

Report No. 2017-019-WSD
September 2020

DEKALB COUNTY GOVERNMENT

WorkSource DeKalb

FINAL REPORT



John L. Greene, CIA, CIG, CGAP, CGFM
Chief Audit Executive

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John Greene
Chief Audit Executive

WORKSOURCE DEKALB-ADULT AND DISLOCATED PROGRAM GRANTS REPORT NO. 2017-019-WSD

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What We Did

In accordance with the Office of Independent Internal Audit (OIIA) Annual Audit Plan, we conducted a performance audit of WorkSource Dekalb (WorkSource), DeKalb County's Adult and Dislocated Worker programs. We examined documentation of the programs from January 1, 2015, to December 31, 2017, to:

- Determine if WorkSource complied with the provisions of the grant agreement and guidelines and Georgia's Workforce Policies and Procedures as they relate to a participant's eligibility and completion of the programs.
- Identify opportunities to strengthen the effectiveness and efficiency of the eligibility process.

What We Found

For the audit period, we found general eligibility documentation, such as proof of identification, DeKalb county residency status, U.S. citizenship or authorization to work in the U.S., selective service registration or an allowable exemption, and veteran status were in the participants' case files.

In addition, we noted that there were opportunities for improvement in areas such as documenting WorkSource's assessment of a participant's need for training services that will lead to self-sufficiency. These areas include ensuring only eligible participants receive training services and confirming that the required documentation is in the participant's case file. We observed the following:

- Forty-seven percent (8 of 17) of the participants' household income exceeded the income eligibility guidelines.
- Twenty-nine percent (5 of 17) of the participants did not live in DeKalb County.
- Ten percent (1 of 11 for the WIA¹ program and 1 of 10 for the WIOA² program) of dislocated worker program participants were employed before entering the WIA/WIOA program and their current employment earnings were greater than 85 percent of their earnings from the previous employer.
- Thirty-six percent (15 of 42) of the files did not have the participant's training program attendance record.

¹ WIA stands for the Workforce Investment Act of 1998. See page 5, of this document, for addition information.

² WIOA stands for the Workforce Innovation and Opportunity Act of 2014. See page 5, of this document, for additional information.

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- Seventy-five percent (6 of 8) of the files did not have the participant's On-the-Job Training contracts.
- Eighteen percent (2 of 11) of the files did not contain the Complaints and Grievance forms as required by Federal regulations.
- Thirty-six percent (25 of 70) of the files contained required forms that had not been signed by the participant.
- Thirty-five percent (22 of 63) of the files contained incomplete quality review checklists.

During the audit we noted that the director and staff had proactively begun making improvements to the policies, procedures, file maintenance, and internal quality reviews to ensure compliance with state and federal requirements. We anticipate being able to close these findings during our follow-up process.

What We Recommend

We recommend that WorkSource management develop and implement policies and procedures to ensure all participants meet the established eligibility criteria.

In addition, we recommend that management update and implement additional policies and procedures regarding the maintenance of participant files. These procedures should include the following:

- Specific documentation to support decisions made regarding training.
- Listing of all forms to be maintained and signed.
- Guidelines to ensure completion of quality reviews.

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BACKGROUND AND INTRODUCTION

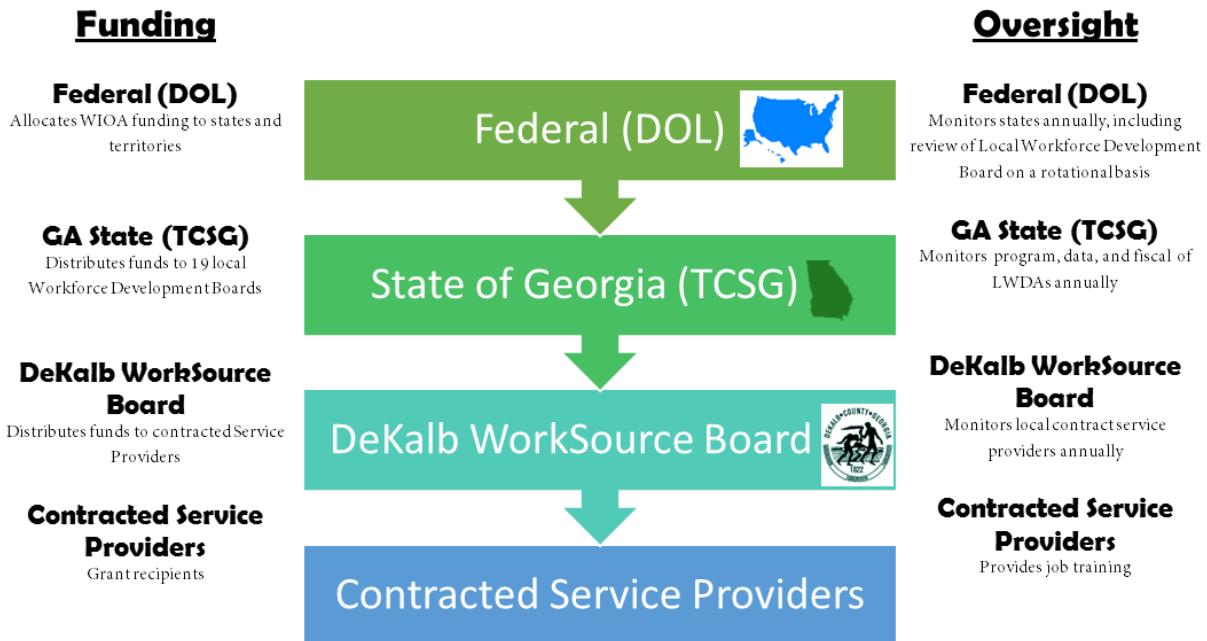
WorkSource, a DeKalb County (County) department, is 100 percent federally funded by the U.S. Department of Labor (DOL). WorkSource serves the unemployed and underemployed citizens of the County by providing work readiness programs, services, and activities that garner sustainable wages. The Worksource DeKalb Board is responsible for policy and oversight of these programs and services. The board consists of up to 21 members, all of whom are appointed by the Chief Executive Officer. As federally mandated, most of the board members are business leaders in the community; while other members represent labor, education, and community development interests.

