

Kim Reynolds, Governor

Adam Gregg, Lt. Governor

Beth Townsend, Director



July 15, 2019

Dr. Lori Sundberg  
6301 Kirkwood Blvd. SW  
Cedar Rapids, IA 52404

CONTRACT # 17-W-10-WI-OA, 17-W-10-WI-OA-F

#### FINAL DETERMINATION

Dear Dr. Sundberg:

In accordance with the audit resolution procedures established by the Iowa Workforce Development (IWD), this is our Final Determination on the audit of the above contract(s). When an actual audit is received by IWD, at a minimum, the following documents are reviewed:

1. Opinion Letter;
2. Schedule of Federal Awards;
3. Independent Auditor's Report on Compliance and on Internal control over Financial Reporting;
4. Independent Auditor's Report on Compliance with Requirements Applicable to Each major Program and Internal Control over Compliance; and
5. Schedule of Findings and Questioned costs.

In the event that the auditors only submit a notification of Audit in Accordance with 2 CFR Part 200, IWD will only ensure that the letter includes the funding sources granted by IWD to the auditee and that no findings were made in regards to funds disbursed.

Either no findings were made by your audit firm in relation to funds disbursed by IWD or such findings will not result in any additional comment necessary by Kirkwood Community College. The period covered by this audit was from July 1, 2017 thru June 30, 2018.

Please be advised that under WIOA regulations, 2 CFR Part 200, Subpart F, the United States Department of Labor (DOL) reviews an audit resolution report which IWD is required to submit. DOL either accepts or rejects IWD's disposition of the audit. Therefore, the audit cannot be closed until the DOL has reviewed the resolution of the audit.

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Any questions concerning this letter, contact Marta Sobieszkoda (515) 281-4018.

Sincerely,



Brett Conner, CFO, Financial Management  
Iowa Workforce Development

## Monitoring Report

### Summary

Region	CEO Chair	Local WDB Chair	Title I Director
10	Bob Yoder	Patty Manuel	Carla Andorf
Files Reviewed			
Emily Jones - Adult	Harold Young - Adult	Abla Dogbe Semanou - DW	Jocelyne Jefferson - Youth
Mahmoud Lutfi - Adult	Teresa Butler - DW	Rochelle Sparks - DW	Benjamin Luna - Youth
Date of Monitoring		Findings	Response Due
May 16, 2019		1	June 28, 2019

### Strengths

#### Participant Engagement

The work to keep youth participants engaged, successful, and motivated to achieve goals determined as a part of the IEP/ISS was clearly documented.

### Areas of Concern

#### Guidance and Counseling

Participants Teresa Butler and Abla Dogbe Semanou share the same guidance and counseling case note.

It is recommended that guidance and counseling be individualized to each participant and case notes document the unique needs of participants.

#### Case Note Documentation

Participant Teresa Butler's first case note, "Progress Report" is dated 12/8/17.

The application was completed on 10/31/17, eligibility was determined on 11/3/17, and she was enrolled on 11/9/17. There is no documentation of any of these in case notes.

It is recommended that documentation be made to illustrate/substantiate the first case note of "Progress Report."

#### Credential Attainment Documentation

Participant Teresa Butler's Exit Snapshot indicates she obtained an occupational skills certificate, however the date attained is not documented.

It is recommended that credential attainment be accurately documented in the data management system in order to count toward a positive outcome.

## Monitoring Report

## Finding #1

**Finding**

The amount of support service payments were not documented.

**Legal Reference**

Policy 30.12 Support Services

*The need for and the amount of support service payments must be documented in the data management system and hard copy justification of support placed in the participants file.*

Participant Name	Last 4 SSN	Program
Abla Dogbe Semanou	7466	Dislocated Worker
Rochelle Sparks	1241	Dislocated Worker

**Corrective Action**

Abla Dogbe Semanou: Document in case notes the total amount paid in transportation while receiving this support service.

Rochelle Sparks: No corrective action as this participant has exited from the program.

**Region Response****Corrective Action Plan**

*To include date completed/implemented*

**Emanou: This has been updated.**

**We believe we have met the requirements of “support service payments must be documented in the data management system” by updating the IEP with TRN or other support service activities. Region 10 places “hard copy justification of support placed in the participants file” through use of our obligation/support service form and via timesheets submitted by the student. In the past these were hard paper copies put into the file. In the future they will be scanned and uploaded into the system.**

**In addition we document barriers in the OBA and other sections that outline transportation and other support needs.**

**The Region 10 team would like more clarification on what is expected by the state team when reviewing support services. We believe we have met the requirements needed and that this should not be a finding, but if we are expected to do more documentation than we have been please let us know.**

**IWD Acknowledgment****Resolution**

*To include acceptance of or follow-up to corrective action*

Because hard copy documentation was provided and the payment fell within the limits established by the Local Workforce Development Board, no other action is required at this time. The Iowa Workforce Development Workforce Services Division accepts this corrective action and determines no other action is required. This finding is resolved.

The expectation from policy is that the payment amounts be documented in the data management system. Case notes clearly documented the need for the support service and the expected amounts to be paid; however, the payment amounts were not documented. Moving forward, the amount paid must be documented in the data management system.

The support service payment case note template in the new IowaWORKS data management system, along with the ability to upload electronic documentation, will assist with the documentation of payments.