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May 22, 2023

Myra Wilson, Director
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Development District
PO Box 1570
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Samuel Brown, Chair
Cumberlands WDB
Physical Therapist
Monticello Physical Therapy
1 South Creek Drive
Monticello, KY 42633

Dear Ms. Wilson and Mr. Brown:

Thank you for your responses to the Workforce Innovation and Opportunity Act Title 1B PY20 Comprehensive Monitoring Report issued on March 28, 2023. While these responses have been accepted, the Cabinet reserves the right to review files of this cohort, as well as all participant files for ongoing compliance purposes including review of the Corrective Action Plan.

If you have any questions, please contact Jim Beyea at jim.beyea@ky.gov or email at oetmonitoringteam@ky.gov.

Sincerely,

Jim Beyea
Assistant Director

Attachment(s): PY20 Cumberlands Final WIOA Comprehensive Monitoring Report

WIOA Comprehensive Monitoring Review

CUMBERLANDS LWDB

June 28, 2022

Monitoring of the CUMBERLANDS Local Workforce Development Area

The CUMBERLANDS Local Workforce Development Area was monitored by the monitoring team staff on June 28, 2022. Department of Workforce Development (DWD) monitoring staff included Anita Doster, Amanda Cummins, and Donna Burke. The team reviewed Workforce Innovation and Opportunity Act (WIOA) Title 1B programs, specifically Adult, Dislocated Worker (DW), and Youth relating to Program Year 2020. Also, a comprehensive financial review was conducted of all referenced programs.

A closing conference was held on August 4, 2022. A brief review of programmatic monitoring was given by Jim Beyea, Anita Doster, Amanda Cummins, and Donna Burke.

The purpose of the monitoring review was to analyze information regarding the above-noted formula programs and grants operated by CUMBERLANDS's LWDB in order to:

- determine if the programs are meeting their goals and objectives;
- assess whether the programs are operating in accordance with federal, state, and local requirements, and
- identify promising practices.

For purposes of this monitoring review, a finding could denote noncompliance with the following:

- applicable laws and regulations;
- relevant Office of Management and Budget (OMB) circulars;
- uniform administrative requirements;
- state policies and directives; and/or
- local policies and procedures.

The monitoring team appreciates the time and information provided by CUMBERLANDS LWDB staff. This report is critical to the continuous improvement of the workforce system leading to better services and outcomes for jobseeker and employer customers.

Title 1B Executive Summary

The following is a description of findings and observations found when monitoring WIOA Title 1B Programs:

The Program monitor(s) identified twenty-one (21) findings and three (3) observations, and the financial monitor identified two (2) findings and two (2) observations during the PY20 Comprehensive Monitoring Review. The findings identified within this report are indicative of operational or quality issues worthy of attention and/or follow-up.

A finding requires immediate attention and corrective action, up to and including a corrective action plan. An observation may be a concern that, if left unaddressed, may result in future finding(s). An observation may also be a concern in which a written clarification from the LWDB could alleviate the concern. The operational challenges identified in the observations are related to those activities for which the Commonwealth has a strategy or an initiative, but for various reasons, the action is incomplete or insufficient.

Incorporated in this summary is a list of applicable findings and observations for each program based on the Comprehensive Monitoring Review. Following the summary are the individual program details.

Program Monitoring Summary

Finding(s):

1. Follow-up Not Documented
2. Measurable Skills Gain not recorded in KEE Suite
3. Missing Pre/Post Tabe Testing
4. Violation of ITA Policy
5. Violation of Case Note Policy
6. Need to train not established
7. Questioned Cost/Missing or incomplete required documentation for WIOA eligibility
8. Repeat Violations on Monitoring Report
9. Questioned Cost/Internal Control Issue
10. Assessment Incomplete
11. IEP/ISS Incomplete
12. Violation of Kentucky Career Center Data Entry Policy 15-014
13. Missing Selective Service Documentation/Questioned Cost
14. Violation of On-the-Job Training (OJT) Policy/Questioned Cost
15. Questioned Cost for Books
16. Questioned Cost- Weekly hours agreed upon within the work experience (WEX) agreement were exceeded
17. Questioned Cost- WEX Timesheets are missing signatures, dates, or the timesheets are pre-dated
18. Questioned Cost- Participant was paid a different hourly pay rate than what is stated in the OJT Agreement
19. Questioned Cost/Missing WIOA Eligibility
20. Questioned cost for WEX/began WEX prior to start date in agreement
21. Missing youth elements

Observation(s):

- A. PII Violation
- B. Incomplete registration in KEE Suite
- C. Participant is linked to the Incorrect KCC and Region

Financial Monitoring Summary

Finding(s):

1. WEX questioned cost/started WEX prior to start date
2. Questioned Cost- WEX Timesheets are missing signatures, dates, or the timesheets are pre-dated

Observation(s):

- A. Missing Mapquest for staff travel
- B. Participant attached to incorrect funding stream in State system

PROGRAM MONITORING DETAILS

FINDINGS

Finding (1):

Follow-up Not Documented

Issue(s):

1. Youth: Workforce Case #000887130, #000949351, #001154194, #001055200, #001213936, #002842870, #003095463, #002776009, #003228183, #002933329, #002560843, #003111848, #003176641, #003230226, #003233432, #003242689, #003277762, #003283738, #003280149, #003284912, #003230405, #003239516, #003336354, #001154022, #001224588, and #000927586. Twenty-six participants had incomplete follow-ups and/or were not documented in KEE Suite.
2. Adult: Workforce Case #001238354, #001239244, #001219245, #000462314, #001914139, #002862249, #001846517, #000899521, #000378562, #001456340, #001215878, #002382502, #003101844, #003451856, #001957511, #001924336, #003458335, #003458002, #003459275, #003449907, #003459433, #003460108, #003457591, #003425254, #003444981 and #003448805. Twenty-six participants had incomplete follow-ups and/or were not documented in KEE Suite.
3. Dislocated Worker: Workforce Case #001903073, #000615211, #001294445, #001846481, #001791511, and #001147157. Six participants had incomplete follow-ups and/or were not documented in KEE Suite.

Citation(s):

According to the Cumberland’s Policy for WIOA Follow Up Services: Follow up services must be made available to clients who complete the WIOA Adult, DW, and TAA programs AND enter unsubsidized employment for a minimum of 12 months beginning on the first day of employment. Follow up services must be made available to all Youth program clients at the end of program participation for a minimum of 12 months. Follow up services do not extend the date of exit in performance reporting. Follow up services must be offered and documented to the participant a minimum of three (3) attempts. Follow up Outcomes and Notes will be reported in KEE Suite and to the Cumberland’s Workforce Area on a Quarterly basis. The participant’s KEE Suite Staff Connect Notes must contain documentation verifying that follow up services were offered. This may include but is not limited to, a letter, an email, or KEE Suite Staff Connect Comments based on telephone or in person conversation. Youth, Adult, DW and TAA program clients may decline follow up services if they so choose. Rejection of services must be documented in KEE Suite. Career Managers can complete those enrolled in follow up if after 90 days and six (6) attempts to locate are made unsuccessfully. All attempts must be documented in KEE Suite.

Instance(s):

58/111 (52%)

Required Action:

LWDB must ensure case managers complete follow-up services in a timely manner and all case notes/outcomes are documented in KEE Suite. A training must be given to staff regarding the importance of follow-up activities. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

Met with each of the Cumberland Career managers individually to go over each finding and observations detailed within the py20 comprehensive report. I went over in depth with each CM the policy for WIOA Follow up Services (**Attachment A**), Policy for Youth Rejection of Follow-Up Services (**Attachment B**) and the new Cumberland Follow up Services Form (**Attachment C**). We discussed in depth the importance for timely and correct data entry for all follow up Outcomes and Case Notes, and follow up with questions and answers in effort to clear up any confusion on when Follow up is entered and what is to be included for Follow up procedures. We also looked thru the Service Programs, Outcomes, and Notes tabs in KEES Suites to note the completion dates, when Outcomes can be entered in addition to their quarterly follow up Notes. The Program Director will also send out our central office Excel sheet specific to each WIOA program highlighting the columns of participants follow up quarter that could be currently due or upcoming.

LCADD as the direct service provider is researching putting a single Follow up Coordinator position in place. This position would be the point of contact for each of the WIOA programs follow up: Youth, Adult, DW, and TAA. This person would complete each of the contact with employers/participants additionally the Outcomes and Notes KEES data entry. We feel this would relieve some of the time constraints of not only case managing those that have completed and in Follow Up exit status in KEES but would allow our Career Managers to actively and correctly case manage their ACTIVE WIOA participants thru each program as well.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (2):

Measurable Skills Gain not recorded in KEE Suite

Issue(s):

1. Youth: Workforce Case #001352774, #000887130, #002842870, #001154022, #003176641, #003230226, #003233432, #003242689, #003084921, #003277762, #003283738, #003280149, #003284912, #003230405, #003294210, #003310523, #003336279, #003336354, #003460893, #001144331, #001154022, and #002933329. Twenty-two participants did not have any Measurable Skills gains entered in Kee Suite but were enrolled and completed a training program such as Work Experience (WEX) or Individual Training (ITA).
2. Adult: Workforce Case #001456340, #002382502, #003451856, #001991939, and #003457591. Five participants did not have any Measurable Skills gains entered in Kee Suite but were enrolled and completed a training program such as Individual Training (ITA) or On the Job Training (OJT).
3. Dislocated Worker: Workforce Case #001903073 and #001846481. Two participants did not have any Measurable Skills gains entered in Kee Suite but were enrolled and completed a training program such as Individual Training (ITA).

Citation(s):

TEGL 10-16 Performance states: Measurable Skill Gains: The percentage of program participants who, during a program year, are in an education or training program that leads to a recognized postsecondary credential or employment and who are achieving measurable skill gains, defined as documented academic, technical, occupational, or other forms of progress, towards such a credential or employment. Depending on the type of education or training program, documented progress is defined as one of the following: a) documented achievement of at least one educational functioning level of a participant who is receiving instruction below the postsecondary education level; b) documented attainment of a secondary school diploma or its recognized equivalent; c) secondary or postsecondary transcript or report card for a sufficient number of credit hours that shows a participant is meeting the state unit’s academic standards; d) Satisfactory or better progress report, towards established milestones, such as a completion of OJT or completion of one year of an apprenticeship program or similar milestones, from an employer or training provider who is providing training; e) successful passage of an exam that is required for a particular occupation or progress in attaining technical or occupational skills as evidenced by trade-related bench marks such as knowledge based exams.

Instance(s):

29/111 (26%)

Required Action:

LWDB must adhere to the State’s TEGL 10-16 Performance Policy. Training must be given to staff regarding the importance and the process of entering all MSG information in KEE Suite. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

Individually went over with each Career Manager the Measurable Skills Goals/Gains (**Attachment D**) to include every participant who is ACTIVELY enrolled in an education and/or training program. We went over each of the types of MSG attainments, along with the documentation needed for validation of each one. We discussed the time frame for MSG as it is only a “one time each program year” attainment and how to differentiate which types of training or education programs should be tied to which specific MSG. We also created an organizational chart, (**Attachment E**) for the Career Managers to use to determine when completing data entry into KEES. We also pulled up some of the Career Managers individual workforce cases from the issues in this finding to put eyes on where the MSG is to be entered and at what point an obtainment could also be entered.

