

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

Single Audit

June 30, 2024

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

YEAR ENDED JUNE 30, 2024

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# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

YEAR ENDED JUNE 30, 2024

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## **Independent Auditor's Report**

**Board of Directors  
Washington Greene County Job Training Agency**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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, 2024, 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.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents and the 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 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 basic 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 supplementary 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 19, 2025 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.

*Maher Duessel*

Pittsburgh, Pennsylvania  
March 19, 2025

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

**STATEMENT OF FINANCIAL POSITION**

JUNE 30, 2024

<b>Assets</b>	
<hr/>	
Current Assets:	
Cash and cash equivalents	\$ 553,297
Grants receivable	347,437
Prepaid expense and other	<u>35,459</u>
Total current assets	<u>936,193</u>
Long-term assets:	
Operating leases right-of-use assets	<u>881,258</u>
<b>Total Assets</b>	<u><u>\$ 1,817,451</u></u>
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<b>Liabilities and Net Assets</b>	
<hr/>	
Liabilities:	
Current liabilities:	
Accounts payable	\$ 94,970
Accrued payroll	30,619
Refundable advance	215,080
Current portion of operating leases liability	457,070
Due to others	<u>188,754</u>
Total current liabilities	<u>986,493</u>
Long-term liabilities:	
Noncurrent portion of operating leases liability	<u>451,793</u>
Total Liabilities	1,438,286
Net Assets:	
Without donor restrictions	<u>379,165</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 1,817,451</u></u>

See accompanying notes to financial statements.

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

**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2024

**Revenues:**

Grants	\$ 6,184,052
CareerLink	867,745
Total revenues	<u>7,051,797</u>

**Expenses:**

Programs	6,320,159
Administration	757,892
Total expenses	<u>7,078,051</u>

<b>Change in Net Assets</b>	(26,254)
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**Net Assets:**

Beginning of year	<u>405,419</u>
End of year	<u><u>\$ 379,165</u></u>

See accompanying notes to financial statements.



# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024

	<u>Programs</u>	<u>Administration</u>	<u>Total</u>
Salaries and related	\$ 685,695	\$ 442,105	\$ 1,127,800
Occupancy	688,528	81,567	770,095
Capital expenditures	5,298	4,828	10,126
Travel	14,066	15,954	30,020
Advertising	10,556	2,401	12,957
Professional services	5,692	95,106	100,798
Insurance	569	24,427	24,996
Counseling services	43,466	-	43,466
Supplies	99,092	5,745	104,837
Staff training	23,967	20,985	44,952
Subcontracts to Beaver County Job Training	1,807,545	-	1,807,545
Subcontracts to Southwest Training Services, Inc.	2,778,440	-	2,778,440
Subcontracts- Other	113,890	-	113,890
Other	43,355	64,774	108,129
	<u>\$ 6,320,159</u>	<u>\$ 757,892</u>	<u>\$ 7,078,051</u>
Total			

See accompanying notes to financial statements.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2024

### **Cash Flows From Operating Activities:**

Change in net assets	\$ (26,254)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Change in:	
Grants receivable	440,600
Prepaid expense and other	20,754
Accounts payable	(424,931)
Accrued payroll	(247)
Refundable advance	4,617
Operating lease liability	5,313
Due to others	37,513
Total adjustments	83,619
Net cash provided by (used in) operating activities	57,365

**Increase (Decrease) in Cash and Cash Equivalents** 57,365

### **Cash and Cash Equivalents:**

Beginning of year	495,932
End of year	\$ 553,297

See accompanying notes to financial statements.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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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, 2024

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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, 2024.

### 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 \$553,297 and \$632,948, respectively. Of the bank balance, \$250,085 is covered under FDIC insurance.

### Revenue Recognition

The Agency's revenues are derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized when the Agency has incurred expenditures in compliance with specific contract or grant provisions. The Agency had remaining available award balances on federal and state grants and contracts of \$2,861,360 that have not been recognized at June 30, 2024. These award balances will be recognized as revenue as the projects progress and conditions are met,

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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generally as expenses are incurred. For these cost-reimbursable grants, amounts received in excess of related contract expenses and retained revenue allowances are recorded as refundable advances until such time that the related expenses are incurred. As of June 30, 2024, the Agency had a balance of \$215,080 in refundable advances.

