

**Washington Greene County  
Job Training Agency, Inc.**

Single Audit

June 30, 2020

**MaherDuessel**

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# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

YEAR ENDED JUNE 30, 2020

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**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

YEAR ENDED JUNE 30, 2020

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## Independent Auditor's Report

**Board of Directors  
Washington Greene County  
Job Training Agency, Inc.**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Washington Greene County Job Training Agency, Inc. (Agency), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Agency as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2021, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in

accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
March 29, 2021

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2020

| <b>Assets</b>                           |                   |
|-----------------------------------------|-------------------|
| Cash and cash equivalents               | \$ 426,220        |
| Grants receivable                       | 398,853           |
| Prepaid expense and other               | 43,672            |
| <b>Total Assets</b>                     | <b>\$ 868,745</b> |
| <br>                                    |                   |
| <b>Liabilities and Net Assets</b>       |                   |
| <b>Liabilities:</b>                     |                   |
| Accounts payable                        | \$ 63,710         |
| Accrued payroll                         | 17,209            |
| Refundable advance                      | 265,238           |
| Due to others                           | 155,652           |
| <b>Total Liabilities</b>                | <b>501,809</b>    |
| <br>                                    |                   |
| <b>Net Assets:</b>                      |                   |
| Without donor restrictions              | 366,936           |
| <b>Total Liabilities and Net Assets</b> | <b>\$ 868,745</b> |

See accompanying notes to financial statements.

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2020

|                             |              |
|-----------------------------|--------------|
| <b>Revenues:</b>            |              |
| <hr/>                       |              |
| Grants                      | \$ 6,563,272 |
| CareerLink                  | 754,284      |
| Other income                | 181          |
|                             | <hr/>        |
| Total revenues              | 7,317,737    |
|                             | <hr/>        |
| <b>Expenses:</b>            |              |
| <hr/>                       |              |
| Programs                    | 6,671,039    |
| Administration              | 637,745      |
|                             | <hr/>        |
| Total expenses              | 7,308,784    |
|                             | <hr/>        |
| <b>Change in Net Assets</b> | 8,953        |
| <br>                        |              |
| <b>Net Assets:</b>          |              |
| <hr/>                       |              |
| Beginning of year           | 357,983      |
|                             | <hr/>        |
| End of year                 | \$ 366,936   |
|                             | <hr/> <hr/>  |

See accompanying notes to financial statements.

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2020

|                                                   | <u>Programs</u>     | <u>Administration</u> | <u>Total</u>        |
|---------------------------------------------------|---------------------|-----------------------|---------------------|
| Salaries and related                              | \$ 526,093          | \$ 427,097            | \$ 953,190          |
| Subcontracts                                      | 442,688             | -                     | 442,688             |
| Occupancy                                         | 596,014             | 40,808                | 636,822             |
| Capital expenditures                              | 7,850               | 9,798                 | 17,648              |
| Travel                                            | 49,458              | 12,601                | 62,059              |
| Advertising                                       | 3,101               | 16,349                | 19,450              |
| Professional services                             | 8,291               | 38,887                | 47,178              |
| Insurance                                         | 538                 | 26,011                | 26,549              |
| Supplies                                          | 35,199              | 8,071                 | 43,270              |
| Staff training                                    | 11,881              | 14,777                | 26,658              |
| Subcontracts to Beaver County Job Training        | 2,291,757           | -                     | 2,291,757           |
| Subcontracts to Southwest Training Services, Inc. | 2,666,120           | -                     | 2,666,120           |
| Other                                             | 32,049              | 43,346                | 75,395              |
| Total                                             | <u>\$ 6,671,039</u> | <u>\$ 637,745</u>     | <u>\$ 7,308,784</u> |

See accompanying notes to financial statements.