WorkSource was responsible for the programmatic and financial operations of the Workforce Investment Act (WIA) funds. WIA was a federal legislation designed to provide quality employment and training services to assist eligible individuals in finding and qualifying for meaningful employment and to help employers find the skilled workers they need to compete and succeed in business. WIA was signed into law on August 7, 1998. On July 22, 2014, the Workforce Innovation and Opportunity Act (WIOA) was signed into law. The WIOA law was passed to replace WIA as the country's primary federal workforce development legislation. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. Although WIOA was enacted on July 22, 2014, WorkSource implemented WIOA guidelines effective July 1, 2016.

Exhibit 1 below shows the funding and oversight of the WIOA grant program from DOL to the Technical College System of Georgia (TCSG), to Office Workforce Development, to Local Workforce Development Areas [DeKalb WorkSource Board]. WorkSource performs monitoring of WIOA program activities through worksite visits, quality control reviews of case files by the Employment Training Analyst, and a peer review before the file is submitted to a supervisor for review and disposition.

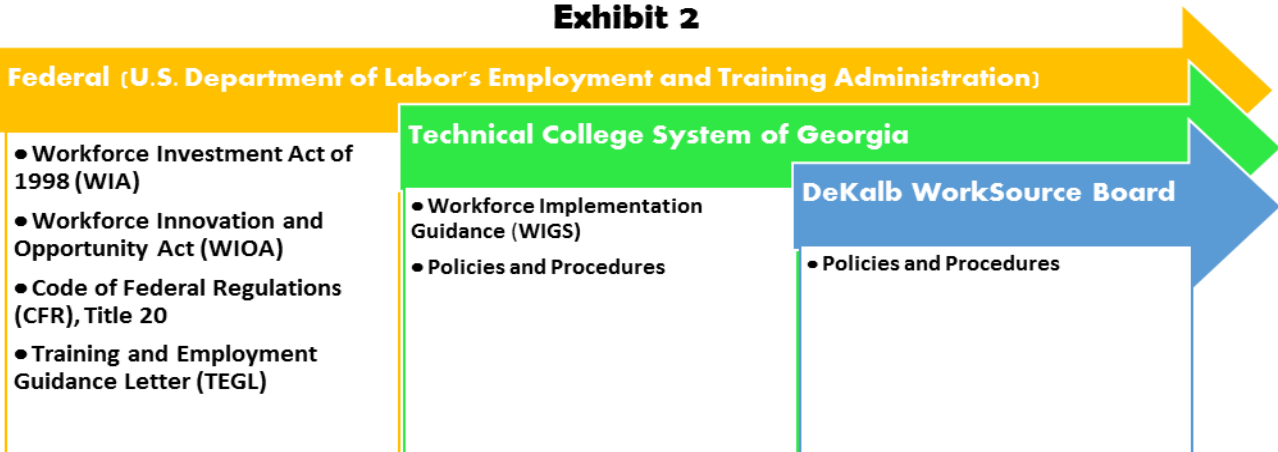
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WIOA Funding and Oversight Structure Exhibit 1



To assist in the implementation of the WIA/WIOA programs, applicable guidance from the Federal Government to the State of Georgia to the local area [DeKalb WorkSource Board] is outlined below in **Exhibit 2**.

Federal, State, and Local Guidance for the WIOA Program Exhibit 2



WorkSource uses WIOA funds for adults, dislocated workers, dislocated homemakers, and youth. **Exhibit 3** below lists a brief explanation of the programs WorkSource provides to support the nation's workforce development system with WIOA funds.

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Programs Administered by WorkSource DeKalb Exhibit 3	
WORKSOURCE PROGRAM	DESCRIPTION OF THE PROGRAM
Adult	Provides training and services, such as occupational skills training, career counseling, and job searches to adults ages 18 years or older.
Dislocated Worker	Provides the same services as the Adult program for those who, generally, among other criteria, anticipate or have been terminated or laid-off or who were self-employed.
Dislocated Homemaker	Provides training and services for those who have been providing unpaid services to family members in the home and who has been dependent on the income of another family member but is no longer supported by that income.
Youth	Provides training and services, including educational supports, occupational skills training, counseling, and paid and unpaid work experiences, to low-income youth who are facing one or more barriers to employment.