DWD Response:

DWD accepts LWDB’s response. Finding has been resolved.

Finding (3):

Missing Pre/Post Tabe Testing

Issue(s):

Youth: Workforce #001352774, #000887130, #001055200, #001213936, #002842870, #002839104, #003242689, #003084921, #003277762, #003280149, and #003294210. Eleven participants were determined to be basic skills deficient and are missing Post-Tab Testing while one workforce case #002839104 was missing Pre-Tab Testing only.

Citation(s):

TEGL 21-16 -Youth Policy states: In contrast to the initial assessment described above, if measuring EFL (educational functioning level) gains after program enrollment under the measurable skill gains indicator, local programs must use an NRS-approved assessment for both the EFL pre- and post-test to determine and individual’s functioning level.

Instance(s):

11/111 (10%)

Required Action:

The WIOA youth program design requires an objective assessment of academic levels, skill levels, and service needs of each participant, which includes a review of basic skills, occupational skills, prior work experience, employability, interests, and aptitudes, supportive service needs, and developmental needs. If a participant is determined basic skills deficient post-tab testing or other approved objective assessments must be completed at WIOA program completion to show progress. Training must be given to staff regarding the importance and the process of entering objective assessments in KEE Suite. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LDWB Response:

Individually went over what the requirements for WIOA eligibility and what is included for an objective assessment needs for each participant (**Attachment F**). We looked into Career Manager specific workforce cases in KEES mentioned in the Issues above, specifically the Tool Test tab in the IEP where the initial reading and math scores used in eligibility determination are entered. Additionally we discussed the need for mentioning in our registration note those assessment dates and results. We did obtain the EFL functioning level as a requirement for eligibility, and each of the youth were made aware of the availability of the 14 youth services, however none opted to enrolled into Youth tutoring services, so no post-test was given.

DWD Response:

DWD accepts LWDB’s response. Finding has been resolved.

Finding (4):

Violation of ITA Policy

Issue(s):

1. Youth: Workforce case #000887130 (COA), #000949351 (Attendance records), #001055200 (Attendance Records), #001213936 (Attendance Records), #002776009 (COA and Attendance Records), #002776890 (ITA Agreement, Attendance records, Invoice/Vouchers for proof of payment), #002933329 (Attendance Records, grades, school schedule), #002560843 (credential, ITA agreement, grades, school schedule, invoice uploaded is not legible), #003111848 (COA, attendance records, grades, school schedule), #001154022 (ITA Agreement), and #001224588 (ITA Agreement). Eleven participants are missing ITA training documents and are noted inside parenthesis next to the workforce case number listed.
2. Adult: Workforce case #001239244 (attendance records), #000362324 (Schedule, grades), #001957511 (ITA Agreement, schedule, grades), #001991939 (Attendance records, ITA Agreement, schedule, grades), #001924336 (attendance records, ITA agreement, schedule, grades), #003458335 (attendance records were uploaded in KEE Suite but are missing training provider signatures and were not dated), #003450166 (attendance records, schedule, grades), #003458002 (ITA agreement), #003459275 (ITA Agreement), #003449907 (ITA Agreement), #003459433 (ITA Agreement, schedule, grades, credential), #001957511 (ITA Agreement, schedule, grades, spring 2021 invoice), #001991939 (Attendance records, ITA agreement, schedule, grades, spring 2021 invoice), #001924336 (Attendance Timesheets, ITA agreement, schedule, grades, spring 2021 invoice), #003458335 (Attendance timesheets were uploaded but is missing training provider signature and dates), #003450166 (Attendance Timesheets, schedule, grades), #003458002 (ITA Agreement), #003459275 (ITA Agreement), #003449907 (ITA Agreement), #003459433 (ITA Agreement, schedule, grades, credential), and #003136244 (grades for Fall 2021 and Spring 2022). Twenty-one participants are missing ITA training documents and are noted inside parenthesis next to the workforce case number listed.

Citation(s):

Cumberland's Workforce System Operational Guidelines Career Center Management Service Selection and Referral Process - Individual Training Accounts- ITA SerSel Policy states:

Individual Referral Process:

12) KCC staff provides the customer with information on the training provider including a contact name, address and telephone number. KCC staff complete the Individual Referral Cost Obligation Report and forwards it to the training provider that has been jointly selected by the customer and KCC staff. The Individual Referral Cost Obligation Report is used for information regarding tuition, costs, schedules, estimated costs for books, etc. This form may be faxed, mailed, hand delivered by staff, or picked up by the training provider or sent with the customer. KCC staff may arrange an initial meeting with the training provider if the customer so desires. 13) In the initial meeting with the customer, the training provider reviews schedules, books, supplies, necessary tests, registration and any financial aid available. 14) The training provider notifies the KCC of the customer's enrollment in a class or program as soon as possible. The training provider completes the Individual Referral Cost Obligation Report and returns it the KCC by fax or mail. 15) Individual Referral Cost Obligation Report is used as a tool to track obligated dollars and to complete the Authorization for Enrollment Voucher. The training provider will provide any additional information requested by Career Center staff.

Attendance and Progress:

The Attendance Report is completed by the customer and must have an instructor(s) to sign the report. An Attendance Report must be completed in its entirety including appropriate signatures. Comments concerning progress of customer should be detailed in KEE Suite. The purpose is to document that the customer is making progress and to address any additional barriers that may surface during training. The customer must submit original Attendance & Progress Report at case management visit to the designated KCC staff and placed in the customer's file. As part of progress report any courses that show as failed on customer's transcript must be retaken at the cost of the customer.

Instance(s):

32/111 (29%)

Required Action:

LWDB must ensure that all participants are submitting attendance records and progress reports to their case manager as well as ensuring all ITA training documents are uploaded to KEE Suite. LWDB must ensure that Cost of Attendance or Cost obligation report is completed prior to WIOA training. All missing ITA documents must be submitted to DWD or uploaded to KEE Suite, and training must be given to staff regarding the importance and the process of retrieving ITA documents and uploading to KEE Suite. A sign-in sheet for this training and the training syllabus/documents as well as all missing ITA documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

Since the beginning of the DWI monitoring, the WIOA Quality Coordinator has went back over the last 2 years of all invoices, including ITA's, OJT, WEX and uploaded to Documents tab in KEES. Prior to this year we had not been uploading all invoices, but rather sending specific participants invoices to DWI for monitoring as requested or uploading to specific workforce cases per DWI monitoring request.

Youth: WC 2776890 was WIOA eligible but received enough financial aid that she never had an unmet need, so no WIOA monies were spent. WC 2560843 uploaded a more legible copy of invoice.

Adult: WC 1957511, 1991939 and 1924336 were all in a less than 12 month program that was a one-time payment/invoice. They do not have separate semester invoices.

After meeting with each individual Career Manager and their specific participants mentioned in the citation above we went over in depth the Cumberland Operational Guidelines ([Attachment G](#)) which is the basic fundamentals of our WIOA program. We also went over how to complete the forms, Cost Obligation ([Attachment W](#)), Cost of Unmet need ([Attachment X](#)), and the Enrollment Voucher ([Attachment Y](#)), including asking if were any questions or how to fill out the form and the importance of completing for every WIOA participant and also uploading into KEES. Additionally we discussed in length and looked at the Agreement of Time limits ([Attachment H](#)), Time and Attendance Report policy ([Attachment I](#)), Time and Attendance Reports for Spring 23 ([Attachment J](#)) how to complete them, when they should be returned to the Career Manager, also the importance of uploading to the Documents tab in KEEs. We also went back to the basics in going over our

Individual Training Account (**Attachment K**). I then questioned the Career Managers on their understanding of each of the required forms and their knowledge of what and how to upload these to Documents tab in KEEs. We also put eyes on our Validation checklist for WIOA enrollment and ITA training (**Attachment O**), which specifies which type of eligibility documents and other items including ITA training policy forms such as the timesheets, agreements, schedules, grades, MUST be uploaded to Documents tab in KEEs.

DWD Response:

The following required documents were not uploaded to KEE Suite and will need to be uploaded. Once these required documents are received and accepted this finding will be resolved.

Youth: Workforce Case #000887130 (COA), #000949351 (Attendance Records), #001055200 (Attendance Records), #001213936 (Attendance Records), #002776009 (COA and Attendance Records), #002933329 (Attendance Records, grades, and school schedule), #002560843 (Credential, ITA Agreement, grades, and school schedule), #003111848 (COA, Attendance Records, grades, and school schedule), #001154022 (ITA Agreement), and #001224588 (ITA Agreement).

Adult: Workforce Case #001239244 (Attendance Records), #000362324 (school schedule and grades), #001957511 (ITA Agreement, School schedule, and grades), #001991939 (Attendance Records, ITA Agreement, school schedule, and grades), #001924336 (Attendance Records, ITA Agreement, school schedule, and grades), #003458335 (Attendance Records were uploaded in KEE Suite but are missing training provider signatures and were not dated), #003450166 (Attendance Records, school schedule, and grades), #003458002 (ITA Agreement), #003459275 (ITA Agreement), #003459433 (ITA Agreement, school schedule, grades, and credential), and #003136244 (grades for Fall 2021 and Spring 2022).

LWDB Response (2):

WC 887130 Uploaded COA, "andrewCOA.pdf"
WC 949351 Uploaded copy of trimester schedules for 2019 and 2020, "2023031308020418.pdf"
WC 1055200 Uploaded copy of trimester schedules for 2019 and 2020, "2023031308020418.pdf"
WC1213936 Uploaded copy of trimester schedules for 2019 and 2020, "2023031308020418.pdf"
WC2776009 Uploaded COA, "2023031502581822.pdf" Student nor training facility provided attendance.
Wc2933329 Uploaded schedule, "2023030804094834.pdf", and completion certificate "2023030906144983.pdf" Was unable to get attendance as was just 8 weeks. No grades awarded for the lineman training only a certificate of completion.

WC 2560843 Uploaded training agreement, "2023030806565375.pdf", and invoice "2023030806310949.pdf"
Did not receive a credential, was a completion certificate program, however he did not successfully complete.

WC 3111848 Uploaded COA, grades, voucher for summer 21 classes, "20203031006344702.pdf, and for fall 21, "202031006464919.pdf"

WC 1154022 Uploaded training agreement, "2023030804135709.pdf"

WC1224588 Uploaded training agreement, "2023030804241875.pdf"

Adults

WC 1239244, Participant did not adhere to completing attendance sheets as noted in case notes, training facility did not provide schedule.

WC362324 Participant was in a "self-paced" course for coding, so never received a schedule from training provider or participant. She was not successful in completing, and was somewhat difficult to get to turn in her grades. She was completed after determined by the school that she was not enrolled any longer.

Wc1957511 Uploaded training agreement, "2023030808234097.pdf" Training was for a certificate of completion program, no grades were awarded and no schedule given.

