce skills in the existing workforce shall be designed to benefit business and industry in ways that encourage and support the integration of new technology and business processes, increase employee productivity and support the competitiveness of the company. Incumbent worker programs create a number of positive outcomes including:

- Improving the alignment of existing workers' skills with new job requirements;
- Providing individuals access to new career opportunities within a business;
- Encouraging the retention of existing personnel who otherwise may become dislocated because of skills deficiencies; increasing the wages of newly trained workers;
- Creating new opportunities for entry-level workers through the promotion of existing workers; and supporting the overall enhancement of local and regional economic development efforts.

### **Applicability:**

#### **All CRWDB Service Providers**

**Crater Regional Workforce Development Board  
LWDA-15**

**Policy Number 2018-01**  
**Effective Date:**

**Title: WIOA Grievance and Complaint Process**

**Purpose**

To communicate the requirement of grant recipients to establish and maintain procedures providing for the prompt investigation and equitable resolution of grievances and complaints alleging violations of the Workforce Innovation and Opportunity Act of 2014 (WIOA).

This policy sets forth the procedures required under the Workforce Innovation and Opportunity Act of 2014 (WIOA) to address grievances or complaints alleging a violation under the requirements of WIOA by the Commonwealth of Virginia, the Crater Regional Workforce Development Board, a One-Stop Center, Service or Training Providers.

This policy does not address the procedure for processing complaints alleging discrimination under WIOA section 188 and/or CFR part 37. Such complaints must be handled in accordance with the procedures set forth in that regulatory part. Questions about or complaints alleging a violation of the non-discrimination provision of WIOA section 188 may be directed or mailed to the Equal Opportunity Officer, 22 W. Washington St., Petersburg, VA 23803 for processing.

**References**

**P.L. 113-128, Workforce Innovation and Opportunity Act, Section 181(c). Federal Register, August 19, 2016, Part VI, Department of Labor, Employment and Training Administration, 20 CFR Part 603, 651, 652, et al. Workforce Innovation and Opportunity Act; Final Rules. 20 CFR Part 683, Subpart F- Grievance Procedures, Complaints, and State Appeals Processes. 29 CFR Part 38, WIOA Section 188 Nondiscrimination and Equal Opportunity Regulations.**

**Definitions:**

The following terms, when used in this policy, having the following meanings unless the context states otherwise:

**Complainant** -an individual, group or agency that files a formal complaint alleging violation of WIOA and/or provisions of a related agreement or service.

**Direct Recipient** –includes any person or government department, agency or establishment that receives WIOA funds through a local area to carry out WIOA programs but does not include an individual who is a beneficiary of such programs.

**Grievant** –a person, group or agency that files a formal grievance alleging a violation of the WIOA and/or provisions related agreement or service.

**Interested Parties**- includes sub-grantees, subcontractors, service providers, employees, One-stop partners, and training providers

**Participant** -an individual who has been determined to be eligible to participate in and who is receiving services except follow-up services authorized under the WIOA, under a program authorized by the WIOA. Participation commences on the first day, following determination of eligibility, on which the individual begins receiving subsidized employment training or other services provided by WIOA.

**Respondent**- the individual or entity against whom the grievance or complaint is alleged.

### **Policy Statement**

The Crater Regional Workforce Development Board, the Crater Regional Workforce Center and the Emporia Satellite office adopts the following for dealing with grievances and complaints, provides for prompt resolution within 60 days of receipt of the written complaint, and provides opportunity for the grievant or complainant to appeal to the LWD level decision to the local Crater Regional Workforce Development Board when he/she is dissatisfied with the One-Stop Center's decision or no decision has been reached within 60 calendar days.

### **GRIEVANCES AND COMPLAINTS PROCESSING**

The grievance and complaint review procedure for the local level apply to alleged violations of the requirements of WIOA and/or provisions of the related agreement. These grievances or complaints may be submitted by participants and other interested parties affected by the local workforce development system, including one-stop partners and service providers.

#### **Filing a Grievance or Complaint**

The One-Stop Center, Service or Training Provider shall provide participants with the name, address and telephone number of the agency's official and the CRWDB Executive Director to whom grievances and complaints can be directed. Example of who may file a grievance or complaint includes the following:

1. Applicants or registrants for aid, benefits, services or training,
2. Eligible applicants/registrants,
3. Participants,
4. Employers
5. Applicants for employment under WIOA
6. Service providers or
7. Eligible service providers

Each grievance or complaint must be filed, in writing, within thirty (30) calendar days of the alleged situation and must contain the following information:

1. The name, address and phone number of the person filing the grievance or complaint;
2. The date of the alleged situation and the date the grievance or complaint was filed;
3. The identity of the respondent (i.e. the individual or entity against whom the grievance or complaint is alleged);
4. A description of the allegation(s). This description must include enough detail to allow the reviewer to decide whether the allegation(s), if true, would violate any of the provisions of WIOA; and
5. The signature of the person filing the grievance or complaint.

#### Methods of Resolution/Disposition of Complaints

Upon receipt of the grievance or complaint, the reviewer will provide written notice to the grievant or complainant. This correspondence will be sent within five (5) business days and must include the following:

1. A summary of the allegation(s) submitted;
2. The date, time and place of the meeting or hearing with the reviewer;
3. A notice that the CRWDB Executive Director may arrange for an informal resolution to the complaint prior to the official meeting or hearing;
4. A notice that the grievant or complainant may be represented by and attorney; and
5. A notice that the grievant or complainant may be present witnesses and documentary evidence

Each One-Stop Center, Service or Training provider must notify the CRWDB Executive Director, in writing, of the complaint within 48 hours of receiving the complaint. The CRWDB Executive Director has a maximum of sixty (60) calendar days to conduct an investigation of the allegations and offer a resolution to the complaint.

#### Notice of Final Action

Once the investigation is complete and a decision has been reached, a Notice of Final Action must be sent to the grievant or complainant with a copy to the

agency. If an informal resolution was provided, the Notice of Final Action must summarize the resolution agreed upon. If no informal resolution was provided, the Notice of Final Action must contain the following information:

1. The reviewer's decision and the reasons supporting the decision;
2. A brief description of the investigation process implored to reach the decision;
3. A notice that, if no decision is reached within 60 days or if dissatisfied with the decision, the grievant or complainant may appeal to the Commonwealth of Virginia within 10 business days of receipt of the Notice of Final Action; and
4. A notice that the grievant or complainant may seek a remedy authorized under another Federal, State or local law.

#### Record Keeping Requirements

Records regarding grievances and complaints must be maintained for at least three years from the date of resolution of the grievance or complaint. All records must include the following:

1. The name and address of the grievant or complainant;
2. A description of the grievance or complaint;
3. The date of the grievance or complaint was filed;
4. The disposition (final action);
5. The date of the disposition of the grievance or complaint; and
6. Any other pertinent information

To the maximum extent possible, the identity of any person who has furnished information relating to, or assisting in, an investigation of a possible violation of the WIOA shall be kept confidential. The information may only be used for the purpose of:

1. Record keeping and reporting;
2. Determining the extent to which an entity is operating its WIOA funded programs or activities in a nondiscriminatory manner; or
3. Other use authorized by the nondiscrimination and equal opportunity provisions of WIOA.

#### **PROCESSING APPEALS OF AGENCY LEVEL GRIEVANCE AND COMPLAINT DECISIONS**

The grievance and complaint review procedures for the agency level apply to alleged violations of their requirements of WIOA and/or provisions of a related agreement. These grievances or complaints may be submitted by participants and other interested parties affected by the local workforce development system, including One-Stop Centers, Center Partners, Service and Training Providers. The Crater Regional Workforce Development Board will review:



1. Appeals of decisions made at the local agency level during the grievance and complaint process;
2. Grievances or complaints alleging a violation of the requirements of the WIOA and/or provisions of a related agreement, filed by interested parties who have no recourse to the grievance and complaint procedure of a local agency, but who are affected by the WIOA programs offered through the Virginia Workforce Network;
3. Grievances or complaints from eligible providers of training services who are denied equitable opportunities to provide training programs to WIOA participants, by a one-stop center or program operator, or otherwise adversely affected by the one-stop center or program operator.\*

\*Grievances or complaints from providers of training services who are denied eligibility by the CRWDB, or who's eligibility is terminated or otherwise adversely affected by the CRWDB must file their complaints with the Commonwealth of Virginia.

#### Filing an Appeal

Each appeal must be filed, in writing, within 10 business days of the date of which the Notice of Final Action is received and must contain the following information:

1. The name, address and phone number of the person filing the appeal;
2. The identity of the respondent (i.e. the individual or entity against whom the grievance or complaint is alleged);
3. A description of the allegation(s). This description must include enough detail to allow the reviewer to decide whether the allegation(s), if true, would violate any of the provisions of WIOA;
4. Pertinent dates, including the date on which the grievance or complaint was filed at the local agency level, the date of the alleged occurrence for which the grievance or complaint was filed and the date a written decision was issued ( or should have been issued);
5. If applicable, copies of the provisions of the WIOA, the regulations, etc. which are believed to have been violated;
6. A statement disclosing other steps pursued at any level regarding the grievance or complaint in question;
7. A copy of the agency's Notice of Final Action, if such was rendered; and
8. The signature of the person filing the appeal.

