

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

Single Audit

June 30, 2021

MaherDuessel

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WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

YEAR ENDED JUNE 30, 2021

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

YEAR ENDED JUNE 30, 2021

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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, 2021, 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, 2021, 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 21, 2022, 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

Board of Directors
Washington Greene County
Job Training Agency, Inc.
Independent Auditor's Report
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accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Mahe Duessel

Pittsburgh, Pennsylvania
March 21, 2022

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

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

Assets	
Cash and cash equivalents	\$ 564,101
Grants receivable	513,708
Prepaid expense and other	<u>11,597</u>
Total Assets	<u><u>\$ 1,089,406</u></u>
Liabilities and Net Assets	
Liabilities:	
Accounts payable	\$ 203,874
Accrued payroll	22,401
Refundable advance	207,496
Due to others	<u>197,659</u>
Total Liabilities	631,430
Net Assets:	
Without donor restrictions	<u>457,976</u>
Total Liabilities and Net Assets	<u><u>\$ 1,089,406</u></u>

See accompanying notes to financial statements.

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

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

Revenues:	
<hr/>	
Grants	\$ 6,764,520
CareerLink	787,825
	<hr/>
Total revenues	7,552,345
	<hr/>
Expenses:	
<hr/>	
Programs	6,898,237
Administration	563,068
	<hr/>
Total expenses	7,461,305
	<hr/>
Change in Net Assets	91,040
Net Assets:	
<hr/>	
Beginning of year	366,936
	<hr/>
End of year	\$ 457,976
	<hr/> <hr/>

See accompanying notes to financial statements.

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

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2021

	<u>Programs</u>	<u>Administration</u>	<u>Total</u>
Salaries and related	\$ 535,385	\$ 370,298	\$ 905,683
Subcontracts	353,580	-	353,580
Occupancy	660,929	43,097	704,026
Capital expenditures	14,970	8,674	23,644
Travel	12,947	3,613	16,560
Advertising	2,869	5,358	8,227
Professional services	-	43,247	43,247
Insurance	2,606	24,099	26,705
Counseling services	43,466	-	43,466
Supplies	44,058	15,716	59,774
Staff training	6,364	2,024	8,388
Training	2,841	-	2,841
Subcontracts to Beaver County Job Training	2,392,756	-	2,392,756
Subcontracts to Southwest Training Services, Inc.	2,812,670	-	2,812,670
Other	12,796	46,942	59,738
	<u>\$ 6,898,237</u>	<u>\$ 563,068</u>	<u>\$ 7,461,305</u>
Total	<u>\$ 6,898,237</u>	<u>\$ 563,068</u>	<u>\$ 7,461,305</u>

See accompanying notes to financial statements.

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

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021

Cash Flows From Operating Activities:

Change in net assets	\$ 91,040
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Change in:	
Grants receivable	(114,855)
Prepaid expense and other	32,075
Accounts payable	140,164
Accrued payroll	5,192
Refundable advance	(57,742)
Due to others	42,007
	<hr/>
Total adjustments	46,841
	<hr/>
Net cash provided by (used in) operating activities	137,881
	<hr/>
Increase (Decrease) in Cash and Cash Equivalents	137,881
	<hr/>
Cash and Cash Equivalents:	
Beginning of year	426,220
	<hr/>
End of year	\$ 564,101
	<hr/> <hr/>

See accompanying notes to financial statements.

WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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, 2021

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, 2021.

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 \$564,101 and \$580,921, 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 \$2,612,448 that have not been recognized at June 30, 2021. These award balances will be recognized as revenue as the projects progress and

WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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.

WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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.

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 this update 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.

WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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, 2021 were \$34,669 and \$25,378, by the Agency and its employees, respectively.

4. Leases

The Agency entered into several leases for office space. Rental expense was \$463,958 during the fiscal year ended June 30, 2021, which includes several year-to-year leases. As of June 30, 2021, the future commitments for each of the fiscal years ending June 30 are as follows:

2022	\$ 469,596
2023	257,963
2024	260,103
2025	262,243
2026	151,583
Thereafter	<u>25,323</u>
	<u>\$ 1,426,811</u>

WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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 4.25% based on the Prime Rate (3.25% at June 30, 2021) 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 in fiscal management to ensure the entity remains liquid. Financial assets at year-end are \$1,077,809, all of which are expected to be available within one year to meet the cash needs for general expenditures.