Wc1991939 Uploaded training agreement and 2 attendance sheets, "2023030808561118.pdf". Training was for a completion certificate he earned 4/6/21, however we lost track of participant afterwards only to find out he passed away last August.

Wc1924336 Uploaded attendance for Oct-Dec, "2023030809115164.pdf", however the original upload for timesheets were signed as we double checked for accuracy, "CCF_00960.pdf" There will be no spring invoice, is for a short term one billing only training provider. Uploaded training agreement, "2023030809171609.pdf" Training was for a completion certificate he earned 4/6/21, after which we could not locate participant. No grades were awarded and no schedule given by training provider.

Wc3458335 Uploaded corrected and signed timesheets for April "2023030809374352.pdf" and May "2023030809375493.pdf"

WC3450166 per her CM, the participants training program was a "go at your own pace" program, so was no schedule to be obtained. She was not as responsive to our requests for timesheets as she should have been. She did complete the course as noted in upload, "Smith Credential.pdf" and begin unsubsidized employment.

Wc3458002 Uploaded agreement, "2023030807430221.pdf"

Wc3459275 Uploaded agreement, "Schweickert_Agreement.pdf"

Wc3459433 Uploaded agreement, "2023030810152463.pdf", and copy of schedule change on program letter, training provider for lineman doesn't provide a semester type schedule nor do they provide grades as is a completion certificate program. Participant did not complete after following up with training provider, no credential to be uploaded.

Wc3136244 Uploaded grades for Fall 21, "Stephen Walker grades Fall 2021.pdf". Stephen withdrew in Spring 22 semester, so no grades to obtain, uploaded email correspondence "stephenwalkerlmuemail.jpg"

DWD Response (2):

DWD accepts LWDB's response. Finding has been resolved.

Finding (5):

Violation of Case Note Policy

Issue(s):

1. Youth: Workforce Case #001321278, #001322578, #000807704, #001352774, #001905614, #000887130, #000949351, #001154194, #001055200, #001213936, #002842870, #003095463, #002839104, #002776009, #003228183, #002776890, #002490145, #002933329, #002560843, #003111848, #003176641, #003230226, #003233432, #003242689, #003084921, #003277762, #003283738, #003280149, #003284912, #003230405, #003294210, #003239516, #003310523, #003336279, #003336354, #003457227, #003460893, #001144331, #001154022, #001224588, and #000927586. Forty-one participants do not show consistent contact and/or good communication between the counselor and participant.
2. Adult: Workforce Case #001238354, #001239244, #000362324, #001219245, #000462314, #001914139, #002862249, #001846517, #000899521, #001456340, #002382502, #003451939, #003452290, #001991939, #001924336, #003459275, #003459433, #003460298, #003460246, #003460108, #001215878, #003457591, #003448805, #003425292, #003425332, #003421703, #003311774, #003444053, #003444625, #00344458, #003444002, #003448805, #003434604, #003445993, and #003444981. Thirty-five participants do not show consistent contact and/or good communication between the counselor and participant.

Citation(s):

In reference to case note policy, 16-027, "Case notes must show interaction between the customer and career planner and show results. The content of case notes should include information that accurately describes the services provided and the individual's experiences. Case notes should tell a story of the participant's journey through programs into self-sufficiency. Effective case management practices include comprehensive case notes. Case notes document details about intake, evaluations, participation, outcomes, service decisions, one-on-one meetings, achievements, and follow-up services. The purpose of case notes is to provide a detailed description of an individual's participation in services. Case notes must be clear, relevant, and useful. Case notes will be written at the time of the event or contact and entered in KEE Suite as soon as possible, not to exceed 10 business days.

In reference to case note policy, 16-027, it is also stated, "Local workforce development areas should develop policies and procedures that comply with this policy."

Instance(s):

76/111 (68%)

Required Action:

It is highly recommended for Cumberland to develop a case note policy that will assist in helping the counselors to better follow protocol and will meet case note policy 16-027. A training must be given to staff regarding the importance of effective and descriptive case notes. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

On October 18, 2022 the Cumberlands Workforce Board approved the Cumberlands Case Note Policy. ([Attachment L](#)) which parallels the DWI Case note policy ([Attachment M](#)). We discussed in detail the importance of having a case note that is personal to the needs and details of each WIOA participant, including reading over and understanding the example notes listed on each of the previous attachments. Also importantly the timeliness of 3 days of occurrence for each note. Program Director will send out a KEES report with each Career Manager active cases as a reminder of participants that should have a monthly active case note within their workforce case.

As stated before in prior response, Cumberlands is considering a new staff position for a Follow up Coordinator. We believe this position could alleviate some of the constraints of data entry especially if the Career Managers are only responsible for doing notes on their ACTIVE participants aside from their previous years Follow up participants as well.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (6):

Need to train not established

Issue(s):

1. Youth: Workforce case #000807704, #001352774, #000887130, #000949351, #001154194, #001055200, #001213936, #002842870, #003095463, #002839104, #003228183, #002776890, #003233432, #003242689, #003084921, #003277762, #003283738, #003280149, #003284912, #003230405, #003294210, #003239516, and #003336279. Twenty-three participants did not have the 6 Criteria for Need to train established in a case note or under the service program tab in KEE Suite. All WEX, ITA, OJT, and Apprenticeships require need to train established in a case note or under service program tab in KEE Suite.
2. Adult: Workforce case #001238354, #000362324, #001219245, #000462314, #001914139, #000899521, #002862249, #001456340, #000378562, #001457865, #001215878, and #002382502. Twelve participants did not have the 6 Criteria for Need to train established in a case note or under the service program tab in KEE Suite. All WEX, ITA, OJT, and Apprenticeships require need to train established in a case note or under service program tab in KEE Suite.
3. Dislocated Worker: Workforce case #001113781, #000615211, and #001147157. Three participants did not have the 6 Criteria for Need to train established in a case note or under the service program tab in KEE Suite. All WEX, ITA, OJT, and Apprenticeships require need to train established in a case note or under service program tab in KEE Suite.

Citation(s):

The WIOA Preliminary Policy on Need to Train states: “After an interview, evaluation or assessment, and case management with the customer and they are determined to be unlikely or unable to obtain or retain employment that will lead to self-sufficiency or higher wages from previous employment through career services alone, the customer may be placed into training with the following six criteria documented in the IEP:

- 1) Is suitable employment available? Is there suitable employment available in the local commuting area, or a reasonable prospect of such suitable employment becoming available in the foreseeable future?
- 2) Will customer benefit from appropriate training? There must be a documented customer need for skills upgrading and training. It must also be documented that the customer will be job ready upon completion of the training program.
- 3) Is there a reasonable expectation for employment following training? Documentation must indicate that there is a reasonable expectation that the customer will find a job in the labor market after completion of training. There should be a fair and objective projection of job market conditions expected to exist at the time of completion of training. This can be documented in case notes.
- 4) Is training reasonably available? Documentation must indicate that training is reasonably accessible to the customer within the local community area. If not accessible within the local community area, but is available outside the local commuting area, the cost must be reasonable and documented. This can be documented in case notes.
- 5) Is the customer qualified to undertake and complete the training? Documentations must indicate the customer’s personal qualifications to undertake and complete approved training. Evaluation of the customer’s personal qualifications must include physical and mental capabilities, educational background, work experience and financial resources, as adequate to undertake and complete the specific training program.
- 6) Is training suitable and available on the Eligible Training Provider List (ETPL), if applicable? Suitable means the customer met criteria above. The training must be listed on the ETPL, if applicable, and be a viable option for the customer in obtaining employment.”

Instance(s):

38/111 (34%)

Required Action:

Case managers must conduct a thorough assessment prior to placing a participant in training. Documentation that includes evaluation, interview and assessment must be provided to support the determination for Need to Train. Evidence that the participant is not able to find employment with their current skill sets must be included in the case file, as well. Need to train can now be documented under the Service Program tab in KEE Suite or captured in case notes. A training must be given to staff regarding the importance of the Six Criteria for Need to train and how to document need to train in KEE Suite. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

Pulled up the KEES program with each of our Career Mangers, and noted those 6 need to training criteria that is not a requirement to have completed before adding a Service program. Spoke about how would be a good habit to be in to not only make sure those are entered correctly prior to the service program, but ideally would be good to see those same criteria explained in detail within the initial registration Note for each WIOA participant. Discussed in detail the WIOA preliminary policy on need to train (**Attachment N**) and why that justification is not only needed but required for WIOA Career Services. We did wonder why some of these WC in the citation are showing blank answers under the Training Assessment Criterial in KEES due to the fact that we are unable to add Service programs before the Training Assessment Criteria is completed? We believe this may be some error within the KEES platform as well.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (7):**Questioned Cost/Missing or incomplete required documentation for WIOA eligibility****Issue(s):**

1. Youth: Workforce Case #002839104 (legible copy of driver's license), #001224588 (eligibility based on parenting youth and should have birth certificates uploaded as proof), and #003277762 (census documentation for proof of high poverty county). Three participants are missing WIOA Eligibility documentation and are noted beside the workforce case numbers in parenthesis. Please refer to Attachment A included with this report detailing questioned cost.
2. Adult: Workforce Case #003452038, #001957511, #001991939, #003458335, #003459275, #003459489, #003459433, #003460246, #003460741. Nine participants are missing low-income documentation that are required in the form of annual calculations and paystub(s). Workforce case #001924336 is missing low-income documentation that is required in the form of annual calculations and paystub(s) and a copy of paper WIOA 1 to verify WIOA Adult eligibility date. Ten participants in total are missing WIOA Eligibility documentation. Please refer to **Attachment A** included with this report detailing questioned cost.

Citation(s):

WORKFORCE INNOVATION AND OPPORTUNITY ACT, TITLE 1 (WIOA), WIOA-1 & WIOA-2, REFERENCE GUIDE, ACCEPTABLE VERIFICATION OR DOCUMENTATION SOURCES

At the time of eligibility determination, 100 percent up-front verification is required. All documents must be unexpired. This policy requires that all backup documentation (photocopy acceptable) for the social security number, birthdate, citizenship/alien status, selective service status, and eligibility category provided by the individual be verified by one of the following methods and in the following order of priority:

- Clear copy of source document (includes computer data screen) and placed in the CRU unless document cannot legally be copied or copy machine is not available.
- Source document or computer data screen viewed with pertinent information recorded on the WIOA-2, Part B, Title I Eligibility Documentation, (such as document used, date viewed, statements of fact, etc.) used to lend credibility to the verification process.
- Telephone verification from governmental and employer source with name of individual contacted, his/her telephone number and position as well as statements of fact relating to data verified to lend credibility to the verification process, recorded on the WIOA-2, Part B.

- AS A LAST RESORT, for adults and youth, form WIOA-2, Part A or B may be used if so, indicated in the documentation sources section of the WIOA-1 form.

Instance(s):

13/111 (12%)

Required Action:

LWDB must ensure 100% up-front verification documentation is legible and uploaded to the Workforce Case at the time of eligibility determination. LWDB must correct the cited errors and provide copies to DWD within 30 days of receiving this report. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$38,072.00**.

