

**Performance Audit:
WorkSource Atlanta**

March 2020

City Auditor's Office

City of Atlanta

File #19.07



CITY OF ATLANTA
City Auditor's Office
Amanda Noble, City Auditor
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March 2020

Performance Audit:

WorkSource Atlanta

What We Found

WorkSource Atlanta does not track grant-related expenses in real time; 17% of total transactions were adjustments to move money among accounts. We identified \$308,582 in adjustments made more than three years after the expenses were incurred. Most transactions recorded in Oracle lacked information to identify the vendors and service providers who received the payments after being processed through batch requests. Without this information, fraudulent transactions may go undetected. From FY15 through FY18, the agency overreported grant expenses in state closeout reports by more than half a million dollars and overspent by a small amount on a handful of grants. Reported amounts included expenses that were incurred beyond the grant award period, which is not allowed by federal grant guidelines.

WorkSource is at risk of losing \$4 million under the TechHire grant—the agency is waiting for federal authorization to resume spending the funds. Another \$200,000 from all fiscal year 2019 grants funding is subject to recapture by the state if not spent.

The agency has met most individual performance targets but fell short on those for youth grants. Also, the number of participants has fluctuated over the past six years. Also, state monitoring reports indicate risks throughout WorkSource's program, compliance, and financial operations. WorkSource Atlanta received over 50 state audit findings in its five most recent monitoring reviews covering grant program years 2013 through 2017. The state's workforce development office monitors the effectiveness of the workforce development system by conducting annual onsite monitoring of each local workforce development area to ensure adherence to federal and state regulations.

Leadership instability may have created challenges in meeting performance targets. WorkSource Atlanta has had six executive directors over the past six years, and the agency's oversight board has not met regularly since February 2018.

Why We Did This Audit

We undertook this audit upon request of City Council. Our last audit of the agency was in January 2013. The city recently returned unused federal funds because WorkSource Atlanta failed to use the money before the grant deadline. This audit reviews changes in the agency since our last audit, including program participation levels, grant expenditures, and agency leadership changes.

What We Recommended

To reduce the risk of grant recapture and ensure compliance with grant requirements, WorkSource Atlanta's executive director should:

- plan and monitor grant expenses in real time and limit adjustments
- ensure expenses are recorded timely in the general ledger
- ensure reports to the state are based on actual expenses, limiting the need for adjustments
- establish a process to capture supplier and vendor information in corrected transaction entries
- ensure segregation of duties for reimbursement review and approval
- develop quarterly budgets to help track expenses
- monitor spending rates and provide periodic reports to the chief operating officer
- conduct periodic desktop and on-site reviews of service partners
- remediate state audit findings
- develop an overall service strategy, including usage of the mobile unit, to use funds and ensure grant compliance
- obtain guidance from the Department of Finance on a consistent naming convention to track expenses in Oracle

For more information regarding this report, please use the "contact" link on our website at www.atlaudit.org

Management Responses to Audit Recommendations

Summary of Management Responses

Recommendation #1: We recommend that WorkSource Atlanta's executive director strategically plan and monitor grant expenditures in real time based on the date expenses are incurred or services are rendered and make adjustments only when needed to correct financial records.

Response & Proposed Action: There are factors, such as delays in grant awards being recognized or invoices being processed, that will continue to require accounting adjustments to maximize grant utilization or to meet financial obligations. However, the WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager and Accounts Payable Supervisor to review the controls and policies related to planning and monitoring grant expenditures

Agree

Timeframe: N/A

Recommendation #2: We recommend that WorkSource Atlanta's executive director ensure that expenditures are recorded in the city's general ledger within the correct period.

Response & Proposed Action: The WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager and Accounts Payable Supervisor review the current controls and procedures related to recording expenditures and update as needed.

Agree

Timeframe: N/A

Recommendation #3: We recommend that WorkSource Atlanta's executive director ensure that monthly and closeout reporting to the state is based on actual expenditures, limiting the need for later adjustments in the city's financial system.

Response & Proposed Action: There are factors, such as delays in invoices being processed, that will continue to require accounting adjustments. However, the WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager and Accounts Payable Supervisor to review the controls and policies related to close out reporting to the state.