NOTE: The appeal must be accompanied by all documentation submitted to the agency when filing the original complaint. Only information received by the agency during the initial investigation will be allowed as evidence in the appeal process.

### Methods of Resolution/Disposition of Complaints

Upon receipt of the written request for appeal and all of the pertinent information outlined above, the reviewer for the CRWDB will provide the grievant, or complainant, and the respondent with written acknowledgement of the appeal. This correspondence will be sent within five (5) business days and include both a summary of the allegations submitted and an offer to resolve the issue informally prior to rendering a decision based on the written records. Finally, the acknowledgement will include a notice that upon review of the documentary evidence presented, the reviewer will make his/her decision.

The reviewer may offer the opportunity to resolve the issue informally prior to rendering a decision based on the written records. If the parties decline this opportunity, the reviewer will accept, reject or modify the decision for the local agency based on a review of the evidence. The reviewer may also remand the grievance or complaint to the local agency for further investigation. In any case, the reviewer has a maximum of 30 calendar days to review the allegation(s) and offer a resolution.

### Notice of Final Action

Once a decision is reached, a Notice of Final Action must be sent to the grievant or complainant and respondent. If an informal resolution was provided, the Notice of Final Action will summarize the resolution agreed upon. If no informal resolution was provided, the Notice of Final Action will contain the following information:

1. The reviewer's decision and the reason supporting the decision;
2. A notice that, if dissatisfied with the decision, the grievant or complainant may appeal the the Commonwealth of Virginia, within 10 days of the Notice of Final Action from the CRWDB;
3. Notice that copies of appeals submitted to the Administrator, Federal Workforce Programs, Virginia Community College System, 300 Arboretum Place, Suite 200, Richmond, VA 23236, must be sent to the reviewer at CRWDB, 22 W. Washington St, Petersburg, VA 23803; and
4. A notice that the grievant or complainant may seek a remedy authorized under another Federal, State or local law.

### Record Keeping Requirements

Records regarding grievances and complaints must be maintained for at least three years from the dated resolution. All records must include the following:

1. The name and address of the grievant or complainant;
2. A description of the grievance or complaint;
3. The date the grievance or complaint was filed;
4. The disposition (final action);
5. The date of disposition of the grievance or complaint; and

6. Any other pertinent information

To the maximum extent possible, the identity of any person who has furnished information relating to, or assisting in, an investigation of a possible violation of the WIOA shall be kept confidential. The information may only be used for the purposes of:

1. Record keeping and reporting;
2. Determining the extent to which an entity is operating its WIOA funded programs or activities in a nondiscriminatory manner; or
3. Other use authorized by the nondiscrimination and equal opportunity provisions of WIOA

**Crater Regional Workforce Development Board**  
**Board Meeting**  
**March 15, 2018**  
**Executive Director's Report**  
Submitted by: Ryan Follett

**1. Emergency provision of Youth Services:**

Pathways, Inc. has been determined to be an eligible provider of emergency services for the CRWDB Youth Program. Pathways has submitted a service-provision proposal and budget. The City of Petersburg Procurement Officer will review and vet the proposal and selection process prior to March 15, 2018. The proposal will be presented to the CRWDB at the March 15, 2018 board meeting for review/approval. The anticipated commencement of Youth Program services by Pathways, Inc. is April 2, 2018.

**2. One-Stop Operator Request for Proposals (RFP):**

Two proposals were received in response to the One-Stop Operator RFP. A review team was selected. The team has reviewed the two proposals and is prepared to make a recommendation. The City of Petersburg Procurement Officer will review and vet the selection process prior to March 15, 2018. The review team's recommendation will be presented to the CRWDB at the March 15, 2018 board meetings for review/approval. The anticipated commencement of One-Stop Operator services is May 2, 2018.

**3. CRWDB web site:**

The CRWDB web site will go live prior to the end of March. At the time of launch, the site will provide contact information for board staff and the Workforce Centers. We will also have the ability to post information regarding board activities.

Links to Workforce Center and other Crater-area services will need to be added, along with changes to ensure conformance with the Americans with Disabilities Act, in order for the site to be complete.

**Crater Regional Workforce Development Board  
LWDA-15**

**Policy Number 2018-008**  
**Effective Date:**

**Title: EQUAL OPPORTUNITY POLICY FOR WIOA  
PROGRAMS**

**Purpose**

To communicate the non-discrimination and equal opportunity requirement of the Workforce Innovation and Opportunity Act to the local One-Stop Centers, Program Operators and Service Providers.

**References**

[Workforce Innovation and Opportunity Act, Section 188; Workforce Innovation and Opportunity Act – Notice of Proposed Rulemaking, 20 CFR § 683.285; 29 CFR 38; 28 CFR 35; TEGL 37-14 29 CFR Part 37, Civil Rights Act of 1964, Title VI Age Discrimination Act of 1975 Rehabilitation Act of 1973 Education Amendments Act of 1972, Title IX](#)

**Policy Statement**

The Crater Regional Workforce Development Board is committed to providing access to all individuals with respect to the delivery of programs and services associated with the Workforce Innovation and Opportunity Act of 2014 (WIOA), which takes the place of the Workforce Investment Act of 1998.

Section 188 of the WIOA, prohibits discrimination on the grounds of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and for beneficiaries only, citizenship<sup>1</sup> or participation<sup>2</sup> in a WIOA Title I financially assisted program or activity.

The following requirements are taken from regulation at 29 CFR Part 37 and must be incorporated into the systems and practices of all recipients for

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<sup>1</sup> These regulations do not limit eligibility or impose preferences for services on the basis of citizenship.

<sup>2</sup> An example of discrimination on the basis of participation would be denying an employment opportunity to an individual based on the individuals training in a WIOA program.

assurances of no discrimination. Any program or activity that receives federal financial assistance under WIOA Title I is a recipient and therefore subject to these requirements.

### **Equal Opportunity Requirements for WIOA**

Programs and activities funded or otherwise financially assisted in whole or in part under the Workforce Innovation and Opportunity Act (WIOA) are subject to federal equal opportunity (EO) laws and regulations based on the following:

- Section 188 of the WIOA, which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIOA Title I-financially assisted program or activity.
- Title VI, Civil Rights Act of 1964 as amended which prohibits discrimination on the bases of race, color, religion, sex, national origin in programs or activities that receive federal financial assistance;
- Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age;
- Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
- Title IX Education Amendments Act of 1972, as amended, which prohibits discrimination on the basis of sex educational programs;
- 29 CFR Part 37; and
- DOL Civil rights Center and state policy directives

Other Federal laws that impact the operations of State and local level WIOA programs include, but are not limited to, the following:

- Immigration Reform and Control Act of 1986
- Title VII, Civil Rights Act of 1964
- Equal Pay Act
- Age Discrimination in Employment Act; and
- Americans with Disabilities Act of 1990

Consistent with the legal and regulatory requirements of WIOA, the local One-

Stop Centers and Service Providers will establish and maintain a comprehensive equal opportunity program to include written policies and procedures that cover all employment & services programs as covered by WIOA.

All One-Stop Centers and Service Providers shall ensure compliance with the Crater Regional Workforce Development Board's equal opportunity and related policies, procedures, and administrative directives as applicable. This includes the following:

- Designation of an Equal Opportunity Officer or Liaison to coordinate the organization's WIOA EO responsibilities;
- Notification of the right to file a complaint by posting "Equal Opportunity Is the Law" notices in prominent locations that are available to registrants, applicants, eligible applicants/registrants, applicants for employment, employees and interested members of the public;
- Requirement to include assurance of nondiscrimination and equal opportunity laws and regulations in contracts, cooperative agreements, memorandums of understanding, applications and other similar agreements to carry out WIOA funded programs;
- Written Nondiscrimination Policy for hiring and program participation practices, and to distribute and post these policies as required by law;
- Administration of WIOA-funded programs and activities to ensure physical as well as program accessibility to individuals with disabilities, that programs are provided in the most integrated environment appropriate to individuals with disabilities, and that communications with individuals with disabilities are as effective as communications with others;
- Collection and maintenance of EO data and provision of reports on applicants, registrants, eligible applicants/registrants, participants, employees and applicants for employment;
- Compliance with the WIOA Discrimination Complaint Procedures established by the Crater WDB and maintenance of a log of discrimination complaints. One-Stop Centers and Service Providers shall promptly notify the Crater WDB's EO Officer of any complaints or lawsuits filed against it alleging discrimination;
- Furnish all necessary books, records, accounts, etc. to the Crater WDB for purposes of investigation to ascertain compliance with these provisions; and
- Be responsible for, and agree to indemnify and hold harmless, the Commonwealth of Virginia and the Crater Regional Workforce Development Board from all losses, damages, expenses, claims, demands, suits and actions brought by any party against the Commonwealth of Virginia or the Crater Workforce Development Board as a result of a party's failure to comply with these provisions.