LWDB Response:

Youth: WC 2839104 uploaded on 1/6/23 the only copy of the driver's license we had for participant, but also uploaded a copy of her student summary from High school which included her date of birth, "_2023010608451935.pdf." We used her Russell County school records documentation for both Date of birth verification and Citizenship verification part A.

WC 1224588 Uploaded participant's daughter's birth certificate for youth parenting status 1/6/23 "_2023010609180969.pdf."

WC 3277762 Uploaded local poverty county detail for income eligibility, 1/6/23 "whitleycountypoverty.pdf"

Adult: WC 3452038 Uploaded WIOA 2 part A for family size, "macy family (1).pdf" and WIOA 2 part B for income verification via KYNET, "Gilkeson WIOA 2 (4).pdf."

WC 1957511 Uploaded TABE scores, 11/7/22 "CCF_000964.pdf" for his priority enrollment being basic skills deficient, he had no income over last 12 months due to coming out of recovery home, as noted on his uploaded WIOA 2 part A, uploaded 1/6/23 "_2023010606534785.pdf"

WC 1991939 11/4/22 Uploaded TABE scores "CCF_000957.pdf" for his priority enrollment being basic skills deficient, he had no income over last 12 months due to coming out of recovery home, as noted on his uploaded WIOA 2 part A, uploaded 1/9/23 "_2023010904292395.pdf"

WC 3459275 His WIOA 2 part A uploaded 4/28/22, "Schweickert WIOA 2 (3).pdf" for his family size and income statement.

WC 3459489 Uploaded TABE scores for his priority enrollment being basic skills deficient 1/9/23, "Maggard Tabe Scores.pdf", previously uploaded "income.pdf" on 5/2/22.

WC 3459433 Uploaded "CCF_000967.pdf" 11/7/22 for his employer statement and WIOA 2 statement for family size and income, also "_2023010607524189(1).pdf" on 1/9/23 with his ISS showing his family size.

WC 3460246 Uploaded on 11/2/22 "CCF_000943.pdf" showing participant paystub and WIOA 2 for family size and income. Also 1/6/23 uploaded "_2023010608374173.pdf" detailing his annual calculations from paystubs, also with his ISS dictating his last work history.

WC 3460741 5/17/22 uploaded WIOA 2 part A for family size and income "income.pdf". 1/9/23 Uploaded WIOA 2 verifying his wages only thru KYNET, "_2023010904025632.pdf"

WC 1924336 1/9/23 Uploaded his paper WIOA 1 for eligibility "_2023010903120704.pdf", and his WIOA 2 for family size and income "_202301903121735.pdf"

In our individual Career Manager training went over ensuring 100% of up front all verification documentation is legible and uploaded to the Workforce Case during eligibility determination, and types of documentation sources that are acceptable per the WIOA-1. While hard copies of the WIOA 1 are no longer required, several of our Career Managers still use as a guide for acceptable sources for eligibility. We maintain that all eligibility and documents must be uploaded to KEES but if they are comfortable completing a paper WIOA 1 for their files we are not opposed to them doing so for their practical purposes.

DWD Response:

The following required documents were not uploaded to KEE Suite and will need to be uploaded. Once these required documents are received and accepted, this finding will be resolved.

Adult: Workforce case #003458335 (1 paystub is uploaded but annual calculations are missing), #003459275 (WIOA 2 is uploaded stating wages were earned but must have proof of wages from paystub and annual calculations), and #003459489 (WIOA 2 is uploaded stating wages were earned, but DWD needs proof of wages from paystub and annual calculations).

LWDB Response (2):

WC 3458335 Uploaded the paystub to show annual calculations, " 2023030609074794.pdf"

WC 3459275 We were able to have William Sr. resign his WIOA 2 adding that he had not kept any copies of paystubs or other documentation, which was the reason as a last resort, we had him complete the WIOA 2 for family size and income. We also had Barbara Miller check his wages from KAMES for the 4 quarter prior to his November 2021 eligibility. He had only earned \$542.85 within that year. Uploaded a WIOA 2 part A for family size and part B for income as a last resort, along with the citation from monitoring stating "as a last resort, for adults and youth, form WIOA-2, Part A or B may be used if so, indicated in the documentation sources section of the WIOA-1 form." Also uploaded print out of the KEES Document tab, to include verification type for Income verification and to show that WIOA-2 part A for family size acceptable sources and WIOA 2 part A OR B as income acceptable sources. Document uploaded 3/7/23 "2023030704145869.pdf"

WC 3459489 We were able to have Cody resign his WIOA 2 adding that he had not kept any copies of paystubs or other documentation, which was the reason as a last resort, we had him complete the WIOA 2 for family size and income. We also had Barbara Miller check his wages from KAMES for the 4 quarter prior to his April 2022 eligibility. He had only earned \$7854 within that year. Uploaded a WIOA 2 part A for family size and part B for income as a last resort, along with the citation from monitoring stating "as a last resort, for adults and youth, form WIOA-2, Part A or B may be used if so, indicated in the documentation sources section of the WIOA-1 form." Also uploaded print out of the KEES Document tab, to include verification type for Income verification and to show that WIOA-2 part A for family size acceptable sources and WIOA 2 part A OR B as income acceptable sources. Document uploaded 3/7/23 "2023030704583437.pdf"

DWD Response (2):

DWD accepts LWDB's response. Finding has been resolved.

Finding (8):

Repeat Violations on Monitoring Reports

Issue(s):

1. Finding number one from program year 2019 final compliance monitoring report states that the IEP/Assessment/Skills Gain was Lacking Documentation or Incomplete. When monitoring for PY2020, this was a repeat finding due to KEE suite Assessments being incomplete. Cumberland's response to PY2019 final compliance report states, "Program director also met with the Career Managers to reiterate the importance of correct data entry including IEP's, ISS's, Measurable Skills gains, and Youth Elements in each of the WIOA programs. We needed to be sure we were intentional about completing each tab and how it affects performance both at the local and state levels." DWD has found that Cumberland area requires further training to correct this issue.
2. Finding number two from program year 2019 final compliance monitoring report states that there were missing or incomplete documents. When monitoring for PY2020, this was a repeat finding due to incomplete eligibility documentation. Cumberland's response to PY2019 final compliance report states, "Program director also met with the Career Managers to reiterate the importance of correct data entry including school schedules, grades, timesheets, cost of attendance, vouchers, FAFSA, agreements, signatures, income, and outcome credentials in each of the WIOA programs. We needed to be sure we were intentional about completing each tab and how it affects performance both at the local and state levels." DWD has found that Cumberland area requires further training to correct this issue.
3. Finding number three from program year 2019 final compliance monitoring report states that there were missing and incomplete case notes. When monitoring for PY2020, this was a repeat finding due to a lack of case notes, lack of details, lack of communication, and a lack of pertinent information. Cumberland's response to PY2019 final compliance report states, "Program director also met with the Career Managers to reiterate the importance of correct data entry including registration note and monthly case notes. We need to be sure we are specific in the content of each participant notes, and that they are entered in a timely manner." DWD has found that Cumberland area requires further training to correct this issue.
4. Finding number five from program year 2019 final compliance monitoring report states that Exit and Follow-ups were missing, or workforce cases were not exited on time. When monitoring for PY2020, this was a repeat finding due to follow-ups not being completed. Cumberland's response to PY2019 final compliance report states, "Program director also met with the Career Managers to reiterate the importance of correct data entry including follow up notes and outcomes. We need to be sure we are specific in the content of each participant notes, and that they are entered in a timely manner according to data entry policy." DWD has found that Cumberland area requires further training to correct this issue.
5. Finding number seven from program year 2019 final compliance monitoring report states that there was violation of the Local ITA agreement for not uploading attendance records. When monitoring for PY2020, this was a repeat finding due to missing ITA documentation, which goes against the local Cumberland Policy. Cumberland's response to PY2019 final compliance report states, "WIOA Program Director reiterated the importance of consistent contact between the CM and the participants, their timesheets, making sure they are uploaded in KEES system and how ITA agreement pertains to the local policy." DWD has found that Cumberland area requires further training to correct this issue.

Citation(s):

2 CFR 683.220 What are the internal controls requirements for recipients and subrecipients of Workforce Innovation and Opportunity Act title I and Wagner-Peyser Act funds?

(a) Recipients and subrecipients of WIOA title I and Wagner-Peyser Act funds must have an internal control structure and written policies in place that provide safeguards to protect personally identifiable information, records, contracts, grant funds, equipment, sensitive information, tangible items, and other information that is readily or easily exchanged in the open market, or that the Department or the recipient or subrecipient considers to be sensitive, consistent with applicable Federal, State and local privacy and confidentiality laws. Internal controls also must include reasonable assurance that the entity is:

- (1) Managing the award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
- (2) Complying with Federal statutes, regulations, and the terms and conditions of the Federal awards;
- (3) Evaluating and monitoring the recipient's and subrecipient's compliance with WIOA, regulations and the terms and conditions of Federal awards; and
- (4) Taking prompt action when instances of noncompliance are identified.

(b) Internal controls should be in compliance with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States and the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). See 2 CFR 200.303.

Instance(s): 5

Required Action:

When a local area receives a final compliance monitoring report, they are expected to follow the DWD's required action and correct the files in KEE Suite that reflect the findings that are listed in their report. If training is recommended and the local area states they will train their staff, DWD should not see repeat findings on future monitoring reports. A training must be given to all staff regarding the importance of correcting Kee Suite participant files to ensure there are not repeat findings on future monitoring reports. Training must be given to all staff regarding every finding on this report and a sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

Program Director met with each Career Manager in each of their home counties. As was in previous responses there were a plethora of issues and attachments to go over, but I felt it was important to meet individually with each CM. We updated the Cumberland Handbook and handed out to each Career Manager, and produced a new Validation Checklist for each to use accordingly ([Attachment O](#)).

After the implementation of KEES in October, working thru issues, problems, and continuous errors in a number of facets within the KEES platform, during that next year we then went directly into the COVID pandemic. Not only was the pandemic detrimental to those on the outside, it was detrimental to our staff and families. We suffered sickness, loss, panic and anxiety. Everyone was affected in some sorts. Shortly thereafter, our Career Centers were closed, and nine (9) of our Career Managers were sent home to work remotely as Unemployment Insurance support staff. See LCADD billable hours for UI Excel sheet ([Attachment DD](#)). They were trained and equipped to perform many of the Tier 1 & 2 duties of UI staff even though they were WIOA staff and all had been for many years. The only WIOA staff remained inside the Central office was the Program Director, WIOA monitor, and 1 local Career Manager. During the COVID pandemic which is basically all of PY20 we were encouraged to “continue to serve the people.” Provisions were put in place in order to accommodate the customers’ needs whether it be working thru virtual means or waiving witness signatures on WIOA-2 for eligibility, and we feel as an agency that’s exactly what we did for all of our 13 counties with just a few in house staff. In addition to WIOA Youth, Adults, and DW’s we picked up thru the NDWG grant over 255 participants and to date have spent \$944,922.90 with 156 positive outcomes, yet our numbers for Youth and Adults never decreased.

