



**COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor – Controller – Treasurer – Tax Collector	(2) MEETING DATE 6/20/2023	(3) CONTACT/PHONE Kari Lekvold (805) 781-4846	
(4) SUBJECT Request to receive, review, and file the annual monitoring reports for the San Luis Obispo County Office of Education and Eckerd Youth Alternatives, Inc., Workforce Innovation and Opportunity Act Fiscal and Procurement Review for program year 2022-23.			
(5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the annual monitoring reports for the San Luis Obispo County Office of Education and Eckerd Youth Alternatives, Inc., Workforce Innovation and Opportunity Act Fiscal and Procurement Review for program year 2022-23.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date <u>6/7/2022</u>	
(17) ADMINISTRATIVE OFFICE REVIEW Zachary A. Lute			
(18) SUPERVISOR DISTRICT(S)			



COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James W. Hamilton, CPA, Auditor – Controller – Treasurer – Tax Collector

DATE: 6/20/2023

SUBJECT: Request to receive, review, and file the annual monitoring reports for the San Luis Obispo County Office of Education and Eckerd Youth Alternatives, Inc., Workforce Innovation and Opportunity Act Fiscal and Procurement Review for program year 2022-23.

RECOMMENDATION

It is recommended that the Board receive, review, and file the annual monitoring reports for the San Luis Obispo County Office of Education and Eckerd Youth Alternatives, Inc., Workforce Innovation and Opportunity Act Fiscal and Procurement Review for program year 2022-23.

DISCUSSION

The 2014 Workforce Innovation and Opportunity Act (WIOA) is a federally funded grant program that aims to support workforce development initiatives. The WIOA grant focuses on promoting a demand-driven approach to workforce development by aligning job seekers' skills with the needs of employers. The grant funds can be used for a range of activities, including job training, career counseling, apprenticeships, and on-the-job training. The grant supports programs for youth, adult workers, and dislocated workers.

For program year 2022-23, a contract totaling \$779,000 was awarded to the San Luis Obispo County Office of Education to provide youth job services and a contract totaling \$801,383 was awarded to Eckerd Youth Alternatives, Inc. (Eckerd) to provide adult and dislocated worker job services. Eckerd has provided these services in the past, however, program year 2022-23 was the first year that the San Luis Obispo County Office of Education was awarded a portion of the grant.

In accordance with the WIOA grant requirements, annual fiscal and procurement monitoring is conducted to ensure that grant funds have been spent in accordance with federal and state laws, regulations, policies, and directives related to WIOA funds.

Our fiscal and procurement monitoring objectives were:

- To determine whether expenditure reports were accurate, current, and complete.
- To determine whether payroll costs were accurately charged as direct or allocated costs and were appropriate and authorized.
- To determine whether invoiced expenses were accurately charged as direct or allocated costs and were allowable, appropriate, and authorized.

- To determine whether purchases made through procurement processes complied with applicable federal guidelines.

We determined that the San Luis Obispo County Office of Education generally complied with the financial management requirements with three exceptions. We identified three findings that relate to unallowable expenditures, inaccurate allocations, and an inaccurate timecard. Additional detail about the findings as well as management's response can be found in the attached Fiscal and Procurement Monitoring report. The San Luis Obispo County Office of Education's procurement activities complied with grant requirements.

We determined that Eckerd complied with the financial management requirements of the grant. Eckerd did not make any purchases during program year 2022-23 that were subject to procurement review.

OTHER AGENCY INVOLVEMENT/IMPACT

The Department of Social Services receives and administers WIOA grant funds to the San Luis Obispo County Office of Education and Eckerd Youth Alternatives, Inc.

FINANCIAL CONSIDERATIONS

The County's 2022-23 program year contracts with the San Luis Obispo County Office of Education and Eckerd Youth Alternatives, Inc. totaled \$1,580,383 for WIOA services.

RESULTS

Audits of grants improve compliance and support monitoring consistent with the County's vision of a livable and well governed community.

ATTACHMENTS

- 1 WIOA Fiscal and Procurement Review Monitoring Report of the San Luis Obispo County Office of Education
- 2 WIOA Fiscal and Procurement Review Monitoring Report of Eckerd