## **BYLAWS of the CRATER REGIONAL WORKFORCE DEVELOPMENT BOARD**

Approved by the Crater Regional CEO Consortium:

Approved by the Crater Regional Workforce Development Board:

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The Commonwealth of Virginia, pursuant to the Federal Workforce Innovation and Opportunity Act of 2014, under section 107(c)(4)(B)(i), has designated the Crater Regional Workforce Development Board as the entity responsible for the direction and oversight of employment and training programs at the local level and provides funding thereto.

Federal and State rules and regulations provide for program activities and require the Crater Regional Chief Elected Officials,, for the Crater Regional Workforce Development Area to appoint a local Workforce Development Board.

### **ARTICLE I. NAME**

The name of the local Board shall be the Crater Regional Workforce Development Board, hereinafter referred to as "CRWDB".

### **ARTICLE II. LEGAL AUTHORITY OF THE BOARD**

The CRWDB is organized in accordance with the Federal Workforce Innovation and Opportunity Act of 2014, hereinafter referred to as "WIOA".

### **ARTICLE III. AREA SERVED**

The geographical region to be served by the CRWDB shall be the Cities of Colonial Heights, Emporia, Hopewell and Petersburg and the Counties of Dinwiddie, Greensville, Prince George, Surry and Sussex and the labor market areas contained therein.

### **ARTICLE IV. DUTIES & METHODS OF THE BOARD**

#### **Section 1. Duties**

- A. The CRWDB shall be established to assist the Crater Regional Chief Elected Officials Consortium, hereinafter referred to as "the CEO", in strategic planning, oversight, and evaluation of the local workforce development area, and shall promote effective outcomes consistent with statewide goals, objectives, and negotiated local performance.
- B. Duties of the CRWDB shall be in accordance with the WIOA including, but not limited to:
  - 1. In partnership with the CEO, develop a local workforce development area plan;
  - 2. Negotiate local performance measures with the CEO and the Governor;
  - 3. Subject to the approval of the CEO, develop a budget for the activities of the CRWDB, consistent with the local workforce development plan and the duties of the CRWDB under section 107 of the WIOA;
  - 4. Conduct oversight, in partnership with the CEO, of the use and management of funds, including ensuring the appropriate management and investment of funds to maximize performance outcomes under WIOA section 116;
  - 5. Negotiate with the CEO and required partners on the methods for funding the infrastructure costs of One-Stop Career Center(s) in the local workforce development area in accordance with Code of Federal Regulations section 678.715. Under the local mechanism, local partners can contribute



amounts in excess of the limitations contained under the State funded infrastructure mechanism at sec.121(h)(2)(D)(ii) of WIOA;

6. Subject to the approval of the CEO, select operators of the America's Job Center or One-Stop Career Center(s);
7. Select providers of training and intensive services;
8. Conduct oversight of local WIOA programs;
9. Conduct research and regional labor market analysis;
10. Carry out analyses of the economic conditions in the planning region;
11. Assist the Governor in developing the statewide workforce and labor market information system; specifically in the collection, analysis, and utilization of workforce and labor market information for the Crater region;
12. Conduct such other research, data collection, and analysis related to the workforce needs of the regional economy as the CRWDB, after receiving input from a wide array of stakeholders, determines to be necessary to carry out its functions;
13. In collaboration with secondary and postsecondary education programs, lead efforts in the local workforce development area to develop and implement career pathways within the local workforce development area;
14. Promote the participation of private-sector employers in the local workforce development area;
15. Maximize opportunities for individuals with barriers to employment to gain credentials and access to middle income pathways;
16. Lead efforts to engage with a diverse range of employers and economic development entities, including coordination with CEO's regional economic development strategies; and
17. Develop strategies for using technology to maximize the accessibility and effectiveness of the local workforce development system for employers, workers and job seekers.

## **Section 2. Methods**

The CRWDB shall perform all duties in accordance with these methods:

- A. *Convener* – Bring together business, labor, education, and economic development to focus on community workforce issues.
- B. *Workforce Analyst* – Develop, disseminate and understand current local and regional labor market and economic information and trends.
- C. *Broker* – Bring together systems to solve common problems, or broker new relationships with businesses and workers.
- D. *Community Voice* – Advocate for the importance of workforce policy, providing perspective about the need for and availability of skilled workers.
- E. *Capacity Builder* – Enhance the local workforce development areas and Central Coast planning region's ability to meet the workforce needs of local employers.

## **ARTICLE V. STAFFING AND SUPPORT**

- A. CRWDB staff shall include an Executive Director and such staff necessary to support the activities of the CRWDB. The CRWDB Executive Director shall serve as a non-voting member of the CRWDB and shall attend all meetings of the CRWDB and its committees.

- B. The CRWDB staff will work on implementation of the policies, goals and activities recommended by the CRWDB. The staff shall make regular reports to the CRWDB on implementation. CRWDB staff shall be responsible for preparing and distributing agendas for all public meetings.
- C. Staff of the CRWDB shall maintain an official membership list, attendance records, a record of all actions of the CRWDB, minutes of all public meetings and other documents of the CRWDB and its committees.

## **ARTICLE VI. MEMBERSHIP**

### **Section 1. Composition**

The CEO shall ensure the membership of the CRWDB conforms to all requirements of the WIOA, including, but not limited to:

- A. *Business Representatives* – At least the majority (51%) of CRWDB membership must be representatives of business in the local area. The business representatives shall include owners of businesses, chief executives or operating officers of business or other business executives, including small businesses, business organizations, or human resources executives with optimum policy-making or hiring authority that provide employment opportunities in in-demand sectors or occupations as defined in WIOA. Efforts will be made to include broad representation of businesses throughout the County, consisting of both large and small employers.
- B. *Local Educational Entity* – At least one (1) representative of a local educational entity shall be selected from individuals nominated by regional or local educational agencies, institutions, or organizations representing such local educational entities. Representatives shall include individuals with experience in adult education literacy activities under Title II of WIOA and individuals with experience in higher education institutions, including community colleges that provide workforce training.
- C. *Labor Organizations* – At least twenty percent (20%) of CRWDB members must be representatives of labor organizations nominated by local labor federations, including joint-labor management registered apprenticeship programs, or where they do not exist in the local area, employee representatives. At least two (2) members or more must represent labor organizations; and one (1) member or more must represent a joint-labor management registered apprenticeship program; or where they do not exist, employee representatives in accordance with WIOA.
- D. *Community-Based Organization* – At least one (1) member must represent a community-based organization with expertise in addressing the employment needs of populations with barriers to employment, including, but not limited to, those that represent or provide service to individuals with disabilities, veterans, WIOA eligible youth (including out-of-school youth), farm workers, homeless persons and immigrants.
- E. *Economic Development Agency* – At least one (1) member must represent an economic development agency, including private sector economic development entities and/or Small Business Development Centers.
- F. *Wagner-Peyser* – At least one (1) member must represent the State of Virginia Employment Service Office under Wagner-Peyser serving the local area.
- G. *Rehabilitation* – At least one (1) member must represent programs carried out under Title I of the Rehabilitation Act of 1973.
- H. Membership may include other individuals or representatives of entities as the CEO may determine to be appropriate. A single member of the CRWDB may be appointed as a representative of more than one entity on the CRWDB if the individual meets all the criteria for representation in accordance with WIOA.

### **Section 2. Appointments**

- A. Members of the CRWDB shall be appointed by the CEO.

- B. The CEO shall ensure the membership and appointment of CRWDB members are in accordance with WIOA and applicable State criteria.
- C. The composition of the CRWDB shall be subject to certification by the Governor.
- D. CRWDB representatives, except institutional members (i.e., Job Center or One-Stop Partners) shall serve as individuals and may designate alternates/proxies when a member is unable to attend a meeting, as per the WIOA requirements at Code of Federal Regulations § 679.110(d)(1) through (7). The use of technology such as phone and web-based meetings may be used to ensure members actively participate in meetings.

### **Section 3. Term**

- A. The term of each CRWDB representative shall be three (3) years, upon which time consideration for reappointment shall occur. The terms of all representatives will be staggered
- B. There shall be no term limits.
- C. Members who are no longer actively involved in the work of his/her membership category within the Crater Region shall be required to resign from his/her CRWDB seat.
- D. Members shall immediately inform the CRWDB of a change in employer or employment status, or other change in membership category, at which time it shall be determined if the member is eligible to continue serving on the CRWDB.