We do not want to be known at DWD as repeat violators. The Cumberland WIOA staff has been a standard setter for WIOA programs for many years, and that’s how we want to remain. However we are not naive to believe we do not have room for improvement. Every Career Manager knows their strengths and weaknesses when it comes to case managing WIOA participants, and we would all welcome additional training, refresher courses, webinars, etc to better ourselves in serving our counties’ participants. After much discussion over the citations we concluded as an area we need to slow down. For years we have served large numbers for all WIOA programs in our counties, however in order to have effective case managed workforce cases that meets all the guidelines and regulations set forth by DWI, we realize the need to better manage the ones we deem eligible and qualified to serve thru WIOA.

DWD Response:

DWD accepts LWDB’s response. Finding has been resolved.

Finding (9):

Questioned Cost/Internal Control Issue

Issue(s):

1. Youth: Workforce case #002776009. One participant completed an ITA training for CDL certificate/license, however, when DWD asked for the invoice and proof of payment Cumberland responded, “Attended training, however the CDL school never billed the

Cumberland LWDB and payment was never made.” The enrollment voucher shows the cost of CDL training as \$2,500.00 and this was never paid.

2. Adult: Workforce case #003425055. One participant was not certified as WIOA Adult via KEE Suite however, service program for Supportive Service was coded to WIOA Adult funding. Participant utilized \$955.23 for Books for Radiography program.

Citation(s):

Cumberland's ITA SerSel Policy states: Authorization for Enrollment:

17. KCC staff completes the Authorization for Enrollment Voucher that is mailed or faxed to the training provider. If faxed, the original should be mailed to the provider. This voucher is very important as the training provider uses it to request payment from the LCADD for the training provided to a particular customer. A copy of the voucher is mailed to the LCADD with an original invoice from the training provider.

18. If the cost of training changes from what has been agreed upon and documented on the voucher, the training provider must notify the KCC staff person designated as the contact person. The Career Manager will issue an amendment to or an amended voucher to reflect the changes.

Tracking

28. LCADD staff must track and be able to report training expenditures in several dimensions including the following: by customer (individual ITA), by funding stream and if needed by political jurisdiction (county). The LCADD staff is responsible for developing and maintaining sufficient tracking systems.

Instance(s):

2/111 (2%)

Required Action:

When local areas agree to pay for ITA trainings with WIOA funds, it is the responsibility of the local area's fiscal agent to obtain all invoices for each participant in training and ensure that those invoices are paid in a timely manner to prevent a questioned cost and/or an internal control issue. DWD recommends that the Cumberland area implement a tracking system/spreadsheet for all unpaid invoices and train fiscal agent on the importance of following up with educational training providers to obtain invoices and submit payments for all participants. Verification of a tracking system/spreadsheet for tracking unpaid invoices, a sign-in sheet for training of the fiscal agent and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$955.23** applied to grant **#273AD21**.

LWDB Response:

Met with our WIOA Quality Coordinator regarding WC 2776009. Currently she keeps an EXCEL spreadsheet for each WIOA program that tracks the initial enrollment voucher amount against payments made from WIOA funds. She agreed that any voucher that was obligated would be followed up on after a period of time if we had not received the training provider invoice within 6-8 weeks after starting, unless sooner as needed due to year end.
WC 3425055 Uploaded her paper WIOA 1 for Adult eligibility 1/9/23, “_2023010905410038.pdf.”
When met with specific Career Manager noted the importance of making sure all the eligibility tabs in KEES are completed correctly and timely so oversights such as these won't happen.

DWD Response:

Please submit proof of payment for the CDL Training for workforce case #002776009 in the amount of \$2,500.00. Once this documentation has been received and accepted, this finding will be resolved.

LWDB Response (2):

We corresponded with Cindi at the LC CDL School via email on March 8 and March 13. In her email she notes she didn't invoice for WC 2776009. DSP is taking the invoice attached to her March 13, 2023 email to pay for the WIOA participant out of local funds. Uploaded emails, "2023031309075434.pdf". Also uploaded copy of paid stamp invoice from LCADD finance department on which check # will be assigned on March 20, 2023 by which the invoice will be paid from local funds with copy of COA, voucher, cost obligation, "2023031502581822(1).pdf."

Program Director will email Mr. Jim Beyea the assigned check number on Monday March 20th as quick as it is determined by the LCADD finance department.

DWD Response (2):

The portion of this finding regarding the non-payment of the CDL ITA training for \$2,500 has been resolved. The second portion of this finding was regarding an internal control issue and this portion of the finding is not resolved. DWD is requesting a Corrective Action Plan (CAP) from the Cumberland area addressing solutions as a result of this finding and report. Quality Assurance (QA) processes and a QA Implementation Plan need to be developed and submitted to DWD within 30 days of receiving this report. DWD will review the plan and respond back with approved or not approved. If the plan is approved, this finding will be resolved, and a final report will be issued. DWD reserves the right to review the CAP at any time to ensure accountability toward the process and grant.

LWDB Response (3):

Cumberlands created a Corrective Action Plan (Attachment 1); Quality Assurance Process (Attachment 2); Quality Assurance implementation Plan and separate chart (Attachment 3). We also revised the language on two forms, the Cost Obligation Form (Attachment 4) and the Enrollment Voucher (Attachment 5). In doing so we advised the Career Managers, in their active case management services, to do a payment status check with the WIOA participant as to whether the training provider has received their payment after submitting their invoice to the Cumberland ADD, or to report any other funding status issues they may have. Additionally we are submitting a copy of the spreadsheet the Cumberland Quality Coordinator uses in tracking obligations, expenditures and grant #'s (Attachment 6).

DWD Response (3):

DWD accepts LWDB's response. Finding has been resolved.

Finding (10):**Assessment Incomplete****Issue(s):**

1. Youth: Workforce Case #000887130, #003095463, #002839104, #002776009, #003228183, #002776890, and #002490145. Seven participants had incomplete Kee Suite Assessments under the Assessment tab.
2. Adult: Workforce Case #000378562, #001457865, and #003425254. Three participants had incomplete KEE Suite Assessments under the Assessment tab.
3. Dislocated Worker: Workforce Case #001903073, #001113781, #000615211, and #001294445. Four participants had incomplete KEE Suite Assessments under the Assessment tab.

Citation(s):

TEGL 21-16, Assessment Requirements: The WIOA youth program requires an objective assessment of academic levels, skill levels, and service needs of each participant, which includes a review of basic skills, occupational skills, prior work experience, employability, interest aptitudes, supportive service needs, and developmental needs. Assessments must also consider a youth's strengths rather than just focusing on areas that need improvement.

LWDB Assessment Policy States: As a part of Career Services, an assessment is administered. This includes but is not limited to, assessment of skill levels, aptitudes, abilities, education, prior work history, barriers, and supportive service needs. The Career Manager may use a recent Career Scope assessment that has been administered within 1 year prior to enrollment date providing it contains all required areas. This information entered into KEES is an ongoing strategy jointly developed by the customer and the Career Manager that identifies the customer's employment goals, the appropriate achievement objectives, and the appropriate combination of services for the customer to achieve their employment goals.

Instance(s):

14/111 (13%)

Required Action:

LWDB must ensure that all youth, adult, and dislocated worker participants undergo an objective assessment, and the assessment/results must be documented into KEE Suite prior to the beginning of any services. During Covid-19 Pandemic, Tabe testing was waived, and other forms of assessments were allowed but the assessment must be documented under the Assessment tab in Kee Suite or in a case note. A training must be given to staff regarding the importance and process of objective assessments. A sign in sheet for this training and the training itself must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

Discussed in depth with each individual career manager the local policy for the Assessment (**Attachment F**) including but not limited to skill levels, aptitudes, abilities, education, prior work history, barriers, and support needs. We also went over the Assessment tab in KEES and the importance of completing all applicable parts as needed by the participant. Again we looked over the Cumberland Operational Guidelines (**Attachment G**) and how the assessment is a requirement when training opportunities were being considered as an appropriate service. We also looked over the Validation Checklist (**Attachment O**) specifically the order of KEES entry for Registration/Services, and noted that both the Career Edge Assessment and basic reading and math scores are to be uploaded to Documents tab. In the past we encouraged the Career Manager to add those assessment dates and results to their initial registration note as well. Will continue to encourage the Career Managers to not only complete the appropriate tab in KEES but also to be detailed in those assessment results in their Notes. We appreciate the efforts of DWI to ensure that each of the KEES tabs are now completed in sequential order before service programs can be added to help us not miss any data entry.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (11):**IEP/ISS Incomplete****Issue(s):**

1. Adult: Workforce Case #001238354, #001239244, #000362324, #001219245, #001914139, #002862249, #001846517, #000899521, #000378562, #001456340, #001457865, #001215878, #002382502, #003450982, #003452038, #001214537, #001957511, #001991939, #001924336, #003450166, #003436012, #003458002, #003459275, #003459489, #003449907, #003459433, #003460246, #003460108, #003460741, #003457591, #003425254, #003427577, and #003443755. Thirty-three participants have an incomplete IEP and are missing one or more of the following sections: Work History, Labor Market, LMI, Industry Sector, Long-term goals, short-term, strengths, and challenges.
2. Dislocated Worker: Workforce Case #001113781, #000615211, and #001147157. Three participants have an incomplete IEP and are missing one or more of the following sections: Work History, Labor Market, LMI, Industry Sector, Long-term goals, short-term, strengths, and challenges.
3. Youth: Workforce case #002490145, #002933329, #002560843, #003111848, #003176641, #003230226, #003233432, #003242689, #003084921, #003277762, #003283738, #003280149, #003284912, #003230405, #003294210, #003239516, #003336279, #003336354, #001154022, and #000927586. Twenty participants have incomplete IEP's and are missing one or more of the following sections: Challenges, strengths, LMI, Industry Sector, short and long-term goals.

Citation(s):

Workforce Innovation and Opportunity Act Sec. 129 (c)(B) "...develop service strategies for each participant that are directly linked to 1 or more of the indicators of performance described in section 116(b)(2)(A)(ii), and that shall identify career pathways that include education and employment goals (including, in appropriate circumstances, nontraditional employment), appropriate achievement objectives, and appropriate services for the

participant taking into account the assessment conducted pursuant to subparagraph (A), except that a new service strategy for a participant is not required if the provider carrying out such a program determines it is appropriate to use a recent service strategy developed for the participant under another education or training program;"

According to Policy (29 U.S.C. § 3164(c)(1)(B)). The IEP/ISS shall contain the following components: short and long-term goals identified collaboratively to achieve the participant's specific occupational goal, objectives identified collaboratively as action steps to achieve each of the established goals, all goals and objectives shall address holistic case management including the elimination of barriers identified during assessment. All goals and objectives shall be measurable and attainable within the identified timeframe.