Agree

Timeframe: N/A

Recommendation #4:	We recommend that WorkSource Atlanta's executive director establish a process to capture supplier and vendor information for all corrected entries to transactions.
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Response & Proposed Action:	Within the new Oracle Cloud accounting system, corrected entries related to suppliers and vendors can be traced.	Agree
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Timeframe:	N/A
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Recommendation #5:	We recommend that WorkSource Atlanta's executive director ensure that at least two different individuals prepare, review, and approve documentation prior to submitting reimbursement requests to grantors.
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Response & Proposed Action:	The WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager to review the current controls and procedures related to preparing, reviewing, and approving documentation prior to submitting reimbursement requests and update as needed.	Agree
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Timeframe:	N/A
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Recommendation #6:	We recommend that WorkSource Atlanta's executive director develop quarterly budgets to assist with tracking expenditures to reach targeted goals.
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Response & Proposed Action:	The WorkSource Atlanta Executive Director and Director of Finance will continue the practice put in place last year and update relevant policies to track and report budget to actual costs monthly to targeted program financial goals.	Agree
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Timeframe:	N/A
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Recommendation #7:	We recommend that WorkSource Atlanta's executive director monitor grant spending rates and provide timely and periodic reports to the chief operating officer and create reports that flag spending that is below quarterly budgeted rates.
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Response & Proposed Action:	The WorkSource Atlanta Executive Director and Director of Finance will continue the practice put in place last year and update relevant policies to track and report budget to actual costs monthly to targeted program financial goals. Providing these reports to the Chief Operating Officer and Deputy Chief Operating Officer.	Agree
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Timeframe:	N/A
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Recommendation #8:	We recommend that WorkSource Atlanta's executive director conduct monthly desktop reviews and quarterly on-site reviews to ensure that WorkSource partners are providing services according to agreements and grant requirements.	
Response & Proposed Action:	As part of WSA's Program Year (PY) 2018 monitoring report, the Technical College System of Georgia, Office of Workforce Development (OWD) found that WSA needed to develop a sub-recipient monitoring policy and compliance tools. Said policy and tools were drafted and submitted to OWD for review. OWD gave approval of the policy/tools in November 2019 and the WSA Board subsequently approved them at its December 3, 2019 meeting. OWD will provide subrecipient monitoring training to WSA staff. Once this has been completed, WSA staff will conduct monitoring of its two subrecipients.	Agree
Timeframe:	March 2020	
Recommendation #9:	We recommend that WorkSource Atlanta's executive director implement all outstanding state monitoring findings.	
Response & Proposed Action:	Program Year (PY) 2018 monitoring findings are on track for closure before the end of PY 2019. The executive director provides bi-weekly status reports to OWD. These reports are detailed dashboards that illustrate progress being made towards the resolution of all findings. Monitorings are conducted in the fall of each year. It is the commitment of the executive director to resolve all findings before the end of each program year.	Agree
Timeframe:	November 2019	
Recommendation #10:	We recommend that WorkSource Atlanta's executive director develop an overall strategy to use grant funds to provide services to the city's residents and ensure that controls are in place to facilitate compliance with grant requirements.	
Response & Proposed Action:	WSA's strategic goals are set and voted on by the Board and are executed in partnership (as is required by USDOL and OWD) with the other Local Workforce Boards in Region 3 (WorkSource Atlanta, Atlanta Regional, Cobb, DeKalb, and Fulton). Local and Regional Plans are approved bi-annually by all five Boards and signed by each CLEO, including the Mayor of Atlanta. In addition, the State Workforce Development Board and the Governor develop a Statewide Unified Plan that is submitted to USDOL on the same schedule as Local and Regional Plans. Local and Regional Plans must incorporate the initiatives and vision set forth in the Unified Plan. The State will submit its 2020 Unified Plan to USDOL in April, local and regional plans will follow in July.	Agree
Timeframe:	July 2020	

Recommendation #11:	We recommend that WorkSource Atlanta's executive director develop a strategy to effectively use the mobile unit to increase outreach efforts.	
Response & Proposed Action:	<p>Update the mobile unit request form and provide to Council Members, Commissioners, NPU leaders, and other strategic partners to have the unit</p> <p>In September 2018 our Mobile Unit was involved in an accident. Due to the nature of the accident as well as the design of the art wrap of the unit, the vehicle was completely stripped for repairs. Our unit was out of service until late summer/ early fall of 2019. We have reviewed our mobile unit request form and will distribute the updated for to each council member, Commissioner, NPU leaders, and other strategic partners to request the mobile unit at their events or neighborhood programs.</p>	Agree
Timeframe:	Complete	
Recommendation #12:	We recommend that the Department of Finance's grants management director provide guidance to city departments to use a consistent naming convention for tasks in Oracle PnG to allow grant expenses to be more easily tracked.	
Response & Proposed Action:	Grants Accounting will provide guidance upon receipt of a request for a project and award assignment to departments to include more descriptive project information in task naming convention.	Agree
Timeframe:	March 2020	
Recommendation #13:	We recommend that the Department of Finance's grants management director ensure that reports to the state are accurate and reported expenses meet grant requirements.	
Response & Proposed Action:	The Grants Management Director will continue to review reports to the state and further ensure they are accurate and the reported expenses meet WIOA grant requirements.	Agree
Timeframe:	Immediate	



CITY OF ATLANTA

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March 2, 2020

Honorable Mayor and Members of the City Council:

We undertook this audit in response to a City Council request for a review of WorkSource Atlanta, formerly AWDA (Atlanta Workforce Development Agency). We released our last audit of the agency in January 2013. In the last audit we found red flags for fraud that we referred to the federal Department of Labor Office of Inspector General. We also found that the agency's services focused primarily on providing lower-level core services and spending was not tied to individual clients. Also, AWDA staff was unable to reconcile grant expenditures with other city reports and budgets and had difficulty aligning expenses with client data in its in-house database and the state tracking system.