### 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.

### 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.

### Leases

The Agency leases office spaces for their various locations. The Agency determines if an arrangement is a lease at inception. An operating lease is included in operating lease right-of-use (ROU) assets, and current and noncurrent operating lease liability on the statement of financial position.

ROU assets represent the Agency's right to use an underlying asset for the lease term, and lease liabilities represent the Agency's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The Agency's lease term may include options to extend or terminate the lease when it is reasonably certain that they will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Agency's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Agency considers factors such as if they have obtained substantially all of the rights to the underlying asset through exclusivity, if they can direct the use of the asset by making decisions about how and for

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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what purpose the asset will be used, and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

In determining the discount rate used to measure the ROU asset and lease liability, the Agency uses rates implicit in the lease, or if not readily available, they use their incremental borrowing rate. The Agency's incremental borrowing rate is based on an estimated secured rate comprised of a risk-free rate plus a credit spread as secured by the Agency's assets. Determining a credit spread as secured by the assets may require significant judgment.

The Agency does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

### 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.

### 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.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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### 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 this Standards Update have been adopted and incorporated into these financial statements:

ASU 2016-13, *“Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.”* These amendments and related amendments require a financial asset (or a group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. This includes loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash. The adoption of this standard had no significant impact on the financial statements.

### 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.

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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### 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, 2024 were \$42,771 and \$29,189, by the Agency and its employees, respectively.

### 4. Leases

In January 2022, the Agency entered into an operating lease agreement with Cornerstone Care for office space in Washington, Pennsylvania, with monthly rent payments of \$4,046, escalating annually thereafter and expiring in December 2026.

In September 2017, the Agency entered into an operating lease agreement with Waynesburg Associates for office space in Waynesburg, Pennsylvania, with monthly rent payments of \$8,274, escalating annually thereafter and expiring in August 2027.

In July 2010, the Agency entered into an operating lease agreement with Beaver Valley Mall Realty LLC, for office space in Beaver, Pennsylvania, with monthly rent payments of \$9,400 and expiring in August 2025.

In August 2018, the Agency entered into an operating lease agreement with 90 W. Chesnut Property LLC, for office space in Washington, Pennsylvania, with monthly rent payments of \$11,877, escalating annually thereafter and expiring in August 2026.

The Agency's incremental borrowing rate was used to discount these operating leases. As of June 30, 2024, assets recorded under the operating leases were \$1,323,441 and accumulated amortization associated with the leases was \$442,183.



# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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Other information related to leases was as follows:

Supplemental Cash Flows information:

Cash paid for amounts included in the  
measurement of lease liabilities:

Operating cash flows from operating lease	\$ 452,250
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Weighted average remaining lease term:

Operating leases	2.02 years
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Weighted average discount rate:

Operating leases	2.28%
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Future minimum lease obligations are as follows:

<u>Years Ending June 30,</u>	<u>Operating Leases</u>
2025	\$ 457,070
2026	373,312
2027	<u>107,924</u>
Total future minimum lease payments	938,306
Less: interest	<u>(29,443)</u>
Total	<u><u>\$ 908,863</u></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 9.50% based on the Prime Rate (8.50% at June 30, 2024) 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.

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

## **NOTES TO FINANCIAL STATEMENTS**

YEAR ENDED JUNE 30, 2024

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### **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 (cash and cash equivalents and grants receivable) at year-end are \$900,734, 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, 2024

	Budget	Actual	Over (Under)
<b>Revenues:</b>			
Grant revenue	\$ 1,056,028	\$ 763,807	\$ (292,221)
<b>Expenses:</b>			
Administration costs:			
Personnel:			
Staff salaries	48,900	43,422	5,478
Staff fringe benefits	18,479	15,705	2,774
Total personnel	67,379	59,127	8,252
Equipment and supplies	5,500	1,682	3,818
Operating expenses	32,722	29,485	3,237
Total administration costs	105,601	90,294	15,307
Direct training costs:			
Personnel:			
Staff salaries	210,789	186,167	24,622
Staff fringe benefits	137,997	132,205	5,792
Total personnel	348,786	318,372	30,414
Equipment and supplies	10,000	9,255	745
Operating expenses	110,218	105,305	4,913
Other program expenses	108,000	64,516	43,484
Total direct training costs	577,004	497,448	79,556
Subcontracted expenses	373,423	176,065	197,358
Total expenses	1,056,028	763,807	292,221
<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, 2024