Instance(s):

56/111 (50%)

Required Action:

LWDB must ensure that all elements of the IEP/ISS are completed prior to providing training services. A training must be given to staff regarding the importance and process of including all information of the IEP/ISS. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

Met with each Career Manager individually in their home county and brought up the KEES platform. We discussed each tab under the IEP tab including: Work history, Labor Market, Industry Sector, Strengths, Goals, Tool Test, Challenges/Stressors, Opportunities, To-Do, and Youth Elements. Particularly those few new tabs that have not been a requirement since KEES conversion, such as the long and short term goals, strengths, and To-do's and how best to complete those. Again we looked over the Cumberland Operational Guidelines ([Attachment G](#)) and the Validation Checklist ([Attachment O](#)), to not only look at the process and requirement of the ISS tab but also the specifics on what the data entry looks like for each of those tabs under it. Again, we appreciate the efforts of DWI to ensure that each of the KEES tabs are now completed in sequential order before service programs can be added to help us not miss any data entry.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (12):

Violation of Kentucky Career Center Data Entry Policy 15-014

Issue(s):

1. Adult: Workforce case #002862249. One participant was certified as WIOA Adult via WIOA 1 paper form that was uploaded, however, eligibility and service program dates were not entered into KEE Suite at time of eligibility or at the start of training. Certification on WIOA 1 form shows a date of 3-15-2021 but was not entered into KEE Suite until 4-20-2021. Case note dated 5-7-2021 states, "The participant was made eligible and began OJT training on 3-15-2021 but service

program date in KEE is showing as 4-20-2021". There were no case notes stating there were any KEE Suite issues regarding entering these dates.

2. Adult: Workforce case #001214537. One participant was certified as WIOA Adult via WIOA 1 paper form that was uploaded. However, WIOA Adult eligibility dates were not entered into KEE Suite at time of eligibility or at the start of training. Certification on WIOA 1 form shows a date of 8-5-2019 but was not entered into KEE Suite until 10-31-2019. This Participant received WIOA funding for a supportive service which was also not entered into KEE Suite. There were no case notes stating there were any KEE Suite issues regarding entering this date.
3. Youth: Workforce case #003294210. One participant's WIOA eligibility was entered in KEE Suite on 10-25-2022. The paper WIOA 1 that was uploaded is showing a WIOA eligibility date of 5-25-2021.
4. Adult: Workforce case #003452038. One participant received WIOA funded supportive services which was not entered in KEE Suite.

Citation(s):

Kentucky Career Center Data Entry Policy, 15-014 "...With performance reporting being a top priority at both the state and federal level, the Office of Employment and Training is issuing this directive that beginning January 1,2014, data must be entered in the system within 10 days of its occurrence. The purpose of this timeframe is necessary in order to extract and review correct data."

Instance(s):

4/111 (4%)

Required Action:

LWDB must adhere to the Kentucky Career Center Data Entry Policy. Correct eligibility dates and service program dates must be entered into KEE Suite within 10 days of its occurrence. Case managers must verify information in KEE Suite at the time of enrollment of participants in WIOA. Training must be given to all staff regarding the Kentucky Career Center Data Entry Policy 15-014. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

One of our biggest concerns in meeting and training with Career Managers was in regards to the Data Entry policies. On October 18, 2022 the Cumberland Workforce Development Board approved a new WIOA Data Entry policy (**Attachment Q**). It mirrors the current DWD Data Entry Policy (**Attachment P**) in that all data is to be entered into the KEES platform Notes tab, within ten (10) days of its occurrence. We highlighted the importance of timely data entry for not just performance measures but also for federal reporting as well. Also looked at the KEES platform Notes tab to see if the Career Managers had any questions or concerns and if they understood the significance of timely and consistent submission.

We are in talks of hiring a dedicated Follow up person that would cover the follow up outcomes, notes etc for all WIOA programs. We feel this hire could alleviate some of the concerns and issues for our Career Managers with their active participants in handling their monthly case notes and adhering to the 10 day Data entry policy. It would allow our Career manager to efficiently “case manage” our WIOA participants in the correct way.

DWD Response:

DWD accepts LWDB’s response. Finding has been resolved.

Finding (13):

Missing Selective Service Documentation/Questioned Cost

Issue(s):

Adult: Workforce case #003457591. One participant was never registered for selective service. Participant stated on WIOA-2 that he was a high school drop out and did not sign up for selective service; went straight to work.

Citation(s):

In reference to TEGL 11:11, Determining Knowing and Willful Failure to Register: If the individual was required but failed to register with the Selective Service, the individual may only receive services if they establish by a preponderance of the evidence that the failure to register was not knowing and willful. The grantee, subgrantee, or contractor that enrolls individuals in WIOA-funded activities and is thereby authorized to approve the use of WIOA grant funds, is the entity responsible for evaluating the evidence presented by the individual and determining whether the failure to register was a knowing and willful failure.

Evidence presented may include the individual’s written explanation and supporting documentation of his circumstances at the time of the required registration and the reasons for failure to register. The individual should be encouraged to offer as much evidence and in as much detail as possible to support his case. The following are examples of documentation that may be of assistance in making a determination in these cases:

1. Service in Armed Forces. Evidence that a man has served honorably in the U.S. Armed Forces such as DD Form 214 or his Honorable Discharge Certificate. Such documents may be considered sufficient evidence that his failure to register was not willful or knowing.

2. Third Party Affidavits. Affidavits from parents, teachers, employers, doctors, etc. concerning reasons for not registering, may also be helpful to grantees in making determinations in cases regarding willful and knowing failure to register.

Instance(s):

1/111 (1%)

Required Action:

Reasoning was not presented for being unable to register for Selective Service. LWDB must ensure all required eligibility documentation is obtained and accepted to assist in the avoidance of any questioned and/or disallowed cost. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$3,500.00**. Grant #273AD22 was utilized for this expenditure. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB Response:

Reiterated the selective service requirement for all the Career managers upon their individual training, but for this one instance in particular I spoke directly with his Career Manager, and went over the WIOA 1 Reference guide pages 4-6, (**Attachment R**). WC 3457591 had written out a note on his failure to register with selective service on paper and also on a WIOA 2 statement. We uploaded the handwritten letter 1/13/23, “_2023011303240793.pdf.” As the ones determining his eligibility for WIOA and his knowing or willful failure to register, we agreed that Benjamin was not being intentional in his not registering, but that he was just not knowing due to his dropout and family status. As an agency, we did not feel it was equitable to deny him the services and training he needed to obtain an employable skill to provide for both himself and his family.

DWD Response:

DWD accepts LWDB’s response. Finding has been resolved.

Finding (14):

Violation of On-the-Job Training (OJT) Policy/Questioned Cost

Issue(s):

Adult Workforce Case #003460298. One participant did not have an OJT agreement or ending capability progress report uploaded into KEE Suite.

Citation(s):

Cumberland’s Workforce Development Area On-the-Job Training (OJT) Policy states: “Potential employees may be recruited by the Employer or referred by CWDA Career Manager. Eligibility for WIOA services must be determined. No eligible employee can be hired using an OJT until contract effective date has been determined and contract signed.”

Instance(s):

1/111 (1%)

Required Action:

LWDB must ensure that all OJT documents are uploaded to KEE Suite. Training must be given to staff regarding the importance and the process of retrieving OJT documents and uploading to KEE Suite. A sign-in sheet for this training and the training syllabus/documents, as well as all missing OJT documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$2,000.00**. Grant **#271DW22AT** was utilized for this expenditure.

LWDB Response:

Uploaded to Documents the OJT contract with the City of Greensburg, "20230109120147934.pdf."; also the ending capability progress report, "20230109120652512.pdf". Discussed basic eligibility for WIOA programs but more importantly the separate documentation for those in OJT contracts. Looked over KEES platform Documents tab and talked over making sure all documents including OJT contract, beginning and ending capabilities, and training outline were being uploaded aside from just WIOA eligibility documents.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (15):

Questioned Cost for Books

Issue(s):

Adult: Workforce Case #003451919. One participant was enrolled in a master's education training program but was employed at the college where she attended training. The college paid for the tuition but did not pay for the books. WIOA funds were spent to cover books for each semester of school that was attended. LWDB policy for Bachelor and Master students states that WIOA can only pay out if the participant was unemployed and this participant was employed as stated above. The amount of questioned cost is \$561.02 and was paid from grant. #273AD22. Please refer to **Attachment B** included with this report detailing this questioned cost.

Citation(s):

According to the LWDB Policy for Serving Individuals with a bachelor's or master's degree: In order to serve Individuals with a bachelor's or master's degree, sufficient documentation showing that individual cannot obtain employment or has a degree in a field that has no demand within our Workforce area. Training will be limited to one year and will be subject to current ITA Policy.

Instance(s):

1/111 (1%)

Required Action:

LWDB must ensure that when serving participants who have a bachelor or master's degree there must be sufficient documentation showing that the individual cannot obtain employment or has a degree in a field that has no demand within the workforce area. This will assist in the avoidance of any questioned cost and/or disallowed cost. If questioned cost is not justified, this

will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$561.02** and was paid from grant **#273AD22**. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB Response:

WC 3451919 was not served for ITA as per the local policy for Bachelors and Masters degree. However she was served as an eligible WIOA adult under Cumberland Policy for Books and Supplies (**Attachment U**). There was not a need for ITA training assistance however she was in need of supportive services to assist with the cost of her books.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (16):

Questioned Cost- Weekly hours agreed upon within the work experience (WEX) agreement were exceeded.

Issue(s):

Youth: Workforce Case #003233432, #003084921, #003284912, and #003336354. The work experience agreement states the participant can only work 40-hour work weeks or 80 hours for two work weeks since they were paid bi-weekly. These four participants worked and were paid for more than 80 hours. The total amount of questioned cost is \$288.00. Please refer to **Attachment C** included with this report detailing questioned cost.

Citation(s):

According to Cumberland Work Experience Worksite Agreement: Worksite Provider Responsibilities: Worksite Providers agree to: Limit a participant to the number of hours assigned by not to exceed 40 hours per week. No payment will be made for hours worked in excess of 40 hours per week; full term of 300 hours. Any hours worked over 300 allotted will be at the expense of the employer.

Instance(s):

4/111 (4%)

Required Action:

LWDB must ensure that the weekly hours agreed upon in the work experience agreement are followed to assist in the avoidance of any questioned cost and/or disallowed cost. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$288.00**. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB Response:

WC 3233432 Was working at an elementary school Monday thru Fridays, our working weeks run from Sunday-Saturday, and pay periods are bi monthly.

WC 3084921 Was working at a high school maintenance Monday thru Fridays, our working weeks run from Sunday-Saturday, and pay periods are bi monthly.

WC 3284912 Was working at the board of education Monday thru Fridays, our working weeks run from Sunday-Saturday, and pay periods are bi monthly.

WC3336354 Was working at a library but did have to work some hours on Saturday, our working weeks run from Sunday-Saturday, and pay periods are bi monthly.

The large majority our WEX participants work a typical Monday-Friday schedule, so many times there are parts of 3 working weeks on a bi monthly timesheet that runs from the 1st-15th of the month or the 16th- the end of the month. We broke down the June and July 2021 calendars to reflect each of the working weeks on each of our bi monthly timesheets ([Attachment V](#)). This reflection shows that none of these 4 participants worked over 40 hours per these working weeks.