### **Section 4. Recruitments and Nominations**

- A. The CRWDB shall solicit and accept nominations for CRWDB membership in accordance with representation as needed.
- B. All nominees shall be required to submit a membership application
- C. Any qualified community member may nominate him/herself for appointment to the CRWDB by submitting a membership application to the CRWDB Executive Director.
- D. Nominations shall be reviewed by the CRWDB Executive Committee to ensure that nominees meet the membership criteria as stated in these bylaws. If nomination is deemed eligible by the Executive Committee, the Executive Committee shall bring forth the nomination of the CEO consideration.

### **Section 5. Vacancies**

- A. In the event of a vacancy, the CRWDB Executive Committee is responsible for maintaining the required composition of the CRWDB, as stated in these bylaws. A vacancy may not necessarily be filled if the required composition of the CRWDB can be maintained without filling the vacancy.
- B. A vacancy on the CRWDB shall exist on the occurrence of noncompliance with applicable Federal and State regulations, or change in employment status from active employment in the classification that served as the basis for the appointment or other change in membership category.
- C. Vacancies will not necessarily be filled by individuals from a like organization; industry, employer, or association so long as the required membership composition is maintained.

### **Section 6. Resignations**

- A. Any member may resign by providing written or oral notice to the CRWDB Chair and/or CRWDB Executive Director.
- B. The CRWDB Executive Director shall provide written notice of all resignations to the CRWDB and CEO.

- C. A member shall be deemed to have resigned CRWDB membership if s/he is inactive in the program year (July-June) for which attendance is reviewed.
- D. In the event of resignation due to excessive inactivity, the CRWDB Executive Director shall act on behalf of the CRWDB to determine cause of such inactivity and shall provide such cause to the CRWDB for consideration.

## **Section 7. Removal**

A. A CRWDB member may be removed from the CRWDB if the member's conduct or action, in his/her capacity as a member or personal/professional dealings, is having or will have a severe detrimental effect on the ability of the CRWDB to conduct its business.

B. Procedures for Removal by CRWDB:

1. A removal shall be proposed and discussed at an Executive Committee meeting called for that purpose;
2. The recommendation for removal from the Executive Committee shall be brought before the full CRWDB for discussion and vote;
3. The member whose removal is being considered shall be invited to present reason(s) why his/her removal should be reconsidered at both the Executive Committee and full CRWDB meeting;
4. Removal from the CRWDB shall require a two-thirds majority and affirmative vote of the CRWDB at a regularly scheduled meeting, in which a quorum has been established; and
5. The CRWDB shall forward the recommendation for removal to the CEO for approval.

C. Procedures for Removal by CEO:

1. A removal is proposed and discussed at a CEO meeting;
2. The recommendation for removal shall be brought before the full CEO for discussion and vote where a simple majority of members constitutes quorum;
3. The member whose removal is being considered shall be invited to present reason(s) why he/she should not be removed; and
4. Removal from the CRWDB shall require a two-thirds majority and affirmative vote of the CEO at a regularly scheduled meeting, in which a quorum has been established.

## **Section 8. Size**

- A. The membership size of the CRWDB shall be that which is required by the WIOA, and to fulfill the duties of the CRWDB.
- B. An individual may serve as a representative of more than one membership category so long as adequate justification for his/her expertise in each area is established and meets all the criteria for representation in accordance with WIOA. No matter how many membership categories an individual represents, he/she is only entitled to one vote and may only be counted as a single member of the CRWDB.

# **ARTICLE VII. OFFICERS AND THEIR ELECTIONS**

## **Section 1. Officers**

- A. The officers of the CRWDB shall be Chair, Vice Chair, and Secretary/Treasurer.
- B. There shall be elected one (1) individual to serve in each designated office.
- C. The Officers of the CRWDB shall be elected by the CRWDB from among the Business representatives.

## **Section 2. Election of Officers**

The CRWDB shall elect officers in the last regularly scheduled meeting before July 1 of each year in which the term of an officer is to expire. The term shall commence on the first subsequent meeting.

## **Section 3. Term of Officers**

- A. The term of each officer shall be two (2) years.
- B. There shall be no consecutive term limits for officers.
- C. An officer shall serve his or her term until a successor is elected or until death, resignation or removal from office for cause.
- D. Should an officer be removed from the Board or resign from the Board or from the position of officer, the individual(s) sitting in office under the vacancy shall advance to the next seat and the newly created vacancy for the office of Secretary/Treasurer shall be filled by majority vote at the next scheduled meeting of the CRWDB. An officer selected to fill a vacancy shall serve for the remainder of the term of the individual whose vacancy s/he is selected to fill

## **Section 4. Duties of Officers**

A. *Chair*. The CRWDB Chair shall:

- 1. Represent the CRWDB to the CEO and the general public;
- 2. Preside over all regular and special meetings of the CRWDB;
- 3. Serve as Chair of the Executive Committee of the CRWDB;
- 4. Prepare the agenda for CRWDB meetings in consultation with the CRWDB Executive Director;
- 5. Appoint all committee Chairs and committee members, in consultation with the CRWDB Executive Director;
- 6. Determine the sections of the annual WIOA Local and Regional Plans that are to be developed by the CRWDB and Youth Committee because those sections relate to eligible youth, and determine the duties of the Youth Committee in addition to those described in the WIOA; and
- 7. Assign and delegate such responsibilities from time to time.

B. *Vice Chair*. The CRWDB Vice Chair shall:

- 1. In the absence of the CRWDB Chair, perform all the duties of the CRWDB Chair; and
- 2. Assign and delegate such responsibilities from time to time.

C. *Secretary/Treasurer*. The CRWDB Secretary/Treasurer shall:

- 1. In the absence of the CRWDB Chair and CRWDB Vice Chair, perform all duties of the CRWDB Chair; and
- 2. Assign and delegate such responsibilities from time to time.

## **Section 5. Removal of Officers**

The removal of an officer shall require a two-thirds majority vote of the CRWDB and conform to the procedures for member removal as outlined in these bylaws.

## **ARTICLE VIII. MEETINGS**

## **Section 1. Public Meetings**

- A. All meetings of the CRWDB and its committees shall be called and conducted in conformity with the provisions of the Sunshine Laws.
- B. The use of technology such as phone and web-based meetings may be used to ensure members actively participate in meetings.
- C. Robert's Rules of Order, Newly Revised, shall guide. CRWDB meetings in all cases in which they are applicable and to the extent in which they are not in conflict with these bylaws and other applicable law.
- D. Regular meetings of the CRWDB and its standing and/or ad hoc committees shall be published annually in June for the period of July 1<sup>st</sup> to June 30<sup>th</sup> of the coming program year.
- E. Special meetings of the CRWDB may be called at any time by any officer of the CRWDB for any purpose.
- F. Notice of the time and place of special meetings shall be provided to each member and the public in accordance.
- G. The presiding officer of a meeting, at his/her discretion, may adjourn any meeting, whether a quorum has been established or not, to another time and place. The same meeting may not be adjourned more than once.

## **Section 2. Quorum**

- A. A simple majority of appointed members shall be present at the primary meeting location to constitute a quorum for the transaction of business at all CRWDB and designated standing committee meetings.
- B. A meeting at which a quorum is initially established may not continue to transact business or to discuss business if the quorum is not maintained due to the withdrawal or departure of members.

## **Section 3. Voting**

- A. Each member or his/her proxy /designee of the CRWDB shall be entitled to one vote on an action.
- B. No member of the CRWDB shall cast a vote on any matter which has direct bearing on services to be provided by the member or any organization with which that member is associated, or would otherwise be the basis for a conflict of interest, as outlined in these bylaws in Article X. Conflict of Interest, Ethics & Economic Interests, Section 1.
- C. Action brought before the CRWDB shall be resolved by a vote of a simple majority of the members present, provided a quorum is present.
- D. At the request of any member, or upon the discretion of the Chair, a roll-call or ballot vote may be requested for any action of the CRWDB.

## **ARTICLE IX. COMMITTEES**

### **Section 1. General**

- A. All standing committees established under the CRWDB shall conform to the bylaws of the full CRWDB.
- B. All actions of CRWDB standing committees and workgroups are advisory to the CRWDB.
- C. Chairs of the CRWDB standing committees, in consultation with the CRWDB Executive Director, shall prepare the agenda for meetings.

### **Section 2. Executive Committee**

- A. The Executive Committee shall be comprised of the following Board members: Chair, Vice Chair, Secretary/Treasurer, and the Chair of the four standing committees.

B. The CRWDB Chair shall serve as Chair of the Executive Committee.

C. Responsibilities of the Executive Committee shall include:

1. Report upon all action taken by the committee at regularly scheduled CRWDB meetings;

(a) Emergency actions and all other actions taken by the Executive Committee without the prior approval of the full CRWDB are conditional and subject to either ratification or rescission by the full CRWDB at its subsequent meeting.

2. Make recommendations for membership to the CRWDB and Youth Committee in compliance with membership requirements as outlined in the WIOA;
3. Determine responsibilities of all standing committees and workgroups and review work plans of such bodies;
4. Review the attendance of CRWDB and standing committee members and make recommendations for removal of a member as outlined in Article VI. Membership, Section 7 of these bylaws; and

Perform other duties as the CRWDB may deem necessary.