Contract Identifier/Number	Contract Period	Costs				(Over) Under Budget
		Authorized Budget	Actual			
			Prior to 7/1/23	7/1/23-6/30/24		
19- IP- Advanced Manufacturing 165196238	1/1/21-6/30/24	\$ 144,000	\$ 106,113	\$ 11,031	\$ 26,856	
19 - PASmart Expanding Diverse Industry 165198891	3/1/20-6/30/24	400,000	363,181	9,000	27,819	
20- IP for PY21 B&C IP 165206233	1/1/21-6/30/24	250,000	227,285	12,798	9,917	
20- IP Healthcare 165206234	1/1/21-6/30/24	100,000	60,429	6,612	32,959	
21- BEP 2021 DW St. 165214132	2/1/22-12/31/23	150,000	112,261	37,739	-	
21- IP for PY22 IP 165216234	12/8/22-6/30/24	250,000	29	49,178	200,793	
22- Reemployment IP 165221035	12/8/22-6/30/24	144,000	-	9,976	134,024	
22- Apprenticeship Building America 165222206	1/1/23-6/30/24	183,333	-	63,799	119,534	
22- Adult 2nd Local 165223011	10/1/22-6/30/24	834,726	550,427	284,299	-	
22- Youth Local 165223301	4/1/22-6/30/24	1,067,627	691,538	376,089	-	
22- Youth SW 165223341	4/1/24-6/30/25	135,000	-	50,444	84,556	
22 - UI Claimant Outreach 165223342	7/1/23-6/30/25	8,175	-	8,175	-	
22- TANF 165223361	7/1/22-6/30/24	508,980	448,332	60,648	-	
22- DW-2nd Local 165224011	10/1/22-6/30/24	1,142,113	688,180	453,933	-	
22- DW 2nd SW BEP 165224032	7/1/23-12/31/23	263,400	-	88,125	175,275	
22- DW 2nd SW BEP 165224132	6/1/23-6/30/25	150,000	42	59,658	90,300	
22- IP for PY22 165226231	12/8/22-6/30/25	250,000	-	16,805	233,195	

(Continued)

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER

YEAR ENDED JUNE 30, 2024  
(Continued)

Contract Identifier/Number	Contract Period	Authorized Budget	Costs		(Over) Under Budget
			Prior to 7/1/23	Actual 7/1/23-6/30/24	
23 - Reemployment IP 165231037	1/1/24-6/30/25	250,000	-	-	250,000
23 - Adult Local 1st Inc 165233001	7/1/23-6/30/25	243,768	-	243,768	-
23 - Adult Local 2nd inc 165233011	10/1/23-6/30/24	1,002,606	-	800,745	201,861
23 - Transfers DW2 to AD2 165233013	10/1/23-6/30/25	335,000	-	47,598	287,402
23 - Youth Local 165233301	4/1/23-6/30/25	1,315,238	-	753,723	561,515
23- PATANF 165233361	7/1/23-6/30/25	566,837	-	495,249	71,588
23- DW Local 1st Inc 165234001	7/1/23-6/30/24	389,925	-	389,925	-
23- DW 2nd Local 165234011	10/1/23-6/30/25	1,083,164	-	<u>729,398</u>	353,766
Total per financial status reports				5,058,715	
Previous year carryover				(9,856)	
Current year carryover				(30,871)	
Other programs				<u>2,060,063</u>	
Total expenditures per financial statements				<u>\$ 7,078,051</u>	

(Concluded)