Attaching ([Attachment BB](#)) our Worksite Provider handbooks from January 2019, and also the last one revised February 2022. Both state that Participant will, Page 4 #8, "Complete and sign timesheets on the approved scheduled (bi-monthly) basis. Page 5 #5 Career Managers "Ensure participant Timesheets are on time, complete, and accurate on a bi-monthly basis and submit information for processing." Also Page 6 under Payroll procedures, "A bi-monthly timesheet will be provided and used for all Work Experience Program Participants.

Attached Cumberlands Work Experience Worksite Agreements from 2017-2022, ([Attachment CC](#)) none state that participants will be paid bi-weekly.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (17):

Questioned Cost- WEX Timesheets are missing signatures, dates, or the timesheets are pre-dated.

Issue(s):

Youth: Workforce case #003176641, #003233432, #003242689, #003084921, #003277762, #003283738, #003280149, #003284912, #003230405, #003294210, #003239516, #003310523, #003336279, #003336354, #001144331, #001154022 and #003460893. Seventeen participants were enrolled in a work experience training and timesheets are missing signatures, missing dates, and there are timesheets that were pre-dated, and the participant worked beyond the date that the timesheet was signed and dated. The total amount of questioned cost per participant is listed in the table below and the total of questioned cost for all participants is \$7,454.00. Please refer to **Attachment D** included with this report detailing questioned cost.

Citation(s):

Cumberland's Workforce Development Area Work Experience Program states: An hourly wage, Workers Compensation Insurance and FICA tax benefits are provided by the Cumberland's Workforce Investment Board through LCADD. A bi-monthly timesheet will be provided and used for all Work Experience Program Participants. Each participant is responsible for assuring that his/her timesheet is 100% complete and accurate when it is turned in.

Instance(s):

22/111 (20%)

Required Action:

LWDB must ensure that all work experience timesheets are signed and dated properly. Participants nor supervisors should pre-date timesheets and allow the participant to work beyond the signed date on the timesheet. This will assist in the avoidance of any questioned cost and/or disallowed cost. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$7,454.00** and was paid out of Grant **#274YT21**. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LDWB Response:

SEE NEXT TWO PAGES

WC3176641 Uploaded employer letter with current initialed timesheets to verify working times, "2023013003483173.pdf."

WC3233432 Uploaded employer letter with current initialed timesheets to verify working times, "2023013004432460.pdf."

WC3242689 Uploaded employer letter with current initialed timesheets to certify working times, "2023012409312444.pdf"

WC3084921 Uploaded employer letter with current initialed timesheets to certify working times, "chance wex corrections.pdf."

WC3277762 Uploaded employer letter with current initialed timesheets to certify working times, "2023012409235670.pdf."

WC3283738 Uploaded employer letter with current initialed timesheets to certify working times, "2023013004464037.pdf"

WC3280149 Uploaded employer letter with corrected initialed timesheets to certify working times, "mikkah wex corrections.pdf." Additionally participant had no working time after July 30, 2021 reflected with upload, "mikkah final time and stub.pdf." Her final deposit was dated 8/16/21 for final timesheet 7/15-7/30. She only completed 175.5 total hours.

WC3284912 Uploaded employer letter with corrected initialed timesheets to certify working times, "Andrew wex corrections.pdf."

WC3230405 Uploaded employer letter with corrected initialed timesheets to certify working times, "Anabeth wex corrections.pdf."

WC3294210 Uploaded employer letter to certify working times in question, "2023011910352604.pdf", and so corrected and current signed timesheets, "2023011910351705.pdf."

WC3239516 Uploaded re-signed current and corrected timesheet with employer certification letter, "2023011707450970.pdf"

WC3310523 Uploaded employer certification letter, "2023011702311408(1).pdf", also corrected and current re-signed timesheets, "SKM_C300i23011709070"

WC3336279 Uploaded employer certification letter, "203012004550713.pdf", also corrected and current re-signed timesheets, "20230124004570329.pdf"

WC3336354 Uploaded employer certification letter with current initialed timesheets, "2023013004072120.pdf."

WC1144331 Uploaded employer certification letter with corrected initialed timesheets, "2023012409001220.pdf."

WC1154022 Uploaded employer certification letter with corrected initialed timesheets, "caleb wex corrections.pdf." Also Caleb's 300 hour allotment was completed in 4.5 hours of 7/26 so the 2 days in question (7-29 and 7-30) were not paid by Cumberland's WIOA. He only had available 68.5 hours beginning 7-16.

WC3460893 Uploaded re-signed current timesheets and employer confirmation statement, "Collins statement and timesheets (1). Pdf."

Both WC 3460298 and WC3451856 were paid above the self-sufficient wage rate of \$9.50 per the policy at the time of these contracts. The policy and training outline was meant to reflect that an OJT participant should be paid at a rate to *meet or exceed* as such on the policy/outline, not necessarily the wage they would be making, up to the capped amount of \$2000 or 50% of earned wages as per invoiced. Cumberland's have since changed the language on both the OJT Policy (**Attachment S #28**) and the OJT Training Outline (**Attachment T**) to reflect that the "wage per hour meet or exceed \$12" per our new OJT policy as of August 2022. I did discuss all the changes on the forms with each of the Business Service team members and our Quality Control Coordinator that create and process our OJT contracts.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (18):

Questioned Cost- Participant was paid a different hourly pay rate than what is stated in the OJT Agreement.

Issue(s):

Adult: Workforce Case #003460298 and #003451856. Workforce case #003460298 had an OJT agreement uploaded and that showed a pay rate of \$12.00 per hour. Paystubs show that this participant was paid \$14.00 and then \$14.28 per hour. The total of questioned cost is \$704.55 and was paid from grant **#271DW22AT**. Workforce case #003451856 had an OJT agreement uploaded and that showed a pay rate of \$11.09 per hour. Paystubs show that this participant was paid \$12.50 per hour. Total of questioned cost is \$239.49 and was paid from grant **#273AD22**. Please see **Attachment E** included with this report detailing all questioned costs. Total of questioned cost for both participants equal \$944.04.

Citation(s):

Cumberland's Workforce Development Area OJT Policy states: The Employer certifies that all training wages associated with this agreement meet or exceed an hourly wage of \$9.50, which meets self-sufficient wage limits set by the CWDB.

Instance(s):

2/111 (2%)

Required Action:

LWDB must ensure that the hourly pay rate in the OJT agreement and training outline reflects the agreed upon hourly wage that the participant will be making. This will assist in the avoidance of any questioned cost and/or disallowed cost. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal**

funds in the amount of **\$944.04**. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB Response:

Both WC 3460298 and WC3451856 were paid above the self-sufficient wage rate of \$9.50 per the policy at the time of these contracts. The policy and training outline was meant to reflect that an OJT participant should be paid at a rate to *meet or exceed* as such on the policy/outline, not necessarily the wage they would be making, up to the capped amount of \$2000 or 50% of earned wages as per invoiced. Cumberlands have since changed the language on both the OJT Policy (**Attachment S #28**) and the OJT Training Outline (**Attachment T**) to reflect that the “wage per hour meet or exceed \$12” per our new OJT policy as of August 2022. I did discuss all the changes on the forms with each of the Business Service team members and our Quality Control Coordinator that create and process our OJT contracts.

DWD Response:

DWD accepts LWDB’s response. Finding has been resolved.

Finding (19):

Questioned Cost/Missing WIOA Eligibility.

Issue(s):

1. Adult: Workforce Case #001924336. One participant did not have WIOA Eligibility entered in KEE Suite and did not have a paper WIOA-1 uploaded to verify WIOA Eligibility. This participant completed an ITA training. The total of questioned cost is \$2,500.00. These WIOA funds were spent through grant **#270AD21**. Please see **Attachment F** included with this report detailing all questioned costs.
2. Youth: Workforce Case #003084921 and #002839104. Two participants did not have WIOA Eligibility entered in KEE Suite and did not have a paper WIOA-1 uploaded to verify WIOA eligibility. The total of questioned costs for both participants is \$2,158.00 and can be found on attached spreadsheet under Attachment F with this report. These WIOA Funds were spent through Grant **#274YT21**. Please see **Attachment F** included with this report detailing all questioned costs.

Citation(s):

Adult and DW: 20 CFR 680.210: Under WIOA sec. 134(c)(3)(A) training services may be made available to employed and unemployed adults and dislocated workers who:

- (a) A one-stop center or one-stop partner determines, after an interview, evaluation, or assessment, and career planning, are:
 - (1) Unlikely or unable to obtain or retain employment that leads to economic self-sufficiency or wages comparable to or higher than wages from previous employment through career services.
 - (2) In need of training services to obtain or retain employment leading to economic self-sufficiency or wages comparable to or higher than wages from previous employment; and
 - (3) Have the skills and qualifications to participate successfully in training services.
- (b) Select a program of training services that is directly linked to the employment opportunities in

the local area or the planning region, or in another area to which the individuals are willing to commute or relocate.

- (c) Are unable to obtain grant assistance from other sources to pay the costs of such training, including such sources as State-funded training funds, Trade Adjustment Assistance (TAA), and Federal Pell Grants established under title IV of the Higher Education Act of 1965, or require WIOA assistance in addition to other sources of grant assistance, including Federal Pell Grants (provisions relating to fund coordination are found at § 680.230 and WIOA sec. 134(c)(3)(B)); and
- (d) If training services are provided through the adult funding stream, are determined eligible in accordance with the State and local priority system in effect for adults under WIOA sec. 134(c)(3)(E) and § 680.600.

Youth eligibility barriers: To be eligible for the WIOA youth program, individuals must meet one or more conditions listed in WIOA Section 129(a)(1)(B)(iii) for OSY and (a)(1)(C)(iv) for ISY. This guidance refers to the conditions as eligibility barriers.

Instance(s):

3/111 (3%)

Required Action:

LWDB must ensure that WIOA eligibility is entered in KEE Suite at the time of eligibility and all paper WIOA-1 forms must be uploaded in KEE Suite to verify eligibility date. This will assist in the avoidance of any questioned cost and/or disallowed cost. If questioned cost is not justified and WIOA-1 paper forms are not uploaded, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$4,658.00**. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB Response:

WC 1924336 Uploaded the paper copy of his WIOA 1 for adult eligibility thru family size and income, "2023010903120704.pdf"; also uploaded his WIOA 2 part B for wages, "2023010903121735.pdf"

WC 2839104 Uploaded the paper copy for her WIOA 1 for youth eligibility, document included her WIOA 2 statement which she verifies she is both a high school dropout and a parenting youth, "2023010908511379.pdf."

WC 3084921 Uploaded the paper copy of his WIOA 1 for youth eligibility thru living in poverty county Whitley for income, and his basic skills deficient in math at 8.1 grade level.

As spoke with each Career Manager thru each citation we went back over the DWI Data Entry Policy (**Attachment P**), and the local Data Entry Policy (**Attachment Q**), just to reiterate the importance of entry into KEES within a 10 day timeframe for not only performance measures but also for federal reporting. We also again went over the flow for data entry into KEES for WIOA eligibility as per our Validation Checklist for ITA training (**Attachment O**).