All WIOA programs have specific program funding eligibility requirements and all participants must meet the general eligibility requirements such as proof of appropriate age, U.S. citizenship or naturalization, and selective service registration. Additionally, other eligibility prerequisites are necessary to obtain other career services such as intensive, individualized, training, and supportive services. **Exhibit 4** outlines information on the programs that are the scope of the audit.

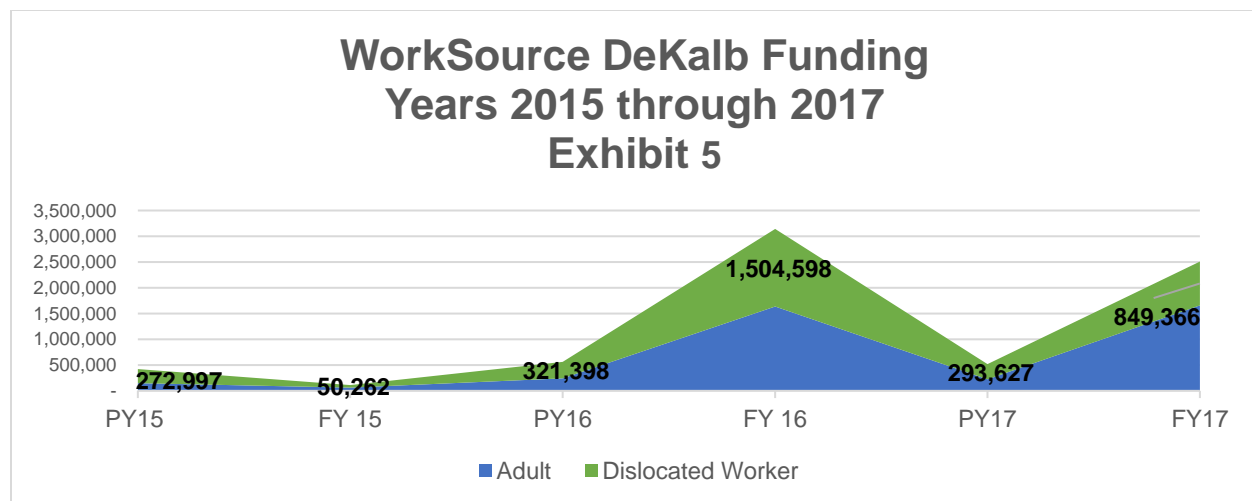
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REQUIREMENTS FOR ADULTS AND DISLOCATED WORKERS

Exhibit 4

ADULT & DISLOCATED WORKER ELIGIBILITY 	ADDITIONAL REQUIREMENTS FOR ADULTS 	ADDITIONAL ELIGIBILITY REQUIREMENTS FOR DISLOCATED WORKERS 
<ul style="list-style-type: none"> • 18 years of age or older • Citizen or noncitizen authorized to work in the U.S. • Meet Military Selective Service registration requirements 	<ul style="list-style-type: none"> • Must be either unemployed or underemployed • Individuals who are underemployed include persons who are: <ol style="list-style-type: none"> 1) Employed less than full-time and are seeking full-time employment; 2) Employed in a position not commensurate with the individual's demonstrated level of educational attainment and skills; 3) Working full time and meet the definition of low income, according to Local Workforce Development Board policies; 4) Employed, but whose current job earnings are not sufficient compared to their previous 	<ul style="list-style-type: none"> • Laid off due to no fault; notice of no-fault layoff; is eligible or exhausted unemployment; not eligible for unemployment to insufficient earnings or employer not covered; unlikely to return to previous industry or occupation • Laid off due to no fault; notice of no-fault layoff; Facility will close within 180 days • Self-employed (farmer, rancher, fisherman), but unemployed because of economic conditions or natural disaster • Displaced homemaker • Separating member of the Armed Services with discharge other than dishonorable • Spouse of active duty Armed Forces unemployed due to relocations or underemployed; reduced income due to deployment of service-connected death • Underemployed earned 85% or less of salary paid from previous employer of dislocation; uses less skills than the job of dislocation • and is not equal to the individual's level of educational • Separated for cause, filed an appeal to Unemployment Insurance (UI) and determined to be no-fault and eligible for UI

Exhibit 5 highlights the significant increase in funding for WorkSource's Adult Program from 2015 to 2016, which was attributed to the implementation of WIOA guidelines in 2016. The exhibit also displays the decline in the Dislocated Worker funding that occurred at the same time.