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2020

**Cash Flows From Operating Activities:**

|                                                                                                       |               |
|-------------------------------------------------------------------------------------------------------|---------------|
| Change in net assets                                                                                  | \$ 8,953      |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities: |               |
| Change in:                                                                                            |               |
| Grants receivable                                                                                     | 197,470       |
| Prepaid expense and other                                                                             | 5,933         |
| Accounts payable                                                                                      | (150,317)     |
| Accrued payroll                                                                                       | 776           |
| Deferred revenue                                                                                      | (2,442)       |
| Due to others                                                                                         | 35,872        |
|                                                                                                       | <hr/>         |
| Total adjustments                                                                                     | 87,292        |
|                                                                                                       | <hr/>         |
| Net cash provided by (used in) operating activities                                                   | 96,245        |
|                                                                                                       | <hr/>         |
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>                                               | <b>96,245</b> |
|                                                                                                       | <hr/>         |
| <b>Cash and Cash Equivalents:</b>                                                                     |               |
| Beginning of year                                                                                     | 329,975       |
|                                                                                                       | <hr/>         |
| End of year                                                                                           | \$ 426,220    |
|                                                                                                       | <hr/> <hr/>   |

See accompanying notes to financial statements.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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### 1. Organization and Purpose

Washington Greene County Job Training Agency, Inc. (Agency) was established to provide eligible recipients of Washington and Greene Counties with the assistance necessary to compete, secure, and hold jobs. To this end, the Agency contracts with various entities to provide classroom and on-the-job training to eligible residents to prepare them for a particular vocation. The Agency receives federal and state funding to administer and provide the necessary training to residents.

The Agency was incorporated in 1995. Prior to September 1, 1995, the fiscal activities of the Agency were included in the financial records of the County of Washington.

The Agency serves as the Southwest Training Services, Inc.'s (Southwest) and Beaver County Job Training's (Beaver) fiscal agent with the responsibility to administer funds under the Workforce Innovation and Opportunity Act (WIOA).

The Agency is a member of the Washington County, Mon Valley, and Greene County CareerLink to run the Employment, Advancement, and Retention Network (EARN) program, which is designed to address the needs of Welfare clients with barriers to employment. CareerLink sites are designed to create one-stop shopping for job seekers by locating multiple agencies under one roof. The Agency also serves as fiscal agent for these CareerLink sites as well as the Beaver County CareerLink.

### 2. Summary of Significant Accounting Policies

#### Basis of Accounting

The accompanying financial statements of the Agency are presented on the accrual basis. Accordingly, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. The majority of the Agency's revenues consist of expense reimbursement grants from the Commonwealth of Pennsylvania. Eligible expenses are reported to the Commonwealth of Pennsylvania on a monthly basis and are limited to the maximum reimbursable amount authorized for the contract period.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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### Net Asset Classes

Resources are classified for accounting and reporting purposes into two classes of net assets (with or without donor restrictions) established according to their nature and purpose. Any contributions with donor restrictions whose restrictions are met in the same reporting period are recorded as support without donor restrictions.

The assets, liabilities, and net assets of the Agency are reported in net asset classes as follows:

Without Donor Restrictions – Net assets that represent resources over which the Board of Directors (Board) has discretionary control and are used to carry out the operations of the Agency in accordance with its bylaws. All of the Agency's net assets relate to funding received for job retention, placement, and credentialing.

With Donor Restrictions – Net assets that represent resources currently available for use, but expendable only for those operating purposes specified by the grantor or net assets that require the corpus to be invested and remain intact indefinitely, with the income earned from the investment being spent as designated by the donor. The Agency had no net assets with donor restrictions at June 30, 2020.

### Cash and Cash Equivalents

For purposes of the statement of cash flows, the Agency considers all investments with original maturities of three months or less as cash. Cash and cash equivalents are held in a bank, which carries FDIC insurance. Book balance and bank balance of all cash and cash equivalents total \$426,220 and \$505,292, respectively. Of the bank balance, \$250,135 is covered under FDIC insurance.

### Revenue Recognition

#### Grants

The Agency receives the majority of its funding from expense reimbursement grants. Under these grants, revenue is recognized when the reimbursable expenses are incurred. The Agency had remaining available award balances on federal and state grants and contracts of \$1,917,111 that have not been recognized at June 30, 2020. These award balances will be recognized as revenue as the projects progress and

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# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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conditions are met, generally as expenses are incurred. For these cost-reimbursable grants, there were no amounts received prior to incurring qualifying expenditures.

### Contributions

Contributions are recorded when cash, securities or other assets, or an unconditional promise to give is received. When received it is recorded as support without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

### Due to Others

Due to others represents amounts due to Southwest and Beaver from the Agency, their fiscal agent, at the end of the fiscal year.