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, 2021

	Budget	Actual	Over (Under) Actual
Revenues:			
Grant revenue	\$ 1,056,028	\$ 792,407	\$ 263,621
Expenses:			
Administration costs:			
Personnel:			
Staff salaries	56,006	42,999	13,007
Staff fringe benefits	20,531	16,312	4,219
Total personnel	76,537	59,311	17,226
Equipment and supplies	4,600	3,658	942
Operating expenses	24,464	18,399	6,065
Total administration costs	105,601	81,368	24,233
Direct training costs:			
Personnel:			
Staff salaries	155,007	152,532	2,475
Staff fringe benefits	88,876	85,108	3,768
Total personnel	243,883	237,640	6,243
Equipment and supplies	18,768	17,949	819
Operating expenses	91,573	85,871	5,702
Other program expenses	222,780	61,173	161,607
Total direct training costs	577,004	402,633	174,371
Subcontracted expenses	373,423	308,406	65,017
Total expenses	1,056,028	792,407	263,621
Excess of Revenue Over (Under)			
Expenses	\$ -	\$ -	\$ -

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

STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER
YEAR ENDED JUNE 30, 2021

Contract Identifier/Number	Contract Period	Costs			(Over) Under Budget
		Authorized Budget	Actual		
			Prior to 7/1/20	7/1/20-6/30/21	
16 - Apprenticeship Grant 165167413	11/1/16-1/31/21	\$ 30,453	\$ 1,378	\$ 29,075	\$ -
16 - Apprenticeship - Natural Gas 165167414	6/1/19-10/31/21	275,000	91,610	99,382	84,008
17 - Industry Partnership 165176231	7/1/17-6/30/21	50,000	46,737	3,263	-
17 - 17 IP 2nd Round 165176233	9/26/18-6/30/21	57,539	38,973	18,566	-
17 - 17 IP 2nd Round LV 165176235	7/1/17-6/30/21	37,500	-	2,001	35,499
18 - 18 Adult 2nd SW 10% 165183131	1/1/20-6/30/21	63,616	-	63,616	-
18 - Yth Reentry - 2nd Increment 165183133	11/18/19-6/30/21	218,750	2,807	183,999	31,944
18 - T.I.W. - Youth 2018 165183342	4/1/19-12/31/20	102,831	85,591	6,943	10,297
18 - 18 Youth 10% SW PY20-21 SLIP 165183350	2/1/21-6/30/21	10,000	-	10,000	-
18 - 18 PY18 BEP 165184132	1/1/19-12/31/20	100,000	88,370	11,630	-
18 - Rapid Response - 18 RRAA 165184152	10/1/18-6/30/21	192,122	106,213	85,909	-
18 - Youth Reentry 18 DW 2nd PY19 165184153	11/18/19-6/30/21	31,750	7,043	24,707	-
18 - PY18 DW RR 165184155	10/1/18-6/30/21	131,390	-	131,390	-
18 - 18 Opioid Grant 165188123	7/1/18-6/30/21	732,031	393,945	330,768	7,318
19 - Adult 2019 - 2nd Increment 165193011	10/1/19-6/30/21	877,450	855,511	21,939	-
19 - Adult - Transfers PY19 165193013	10/1/19-6/30/21	911,111	351,543	559,568	-
19 - Youth 2019 165193301	4/1/19-6/30/21	1,151,638	909,514	242,124	-

(Continued)

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

STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER

YEAR ENDED JUNE 30, 2021
(Continued)