Source: WorkSource DeKalb Department

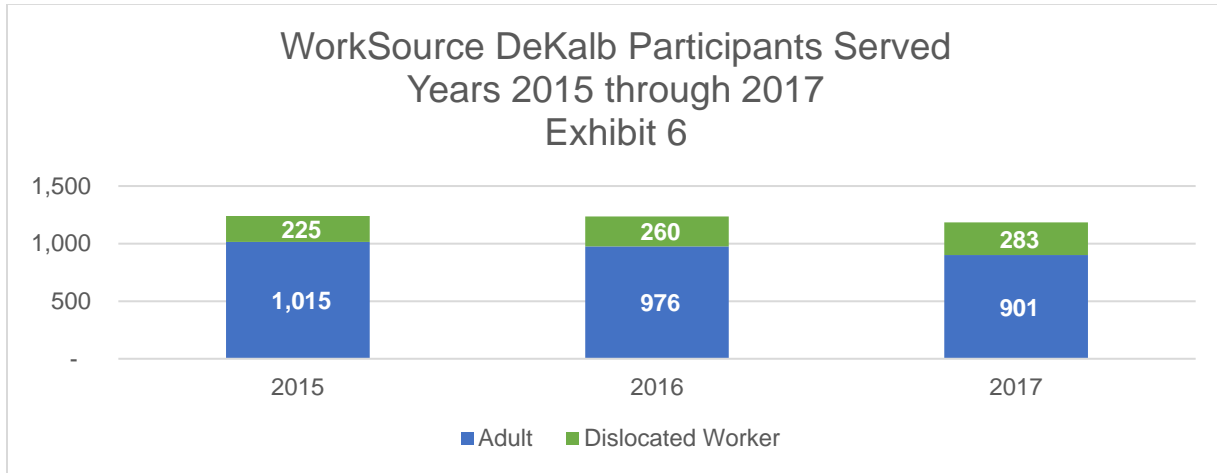
Notes: Data is January 1 through December 31 for each fiscal year (FY) as defined by DeKalb County. Program year (PY) begins on July 1 in the fiscal year for which the federal appropriation is made, as defined by the Workforce Innovation and Opportunity Act.

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Exhibit 6 shows the decline in the number of adult participants being served from 2015 to 2017.



Source: WorkSource DeKalb Department

Notes: The number of participants served in each year can include participants carried in from the previous program years. Therefore, a single individual who receives services in multiple program years may be included in service delivery counts for more than one program year.

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AUDIT RESULTS

We examined 15 out of 665 (2%) participant case files under WIA and 27 out of 219 (11%) participant case files under the WIOA grant programs. The case files contained general eligibility documentation from participants as required by the WIA and WIOA grant programs except for one participant who did not provide the required proof of identification.

We found that WorkSource needed improvement in monitoring and performing quality reviews and approval of case files to ensure compliance with federal, state, and local requirements. Although training expenses such as tuition did not exceed the maximum amount established by the Local Workforce Development Board, there were participants within the Adult program that did not meet the economic eligibility requirements to receive training services.

FINDING 1 – PARTICIPANTS RECEIVED TRAINING SERVICES THAT DID NOT MEET ELIGIBILITY REQUIREMENTS' CRITERIA

Objective: Determine if WorkSource DeKalb complied with the provisions of grant agreement/guidelines and Georgia's Workforce Policies and Procedures for Adult and Dislocated Worker programs as it relates to participant eligibility and completion of the programs.

Criteria:

Eligibility Requirement Criteria-Additional Requirements for Adults

The State of Georgia's Workforce Policies and Procedures, Section 3.2.5 part B or (B), Adult and Dislocated Worker Participant Eligibility for WIOA and Priority of Service states, Additional Eligibility Requirements for Adults:

1. Adults must be either unemployed or underemployed and meet the priority of service requirements.
2. Individuals who are underemployed include persons who are employed less than full-time and are seeking full-time employment; are employed in a position not commensurate with the individual's demonstrated level of educational attainment and skills; are working full time and meet the definition of **low income**, according to LWDB [Local Workforce Development Board] policies; or are employed, but whose current job earnings are not sufficient compared to their previous earnings.

Local Workforce Development Board

"In addition to general eligibility requirements, prospective participants must also forego economic eligibility.... To ensure that participants meet the WIA income eligibility requirements, the Employment and Training Analyst should refer to the Participant Income Table (also referred to as the Income Eligibility Table, See **Appendix VII** for Sample Table) to provide information on the poverty level and the lower living standard income level."³

³ WorkSource DeKalb Standard Operating Procedures (SOP) (Local Board), WSD PY15 Remaining SOP_2 & PY 2016 Employment Training SOP 02142017.

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Eligibility Requirement Criteria-Additional Requirements for Dislocated Workers

The State of Georgia Workforce Policies and Procedures, Section 3.2.5 Part C or (C), Adult and Dislocated Worker Participant Eligibility for WIOA and Priority of Service states Additional Eligibility Requirements for **Dislocated Workers**:

3. The individual is **underemployed**, which is defined as:
 - a. A person who was laid off from a previous employer, but has found employment earning wages that are **85% or less of the salary** that was paid at the employer of dislocation; and/or
 - b. A person who is in employment that uses significantly less skills or abilities than the job of dislocation and is not commensurate with the individual's demonstrated level of educational attainment."

In Need of Training Services Criteria

The State of Georgia Workforce Policies and Procedures Section 3.4.1.2, On-the-Job-Training (OJT)states, "OJT may be provided to **eligible** WIOA participants who, after assessment, are found to be in need of and suitable for training services in order to obtain or retain employment that leads to self-sufficiency."

