



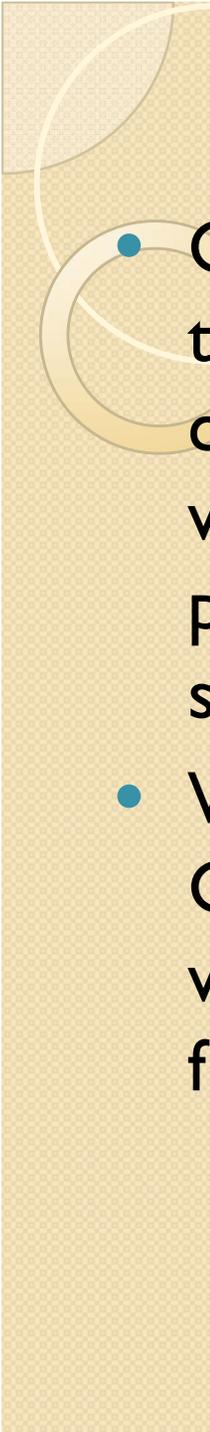
WIA Contractors Meeting
April 1, 2010



Introduction

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- Purpose: To discuss the common findings by the Auditor-Controller and ramification of repeat findings

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- CSS makes a presentation to the County's Audit Committee (Committee) on a quarterly basis on the results of our resolution activities.
 - At their February 18, 2010 meeting, the Committee expressed its concerns with WIA contractors who have repeated findings and questioned costs from one year to another.

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- CSS explained to the Committee that it has provided training sessions on systemic findings and will continue to do so and provide individual contractors with technical assistance when a contractor has a particular area of non-compliance but it is not a systemic issue.
 - While the Committee acknowledges the efforts by CSS to minimize the non-compliance issues, they want more to be done to reduce the number of findings and questioned costs by the contractors.

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- Therefore, in today's presentation, CSS' WIA Operations Division will provide you with information regarding the common program findings as reported by the Auditor-Controller and the requirements that need to be met in order to eliminate the findings in the future.
 - The Auditor-Controller will then provide you with information pertaining to the types of documents that need to be in file in order to avoid program/fiscal findings in the future.

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- Finally, CSS' Compliance Division will provide you with information as to the process by which CSS will follow-up on findings so that repeat findings are minimized/eliminated.
 - We will also provide you with the actions that will be taken by CSS when a contractor continues to have the same findings/questioned costs year after year.



Changes in Reporting Process/Posting to County Website

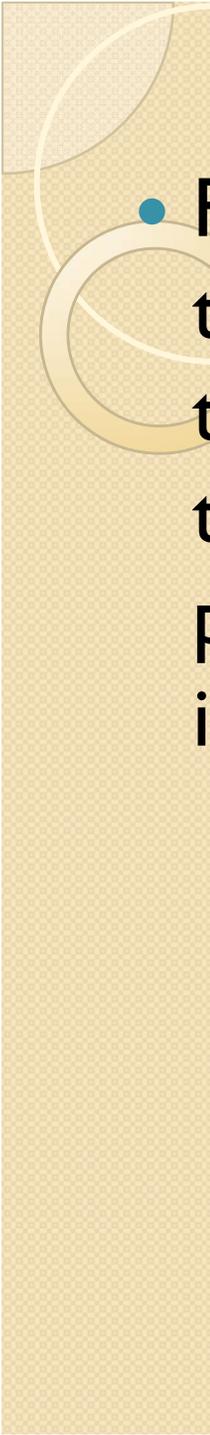
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- Many of you have expressed concern with the monitoring reports being posted on the County's website.
 - The Auditor-Controller has received approval from the Committee to only post monitoring reports on the County website for those agencies with significant findings.
 - CSS and the Auditor-Controller will determine the definition of significant on a case by case basis. Contractors would be notified in advance as to whether their report would be posted on the website.
 - All other monitoring reports will be issued to CSS' Director, Ms. Cynthia Banks.

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- This is an incentive for contractors to ensure compliance with all program, fiscal and administrative requirements as to reduce the likeliness of monitoring reports being posted on the County's website.
 - The Auditor-Controller will provide a summary report to the Board of Supervisors annually with the results of their monitoring reviews. This document will be posted on the County's website.