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

<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:				
WIOA Adult Program	17.258	165223011	\$ 277,425	\$ 228,567
WIOA Adult Program	17.258	165233001	243,768	200,838
WIOA Adult Program	17.258	165233011	800,774	659,748
WIOA Adult Program	17.258	165233013	53,527	44,100
Total 17.258			1,375,494	1,133,253
WIOA Youth Activities	17.259	165223301	375,187	307,107
WIOA Youth Activities	17.259	165223341	50,444	41,290
WIOA Youth Activities	17.259	165233301	753,718	616,952
Total 17.259			1,179,349	965,349
WIOA Dislocated Worker Formula Grants	17.278	165214132	37,739	33,257
WIOA Dislocated Worker Formula Grants	17.278	165224011	451,957	398,276
WIOA Dislocated Worker Formula Grants	17.278	165224032	88,125	77,658
WIOA Dislocated Worker Formula Grants	17.278	165224132	59,636	52,553
WIOA Dislocated Worker Formula Grants	17.278	165234001	389,925	343,612
WIOA Dislocated Worker Formula Grants	17.278	165234011	735,307	647,971
Total 17.278			1,762,689	1,553,327
Total WIOA Cluster			4,317,532	3,651,929
Passed Through Pennsylvania Department of Labor and Industry:				
WIOA Dislocated Worker National reserve Demonstration Grants	17.280		36,627	21,793
Registered Apprenticeship	17.285	165222206	63,799	40,050
Total U.S. Department of Labor and Industry			4,417,958	3,713,772
<u>U.S. Department of Commerce</u>				
Passed through the Southwestern Pennsylvania Commission:				
Economic Development Cluster:				
Economic Adjustment Assistance	11.307		185,086	170,738
Total Economic Development Cluster			185,086	170,738
Total U.S. Department of Commerce			185,086	170,738
<u>Appalachian Regional Commission</u>				
Passed through Partner4Work:				
Appalachian Area Development	23.002		30,554	23,318
Total Appalachian Regional Commission			30,554	23,318
<u>U.S. Department of Health and Human Services</u>				
Passed Through the Pennsylvania Department of Human Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	4100077979	38,485	12,542
Total SNAP Cluster			38,485	12,542
Passed Through the Pennsylvania Department of Labor and Industry:				
Temporary Assistance for Needy Families	93.558	165223361	60,648	31,542
Temporary Assistance for Needy Families	93.558	165233361	495,249	257,569
Passed Through the Pennsylvania Department of Human Services:				
Temporary Assistance for Needy Families	93.558	4100077979	725,322	377,226
Total 93.558			1,281,219	666,337
Total U.S. Department of Health and Human Services			1,319,704	678,879

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2024  
(Continued)

<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 the Treasury</u>				
Passed Through the Pennsylvania Department of Labor and Industry:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		20,650	12,502
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		36,233	21,935
Total 21.027			56,883	
Total U.S. Department of the Treasury			56,883	34,437
Total Expenditures of Federal Awards			\$ 6,010,185	\$ 4,621,144
				(Concluded)

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, 2024

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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, 2024

**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, 2024 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 19, 2025.

**Report on 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 or significant deficiencies may exist that were not identified.

Board of Directors  
Washington Greene County Job Training Agency, Inc.  
Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and Other Matters

### Report on 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 19, 2025

## **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**

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

We have audited Washington Greene County Job Training Agency, Inc. (Agency)'s compliance with the types of compliance requirements identified as subject to audit in the 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, 2024. 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.

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, 2024.

#### **Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

## Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 19, 2025

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2024

### 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, 2024**

**NONE**

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

**SINGLE AUDIT REPORT DISTRIBUTION LISTING**

**YEAR ENDED JUNE 30, 2024**

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, 2024

## **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, 2024. The Agency's management is responsible for the reconciliation schedule.

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 of 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 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 Agency.
- E.) Agree the "Detailed Explanation of the Differences" to the audited books and records of the Agency.
- 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).

Results – the processes detailed above disclosed no adjustment and/or findings.

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.

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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.

*Maher Duessel*

Pittsburgh, Pennsylvania  
March 19, 2025

# WASHINGTON GREENE COUNTY JOB TRAINING AGENCY, INC.

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

YEAR ENDED JUNE 30, 2024

### 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	\$ 38,485	\$ 39,222	\$ (737)	-2%	1
WIOA Adult Program	17.258	1,375,494	1,344,312	31,182	2%	1
WIOA Youth Activities	17.259	1,179,349	1,258,239	(78,890)	-6%	1
WIOA Dislocated Worker Formula Grants	17.278	1,762,689	1,927,942	(165,253)	-9%	1
Registered Apprenticeship	17.285	63,799	52,696	11,103	21%	1
Temporary Assistance for Needy Families	93.558	1,281,219	1,246,455	34,764	3%	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 expenditures of federal awards. Management believes this calculation represents federal expenditures.