Condition: During the audit, we selected a sample of participants to confirm their eligibility for the "On the Job Training" program. The results of our review noted the following:

- Forty-seven percent (8 of 17) of participants' household income exceeded the income eligibility guidelines.
- Twenty-nine percent (5 out of 17) of the participants did not live in DeKalb County.

Ten percent (1 of 11 for the WIA program and 1 of 10 for the WIOA program) of dislocated worker program participants were employed before entering the WIA/WIOA program and their current employment earnings were greater than 85 percent of their salary from the previous employer.

Consequence: The County must repay the Federal government for expenses not in accordance with WIOA and WIA guidelines. In addition, the County risks termination or suspension of financial assistance in whole or in part if it is determined that the local area [DeKalb WorkSource Board] is not in compliance with the requirements.⁴

Recommendation: We recommend that WorkSource management develop and implement policies and procedures to ensure all participants meet the established eligibility criteria.

Management Response: *Our policies and standard operating procedures (SOP) have been and are reviewed by management and staff semi-annually in order to operate efficiently, minimize operational risk/deficiencies and update as required.*

⁴ Workforce Innovation Opportunity Act (WIOA) (Pub. L 113-128) Sec. 184. Fiscal controls; sanctions.

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The following participant eligibility oversight has been incorporated into our current policies and SOPs since my arrival:

- 1. Hired a legal consultant to assist with federal, state and local policy development.*
- 2. Hired a Workforce Development Manager, who provides oversight for policies, procedures and contracts.*
- 3. Continuous staff training on all new, updated and standing policies and procedures.*
- 4. Implementing a regional approach to consistent procedures for state and local process for eligibility documents.*
- 5. Program Manager review of participant's eligibility status prior to recommendation of approval for funding support.*
- 6. Created an eligibility supervisor position who is solely responsible for eligibility oversight.*

FINDING 2 – MAINTENANCE OF PROGRAM PARTICIPANT FILES NEED IMPROVEMENT

Objective: Determine if WorkSource DeKalb complied with the provisions of the grant agreement/guidelines and Georgia's Workforce Policies and Procedures for Adult and Dislocated Worker programs as it relates to participant eligibility and completion of the programs.

Criteria: WIOA law, section 134(c)(3)(A)(i), provides the requirement for training services for employed and unemployed adults and dislocated workers.⁵

The Code of Federal Regulations (CFR) § 683.600 requires that every program participant be informed about the complaint and grievance process.

Workforce policies and procedures state that quality reviews should be documented to verify that the reviews were completed.

Condition: During the audit, we reviewed a sample of the files maintained for WOIA and WIA program participants and noted the following:

- Thirty-three percent (7 of 21) of the files did not have any documentation to support the conclusion that the unemployed dislocated workers would be unlikely to return to their previous industry or occupation or that they would need training services.
- Thirty-eight percent (16 of 42) of the files did not have the attendance record for the training program. **(See Appendix IV)**
- Seventy-five percent (6 of 8) of the files did not have the On-the-Job Training contracts. **(See Appendix IV)**
- Eighteen percent (2 of 11) of the files did not contain the Complaints and Grievance forms required by Federal regulations.

⁵ WIOA (Pub. L 113-128) Sec. 3134(c)(3)(A)(i) Eligibility.

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- In addition, our review noted that forty-two percent (25 of 59) of the files reviewed contained required forms that had not been signed by the participants. **(See Appendix V)**
- Further, fifty-two (22 of 42) of the files reviewed to confirm documentation of the quality review noted incomplete quality review checklists. **(See Appendix VI)**

Consequence: Without formal procedures and documented criteria for determining participant eligibility ineligible participants could be enrolled.

Recommendation: We recommend that WorkSource management update and implement additional policies and procedures regarding the maintenance of participant files. These procedures should include the following:

- Specific documentation to support decisions made regarding training.
- Listing of all forms to be maintained and signed.
- Guidelines to ensure completion of quality reviews.

Management Response: *Over the past year we have conducted an internal review of our active case files to ensure supporting documentation can be located and to meet local, state and federal standards. Additionally, two training sessions, facilitated by the Deputy Director in preparation for our annual state audit, were specifically held to ensure that our paper and electronic participant files are accurate and complete as it relates to participant eligibility and completion of programs.*

SOPs and file checklist have been reviewed and updated to ensure participant files are maintained properly and the appropriate training funded.

File inventories are accomplished quarterly, and quality reviews are scheduled semi-annually and upon the participant's exit from the program. During the program exit review, supervisors meet one-on-one with the case manager to ensure that the case file is accurate and ready to be closed.

APPENDIX

Appendix I – Purpose, Scope, and Methodology

Purpose

The purpose of the engagement was to:

- Determine if WorkSource DeKalb complied with the provisions of grant agreement/guidelines and Georgia's Workforce policies and procedures for Adult and Dislocated Worker programs as it relates to participant eligibility and completion of the programs.
- Identify opportunities to strengthen the effectiveness and efficiency of the eligibility process for Adult and Dislocated Worker programs.