Contract Identifier/Number	Contract Period	Authorized Budget	Costs		(Over) Under Budget
			Prior to 7/1/20	7/1/20-6/30/21	
19 - 19 Youth SW Youth ReEntry 165193342	11/18/19-6/30/22	218,750	-	2,699	216,051
19 - TANF 2019 165193361	7/1/19-6/30/21	470,610	438,462	32,148	-
19 - DW 2019 - 2nd Increment 165194011	10/1/19-6/30/21	576,513	366,875	209,638	-
19 - 19 DW PY20-21 SLIP 165194053	2/1/21-9/30/21	20,000	-	5,554	14,446
19 - Slip PY19 - 2nd Increment 165194131	2/1/20-11/30/20	128,040	18,223	109,817	-
19 - 19 DW 2nd 10% PY19 BEP 165194132	1/1/20-6/30/22	36,384	-	15,331	21,053
19 - 19 DW 2nd Inc RR 165194151	10/1/19-6/30/22	50,000	-	-	50,000
19 - 19 Industry Partnership 165196231	2/1/20-6/30/22	250,000	-	4,076	245,924
19 - PY19 Industry Partnership 1 165196234	2/1/20-6/30/22	145,000	-	74,048	70,952
19 - 19 COVID 19 PACL/Prg 165198523	5/27/20-6/30/22	310,476	-	141,554	168,922
19 - PASmart Expanding Diverse Industry 165198891	3/1/20-6/30/22	400,000	-	19,137	380,863
19 - PASmart Building Diverse Talent Pipeline 165198892	3/1/20-6/30/22	250,000	-	66,665	183,335
20 - 20 Adult 1st Local 165203001	7/1/20-6/30/22	150,696	-	150,696	-
20 - 20 Adult 2nd Local 165203011	10/1/20-6/30/22	751,979	-	472,771	279,208
20 - 20 Youth Local 165203301	4/1/20-6/30/22	959,229	-	661,587	297,642
20 - 20 PATANF 165203361	7/1/20-6/30/22	500,490	-	472,453	28,037
20 - 20 DW 1st Inc Local 165204001	7/1/20-6/30/22	309,379	-	309,379	-

(Continued)

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

STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER

YEAR ENDED JUNE 30, 2021
(Continued)

Contract Identifier/Number	Contract Period	Authorized Budget	Costs		(Over) Under Budget
			Prior to 7/1/20	7/1/20-6/30/21	
20 - 20 DW 2nd Local 165204011	10/1/20-6/30/22	1,394,231	-	1,062,953	331,278
20 - 20 DW 2nd RR 165204151	10/1/20-6/30/22	25,000	-	-	25,000
Total per financial status reports				5,635,386	
Previous year carryover				(5,013)	
Current year carryover				(2,014)	
Other programs				1,832,946	
				<u>\$ 7,461,305</u>	

(Concluded)