### Refundable Advance

Refundable advance arises when grant resources are received by the Agency before it has a legal claim to them, as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, the refundable advance is removed as a liability, and the revenue is recognized.

### Fixed Assets

Title to all fixed assets acquired with grant funds remains with the Pennsylvania Department of Labor and Industry. Thus, the cost of fixed assets is charged as an expense when incurred. Accordingly, no fixed asset or depreciation accounts have been established.

### Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain personnel and facility costs have been allocated among the program and administrative services benefited based on a comprehensive cost allocation plan.

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# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Concentrations

The Agency contracts almost exclusively with the state under work programs. In addition, its employees, clients, and vendors primarily reside in Washington, Beaver, and Greene Counties. Therefore, economic and demographic influences on these areas could impact the Agency's operations.

### Income Taxes

Income taxes are not provided, as the Internal Revenue Service has notified the Agency that they are exempt under Section 501(c)(3), as other than a private foundation, of the Internal Revenue Code. The Agency annually files a Form 990.

### Adopted Accounting Standard

The provisions of these Standards Updates have been adopted and incorporated into these financial statements:

Accounting Standards Updates (individually and collectively, ASU) 2018-08, *“Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958).”* The amendments provide guidance for characterizing grants and similar contracts with government agencies and others as reciprocal transactions (exchanges) or nonreciprocal transactions (contributions) and distinguishing between conditional and unconditional contributions. Implementation of these amendments had no impact on the financial statements.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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### Pending Accounting Standards Update

The Financial Accounting Standards Board has issued Accounting Standards Updates (individually and collectively, ASU) that will become effective in future years as outlined below. Management has not yet determined the impact of these updates on the financial statements.

ASU 2016-02, "*Leases (Topic 842)*," is effective, as delayed, for the financial statements for the year beginning after December 15, 2021. These amendments and related amendments will require lessees to recognize assets and liabilities on the statement of financial position for the rights and obligations created by all leases with terms of more than twelve months. Disclosures also will be required by lessees to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

### Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

### **3. Pension Plan**

The Agency has a defined contribution pension plan (plan). The plan provides for voluntary participation by all employees who have attained two years of service.

Plan provisions allow employees to contribute up to the maximum percentage allowable under the limits of Internal Revenue Code Section 403(b). The Agency makes discretionary contributions, which are allocated to all eligible participants in the same proportion that each participant's compensation bears to total compensation for all participants. Employees are fully vested in the plan upon meeting the eligibility requirements.

Plan contributions for the year ended June 30, 2020 were \$37,963 and \$22,053, by the Agency and its employees, respectively.

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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**4. Leases**

The Agency entered into several leases for office space. Rental expense was \$440,883 during the fiscal year ended June 30, 2020, which includes several year-to-year leases. As of June 30, 2020, the future commitments for each of the fiscal years ending June 30 are as follows:

|      |                   |
|------|-------------------|
| 2021 | \$ 466,901        |
| 2022 | <u>296,156</u>    |
|      | <u>\$ 763,057</u> |

**5. Line of Credit**

The Agency has a line of credit agreement with Northwest Savings Bank in the amount of \$75,000, at an interest rate of 6% based on the Prime Rate (3.25% at June 30, 2020) plus 1.00%. The line of credit is collateralized by first lien on all business assets.

During the year, the Agency did not draw down nor did it make any payments on the line of credit, which resulted in \$0 due at year-end.

**6. Commitments and Contingencies**

The Agency is subject to state and federal audits by grantor agencies. Applicable laws and regulations are complex and subject to interpretation. The Agency is not aware of any material pending audit findings involving prior or current years; however, compliance with such laws and regulations can be subject to future reviews and interpretation, which could result in disallowed costs.

**7. Liquidity and Availability**

The Agency manages its liquid resources by focusing on grant funding to ensure it has adequate funds to cover the programs that are being conducted and has a line of credit it can utilize as well. Further, the Agency prepares budgets for each grant and has been active

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# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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in fiscal management to ensure the entity remains liquid. Financial assets at year-end are \$825,073, all of which are expected to be available within one year to meet the cash needs for general expenditures.