Scope and Methodology

The scope of the engagement was to examine the documentation that supports compliance with Workforce policies and procedures for the adult and dislocated worker programs from January 1, 2015, to December 31, 2017.

The methodology included but was not limited to the following:

- Review Adult and Dislocated Worker programs guidelines and agreements.
- Review the State of Georgia's policies and procedures applicable to Adult and Dislocated Worker programs.
- Interview management to obtain an understanding of the process for compliance of programs guidelines and agreements.
- Examine supporting documentation to assess compliance with the program.
- Examine controls over the effectiveness and efficiency of procedures that ensure proper administration of the program.
- Interview other appropriate personnel and external parties.
- Review other applicable documentation.

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Appendix II – Management Response



August 3, 2020

John Greene
Chief Audit Executive
DeKalb County Government
Office of Independent Internal Audit
1300 Commerce Drive
Decatur, GA 30030

Dear Mr. Greene,

Since my arrival to WorkSource DeKalb in April 2018, I have fostered an atmosphere of proactive compliance of local, state and federal policies and procedures. This letter provides you with our Management Responses to the findings and recommendations of your performance audit of our Adult and Dislocated Worker programs. The audit results, documented in Report No. 2017-019-WSD August 2020, were provided after an examination of program documents that were created during the January 1, 2015, to December 31, 2017 timeframe. Our responses are designed to be incorporated in your final report after the recommendation section.

Finding 1 – Participants Received Training Services That Did Not Meet Eligibility Requirements’ Criteria

Recommendation: We recommend that WorkSource management develop and implement policies and procedures to ensure all participants meet the established eligibility criteria.

Management Response: Our policies and standard operating procedures (SOP) have been and are reviewed by management and staff semi-annually in order to operate efficiently, minimize operational risk/deficiencies and update as required. The following participant eligibility oversight has been incorporated into our current policies and SOPs since my arrival:

1. Hired a legal consultant to assist with federal, state and local policy development.
2. Hired a Workforce Development Manager, who provides oversight for policies, procedures and contracts.
3. Continuous staff training on all new, updated and standing policies and procedures.
4. Implementing a regional approach to consistent procedures for state and local process for eligibility documents.
5. Program Manager review of participant’s eligibility status prior to recommendation of approval for funding support.
6. Created an eligibility supervisor position who is solely responsible for eligibility oversight.

Finding 2 – Maintenance of Program Participant Files Need Improvement

Recommendation: We recommend that WorkSource management update and implement additional policies and procedures regarding the maintenance of participant files. These procedures should include the following:

- Specific documentation to support decisions made regarding training.
- Listing of all forms to be maintained and signed.
- Guidelines to ensure completion of quality reviews.

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Management Response: Over the past year we have conducted an internal review of our active case files to ensure supporting documentation can be located and to meet local, state and federal standards. Additionally, two training sessions, facilitated by the Deputy Director in preparation for our annual state audit, were specifically held to ensure that our paper and electronic participant files are accurate and complete as it relates to participant eligibility and completion of programs.

SOPs and file checklist have been reviewed and updated to ensure participant files are maintained properly and the appropriate training funded.

File inventories are accomplished quarterly, and quality reviews are scheduled semi-annually and upon the participant's exit from the program. During the program exit review, supervisors meet one-on-one with the case manager to ensure that the case file is accurate and ready to be closed.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Theresa Austin-Gibbons (accept electronic signature)

Theresa Austin-Gibbons
Director, WorkSource DeKalb

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Appendix III – Definitions and Abbreviations

Acronyms and Abbreviation

WIA	Workforce Investment Act
WIOA	Workforce Innovation and Opportunity Act
CFR	Code of Federal Regulations
DOL	U.S. Department of Labor
LWDA	Local Workforce Development Area
LWDB	Local Workforce Development Board
TEGL	Training and Employment Guidance Letter
TEN	Training and Employment Notices
WIGS	Workforce Implementation Guidance
GWROPP	Georgia Work Ready Online Participant Portal
IEP	Individual Employment Plan
OJT	On-the-Job Training

Key Definitions

Participant. A reportable individual who has received services other than the services [Adult Education and Family Literacy Act (AEFLA) program and self-service system], after satisfying all applicable programmatic requirements for the provision of services, such as eligibility determination.⁶

Reportable individual. “An individual who has taken action that demonstrates an intent to use program services and who meets specific reporting criteria of the program, including:

- (1) Individuals who provide identifying information;
- (2) Individuals who only use the self-service system; or
- (3) Individuals who only receive information-only services or activities”⁷

Code of Federal Regulations. “The codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government.”⁸

Local Workforce Development Board. Regional entities were created to implement the WIA of 1998. Every community in the fifty states and US territories has an LWDB. With the passage of WIOA, Local Workforce Development Boards replaced Local Workforce Investment Boards that had been established under WIA.

⁶ 20 Code of Federal Regulations (CFR) § 677.150

⁷ CFR § 677.150

⁸ About the Code of Federal Regulations, accessed January 17, 2020, <https://www.archives.gov/federal-register/cfr/about.html>.