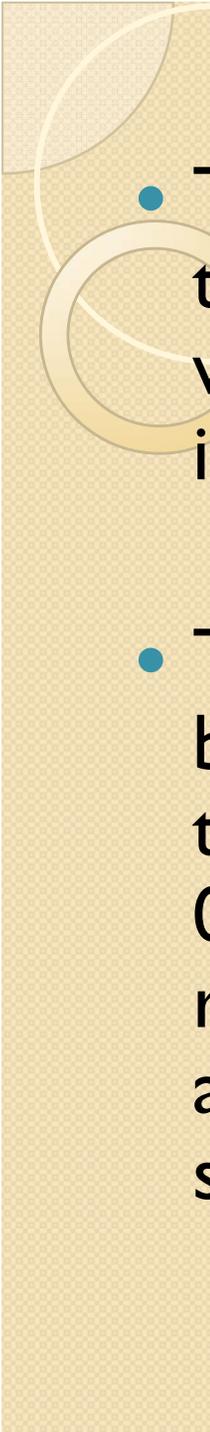


CSS Actions to Address Repeat Findings

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- Beginning in July 2010 and each year thereafter, the Auditor-Controller will conduct follow-up monitoring reviews of the following:
 - Repeat findings that CSS has closed based on receipt of an acceptable corrective action plan; and
 - Findings that are not closed by CSS through the resolution process, but remain open until a follow-up review can be conducted.

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- For example, a monitoring finding related to the development of policies and procedures that the contractor will develop in the future, the Auditor-Controller will determine if the policies and procedures were actually implemented by the contractor.

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- Furthermore, if a contractor has a finding or similar questioned cost as was noted in a prior year monitoring report, CSS will request a corrective action plan from the contractor that immediately remedies the non-compliance issue.
 - If the non-compliance issue is not remedied to CSS' satisfaction, CSS will apply sanctions to the contractor (i.e., suspension of contract payments) until such a time that the non-compliance issue is remedied.

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- The Auditor-Controller would then include in their follow-up review a determination as to whether the repeat finding was actually implemented.
 - The following chart depicts an analysis of findings by category over a three year period, 2006-07 through 2008-09. Any findings reported in 2008-09 that are repeated in the 2009-10 monitoring report will be deemed repeat findings and CSS and the Auditor-Controller will take the actions stated above to address the issue.

WIA Findings

Three Year Analysis 2006-07 through 2008-09

	Eligibility			Billed Services/Client Verification			Performance/Outcome Review			Cash Revenue			Cost Allocation Plan			Expenditure Procurement			Administrative Control/Contact Compliance			Fixed Assets and Equipment			Payroll and Personnel			Close Out		
	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09	06-07	07-08	08-09
	Antelope Valley Workforce Dev.				✓	✓				✓				✓			✓	✓	✓		✓		✓			✓			✓	
Arbor E&T (formerly TTI America) East LA							✓				✓	✓					✓		✓				✓		✓			✓		
Asian American Drug Abuse Program		✓		✓	✓	✓			✓								✓		✓	✓		✓	✓		✓	✓		✓	✓	✓
Career Partner - Rosemead				✓	✓	✓	✓							✓			✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
Career Planning Center, Inc.				✓				✓		✓				✓		✓		✓				✓			✓			✓		
Catholic Charities of Los Angeles	✓		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Chicana Service Action Center, Inc.				✓	✓		✓	✓		✓		✓	✓	✓	✓	✓	✓	✓				✓			✓			✓		
City of Compton-Careerlink		✓		✓	✓	✓	✓	✓		✓	✓					✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
City of Palmdale				✓	✓	✓	✓	✓		✓						✓		✓	✓	✓	✓		✓	✓				✓		
Communities in School	✓	✓		✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Door of Hope				✓	✓					✓	✓						✓	✓	✓	✓		✓			✓					✓
East San Gabriel Valley - LA Works				✓				✓	✓							✓		✓				✓			✓					
Goodwill Industries for Southern CA				✓	✓	✓	✓	✓						✓		✓	✓	✓	✓	✓			✓		✓	✓	✓	✓	✓	✓
Hub Cities WorkSource Center	✓			✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Jewish Vocational Service		✓		✓	✓	✓	✓	✓						✓		✓		✓	✓								✓		✓	✓
L.A. Mission College					✓			✓	✓								✓		✓	✓		✓	✓	✓						
Los Angeles County Office of Education				✓	✓			✓								✓		✓	✓			✓			✓			✓	✓	✓
Los Angeles Urban League-Pomona						✓	✓	✓			✓	✓	✓	✓	✓	✓		✓				✓	✓	✓	✓	✓		✓	✓	
Los Angeles Urban League-South Central	✓			✓	✓	✓		✓	✓	✓	✓		✓	✓		✓		✓	✓	✓		✓	✓		✓	✓		✓	✓	
Managed Care Solutions				✓													✓		✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	
Maravilla Foundation									✓																					
Mexican American Opportunity Foundation		✓		✓	✓		✓		✓		✓						✓						✓	✓	✓	✓		✓	✓	
SASSFA-Santa Fe Springs			✓	✓	✓			✓									✓		✓						✓			✓	✓	✓
Special Services for Groups		✓		✓			✓				✓			✓	✓		✓			✓			✓					✓		
Watts Labor Community Action Center				✓	✓	✓	✓	✓		✓		✓				✓	✓				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