## **Section 2. Standing Committees**

- A. There shall be established **four** standing committees of the CRWDB to include the Public Outreach Committee, Youth Services Committee, Training Provider Committee and Business Services Committee.
- B. To the extent possible, standing committees shall be comprised of the required CRWDB representative categories as outlined in the WIOA and must be chaired by a member of the CRWDB.
- C. The term of the Chair of any standing committee shall be for two (2) years, concurrent with the term of the Chair of the CRWDB.
- 5.

## **Section 4. Public Outreach Committee**

- A. A Public Outreach Committee shall be established and composed of CRWDB members as directed by the CRWDB Chair.
- B. Responsibilities of the Public Outreach Committee shall include:
  1. Creating and implementing an ongoing campaign to increase awareness of available workforce development services to incumbent workers, job seekers, and businesses; and
  2. Report back to the full CRWDB on issues, as directed by the full CRWDB.

## **Section 5. Business Services Committee**

- A. A Business Services Committee shall be established and composed of CRWDB members as directed by the CRWDB Chair.
- B. Responsibilities of the Business Services Committee shall include:
  1. Develop and make recommendations for the Business Service Plan in an effort to increase employer engagement in the activities of the CRWDB;
  2. Conduct Labor Market Intelligence (LMI) Analysis;
  3. Report back to the full CRWDB on issues as directed by the full CRWDB on a bi-annual basis.

## **Section 6. Training Provider Committee**

- A. A Training Provider Committee shall be designated as a standing committee of the CRWDB.
- B. Responsibilities of the Training Provider Committee shall include, but not be limited to the following:
  - 1. Review training/credential providers and evaluate for eligibility to be added to the Eligible Training Provider List.

## **Section 7. Youth Services Committee**

- A. A Youth Services Committee shall be designated as a standing committee of the CRWDB in accordance with the WIOA and be comprised of members in compliance with WIOA and the local workforce development area needs.
- B. Responsibilities of the Youth Services Committee shall include, but not limited to the following:
  - 1. Inform, assist and make recommendations to the Executive Committee and the full CRWDB in developing and overseeing a comprehensive youth program and eligible providers for those programs;
  - 2. Foster integration and collaboration of youth activities in the local workforce development area; and
  - 3. Report back to the full CRWDB on issues as directed by the full CRWDB
- C. The term of each Youth Committee member, shall be two (2) years and follow guidelines for removal and appointment as established in these bylaws.
- D. Members of the Youth Committee who are not members of the CRWDB shall be voting members of the Youth Committee and nonvoting members of the CRWDB.

## **Section 8. Other Committees**

- A. The CRWDB Chair may from time to time establish other standing committees or workgroups to assist the CRWDB in carrying out its duties or current work, by appointing a CRWDB member as Chair of that committee or workgroup.
- B. Workgroups may include individuals who are not appointed to the CRWDB so long as the individual has expertise in the topic/task of such body.
- C. The CRWDB Chair and chair of the standing committee shall be responsible for appointing members of the respective committee including CRWDB members and other interested stakeholders, as appropriate.

## **ARTICLE X. CONFLICT OF INTEREST**

### **Section 1. Conflict of Interest**

- A. Members of the CRWDB shall comply with applicable Conflict of Interest laws.
- B. A conflict of interest exists if it is reasonably foreseeable that the outcome of participating in a governmental decision will have a material impact on a CRWDB member's economic interest which is distinguishable from the public generally.



- C. Participation in a governmental decision includes voting on a matter (including recommendations), appointing a person, obligating or committing the CRWDB to a course of action, negotiating agreements, influencing a decision and otherwise exercising judgment in making a decision.
- D. Each member is responsible for determining whether any potential or actual conflict of interest exists or arises for him/herself during tenure on the CRWDB and/or standing committee.
- E. Any member with a potential or actual conflict of interest shall comply with applicable law, including requirements for public disclosure and recusal.

#### **ARTICLE XI. AMENDMENTS**

- A. Amendments to these bylaws may be made at any regularly scheduled meeting of the CRWDB, provided the amendment has been submitted in writing at the previous regular meeting or at least seven (7) days in advance of the meeting at which the amendments will be presented for action.
- B. Amendments require an affirmative vote of the majority of the membership present at a meeting where a quorum is present.
- C. Amendments to these bylaws require approval of the CEO Executive Committee.

#### **ARTICLE XII. SEVERABILITY**

If any part of these bylaws is held to be null and/or void, the validity of the remaining portion of the bylaws shall not be affected.

#### **ARTICLE XIII. ENACTMENT**

These bylaws shall become effective upon adoption by a majority vote of the CRWDB and approval of the CEO Executive Committee, and shall remain in effect, as amended by Article XII, until dissolution of the CRWDB.

# CRWDB Budget

July 1, 2017 - June 30, 2018		Approved at CLEO meeting on July 27, 2017				
WIOA Title 1 Program Allocations						
REVENUES (WIOA)		Adult	Youth	Dislocated Worker	State/Other	Total
Base Allocation (PY 17)		474,693.00	477,448.00	360,574.00		1,312,715.00
		-	-	-		-
Subtotal		474,693.00	477,448.00	360,574.00	-	\$ 1,312,715.00
PY16 Carryover Administration		35,216.65	\$ 34,502.76	\$ 28,802.48	\$ -	\$ 98,521.89
PY 16 Carryover Program Costs		234,079.39	368,435.34	239,008.88	-	841,523.61
Total WIOA Projected Revenues		743,989.04	880,386.10	628,385.36	-	\$ 2,252,760.50
WIOA Required Revenue Allocation						
PY17 Administration	10%	47,469.30	47,744.80	36,057.40	-	131,271.50
PY17 Training 40%	40%	170,889.48	-	129,806.64	-	300,696.12
PY17 Program Costs Balance		256,334.22	429,703.20	194,709.96	-	880,747.38
PY 16 Carryover Administration		35,216.65	34,502.76	28,802.48	-	98,521.89
PY 16 Carryover Program Costs		234,079.39	368,435.34	239,008.88	-	841,523.61
		-	-	-		-
Total Projected Allocation		743,989.04	880,386.10	628,385.36	-	\$ 2,252,760.50
Expenditures		Adult	Youth	Dislocated Worker	Statewide Funds	Total
WDB Administration PY17		147,025.14	147,878.44	111,679.43	-	406,583.00
WIOA Operations/Program (Workforce Centers)		75,597.80	76,036.55	57,423.64	-	209,058.00
Sub-total WDB		222,622.94	223,914.99	169,103.07	-	\$ 615,641.00
Youth Contracts - WIOA PY17		-	600,000.00	-	-	600,000.00
Adult & DLW Contract PY17 (RFP)		275,000.00	-	200,000.00	-	475,000.00
WIOA PY17 - 40% Training Cost		170,889.48	-	129,806.64	-	300,696.12
WIOA PY17 Special Project(s)		-	-	-	-	-
Sub-total O/S & Contracted Programs		445,889.48	600,000.00	329,806.64	-	\$ 1,375,696.12
Total Budgeted Allocation		668,512.42	823,914.99	498,909.71	-	\$ 1,991,337.12
Unobligated Balance		75,476.62	56,471.11	129,475.65		261,423.38
WIOA Total Expenditures		743,989.04	880,386.10	628,385.36	-	2,252,760.50
Other Funding Sources						
REVENUES				△DARS		Total
FY 2017-18		-	-	20,226.00		20,226.00
WDB Administration		-	-	5,577.00		5,577.00
WDB Operations		-	-	645.00		645.00
Purchased Services		-	-	-		-
Program/Contracts(ITA)		-	-	14,004.00		14,004.00
Total Projected Allocation		-	-	20,226.00		20,226.00
Expenditures						
WDB Administration		-	-	5,577.00		5,577.00
WDB Operations		-	-	645.00		645.00
Purchased Services		-	-	-		-
Program/Contracts(ITA)		-	-	14,004.00		14,004.00
Sub-total WDB		-	-	20,226.00		20,226.00
O/S Workforce Ctr. Administration		-	-	-		-
O/S Workforce Ctr. Program/Contracts		-	-	-		-
Sub-total O/S Prog./Contracts		-	-	-	-	-
Total Other Budgeted Allocation		-	-	20,226.00	-	20,226.00
Grand Total for WDB						\$ 2,272,986.50

- © WIOA Federal requirement: 10% of total allocation for allowable Administration cost.
- Balance of Award - Grant ends 07/31/2017

**Crater Regional Workforce Development Board**  
**Requisition for Payment**

Requested By: Jerry Trovillion

DATE: 12/31/2017

Make Check Payable to: Crater Planning District Commission

Address: P.O. Box 1808 Petersburg, VA 23805

Client Name: \_\_\_\_\_ Client SSN \_\_\_\_\_

Address: \_\_\_\_\_

Purpose/Explanation: Personnel Cost Reimbursement

<b>Acct:</b> <u>8320</u>			
Description of Program Charged	<b>Charge</b>	<b>Amount of Allocation</b>	<b>Cost</b>
WIOA Admin.	\$0.00	0.09814	-
WDB PROG Adult	\$0.00	0.45244	-
WDB PROG DLW	\$0.00	0.39384	-
WDB PROG ISY Youth	\$0.00	0.01390	-
WDB PROG OSY Youth	\$0.00	0.04168	-
TOTAL		1.00000	\$0.00

Expenditures are to be reported on the accrual basis of accounting.