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Training and Employment Guidance Letter. “Is used to transmit policy and operational guidance to the Workforce Innovation and Opportunity Act state and local workforce systems.”⁹

Training and Employment Notices. “Are used to communicate announcements of meetings, publications, or general information.”¹⁰

Workforce Implementation Guidance. Provide further guidance and clarity on ambiguous federal rules and/or regulations that govern the implementation of the State and local workforce service delivery systems.

Displaced Homemaker. An individual who has been providing unpaid services to family members in the home and who:

- a. is unemployed or underemployed and experiencing difficulty finding or upgrading employment; and
- b. has been dependent on the income of another family member but is no longer supported by that income; or
- c. is the dependent spouse of a member of the Armed Forces on active duty and whose family income is significantly reduced because of a deployment, a call or order to active duty, a permanent change of station, or the service-connected death or disability of the member.¹¹

Core services. Consist of career counseling, job search, and placement assistance, labor market information identifying job vacancies, skills necessary for occupations in demand, and relevant employment trends.

Intensive Services (*Under WIA*). Must receive core services prior to receiving intensive services. Intensive services are provided to adults and dislocated workers, respectively, who:

- 1) are unemployed and are unable to obtain employment through core services provided; and
- 2) have been determined by a one-stop operator to be in need of more intensive services in order to obtain employment; or
- 3) are employed, but who are determined by a one-stop operator to be in need of such intensive services in order to obtain or retain employment that allows for self-sufficiency.

Types of Services. such intensive services may include the following:

- 1) Comprehensive and specialized assessments of the skill levels and service needs of adults and dislocated workers, which may include:
 - (a) diagnostic testing and use of other assessment tools; and

⁹ Employment and Training Administration's Advisory System, accessed January 17, 2020, https://wdr.doleta.gov/directives/ETA_Advisory_System_Description.cfm.

¹⁰ Employment and Training Administration's Advisory System, accessed January 17, 2020, https://wdr.doleta.gov/directives/ETA_Advisory_System_Description.cfm.

¹¹ WIOA (Pub. L 113-128) Sec. 3. Definitions. (16)

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- (b) in-depth interviewing and evaluation to identify employment barriers and appropriate employment goals.
- 2) Development of an individual employment plan, to identify the employment goals, appropriate achievement objectives, and appropriate combination of services for the participant to achieve the employment goals.
- 3) Group counseling.
- 4) Individual counseling and career planning.
- 5) Case management for participants seeking training services
- 6) Short-term prevocational services, including development of learning skills, communication skills, interviewing skills, punctuality, personal maintenance skills, and professional conduct, to prepare individuals for unsubsidized employment or training.¹²

Individualized Career Services (*Under WIOA*). If a one-stop center staff member determine that individualized career services are appropriate for an individual to obtain or retain employment, these services must be made available to the individual. These services include:

- 1) Comprehensive and specialized assessments of the skill levels and service needs of adults and dislocated workers;
- 2) Development of an individual employment plan;
- 3) Group and/or individual counseling and mentoring;
- 4) Career planning (e.g. case management);
- 5) Short-term prevocational services, including development of learning skills, communication skills interviewing skills, punctuality, personal maintenance skills, and professional conduct to prepare individuals for unsubsidized employment or training; internships and work experiences that are linked to careers;
- 6) Workforce preparation activities that help an individual acquire a combination of basic academic skills;
- 7) Financial literacy services; out of area job search assistance and relocation assistance; and
- 8) English language acquisition and integrated education and training programs.¹³

Individual Employment Plan. Is required for Adult and Dislocated Worker participants in WIOA Title IB Intensive and Training services. It is both a form and a continual process. The IEP must be developed in partnership with the participant. The IEP is a comprehensive employment plan that describes the employment, skill training (if applicable), and support service needs of participants, as well as the service strategy that has been developed to meet those needs and achieve the employment goal.¹⁴

¹² Workforce Investment Act (WIA) (Pub. L 105-220) Section 134. Use of Funds for Employment and Training Activities.

¹³ Training and Employment Guidance Letter WIOA NO. 3-15, accessed November 7, 2018, https://wdr.doleta.gov/directives/attach/TEGL/TEGL_03-15_Acc.pdf.

¹⁴ State of Georgia Workforce Policies and Procedures, Section 3.3 Career Service Assessments.

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Training Services. Occupational skills training, on-the-job training, customized training, entrepreneurial training, skill upgrading, job readiness training, and adult education and literacy activities in conjunction with other training.

On-the-Job Training. WIOA § 3 (44) – Training that is provided by an employer in the public, private non-profit, or private sector to a paid participant while engaged in productive work in a job that:

- A. Provides knowledge or skills essential to the full and adequate performance of the job;
- B. Provides reimbursement to the employer of up to 50% of the wage rate of the participant, except as provided for in WIOA § 134 (c)(3)(H), for the extraordinary costs of providing the training and additional supervision related to the training; and
- C. Is limited in duration as appropriate to the occupation for which the participant is being trained, taking into account the content of the training, the prior work experience of the participant, and the OJT training plan and/or service strategy of the participant.