### **8. COVID-19**

In early 2020, an outbreak of a novel strain of coronavirus was identified, and infections have been found in a number of countries around the world, including the United States. The coronavirus and its associated impacts on supply chains, travel, employee productivity, and other economic activities has had, and may continue to have, a material effect on financial markets and economic activity. The extent of the negative impact of the coronavirus on the Agency's operational and financial performance is currently uncertain and cannot be predicted, and will depend on certain developments, including, among others, the duration and spread of the outbreak, its impact on the Agency's employees and vendors, and governmental, regulatory, and other responses to the coronavirus.

## **SUPPLEMENTARY INFORMATION**

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

EARN PROGRAM  
CONTRACT #4100077979

SCHEDULE OF REVENUES, EXPENSES, AND COMPARISON WITH BUDGET

YEAR ENDED JUNE 30, 2020

|                                       | Budget     | Actual     | Over (Under)<br>Actual |
|---------------------------------------|------------|------------|------------------------|
| <b>Revenues:</b>                      |            |            |                        |
| Grant revenue                         | \$ 591,450 | \$ 542,511 | \$ 48,939              |
| <b>Expenses:</b>                      |            |            |                        |
| Administration costs:                 |            |            |                        |
| Personnel:                            |            |            |                        |
| Staff salaries                        | 52,189     | 41,689     | 10,500                 |
| Staff fringe benefits                 | 18,153     | 13,933     | 4,220                  |
| Total personnel                       | 70,342     | 55,622     | 14,720                 |
| Equipment and supplies                | 2,653      | 2,566      | 87                     |
| Operating expenses                    | 17,997     | 15,979     | 2,018                  |
| Total administration costs            | 90,992     | 74,167     | 16,825                 |
| Direct training costs:                |            |            |                        |
| Personnel:                            |            |            |                        |
| Staff salaries                        | 148,627    | 127,412    | 21,215                 |
| Staff fringe benefits                 | 68,799     | 59,622     | 9,177                  |
| Total personnel                       | 217,426    | 187,034    | 30,392                 |
| Equipment and supplies                | 7,091      | 7,091      | -                      |
| Operating expenses                    | 60,745     | 59,023     | 1,722                  |
| Other program expenses                | -          | -          | -                      |
| Total direct training costs           | 285,262    | 253,148    | 32,114                 |
| Subcontracted expenses                | 215,196    | 215,196    | -                      |
| Total expenses                        | 591,450    | 542,511    | 48,939                 |
| <b>Excess of Revenue Over (Under)</b> |            |            |                        |
| <b>Expenses</b>                       | \$ -       | \$ -       | \$ -                   |

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER

YEAR ENDED JUNE 30, 2020

| Contract Identifier/Number                           | Contract Period  | Costs                |                 |                | (Over)<br>Under<br>Budget |
|------------------------------------------------------|------------------|----------------------|-----------------|----------------|---------------------------|
|                                                      |                  | Authorized<br>Budget | Actual          |                |                           |
|                                                      |                  |                      | Prior to 7/1/19 | 7/1/19-6/30/20 |                           |
| 16 - Apprenticeship Grant<br>165167413               | 11/1/16-10/31/20 | \$ 30,453            | \$ -            | \$ 1,378       | \$ 29,075                 |
| 16 - Apprenticeship - Natural Gas<br>165167414       | 6/1/19-6/30/21   | 275,000              | -               | 91,610         | 183,390                   |
| 17 - Adult '17 - Additional<br>165173131             | 10/1/17-6/30/20  | 55,500               | -               | 55,500         | -                         |
| 17 - SLIP - 1st Increment 2020<br>165173133          | 2/1/20-6/30/20   | 25,760               | -               | 25,760         | -                         |
| 17 - Youth SW PY17 TIW<br>165173342                  | 6/1/18-8/31/19   | 12,391               | 8,751           | 3,640          | -                         |
| 17 - TANF Additional for PY19<br>165173362           | 7/1/17-6/30/20   | 6,336                | -               | 6,336          | -                         |
| 17 - DW 2nd Inc RR<br>165174151                      | 10/1/17-12/31/19 | 279,885              | 144,949         | 134,936        | -                         |
| 17 - DW 2nd RR PY19 Youth Reentry<br>165174155       | 11/18/19-6/30/20 | 62,500               | -               | 62,500         | -                         |
| 17 - Industry Partnership<br>165176231               | 7/1/17-6/30/21   | 50,000               | 33,638          | 13,099         | 3,263                     |
| 17 - 17 IP 2nd Round<br>165176233                    | 9/26/18-6/30/21  | 75,000               | 1,953           | 37,020         | 36,027                    |
| 18 - 18 Adult 2nd Local<br>165183011                 | 10/1/18-6/30/20  | 1,014,511            | 980,304         | 34,207         | -                         |
| 18 - 18 DW2 to AD2 transfers<br>165183013            | 10/1/18-6/30/20  | 334,000              | 60,087          | 273,913        | -                         |
| 18 - Yth Reentry - 2nd Increment<br>165183133        | 11/18/19-6/30/21 | 218,750              | -               | 2,807          | 215,943                   |
| 18 - 18 Youth Local<br>165183301                     | 4/1/18-6/30/20   | 1,276,895            | 999,080         | 277,815        | -                         |
| 18 - Youth 2018 - Additional 2nd Incre.<br>165183306 | 10/1/18-6/30/20  | 3,905                | -               | 3,905          | -                         |
| 18 - T.I.W. - Youth 2018<br>165183342                | 4/1/19-12/31/20  | 102,831              | -               | 85,591         | 17,240                    |
| 18 - 18 TANF Year Round<br>165183361                 | 7/1/18-6/30/20   | 476,160              | 436,347         | 39,813         | -                         |