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Project Title</u>	<u>Federal ALN</u>	<u>(Pass-Through) Grantor's Number</u>	<u>Expenditures</u>	<u>Amounts Provided to 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	165183131	\$ 63,616	\$ 55,212
Adult Program	17.258	165183133	183,910	159,617
Adult Program	17.258	165193011	21,260	18,452
Adult Program	17.258	165203001	150,696	130,790
Adult Program	17.258	165203011	473,420	410,884
Total 17.258			<u>892,902</u>	<u>774,955</u>
Youth Activities	17.259	165183342	6,892	6,148
Youth Activities	17.259	165183350	10,000	8,919
Youth Activities	17.259	165193301	241,369	215,285
Youth Activities	17.259	165193342	2,754	2,456
Youth Activities	17.259	165203301	661,917	590,386
Total 17.259			<u>922,932</u>	<u>823,194</u>
Dislocated Worker Formula Grants	17.278	165184132	11,614	10,373
Dislocated Worker Formula Grants	17.278	165184152	85,909	76,731
Dislocated Worker Formula Grants	17.278	165184153	24,707	22,067
Dislocated Worker Formula Grants	17.278	165184155	131,390	117,353
Dislocated Worker Formula Grants	17.278	165193013	559,018	499,295
Dislocated Worker Formula Grants	17.278	165194011	208,576	186,293
Dislocated Worker Formula Grants	17.278	165194131	108,352	96,776
Dislocated Worker Formula Grants	17.278	165194132	15,352	13,712
Dislocated Worker Formula Grants	17.278	165194053	5,554	4,961
Dislocated Worker Formula Grants	17.278	165204001	309,379	276,326
Dislocated Worker Formula Grants	17.278	165204011	1,063,726	950,083
Total 17.278			<u>2,523,577</u>	<u>2,253,970</u>
Total WIOA Cluster			<u>4,339,411</u>	<u>3,852,119</u>
COVID-19 - WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	165198523	141,576	138,133
Passed Through Tri County Workforce:				
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	110188323	132,878	129,647
Passed Through Partner4Work:				
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277		109,436	106,775
Total 17.277			<u>383,890</u>	<u>374,555</u>
Passed Through Pennsylvania Department of Labor and Industry:				
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	165188123	330,768	256,189
Apprenticeship USA Grants	17.285	165167413	29,075	9,591
Apprenticeship USA Grants	17.285	165167414	99,295	32,755
Total 17.285			<u>128,370</u>	<u>42,346</u>
Total U.S. Department of Labor and Industry			<u>5,182,439</u>	<u>4,525,209</u>
<u>U.S. Department of Health and Human Services</u>				
Passed Through the Pennsylvania Department of Human Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		34,406	13,312
TANF Cluster:				
Temporary Assistance for Needy Families	93.558		760,965	443,284
Passed Through the Pennsylvania Department of Labor and Industry:				
Temporary Assistance for Needy Families	93.558	165193361	31,895	18,580
Temporary Assistance for Needy Families	93.558	165203361	472,585	275,294
Total TANF Cluster and 93.558			<u>1,265,445</u>	<u>737,158</u>
Total U.S. Department of Health and Human Services			<u>1,299,851</u>	<u>737,158</u>
Total Expenditures of Federal Awards			<u>\$ 6,482,290</u>	<u>\$ 5,262,367</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, 2021

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, 2021

**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, 2021, 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 21, 2022.

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.

Mahe Duessel

Pittsburgh, Pennsylvania
March 21, 2022

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 the 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, 2021. 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 its major federal programs for the year ended June 30, 2021.

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

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.

Maher Duessel

Pittsburgh, Pennsylvania
March 21, 2022

WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

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:

ALN(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

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.

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, 2021

NONE

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

SINGLE AUDIT REPORT DISTRIBUTION LISTING

YEAR ENDED JUNE 30, 2021

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

Electronic

Commonwealth of Pennsylvania
Office of the Budget
Comptroller Operations
Bureau of Audits
555 Walnut Street
Forum Place, 9th 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, 2021

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, on the reconciliation schedule of the Washington Greene County Job Training Agency (Agency) required by the Commonwealth of Pennsylvania Department of Human Services (DHS) Single Audit Supplement for the year ended June 30, 2021. The Agency's management is responsible for the reconciliation schedule and exhibits.

The Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the entity complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items or interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures are performed are appropriate for their purposes.

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.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the

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

American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon-procedures engagement.

This report is intended solely for the information and use of DHS and the Board of Directors and management of the Agency, and is not intended to be, and should not be, used by anyone other than these specified parties.

Mahe Duessel

Pittsburgh, Pennsylvania
March 22, 2022

**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, 2021

Exhibit XX

Assisted Living Number Name	ALN	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference	% Difference	Detailed Explanation of the Differences
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 34,406	\$ 28,740	\$ 5,666	20%	1
Adult Program	17.258	892,902	824,360	68,542	8%	1
Youth Activities	17.259	922,932	952,399	(29,467)	-3%	1
National Emergency Grants	17.277	383,890	137,363	246,527	179%	2
Dislocated Worker Formula Grants	17.278	2,523,577	2,279,335	244,242	11%	1
Dislocated Worker National Reserve Demonstration Grants	17.280	330,768	213,121	117,647	55%	1
Apprenticeship USA Grants	17.285	128,370	144,756	(16,386)	-11%	1
Temporary Assistance for Needy Families	93.558	1,299,851	1,303,988	(4,137)	0%	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.
2. This column includes funding received from Partner4Work (\$109,435) and Tri-County Workforce Development (\$132,878). As these funds were not directly awarded from the Commonwealth of PA, they would not be included in the State's confirmation. Remaining difference is approximately \$4,000 and is due to timing.