

Finger Lakes Workforce Investment Board, Inc.
FINANCE & AUDIT COMMITTEE MEETING MINUTES

Via Zoom

Tuesday, September 6, 2022 10:30 am

ATTENDANCE: Members: Jennifer DeVault, Bob Doeblin, Sarah Eighmey, Bonnie Percy, Eileen Tiberio
Absent: Rick House, Mitch Rowe, Erica Wright
Guest: Mark Waterstram
Staff: Dréa Badger, Bobbi-Jo Bilia, Lynn Freid, Jen May, Debbie Sowards

Approval of Minutes

A motion to approve minutes from April 27, 2022 was made by Ms. Tiberio and seconded by Ms. Eighmey. All in favor, motion carried.

Independent Audit PY'21, Mr. Waterstram, The Bonadio Goup

Mr. Waterstram provided the group an overview of the scope and timeline of the PY'21 Independent Audit. In contrast with previous years, all preliminary work has been moved to audit field work; the entire audit will be performed the week of September 19th. A draft audit will be presented to this committee at the October meeting, and the final audit presented to the full board in November. Due to the timing of the audit, the 990 will again be extended. The entire cost of the audit will be \$13,800.00.

Financial Statements

PY'21

- a. WIB Expenses - the balance of \$20,059 in Salary and Wages, as well as \$33,442 in Fringe Benefits will be investigated; challenges have arisen due to moving MIP from the server to the cloud and could be causing a reporting error. \$53,269 remains in Operating Expenses (48.82%).
- b. ITA/OJT Obligations

	Required ITAs	Required OJTs	Enrolled ITAs	Enrolled OJTs
Ontario	28	12	25	21
Seneca	15	5	3	-
Wayne	28	12	25	12
Yates	15	5	16	6

Funds spent: \$325,291 (99.85%) Adult; \$38,801 (19.1%) DW; \$16,000 (18.75%) Customized; \$0 Work Try-Out. The 80% spending requirement was met.

- c. Contractor Expenses - Ontario County, 94.8%; Seneca County, 91.34%; Yates County, 90.75%; Wayne County, 99.59%; Genesee Finger Lakes Regional Planning Council, 23.38%; Community Skills Consortium, 100%.

PY'22 - July 2022 - as of 8/30/22

- a. WIB Expenses - will be reviewed after The Bonadio Group completes the PY'21 Independent Audit, in November.
- b. ITA/OJT Obligations

	Required ITAs	Required OJTs	Enrolled ITAs	Enrolled OJTs
Ontario	28	12	3	4
Seneca				
Wayne	28	12	9	-
Yates	15	5	3	-

Ms. Freid thanked Ontario, Wayne, and Yates County for assisting Seneca County customers as the WIB transitions to a new provider.

ACTION ITEM: "County" to be changed to "Contractor" to differentiate between county career centers and other providers.

- c. Contractor Expenses - Ontario County, 9.78%; Yates County, 5.75%; Wayne County, 7.72%; Genesee Finger Lakes Regional Planning Council, 0%; Community Skills Consortium, 0%.

Vendor History Report PY'21

A motion to approve the PY'21 Vendor History Report was made by Ms. Percy and seconded by Ms. Eighmey. All in favor, motion carried.

WIB Financial Management Review Monitoring & Property/Procurement Monitoring

Ms. Freid shared that the process was completed over the summer and the WIB is in ok standing, having completed four of the six providers. Two of the providers were not completed due to the ever-changing scope and requirements of the monitoring/auditing process. NYS DoL was not in compliance with U.S. DoL, which forced NYS DoL to complete intensive monitoring/audits of local workforce areas. Even though the original scope of the audit was for PY'20, NYS DoL reviewed documents from 2010 and forward. This process took up an incredible amount of time, with Ms. Sowards devoting two days a week to this process throughout the summer. The WIB incurred multiple administrative findings, most of which dealt with monthly reports being sent to NYS DoL late. The WIB was originally understood requested extensions for submission of the reports being granted as the lateness being approved. This, however, was not the case and those submissions were still deemed late. The penalty still exists, rather or not extensions are approved. Ms. DeVault and Mr. Doebelin joined the WIB fiscal team on a call with NYS DoL to allow all parties to understand the reasons for the findings and discuss movement forward. Ms. Freid added that Ms. Badger is cross-training into the fiscal department and Ms. Freid feels that the department has the appropriate support to move forward successfully. In an effort to eliminate late report submissions, the following language was recommended by FLWIB for Finance and Audit Committee to approve to be added to WIOA Contracts. This is a minor edit and for F&A approval only (full board approval not needed).

The Fiscal Agent has provided the subgrantee with necessary instructions and forms in order that the subgrantee may obtain reimbursement under the agreement. Monthly vouchers are to be submitted to the FLWIB no later than the 12th day of the following month. If the 12th falls on a holiday or weekend, the report is due on the next open business day.

Monthly vouchers not received by the 12th of the month or next open business day if holiday or weekend, will not be reflected (expenditures) in statements prepared for Finance and Audit committee review/approval or monthly reporting to NYSDOL, Albany. Late vouchers received will be included in the following months reporting.

This committee unanimously agrees that the language be added to WIOA contracts.

Ms. Sowards stated that Ms. Bilia completed the internal Financial Management Review Monitoring and Property/Procurement Monitoring of the contractors. Ms. Freid thanked Mr. Waterstram for his assistance in this process.

Additional PY'22 - New Contractors

Contracts are under way with The Wayne Arc for the SCION grant (Disability Resource Coordinator), Finger Lakes Area Recovery & Counseling Agency (FLACRA) for the Seneca County Adult and Dislocated Worker programs, and Sodus Central School District on behalf of Community Schools Consortium for the Seneca County Youth Program. These contracts have been reviewed and approved by the Executive Committee (9/6/22) and will be presented to the board on September 21st.

Work Plan

Update #2: Next Steps - ongoing

Update #2a: Update to be provided at October 26th meeting

Remove #2b: Completed

Update #3: Update to be provided at September 21st board meeting

#4: Seneca County will continue to be represented on this committee

Update #5: "FOTA PY'21 Monitoring"; Status - to begin in October; Next Steps - Start October 2022

Remove #6: Completed

Other Business

A motion to approve the Administrative Agreement for PY'22 was made by Ms. Percy and seconded by Ms. DeVault. All in favor, motion carried.

After review, the committee unanimously approved the updated

Next Scheduled Meeting - Wednesday, October 26, 2022, 9:00 a.m.

The meeting was unanimously adjourned at 11:28 a.m.

*Respectfully submitted by:
Jen May*