(Continued)

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER

YEAR ENDED JUNE 30, 2020  
(Continued)

| Contract Identifier/Number                     | Contract Period  | Authorized<br>Budget | Costs           |                     | (Over)<br>Under<br>Budget |
|------------------------------------------------|------------------|----------------------|-----------------|---------------------|---------------------------|
|                                                |                  |                      | Actual          |                     |                           |
|                                                |                  |                      | Prior to 7/1/19 | 7/1/19-6/30/20      |                           |
| 18 - 18 DW 2nd Local<br>165184011              | 10/1/18-6/30/20  | 1,156,193            | 751,211         | 404,982             | -                         |
| 18 - 18 DW 10% 1s Inc 18/19 SLIP<br>165184032  | 2/1/19-9/30/19   | 62,892               | 21,152          | 41,740              | -                         |
| 18 - 18 PY18 BEP<br>165184132                  | 1/1/19-12/31/20  | 100,000              | 14,234          | 74,136              | 11,630                    |
| 18 - Rapid Response - 18 RRAA<br>165184152     | 10/1/18-6/30/21  | 192,122              | -               | 106,213             | 85,909                    |
| 18 - Youth Reentry 18 DW 2nd PY19<br>165184153 | 11/18/19-6/30/21 | 31,750               | -               | 7,043               | 24,707                    |
| 18 - 18 Opioid Grant<br>165188123              | 7/1/18-6/30/21   | 583,638              | 112,291         | 281,654             | 189,693                   |
| 18 - PA Smart Pre-Apprenticeship<br>165188893  | 2/1/19-6/30/20   | 39,929               | -               | 39,929              | -                         |
| 19 - Adult 2019 - 1st Increment<br>165193001   | 7/1/19-6/30/21   | 164,591              | -               | 164,591             | -                         |
| 19 - Adult 2019 - 2nd Increment<br>165193011   | 10/1/19-6/30/21  | 877,450              | -               | 855,511             | 21,939                    |
| 19 - Adult - Transfers PY19<br>165193013       | 10/1/19-6/30/21  | 911,111              | -               | 351,543             | 559,568                   |
| 19 - Youth 2019<br>165193301                   | 4/1/19-6/30/21   | 1,096,638            | -               | 909,514             | 187,124                   |
| 19 - TANF 2019<br>165193361                    | 7/1/19-6/30/21   | 470,610              | -               | 438,462             | 32,148                    |
| 19 - DW 2019 - 1st Increment<br>165194001      | 7/1/19-6/30/21   | 312,470              | -               | 312,470             | -                         |
| 19 - DW 2019 - 2nd Increment<br>165194011      | 10/1/19-6/30/21  | 576,513              | -               | 366,875             | 209,638                   |
| 19 - Slip PY19 - 2nd Increment<br>165194131    | 2/1/20-11/30/20  | 128,040              | -               | <u>18,223</u>       | 109,817                   |
| Total per financial status reports             |                  |                      |                 | 5,522,716           |                           |
| Previous year carryover                        |                  |                      |                 | (39,507)            |                           |
| Current year carryover                         |                  |                      |                 | (29,688)            |                           |
| Other programs                                 |                  |                      |                 | <u>1,855,263</u>    |                           |
|                                                |                  |                      |                 | <u>\$ 7,308,784</u> |                           |

