

## RWIB Audit Committee Meeting

Thursday, December 14, 2017

9:00-11:00 AM

Kirkwood Community College 1816 Lower Muscatine Road, Iowa City  
Room 101

### MINUTES

1. Meeting was called to order at 9:48 am. Patty Manuel and Steve Olson were in attendance. Carla Andorf and Angela James attended as KCC staff.
2. Motion to Approve Agenda. (M/S: Patty, Steve, Approved)
3. Motion to Approve Committee Meeting Minutes (M/S: Patty, Steve, Approved)
4. Reviewed Financial Monitoring Reports
  - a. KCC Financial Audit from Fall 2016 was reviewed. WIOA programs were not selected during this audit. The federal programs audited had no findings to be reported and KCC was found to be a "low risk auditee".
  - b. IWD Financial Monitoring Spring 2017: No findings per IWD financial monitoring.
  - c. IWD Programmatic Review FY 2017: Reviewed programmatic monitor report with committee. Two findings were listed:
    - i. No Contact 30 days within youth program
    - ii. OBA not clearly documented in data management system.

Shared with committee that no contact 30 days findings showed that contact attempts had been made but two way communication had not occurred. The team continues to work on building relationships to improve communication. The OBA was documented throughout the case notes, but not in one organized case note making it difficult to piece all the parts together. The Youth team developed an OBA template they use when working on this activity, and they clearly label case notes as OBA.

5. Expenditure review for January 1, 2017 to June 30, 2017
  - a. Samples of IWD billing back to KCC were pulled for review. Reviewed the monthly bills received from IWD, the splits they complete, and then the reviews/splits we do internally to ensure our KCC portion is accurate and split appropriately. Also reviewed the PCard process and several months of charges.
6. Other
  - a. WIOA Adult/Dislocated Worker Overview-Reviewed the major differences between the Adult and DW programs as outlined within WIA to the new WIOA law. Focused on eligibility, sequence of services, ETPL, priority for funding, and transferring of funds.
  - b. File Monitoring Process Overview-Reviewed the internal system KCC uses to ensure WIOA files meet eligibility compliance and financial compliance. Shared information on our "step" review system with Step 1 Eligibility and Step 2 financial. The operations team reviews eligibility and all financial expenditures using the step checklists to ensure we have no disallowed costs by accidentally enrolling a non-eligible client and that any expenditures made have the appropriate documentation associated with them.
  - c. Month End Report Overview-Shared the monthly budget review template used by the operations manager and director to review status within each funding stream monthly and determine if we are spending "ahead" or "behind" as a program overall and by line item. This allows us to focus in on areas we may need to cut back, or encourage the team to make enrollments.
  - d. Audit Status Update YTD-KCC audit for 2017 was not yet completed. Shared that we anticipated audit results within 1-2 months.
7. Review RWIB Audit Committee Template-Steve had shared at a previous meeting that there had been a template/table with what reports and monitorings happen within KCC and the WIOA programs that then was used to determine what the audit committee's responsibilities were. This template was found and reviewed by the committee. Some reports have changed, but the committee wished to have this template updated and utilized for future committee planning.