<small>The referenced invoice/reimbursement request has been received during the period and for purposes in which the grant allows. The referenced invoice/reimbursement has been reviewed and it is certified</small>	
Prepared By: _____ Fiscal Specialist	Date: <u>12/31/2017</u>
Approved By: _____ Authorized Signer	Date: _____
Approved by _____ WDB Director	Date: _____

# **Crater Regional Workforce Investment Board & Learn to Earn, Inc.**

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**Financial Statements**

**Year Ended June 30, 2017**



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## **Independent Auditors' Report**

Board of Directors  
Crater Regional Workforce Investment Board & Learn to Earn, Inc.  
Petersburg, Virginia

We have audited the accompanying financial statements of Crater Regional Workforce Investment Board & Learn to Earn, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

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 of America and the standards applicable to financial audits contained in *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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Crater Regional Workforce Investment Board & Learn to Earn, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.





### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards on page 16, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2018, on our consideration of Crater Regional Workforce Investment Board & Learn to Earn, Inc.'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* in considering Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s internal control over financial reporting and compliance.

*Dixon Hughes Goodman LLP*

**Chester, Virginia  
January 30, 2018**

**Crater Regional Workforce Investment Board & Learn to Earn, Inc.**  
**Statement of Financial Position**  
**June 30, 2017**

**ASSETS**

Current assets:

Cash	\$ 69,110
Grants receivable	205,864
Prepaid expenses	<u>15,313</u>

Total current assets	<u>290,287</u>
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Property and equipment:

Office furniture and equipment	54,051
Vehicles	32,306
Software	11,548
Leasehold improvements	<u>16,722</u>
	114,627

Accumulated depreciation	<u>(112,324)</u>
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Property and equipment, net	<u>2,303</u>
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Total assets	<u><u>\$ 292,590</u></u>
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**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$ 215,968
Accrued expenses	17,839
Unearned revenue	<u>6,000</u>

Total current liabilities	239,807
---------------------------	---------

Net assets:

Unrestricted	35,503
Temporarily restricted	<u>17,280</u>

Total net assets	<u>52,783</u>
------------------	---------------

Total liabilities and net assets	<u><u>\$ 292,590</u></u>
----------------------------------	--------------------------



**Crater Regional Workforce Investment Board & Learn to Earn, Inc.**  
**Statement of Activities**  
**Year Ended June 30, 2017**

Unrestricted:

Revenues and support:

Revenue from government grants	\$ 1,319,474
Other revenues	11,363
Net assets released from restriction	<u>52,720</u>

Total revenues and support	<u>1,383,557</u>
----------------------------	------------------

Program expenses:

Personnel	557,930
Contracts, program related	312,194
Training service costs	265,462
Occupancy	81,388
Office	52,936
Professional fees	47,249
Travel and meetings	12,964
Transportation	11,252
Miscellaneous	10,875
Depreciation	4,083
Support service costs	<u>1,873</u>

Total program expenses	<u>1,358,206</u>
------------------------	------------------

Change in unrestricted net assets	25,351
-----------------------------------	--------

Temporarily restricted net assets:

Private grant	70,000
Restrictions satisfied by payment	<u>(52,720)</u>

Change in temporarily restricted net assets	<u>17,280</u>
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Change in net assets	42,631
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Net assets, beginning of year	<u>10,152</u>
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Net assets, end of year	<u><u>\$ 52,783</u></u>
-------------------------	-------------------------

**Crater Regional Workforce Investment Board & Learn to Earn, Inc.**  
**Statement of Cash Flows**  
**Year Ended June 30, 2017**

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Cash flows from operating activities:	
Change in net assets	\$ 42,631
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	4,083
Change in assets and liabilities:	
Grants receivable	(172,969)
Prepaid expenses	6,759
Unearned revenue	6,000
Accounts payable and accrued expenses	<u>161,923</u>
Net cash flows provided by operating activities	48,427
Cash flows from investing activities:	
Deposit on phone system	<u>(13,000)</u>
Increase in cash	35,427
Cash, beginning of year	<u>33,683</u>
Cash, end of year	<u><u>\$ 69,110</u></u>

See accompanying notes.

## Notes to Financial Statements

### 1. Organization and Nature of Business

Crater Regional Workforce Investment Board & Learn to Earn, Inc. (Organization) is a non-stock, not-for-profit Virginia corporation organized to develop and implement workforce development strategies for the Crater Region in accordance with Virginia Workforce Council policies, provisions of the federal Workforce Investment Opportunity Act (WIOA) and the Board's Agreement with the Crater Region Chief Local Elected Officials. The overall purpose is to increase private sector employment opportunities and to ensure the integration of services to prepare individuals to meet the needs of businesses and industry in the Crater Region.

The Organization is primarily supported by federal grants for WIOA programs through the Department of Labor and the Commonwealth of Virginia. The purpose of these grants is to help Americans access the tools they need to manage their careers through information and high quality services, and to help U. S. companies find skilled workers. The cornerstone of the workforce investment system is a One-Stop service delivery, which unifies numerous training, education and employment programs into a single, customer-friendly system in each community so the participant has access to a seamless system of workforce investment services. Subtitle B programs for adults and dislocated workers seek to improve employment, retention, and earning of WIOA participants and increase their educational and occupational skill attainment, thereby improving the quality of the workforce, reducing the welfare dependency, and enhancing national productivity and competitiveness. Subtitle B youth activities seek to increase the attainment of basic skills, work readiness or occupational skills, and secondary diplomas or other credentials.

### 2. Summary of Significant Accounting Policies

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States; revenue and gains are recognized when earned, and expenses and losses are recognized when incurred. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

#### ***Basis of presentation***

The financial statements report amounts separately by classes of net assets as follows:

***Unrestricted*** amounts are those resources that can be used currently for the general operations of the Organization and those resources invested in property and equipment.

***Temporarily restricted*** net assets include resources whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

***Permanently restricted*** net assets include resources whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization. The Organization had no permanently restricted net assets at June 30, 2017.

All contributions are considered available for unrestricted use, unless specifically restricted by the donor or subject to other legal restrictions.

**Crater Regional Workforce Investment Board & Learn to Earn, Inc.**  
**Notes to Financial Statements**

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***Cash***

For purposes of the statement of cash flows, cash is considered to be checking accounts maintained at financial institutions.

***Grants receivable***

Grants receivable are recorded when expenditures are made that are eligible for reimbursement by a particular grant, or when an unconditional grant is awarded that is not collected by year-end.

Grants receivable are stated at the amount management expects to collect from grants outstanding at year-end. Based on management's assessment of the history of grant reimbursements, they have concluded that no allowance for uncollectible balances is necessary at year-end.

***Property and equipment***

Property and equipment are stated at cost. Depreciation is provided using the straight-line method over estimated useful lives as follows:

Office furniture and equipment	3-5 years
Vehicles	5 years
Software	3 - 5 years
Leasehold improvements	10 years

Maintenance and repairs are charged to operations when incurred. When property and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation accounts are relieved and any gain or loss is included in the current year's operations.

***Contributions***

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Contributions of donated noncash (in-kind) assets are recorded at their fair values in the period received. Contributions of donated (in-kind) services that create or enhance nonfinancial assets or that require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. There were no in-kind contributions received during 2017.

***Concentration of credit risk***

Financial instruments which potentially subject the Organization to concentration of credit risk consist principally of cash and cash equivalents. The Organization places its cash and cash equivalents with high credit quality financial institutions. At times, balances in the cash and cash equivalents may be in excess of the FDIC insurance limits. The Organization's cash and cash equivalents did not exceed these federally insured limits at June 30, 2017.

The Organization is largely dependent on federal grant and flow-through revenues to sustain its operations.

***Functional allocation of expenses***

The Organization considers all expenses program in nature since all expenses support the operation of the workforce investment system, which is the Organization's mission. Any administrative expenses are considered insignificant to these financial statements.



***Estimates***

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses and disclosure of contingent assets and liabilities for the reported period. Actual results could differ from those estimates and assumptions.

***Subsequent events***

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 30, 2018, the date the financial statements were available to be issued.

**3. Grants Receivable**

Grants receivable of \$205,864 at June 30, 2017 consists of federal grants receivable in one year or less.