We are thankful that the KEES platform has since been updated in that we are not allowed to move forward with tabs, or attaching funds to service programs if not enrolled in the correct eligibility funding.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (20):

Questioned cost for WEX/began WEX prior to start date in agreement

Issue(s):

Youth: Workforce case #003277762 began work experience twenty (20) days prior to start date in the Corbin High School work experience agreement. The agreement showed a start date of June 21, 2021, and the participant began work on June 1, 2021. Participant earned \$8.00/hour and worked 91.75 hours prior to start date totaling to \$734.00 questioned cost.

Citation:

Cumberland Worksite Agreement states, "I have read this agreement and understand the provisions contained herein and verify the contents as correctly reflecting our commitment. I understand this agreement is not effective and binding until signed by all parties to the agreement". All provisions within the contract are effective once signed by all parties and this includes the start work date of June 21, 2021.

Instance(s):

1/111 (1%)

Required Action:

LWDB must ensure that all WEX conditions are followed to assist in the avoidance of any questioned and/or disallowed cost. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$734.00**. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB RESPONSE:

The **Cumberlands Worksite Agreement** upload "**2023010909011653.pdf**." is signed by each employer for WEX was **dated for May 24, 2021** indicating that a participant could begin WEX on that date or after that date. Per the first participant timesheet upload, "Cameron Barton.pdf" he started WEX on June 1, 2021. The *Youth WEX Detail form* we use, upload "CCF_000894.pdf" is for our general summary and the start date on the upload is nothing more human writing error that should have stated June 1, instead of June 21. We did correct and initial the detail form with a start date of 06/01/21 that aligns both the participant timesheet and the *Cumberlands Worksite Agreement*, uploaded 1/19/23 "2023011911254104.pdf."

DWD RESPONSE:

DWD accepts LWDB's response. Finding has been resolved.

Finding (21):

Missing youth elements.

Issue(s):

Youth: Workforce case #001154022 and #002560843. Two participants were missing youth elements.

Citation:

§ 681.320 "... (b) In order to be a participant in the WIOA youth program, all of the following must occur:

- (1) The collection of information to support an eligibility determination;
- (2) The provision of an objective assessment; and
- (3) Participation in any of the 14 WIOA youth program elements."

WIOA section 129(c)(2)

Local programs must make each of the 14 services available to youth per WIOA section 129(c)(2).

Instance(s):

2/111 (2%)

Required Action:

LWDB must document that all 14 elements were made available to youth participants. Documentation that all 14 elements were available to youth participants must be included within the participant's case files or documented in KEE Suite. A training must be given to staff regarding the importance of entering the 14 youth elements in KEE Suite. A sign-in sheet for this training and the training syllabus/documents must be completed and forwarded to DWD within 30 days of receipt of this report to attest this finding has been resolved.

LWDB Response:

In meeting with each Career Manager individually we discussed the importance of documenting that the 14 Youth Elements were made available to each Youth participant. We had eyes on the Youth Elements tab under the IEP, and noted each of the checkboxes with comments. Also discussed that it would be a good practice to also state in your initial registration note that all the elements were made available to each Youth participant, and again went over the Validation Checklist ([Attachment O](#)) under the IEP step just prior to assigning service programs to participants on the KEES platform.

DWD Response:

In the required action stated above in the first initial report, it was requested for a sign-in sheet and syllabus to be submitted in response to this finding. The items were not found on the checklist as referenced in the response from the local area. Please submit documentation showing a training was provided to staff discussing the 14 elements for the youth program. Once this has been received and accepted, this finding will be resolved.

LWDB Response (2):

Updated the training syllabus with the Youth Elements tab, also emailed the Career managers of my failure to add to the document. The IEP and Youth Elements tab been discussed in our individual training with each Career manager, but just to reiterate we added a new signature form, (**Attachment EE**) for each CM to sign attesting to the requirements and importance for the 14 youth elements being made available and the data entry in KEES Staff Connect too.

Please note: Amy Dennis retired from LCADD on 2/28/23, so she has not signed this requirement form for the 2nd response.

DWD RESPONSE (2):

DWD accepts LWDB's response. Finding has been resolved.

OBSERVATIONS

Observation A: Youth: Workforce Case #000807704 had a PII Violation. The document-DOC-scc summer 2020.pdf under the documents tab in KEE Suite, was for another participant. Adult: Workforce case #001219245 had a PII Violation. The document- CCF_000619.pdf under the documents tab in KEE suite was for another participant. Cumberland marked these documents as invalid after receiving their monitoring spreadsheets, but this is an issue that needs to be avoided.

Recommendation A: Local area needs to ensure that when they are uploading documents, they upload the correct documents to the correct participant file in KEE Suite to avoid a PII Violation.

Observation B: Youth: Workforce #000807704. Adult: Workforce case #001239244, #001219245, and #001846517. Household section is incomplete under registration.

Recommendation B: LWDB should ensure all information is accurate and that all sections of KEES Registration screen are completed when registering new participants into the system and before submitting for approval.

Observation C: Youth: Workforce Case #001213936, #002839104, #003084921, and #003457227. Four participants are linked to an incorrect Kentucky Career Center and an incorrect region under the details tab of KEE Suite.

Recommendation C: LWDB should ensure all information is accurate and that all sections of KEE Details screen are completed and accurate when registering new participants into the system and before submitting for approval.

LWDB Observation Responses:

A. Within the training/meeting with individual Career Managers, we discussed what a PII Violation was, and the importance of making sure the uploads to individual workforce cases are specific to that person. Each agreed they would be more mindful in their renaming and/or uploads into the Documents tab.

B. When presenting the Validation Checklist (**Attachment O**) we stressed the importance of completing each and every section and tab in the KEES platform. We are thankful that the programmers recently put it together where you are unable to move forward until the section prior is completed in full. We encouraged every Career Manager to put their checklist up where they can use a guide daily.

C. Numerous times over the course of individual meetings was stressed importance of updated/correct information on KEES. Currently we do not have a policy manager in place that can change those incorrect regions under the details tab, but have sent them off on the KEES tracker for correction.

FINANCIAL MONITORING DETAILS

FINDINGS

Finding (1):

Questioned Cost- WEX Timesheets are missing signatures, dates, or the timesheets are pre-dated.

Issue(s):

Youth: Workforce case #003276429, #003180314, #003117606, #003228985, and #003248443. Five (5) participants were enrolled in a work experience training and timesheets are missing signatures, missing dates, and there are timesheets that were pre-dated, and the participant worked beyond the date that the timesheet was signed and dated. The total amount of questioned cost for all participants is \$1,028.00 and paid out of Grant #274YT21. Please see **Attachment G** included with this report detailing all questioned costs.

Citation(s):

Cumberland's Workforce Development Area Work Experience Program states: "An hourly wage, Workers Compensation Insurance and FICA tax benefits are provided by the Cumberland's Workforce Investment Board through LCADD. A bi-monthly timesheet will be provided and used for all Work Experience Program Participants. Each participant is responsible for assuring that his/her timesheet is 100% complete and accurate when it is turned in".

Instance(s):

5/15 (33%)

Required Action:

LWDB must ensure that all work experience timesheets are signed and dated properly. Participants nor supervisors should pre-date timesheets and allow the participant to work beyond the signed date on the timesheet. This will assist in the avoidance of any questioned cost and/or disallowed cost. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of

\$1,028.00. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB Response:

We had each of the 5 participants' Career Managers go back to their WEX employers from summer 2021. We asked each employer to sign with current date the timesheets being questioned and do a letter certifying that those participants had indeed worked on each of the days on each of the timesheets.

WC 3276249 Uploaded the revised timesheets "2023011702413418.pdf" and the employer letter "2023011702412654.pdf"

WC 3180314 Uploaded the revised timesheets and employer letter, "R Crawford employer letter and corrected timesheets.pdf"

WC3117606 As noted on the upload "CCF_000929(2).pdf" worksite agreement was effective 6/2/21, which matches her timesheet first start date of 6/2/21, upload "CCF_001042(2). The detail form in question is used by staff for general summary and was nothing more than human error on transcribing that date. We did however have the Career manager go back and correct and initial the start date to match the worksite agreement and timesheet, see upload "20230116123111665(1).pdf"

WC 3228985 Uploaded the employer letter and current initialed timesheets, "202302010649875.pdf."

WC3248443 Uploaded the revised timesheets "_2023011910173422.pdf", and also employer verification letter for questioned time, upload "_2023011910174314.pdf"

In training with Career Managers we stressed making sure that timesheets are dated correctly and currently prior to turning in for processing. Also discussed with Quality Control Coordinator of double checking dates and signatures in addition to verifying their time worked. We have been considering a potential electronic timesheet for Youth in WEX however the feedback seems to show those are easily manipulated. It will now be a 3 step process to verify time beginning with 1. Employer, 2. WIOA Quality Control, and 3. CPA's office doing direct deposit.

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

Finding (2):

WEX questioned cost/started prior to start date

Issue(s):

Youth workforce case #003117606 had a WEX start date of June 3, 2021. Participant began WEX on June 2, 2021, according to June timesheet, and was paid \$8.00 per hour. Participant worked eight hours that day leaving a total of \$64.00 as a questioned cost.

Citation(s):

According to OMB Guidance 2 CFR 200.85, Questioned Cost are resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds:

- a) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds.
- b) Where the costs, at the time of the audit, are not supported by adequate documentation; or
- c) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Instance(s):

1/15 (7%)

Required Action:

LWDB must ensure that all WEX conditions are followed to assist in the avoidance of any questioned and/or disallowed cost. If questioned cost is not justified, this will be a disallowed cost and reimbursement must be made back to the state using **non-federal funds** in the amount of **\$64.00**. Confirmation must be submitted to the monitoring team within 30 days of the receipt of this report to attest this finding has been resolved.

LWDB Response:

WC3117606 As noted on the upload "CCF_000929(2).pdf" Cumberland's Youth Worksite agreement was effective 6/2/21, which matches her timesheet first start date of 6/2/21, upload "CCF_001042(2)". The Youth WEX detail form in question is used by staff for general summary and was nothing more than human error on transcribing that date to that form. We did however have the Career manager go back and correct and initial the start date to match the worksite agreement and timesheet, see upload "20230116123111665(1).pdf"

DWD Response:

DWD accepts LWDB's response. Finding has been resolved.

OBSERVATIONS

Observation A:

Missing Mapquest for staff travel for workforce director for December 2020.

Recommendation A:

In reference to 200 KAR 2:006, mileage for in-state travel shall be based on the “Kentucky Official Highway Map”, MapQuest website, Google Maps website, or similar web mapping service. It is recommended to ensure this information is with all travel reimbursement requests.

Observation B:

Workforce Case #002953727 became eligible as an Adult and was attached to Youth funding stream under the Service Program in Kee Suite.

Recommendation B:

It is highly recommended for the local area to ensure all participants are attached to the appropriate grant number in the State system to avoid any possibilities of reimbursing using the incorrect WIOA funding stream which can lead to a disallowed cost.

LWDB Response A: Will send separate (**Attachment AA**) for staff travel for workforce director for December 2020.

LWDB Response B: In meeting with Career Managers over KEES issues and the DWI citations, we stressed the importance of adding the correct funding, also myself and the lead Career Manager who has access to KEES for service program approval to be intentional about checking eligibility and program funding prior to approval.

END OF REPORT