(Concluded)

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2020

| <u>Federal Grantor/Pass-Through Grantor/Project Title</u>         | <u>Federal<br/>CFDA<br/>Number</u> | <u>(Pass-Through)<br/>Grantor's<br/>Number</u> | <u>Expenditures</u> | <u>Amounts<br/>Provided to<br/>Subrecipients</u> |
|-------------------------------------------------------------------|------------------------------------|------------------------------------------------|---------------------|--------------------------------------------------|
| <u>U.S. Department of Labor and Industry</u>                      |                                    |                                                |                     |                                                  |
| Passed Through Pennsylvania Department of Labor and Industry:     |                                    |                                                |                     |                                                  |
| WIOA Cluster:                                                     |                                    |                                                |                     |                                                  |
| Adult Program                                                     | 17.258                             | 165173131                                      | \$ 55,500           | \$ 44,695                                        |
| Adult Program                                                     | 17.258                             | 165183011                                      | 34,242              | 27,575                                           |
| Adult Program                                                     | 17.258                             | 165184132                                      | 74,049              | 59,633                                           |
| Adult Program                                                     | 17.258                             | 165193001                                      | 164,591             | 132,547                                          |
| Adult Program                                                     | 17.258                             | 165193011                                      | 856,190             | 689,500                                          |
| Total 17.258                                                      |                                    |                                                | <u>1,184,572</u>    | <u>953,950</u>                                   |
| Youth Activities                                                  | 17.259                             | 165173342                                      | 3,640               | 3,223                                            |
| Youth Activities                                                  | 17.259                             | 165183133                                      | 2,896               | 2,564                                            |
| Youth Activities                                                  | 17.259                             | 165183301                                      | 265,334             | 234,930                                          |
| Youth Activities                                                  | 17.259                             | 165183306                                      | 3,905               | 3,458                                            |
| Youth Activities                                                  | 17.259                             | 165183342                                      | 46,003              | 40,732                                           |
| Youth Activities                                                  | 17.259                             | 165184153                                      | 7,043               | 6,235                                            |
| Youth Activities                                                  | 17.259                             | 165193301                                      | 910,269             | 805,963                                          |
| Total 17.259                                                      |                                    |                                                | <u>1,239,090</u>    | <u>1,097,105</u>                                 |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165174151                                      | 134,708             | 131,004                                          |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165174155                                      | 62,500              | 60,782                                           |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165183013                                      | 263,761             | 256,508                                          |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165184011                                      | 393,321             | 382,507                                          |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165184032                                      | 41,745              | 40,597                                           |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165184152                                      | 106,213             | 103,293                                          |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165193013                                      | 352,093             | 342,412                                          |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165194001                                      | 312,470             | 303,879                                          |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165194011                                      | 367,937             | 357,820                                          |
| Dislocated Worker Formula Grants                                  | 17.278                             | 165194131                                      | 19,688              | 19,147                                           |
| Total 17.278                                                      |                                    |                                                | <u>2,054,436</u>    | <u>1,997,949</u>                                 |
| Total WIOA Cluster                                                |                                    |                                                | <u>4,478,098</u>    | <u>4,049,004</u>                                 |
| Passed Through Partner4Work:                                      |                                    |                                                |                     |                                                  |
| National Emergency Grants                                         | 17.277                             | DW-3251-18-60-A-42                             | 137,565             | 137,565                                          |
| Passed Through Pennsylvania Department of Labor and Industry:     |                                    |                                                |                     |                                                  |
| Dislocated Worker National Reserve Demonstration Grants           | 17.280                             | 165188123                                      | 281,663             | 161,169                                          |
| Apprenticeship USA Grants                                         | 17.285                             | 165167413                                      | 1,378               | 1,209                                            |
| Apprenticeship USA Grants                                         | 17.285                             | 165167414                                      | 91,697              | 80,444                                           |
| Total 17.285                                                      |                                    |                                                | <u>93,075</u>       | <u>81,653</u>                                    |
| Total U.S. Department of Labor and Industry                       |                                    |                                                | <u>4,990,401</u>    | <u>4,429,391</u>                                 |
| <u>Appalachian Regional Commission</u>                            |                                    |                                                |                     |                                                  |
| Appalachian Area Development                                      | 23.002                             |                                                | 237,282             | 222,159                                          |
| Total Appalachian Regional Commission                             |                                    |                                                | <u>237,282</u>      | <u>222,159</u>                                   |
| <u>U.S. Department of Health and Human Services</u>               |                                    |                                                |                     |                                                  |
| TANF Cluster:                                                     |                                    |                                                |                     |                                                  |
| Passed Through the Pennsylvania Department of Human Services:     |                                    |                                                |                     |                                                  |
| Temporary Assistance for Needy Families                           | 93.558                             |                                                | 637,434             | 371,830                                          |
| Passed Through the Pennsylvania Department of Labor and Industry: |                                    |                                                |                     |                                                  |
| Temporary Assistance for Needy Families                           | 93.558                             | 165173362                                      | 6,336               | 3,696                                            |
| Temporary Assistance for Needy Families                           | 93.558                             | 165183361                                      | 39,813              | 23,224                                           |
| Temporary Assistance for Needy Families                           | 93.558                             | 165193361                                      | 438,715             | 255,912                                          |
| Total TANF Cluster                                                |                                    |                                                | <u>1,122,298</u>    | <u>654,662</u>                                   |
| Total U.S. Department of Health and Human Services                |                                    |                                                | <u>1,122,298</u>    | <u>654,662</u>                                   |
| Total Expenditures of Federal Awards                              |                                    |                                                | <u>\$ 6,349,981</u> | <u>\$ 5,306,212</u>                              |