**4. Temporarily Restricted Net Assets**

During 2017, the Organization received a private grant of \$70,000 from the Cameron Foundation for the Pathway to Career program. The Organization has expended \$52,720 of these funds and has \$17,280 available for expenditure at June 30, 2017.

**5. Cooperative Agreement**

The Organization has engaged Crater Planning District Commission (Commission) to provide substantially all staff personnel to carry out the functions of the Organization. The Organization also reimburses the Commission for expenses relating to the provision of personnel and other direct costs attributable to the Organization. For 2017, the Organization paid the Commission \$492,502, which is included in personnel expense on the statement of activities as reimbursement for these expenses.

**6. Operating Lease**

During 2012, the Organization entered into an operating lease agreement for the use of its office space. The Organization renewed the lease effective July 1, 2016. The new lease obligation is payable through June 30, 2017 with the option to renew for a term of 5 years. The related rent expense for 2017 was \$66,000, which is included in occupancy expense on the statement of activities. The lease was not renewed in 2017; see subsequent event, Note 7.

**7. Subsequent Events**

On July 1, 2017, the Organization entered into an operating lease agreement for the use of its office space at a new location, 22 West Washington Street in Petersburg, Virginia. The new lease obligation is payable through June 30, 2022. Future minimum payments under the new lease are \$128,700 per year for the next five fiscal years.

On July 1, 2017, the Crater Regional Workforce Investment Board and Learn to Earn, Inc. separated operations. Crater Regional Workforce Investment Board will continue to provide services under the Workforce Innovation and Opportunity Act federal grant program. Learn to Earn, Inc. will provide services under the Temporary Assistance for Needy Families federal grant program.

## ***Compliance Section***

## **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  
Crater Regional Workforce Investment Board & Learn to Earn, Inc.  
Petersburg, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Crater Regional Workforce Investment Board & Learn to Earn, Inc. as of and for the year ended June 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated January 30, 2018.

### ***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s 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 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.





***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Dixon Hughes Goodman LLP*

**Chester, Virginia  
January 30, 2018**

## **Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**

Board of Directors  
Crater Regional Workforce Investment Board & Learn to Earn, Inc.  
Petersburg, Virginia

### ***Report on Compliance for Each Major Federal Program***

We have audited Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s major federal programs for the year ended June 30, 2017. Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance 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 Crater Regional Workforce Investment Board & Learn to Earn, Inc.'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 on compliance for each major federal program. However, our audit does not provide a legal determination of Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Crater Regional Workforce Investment Board & Learn to Earn, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.



### ***Report on Internal Control over Compliance***

Management of Crater Regional Workforce Investment Board & Learn to Earn, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, 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 Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Dixon Hughes Goodman LLP*

**Chester, Virginia  
January 30, 2018**

**Crater Regional Workforce Investment Board & Learn to Earn, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

<u>Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through To Subrecipients</u>	<u>Federal Expenditures</u>
Department of Labor				
Pass-Through Awards:				
Virginia Community College System				
Workforce Innovation and Opportunity Act (WIOA)				
Cluster				
WIOA Adult Program	17.258	AA-28347-16-55-A-51	\$ -	\$ 361,538
WIOA Youth Activities	17.259	AA-28347-16-55-A-51	-	171,294
WIOA Dislocated Worker Formula Grants	17.278	AA-28347-16-55-A-51	-	362,651
Total WIOA Cluster			-	895,483
WIOA Dislocated Worker National Reserve				
Technical Assistance and Training	17.281	MI-27276-15-60-A-51	-	14,961
Department of Health and Human Services				
Pass-Through Awards:				
Virginia Department of Social Services				
Temporary Assistance for Needy Families	93.558	BEN-16-047	-	316,908
Total			\$ -	\$ 1,227,352



## **Independent Auditors' Report on Compliance with Commonwealth of Virginia Laws, Regulations, Contracts and Grants**

Board of Directors  
Crater Regional Workforce Investment Board & Learn to Earn, Inc.  
Petersburg, Virginia

We have audited the financial statements of the Crater Regional Workforce Investment Board & Learn to Earn, Inc., as of and for the year ended June 30, 2017, and have issued our report thereon January 30, 2018.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Specifications for Audits of Boards, Commissions and Authorities*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards and specifications require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with Commonwealth of Virginia laws, regulations, contracts and grants applicable to the Crater Regional Workforce Investment Board & Learn to Earn, Inc., is the responsibility of the Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Crater Regional Workforce Investment Board & Learn to Earn, Inc.'s compliance with certain provisions of the Commonwealth of Virginia's laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Following is a summary of the Commonwealth of Virginia's laws, regulations, contracts and grants for which we performed tests of compliance:

Code of Virginia

- Cash and Investments
- Conflicts of Interest
- Retirement Systems
- Procurement
- Unclaimed Property

The results of our tests disclosed an instance of noncompliance with the provisions referred to in the preceding paragraph. This instance is discussed in the Schedule of Findings and Questioned Costs as Finding VA- 2017-001. With respect to items not tested, nothing came to our attention that caused us to believe that the Crater Regional Workforce Investment Board & Learn to Earn, Inc. had not complied, in all material respects, with those provisions.



This report is intended solely for the information and use of the Board of Directors and management of Crater Regional Workforce Investment Board & Learn to Earn, Inc., and the Auditor of Public Accounts and all applicable state agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

*Dixon Hughes Goodman LLP*

**Chester, Virginia  
January 30, 2018**

## **Notes to Schedule of Expenditures of Federal Awards**

### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of Crater Regional Workforce Investment Board & Learn to Earn, Inc. (Organization) under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

### **2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

## Schedule of Findings, Questioned Costs

### 1. Summary of Auditors' Results

- A. An unmodified opinion was issued on the financial statements.
- B. There were no significant deficiencies in internal control over financial reporting disclosed by the audit of the financial statements.
- C. The audit did not disclose any instances of noncompliance material to the financial statements.
- D. There were no significant deficiencies in internal control over major federal programs disclosed by the audit.
- E. An unmodified opinion was issued on compliance for the major programs.
- F. The audit disclosed no compliance findings required to be reported.
- G. The major program was:  
*WIOA Cluster (CFDA Numbers 17.258, 17.259, and 17.278)*
- H. The dollar threshold used to distinguish between Type A and Type B programs is \$750,000.
- I. The auditee qualified as a low-risk auditee.

### 2. Findings Related to the Financial Statements which are Required to be Reported in Accordance with GAGAS

None noted

### 3. Findings and Questioned Costs for Federal Awards

None noted

### 4. State Compliance Findings

#### Finding VA-2017-001

**Condition:** During fiscal year 2017, The State and Local Government Conflict of Interests Act contained in Chapter 31 of Title 2.2 of the Code of Virginia requires certain local government officials to file certain disclosure forms with the clerk of the governing body by January 17, 2017.

**Criteria:** No statements of economic interest forms were filed.

**Effect:** The Board was not in compliance with the State and Local Government Conflict of Interest Act.



**Crater Regional Workforce Investment Board & Learn to Earn, Inc.**  
**Schedule of Findings and Questioned Costs**

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**Recommendation:** The Board should take steps to ensure that each local official files the required forms in a timely manner.

**Management's response:** Management will ensure compliance going forward.

**5. Results of Prior Year Findings**

There were no findings in the prior year.



# JAY C PAUL

## Attorney at Law, PLLC

February 19, 2018

**Via email [admin@craterworkforce.org](mailto:admin@craterworkforce.org)**  
Crater Regional Workforce Development Board  
22 West Washington Street  
Petersburg, VA 23803

### **Re: Legal Services RFQ**

To Whom It May Concern:

I write in response to the Crater Regional Workforce Development Board's Request for Quotes for legal representation.

I have personally served on several boards and currently serve as a registered agent for over ten (10) corporate entities. I have a general practice and have represented a wide variety of clients over the past twenty-two years.

I believe that a four-month trial period would work best for both parties in this matter. I would want a retainer of \$2,500.00 upfront and would bill at an hourly rate of \$200.00 which is a 33% discount from my normal hourly rate. If the retainer amount drops to \$500.00, it would need to be replenished within two (2) weeks. The retainer would be kept in the firm trust account and the work completed by my firm will be billed once a month.

If you have any questions, please feel free to contact me.

Kindest regards,



Jay "C" Paul

**Report to the  
Board of Directors**

**Crater Regional  
Workforce  
Investment Board &  
Learn to Earn, Inc.**

**June 30, 2017**



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## **Contacts**

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Manager

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## **Communication with Those Charged with Governance**

January 30, 2018

Board of Directors

Crater Regional Workforce Investment Board & Learn to Earn, Inc.

We have audited the financial statements of Crater Regional Workforce Investment Board & Learn to Earn, Inc. for the year ended June 30, 2017 and have issued our report thereon dated January 30, 2018. Professional standards require that we provide you with information about our responsibilities in accordance with auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 21, 2017. Professional standards also require that we communicate to you the following information related to our audit.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Crater Regional Workforce Investment Board & Learn to Earn, Inc. are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management, and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no estimates that were particularly sensitive because of their significance to the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The schedule in Appendix B lists all audit adjustments posted. There were no uncorrected misstatements.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.