Supportive Services. “Designed to provide a participant with the resources necessary to enable their participation in career and training services.”¹⁵

Employment and Training Analyst. WorkSource staff who are knowledgeable about assessment, development of individual service strategies, integration of needed services, provision of follow-up services, and documents services and outcomes. Required to monitor participant interactions and contacts through the Georgia Work Ready Online Participant Portal.

Case Notes. Add context to the participant’s file that is not clearly evidenced, such as participant enrollment activities and activities regarding training.

¹⁵ Training and Employment Guidance Letter WIOA NO. 19-16_acc, accessed November 7, 2018, https://wdr.doleta.gov/directives/attach/TEGL/TEGL_19-16.pdf.

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LISTING OF DOCUMENTS NOT IN THE FILES FOR TRAINING SERVICES EXHIBIT 7					
Grant Program	Types of Training Services Received	Number of Participants Rec'd Type of Service	Documents Required to be in the Case File	Required Documents Not in the Case File	% of Required Documents Not in the Case File
Adult-WIA	Occupational Skills Training	4	Timesheet (Attendance Records)	2	50%
Adult-WIOA	Occupational Skills Training or Workplace Training	9	Timesheet (Attendance Records)	1	11%
Adult-WIOA	On-the-job Training (OJT)	8	OJT Contact	6	75%
Adult-WIOA	On-the-job Training	8	Timesheet (Attendance Records)	7	88%
Dislocated Worker-WIA	Occupational Skills Training	11	Timesheet (Attendance Records)	3	27%
Dislocated Worker – WIOA	Occupational Skills Training or Workplace Training	10	Timesheet (Attendance Records)	3	30%

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LISTING OF DOCUMENTS NOT SIGNED BY THE PARTICIPANTS EXHIBIT 8				
Grant Program	Document Not Signed	Total Number of Participants Required to Sign	Participant Files That Did Not Have Signed Documents	% Participant Files That Did Not Have Signed Documents
WIA -Adult	Affidavit OCGA 50-36-1(e)(2) ¹	4	1	25%
WIOA -Adult	GWROPP Application	17	9	53%
WIOA -Adult	Individual Employment Plan	17	2	12%
WIA-Dislocated Worker	GWROPP Application	11	4	36%
WIA-Dislocated Worker	GWROPP Application	11	6 ²	55%
WIOA-Dislocated Worker	GWROPP Application	10	3	30%

¹ By executing this affidavit under oath, as an applicant for a loan, grant, tax credit and/or other public benefits, as referenced in O.C.G.A. § 50-36-1, the undersigned applicant verifies that they are a United States citizen, legal permanent resident of the United States, or qualified alien or non-immigrant under the Federal Immigration and Nationality Act.

² Application Not in the File.

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Appendix VI – Exhibit 9: Results on Quality Reviews

QUALITY REVIEWS COMPLETED ON THE PARTICIPANT'S FILES EXHIBIT 9			
Grant Program	Total Number of Participant Files Reviewed	Participant Files That Did Not Have Completed Quality Reviews	% Participant Files That Did Not Have Completed Quality Reviews
WIA -Adult	4	2	50%
WIOA -Adult	17	11	65%
WIA- Dislocated Worker	11	3	27%
WIA- Dislocated Worker	11	2 ¹	18%
WIOA-Dislocated Worker	10	3	30%
WIOA-Dislocated Worker	10	1 ¹	10%

¹ Document not in the file.

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Appendix VII – Sample of Participant Income Table

Program Years 2017-2018 Six-Month Income Guidelines for WIOA: Effective May 30, 2017		
Household Size	WIOA Low Income Levels	Metro2 200% LLSIL
1	\$6,030	\$12,060
2	\$8,120	\$16,240
3	\$10,364	\$20,728
4	\$12,794	\$25,588
5	\$15,101	\$30,202
6	\$17,661	\$35,322
7	\$20,221	\$40,442
8	\$22,781	\$45,562
For each over 8 Add:	\$2,560	\$2,520

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PROJECT TEAM

This report was submitted by:

Yolanda Lockett

09/09/2020

Yolanda Lockett, CIA, CISA
Deputy Chief Audit Executive
Office of Independent Internal Audit

Date

This report was approved by:

John L. Greene

09/09/2020

John Greene, CIA, CIG, CGAP, CGFM
Chief Audit Executive
Office of Independent Internal Audit

Date

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STATEMENT OF ACCORDANCE

Statement of Accordance

The mission of DeKalb County is to make the priorities of the citizens of DeKalb County; the priorities of County government - by achieving a safer DeKalb, building stronger neighborhoods, creating a fiscally accountable and more efficient county government and uniting the citizens of DeKalb County.

The mission of the Office of Independent Internal Audit is to provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs and operations in promoting efficiency, effectiveness and integrity in DeKalb County.

This performance audit was prepared pursuant to DeKalb County, Georgia – Code Ordinances/Organizational Act Section 10A- Independent Internal Audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Independent Internal Audit.

Please address inquiries regarding this report to the Office of Independent Internal Audit at 404-371-2765.