See accompanying notes to schedule of expenditures of federal awards.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2020

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### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of Washington Greene County Job Training Agency, Inc. (Agency). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### **3. Indirect Cost Rate**

The Agency has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Washington Greene County  
Job Training Agency, Inc.**

Independent Auditor's Reports  
Required by the Uniform Guidance

Year Ended June 30, 2020

**Independent Auditor’s Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

**Board of Directors  
Washington Greene County  
Job Training Agency, Inc.**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller

General of the United States, the financial statements of Washington Greene County Job Training Agency, Inc. (Agency), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2021.

## **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Maher Duessel*

Pittsburgh, Pennsylvania  
March 29, 2021

## Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

**Board of Directors  
Washington Greene County  
Job Training Agency, Inc.**

### **Report on Compliance for Each Major Federal Program**

We have audited Washington Greene County Job Training Agency, Inc.’s (Agency) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Agency’s major federal programs for the year ended June 30, 2020. The Agency’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

### **Management’s Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the Agency’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency’s compliance.

Board of Directors  
Washington Greene County  
Job Training Agency, Inc.  
Independent Auditor's Report on Compliance for Each  
Major Program and on Internal Control over Compliance

***Opinion on Each Major Federal Program***

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

**Report on Internal Control over Compliance**

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors  
Washington Greene County  
Job Training Agency, Inc.  
Independent Auditor's Report on Compliance for Each  
Major Program and on Internal Control over Compliance

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The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
March 29, 2021

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2020

### I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?  
 yes  none reported

3. Noncompliance material to financial statements noted?  yes  no

4. Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?  
 yes  none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)?  yes  no

7. Major Programs:

CFDA Number(s)

Name of Federal Program or Cluster

WIOA Cluster:

17.258

WIOA Adult Program

17.259

WIOA Youth Activities

17.278

WIOA Dislocated Worker Formula Grants

93.558

Temporary Assistance for Needy Families

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000

9. Auditee qualified as low-risk auditee?  yes  no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

**No matters were reported.**

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2020**

III. Findings and questioned costs for federal awards.

**No matters were reported.**

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**YEAR ENDED JUNE 30, 2020**