### **Management Representations**

We have requested certain representations from management that are included in the management representation letter included in Appendix A.

### **Management Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Significant Matters, Findings, or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Crater Regional Workforce Investment Board & Learn to Earn, Inc.’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

#### ***Other Information in Documents Containing Audited Financial Statements***

With respect to the supplementary schedule of expenditures of federal awards accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### ***FASB Issues ASU No. 2016-14: Presentation of Financial Statements of Not-for-Profit Entities***

The FASB on August 18, 2016, issued the Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. This is the first major update to not-for-profit accounting in more than two decades. The update goes into effect for annual financial statements issued for fiscal years beginning after December 15, 2017 (the Organization’s June 30, 2019 fiscal year-end) and organizations are permitted to early implement. The standard requires organizations to classify their net assets into two categories – those with donor restrictions and those without. There are also additional footnote disclosure requirements regarding how organizations will manage their access to cash over the next 12 months and related to endowments that have lost value since the original gift was made and are considered under water. We will continue to keep you informed and will work through the impacts to the Organization’s financial statements with you.

#### ***Monitoring by Oversight Agency***

The Virginia Community College System (“VCCS”) is charged with oversight monitoring of the Organization’s federal funding under the Workforce Investment Opportunity Act. The most recent monitoring review conducted in fiscal year ending June 30, 2016, resulted in findings related to the comingling of Crater Regional Workforce Investment Board and Learn to Earn, Inc., which included concerns over the entities’ governance and organizational structures. During 2017, the entities made certain organizational changes to address the VCCS concerns. As of the date of this letter, VCCS has yet to issue correspondence as to whether its concerns were adequately addressed by the changes made by the entities.





This information is intended solely for the use of the Board of Directors and management of the Crater Regional Workforce Investment Board & Learn to Earn, Inc., and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Dixon Hughes Goodman LLP*

**Chester, Virginia**



## **Appendix A**

### **Management Representation Letter**

# Crater Regional Workforce Development Board

22 W. Washington Street

Petersburg, VA 23803

804.732.7053

January 30, 2018

Dixon Hughes Goodman LLP  
3700 Festival Park Plaza  
Chester, VA 23831

This representation letter is provided in connection with your audit of the financial statements of Crater Regional Workforce Investment Board & Learn to Earn, Inc., which comprise the statement(s) of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

## Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 21, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 6) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 7) As part of your audit, you assisted with the preparation of the financial statements and related notes and schedule of expenditures of federal awards, assistance with filing the data collection form, and maintenance of your fixed asset depreciation schedules. You also prepare the Organization's annual tax return. We acknowledge our responsibility as it relates to those nonattest/nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for these services and related documentation.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Organization's accounts. There are no uncorrected misstatements or omitted disclosures.



9) We have provided you with—

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.

10) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

12) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves—

- a) management,
- b) employees who have significant roles in internal control, or
- c) others where the fraud could have a material effect on the financial statements.

13) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.

14) We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse whose effects should be considered when preparing financial statements.

15) We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.

16) We have disclosed to you the identity of the Organization's related parties and all the related party relationships and transactions of which we are aware.

17) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

18) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

19) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

20) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

21) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

22) Crater Regional Workforce Investment Board & Learn to Earn, Inc. is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

23) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of U.S. GAAP, and we believe the SEFA, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.



24) With respect to federal award programs:

- a) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and [have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards].
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) [and OMB Circular A-122, *Cost Principles for Nonprofit Organizations*, and Subpart C, *Cost Sharing and Matching*, of OMB Circular A-110, *Grants and*



Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations, if applicable].

- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
  - n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
  - o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
  - p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
  - q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
  - r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
  - s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
  - t) We have charged costs to federal awards in accordance with applicable cost principles.
  - u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
  - v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
  - w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
  - x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
  - y) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
- 25) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 26) We have a process to track the status of audit findings and recommendations.
- 27) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 28) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

Signature: \_\_\_\_\_

Ryan Pollett, Executive Director

Signature: \_\_\_\_\_

Jerry Trovillion, Finance Director

## **Appendix B**

### **Adjusting Journal Entries**

Client: **Crater Regional Workforce Investment Board & Learn to Earn, Inc.**  
Engagement: **Crater Regional Workforce**  
Period Ending: **6/30/2017**  
Workpaper: **Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
		<b>5320</b>		
To record reimbursement request for June 2017 DEI expenses				
11000	Account Receivable		6,172.00	
4200	State Grant Revenue			6,172.00
<b>Total</b>			<u><b>6,172.00</b></u>	<u><b>6,172.00</b></u>
<b>Adjusting Journal Entries JE # 2</b>				
		<b>5320</b>		
To reverse advance request portion of June WIOA invoice				
4100	Federal Grant Revenue		16,225.00	
11000	Account Receivable			16,225.00
<b>Total</b>			<u><b>16,225.00</b></u>	<u><b>16,225.00</b></u>
<b>Adjusting Journal Entries JE # 3</b>				
		<b>5520</b>		
To adjust prepaid expenses (insurance) to actual at 6/30				
8020	Insurance		1,259.00	
1300	Other assets			1,259.00
<b>Total</b>			<u><b>1,259.00</b></u>	<u><b>1,259.00</b></u>
<b>Adjusting Journal Entries JE # 4</b>				
To reclassify deposits on phone system in new building				
1300	Other assets		13,000.00	
8010	Equipment Rental & Maintenance			13,000.00
<b>Total</b>			<u><b>13,000.00</b></u>	<u><b>13,000.00</b></u>
<b>Adjusting Journal Entries JE # 5</b>				
		<b>5630</b>		
To record current year depreciation expense				
87000	Depreciation		4,083.00	
1550	Accumulated Depreciation			4,083.00
<b>Total</b>			<u><b>4,083.00</b></u>	<u><b>4,083.00</b></u>
<b>Adjusting Journal Entries JE # 6</b>				
		<b>6120</b>		
To adjust accrued vacation and sick to actual				
77100	Vacation/Sick Leave Expense		4,677.00	
2100	Accrued Vacation Payable			4,677.00
<b>Total</b>			<u><b>4,677.00</b></u>	<u><b>4,677.00</b></u>





## Benefits to Job Seekers

Individualized Assessments

Vocational Exploration

Pre-Employment Training

GED Preparation

Work Skills Certification (CRC)

Motivational Activities



## Our Partners

Crater District Area on Aging

Pathstone (55 & Older)

Department of Social Services (all  
offices in the Crater area XV)

John Tyler Community College

Southside Virginia Community College

Virginia Employment Commission

Virginia Department of Aging and Reha-  
bilitative Services

Virginia Job Corp

Petersburg Redevelopment and Housing  
Authority  
...and more

*We Are Working Today So  
You Can Work Tomorrow*

Learn to Earn- Main Office  
114 North Union St  
Petersburg Virginia 23803  
Phone: 804-732-7053

## WIOA Adult & Dislocated Worker Programs

### Our Goals:

To Offer Universal Access to all  
Customers with up to date equipment  
and technology for job search information  
services

To provide comprehensive employment  
and training service delivery system that  
meets job seeker, business and labor force  
needs

To increase involvement in the  
business community

To Increase Employment Opportunities  
for the labor force

Eliminate duplication of services of  
training and employment



## Proud Partner





## Workforce Innovation & Opportunity Act

Overview: The Workforce Innovation and Opportunity Act of 2014 (WIOA) amends the Workforce Investment Act of 1998 to “strengthen the United States workforce development system through innovation in, and alignment and improvement of, employment, training, and education programs in the United States, and to promote individual and national economic growth...The nation’s federally funded workforce development system provides funding for “one-stop” career centers where employers and jobseekers can access a wide array of employment and training services.

## WIOA Title I: Adult and Dislocated Workers

### Eligibility and Targeting:

Under WIOA Title I, “adults” are individuals age 18 and over. “Dislocated workers” include those who have been laid off or have received notice of termination from employment, are self-employed but unemployed due to general economic conditions, are the spouse of a member of the Armed Forces on active duty who is unemployed due to relocation for permanent duty reassignment, or are displaced homemakers. The adult funding stream includes a priority of service for public assistance recipients and other low-income individuals, as well as individuals who are basic skills deficient, for receipt of career and training services. Also, veterans are a priority population as a result of the Jobs for Veterans Act of 2002.

## Locations of Workforce Centers

### Southside Virginia Community College

Room 126

1300 Greenville County Circle

Emporia, Virginia 23847

Contact Numbers:

(434) 632-1865

(434) 632-0935

### Workforce Center

114 North Union Street

Petersburg, Virginia 23803

Contact Numbers:

(804) 862-6155

(804)732-7053