**NONE**

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

**SINGLE AUDIT REPORT DISTRIBUTION LISTING**

**YEAR ENDED JUNE 30, 2020**

Federal Audit Clearinghouse  
Bureau of the Census  
1201 E. 10<sup>th</sup> Street  
Jeffersonville, IN 47132

Electronic

Commonwealth of Pennsylvania  
Office of the Budget  
Comptroller Operations  
Bureau of Audits  
555 Walnut Street  
Forum Place, 9<sup>th</sup> Floor  
Harrisburg, PA 17101

Attention: Single Audit Coordinator

Electronic

**Washington Greene County  
Job Training Agency, Inc.**

**DHS – SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS RECONCILIATION**

June 30, 2020

## Independent Accountant's Report on Applying Agreed-Upon Procedures

**Board of Directors  
Washington Greene County  
Job Training Agency, Inc.**

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS) and the Washington Greene County Job Training Agency (Agency), solely to assist you with respect to the reconciliation schedule required by the DHS Single Audit Supplement for the year ended June 30, 2020. The Agency's management is responsible for the financial schedules and exhibits. The sufficiency of the procedures is solely the responsibility of those specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures to be performed on the reconciliation schedule are as follows:

- A.) Agree the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards (SEFA).
- B.) Agree the receipt amounts listed on the reconciliation schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations.
- C.) Recalculate the amounts listed under the "Difference" column and the "% Difference" column.
- D.) Agree the amounts listed under the "Difference" column to the audited books and records of the County.
- E.) Agree the "Detailed Explanation of the Differences" to the audited books and records of the County.
- F.) Based on the procedures detailed in paragraphs (A) through (E) above, disclose any adjustments and/or findings which have not been reflected on the corresponding schedules (list each separately).

See the attached Exhibit XX for the results of the procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the reconciliation schedule required by this agreement. Accordingly, we do not express such an opinion or conclusion. Had we

Board of Directors  
Washington Greene County  
Job Training Agency, Inc.  
Independent Accountant's Report on Applying  
Agreed-Upon Procedures

performed additional procedures, other matters might have come to our attention that would have been reported to you.

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This report is intended solely for the information and use of the Commonwealth of Pennsylvania Department of Human Services and Washington Greene County Job Training Agency, Inc., and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. This report is not intended to be, and should not be, used by anyone other than these specified parties.

*Maker Duessel*

Pittsburgh, Pennsylvania  
March 29, 2021

**WASHINGTON GREENE COUNTY  
JOB TRAINING AGENCY, INC.**

RECONCILIATION - FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES EXPENDITURES PER THE SEFA TO REVENUE  
RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY

YEAR ENDED JUNE 30, 2020

**Exhibit XX**

| CFDA Name                                               | CFDA Number | Federal Expenditures<br>per the SEFA | Federal Awards<br>Received per the Audit<br>Confirmation Reply from<br>Pennsylvania | Difference  | % Difference | Detailed Explanation<br>of the Differences |
|---------------------------------------------------------|-------------|--------------------------------------|-------------------------------------------------------------------------------------|-------------|--------------|--------------------------------------------|
| Adult Program                                           | 17.258      | \$ 1,184,572                         | \$ 1,238,653                                                                        | \$ (54,081) | -4%          | 1                                          |
| Youth Activities                                        | 17.259      | 1,239,090                            | 1,238,580                                                                           | 510         | 0%           | 1                                          |
| Dislocated Worker Formula Grants                        | 17.278      | 2,054,436                            | 2,087,142                                                                           | (32,706)    | -2%          | 1                                          |
| Dislocated Worker National Reserve Demonstration Grants | 17.280      | 281,663                              | 302,749                                                                             | (21,086)    | -7%          | 1                                          |
| Apprenticeship USA Grants                               | 17.285      | 93,075                               | 62,292                                                                              | 30,783      | 49%          | 1                                          |
| Temporary Assistance for Needy Families                 | 93.558      | 1,122,298                            | 1,272,912                                                                           | (150,614)   | -12%         | 1                                          |

n/a - Amounts are in agreement

1. The difference is due to timing based on the audit confirmation reflecting cash payments versus the accrual accounting of federal expenditures on the schedule of federal expenditures. Management believes this calculation represents federal expenditures.