In this audit, we found that WorkSource Atlanta was not tracking grant expenses in real-time. Staff initiated adjustments to move money among accounts, in some cases after grant closeout reports had been sent to the state. The agency overreported grant expenses in state closeout reports by more than half a million dollars between fiscal years 2015 and 2018, including expenses incurred outside of the grant award period. State grant auditors have also identified financial and compliance risks. The agency is currently at risk of losing \$4 million under the TechHire grant.

Our recommendations focus on ensuring that grant-related expenses are appropriately monitored, accurately charged to awards, and incurred in accordance with federal and state grant requirements; the effect of implementing the recommendations is to reduce the risk that the city's general fund will need to be used to reimburse the state for disallowed costs. We also make recommendations for WorkSource Atlanta to create an effective workforce service delivery strategy. Management agreed with the recommendations.

The Audit Committee has reviewed this report and is releasing it in accordance with Article 2, Chapter 6 of the City Charter. The audit team for this project was Naomi Haynes-Smith, Nia Young, and Lewis Blake.

A handwritten signature in black ink, appearing to read 'Amanda Noble'.

Amanda Noble
City Auditor

A handwritten signature in black ink, appearing to read 'Marion Cameron'.

Marion Cameron
Chair, Audit Committee

WorkSource Atlanta

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Introduction

We undertook this audit in response to a City Council request for a review of WorkSource Atlanta, formerly AWDA (Atlanta Workforce Development Agency). We released our last audit of the agency in January 2013. In the last audit we found red flags for fraud that we referred to the federal Department of Labor Office of Inspector General. We also found that the agency's services focused primarily on providing lower-level core services and spending was not tied to individual clients. Also, AWDA staff were unable to reconcile grant expenditures with other city reports and budgets and had difficulty aligning expenses with client data in its in-house database and the state tracking system.

The city recently returned unused federal funds because WorkSource Atlanta failed to use the money before the grant deadline. This audit reviews changes within the agency since we released the last audit, including program participation levels, grant expenditures, and agency leadership changes.

Background

WorkSource Atlanta, formerly known as the Atlanta Workforce Development Agency, serves as the workforce system for the City of Atlanta. The agency partners with government, private, and educational institutions to provide career, education, and training services for City of Atlanta residents to prepare for and obtain employment. The agency's previous structure was created in response to the 1998 WIA (Workforce Investment Act), which was intended to consolidate, coordinate, and improve employment, training, literacy, and vocational rehabilitation programs throughout the United States.

WIOA Emphasizes Program Alignment and Improved Outcomes for Clients

The WIA was replaced by the WIOA (Workforce Innovation and Opportunity Act) of 2014, and most of its provisions went into effect on July 1, 2015. WIOA was enacted to increase coordination and alignment among federal workforce development and related programs, and improve participant occupational skills, employment, retention, and earnings. The system is intended to provide employment and training services that are responsive to the demands of local area employers.

WIOA requires states to develop a state workforce development board to assist in carrying out the functions of the program. The state board develops a strategic plan that includes an analysis of the state's current economic environment and identifies the state's overall vision and strategy for its workforce development system.

The state is divided into 19 local workforce areas. Each of these areas is headed by a workforce board, which creates a local plan that is aligned to the state plan and describes how services provided at the local level will be aligned to market needs. Each local workforce area within the state is required to have at least one physical comprehensive one-stop center to integrate service delivery and provide seamless access to services to clients through partnerships with service providers.

WIOA grants cover three client populations—youth, adults, and dislocated workers. The eligibility for each of these types of clients are shown in Exhibit 1.

Exhibit 1: WIOA Serves Three Client Populations

Client Type	WIOA Eligibility Requirements
Youth	<p style="text-align: center;">In School</p> <ul style="list-style-type: none"> ○ low income youth between 14-21 years old ○ attending any school <p style="text-align: center;">Out of School</p> <ul style="list-style-type: none"> ○ low income youth between 16-24 years old ○ not attending or enrolled in school or ○ high school graduate/GED ○ basic skills deficient or English language learner ○ selective service registrant if applicable <p><u>In school or Out of school and</u> meets one of the following:</p> <ul style="list-style-type: none"> ○ high school dropout ○ deficient in basic literacy skills ○ homeless, runaway, or foster child ○ pregnant or parenting youth ○ offender, defined as a juvenile who needs assistance overcoming barriers to employment resulting from an arrest or conviction record, or who has been subject to any stage of the criminal justice process and may benefit from WIOA services ○ requires additional assistance to complete an educational program, or to secure and hold employment

Adult	<ul style="list-style-type: none"> • 18 years or older, U.S. citizen, and selective service registrant if applicable • applicants who experience barriers to employment, including those who receive public assistance, are low-income, homeless, displaced homemakers, and other barriers receive priority for services
Dislocated Worker	<ul style="list-style-type: none"> • 18 years or older, U.S. citizen, selective service registrant if applicable • meets one of the following: <ul style="list-style-type: none"> ○ has been terminated, laid off, or who has received a layoff or termination notice, and eligible for unemployment or exhausted benefits or unlikely to return to previous occupation ○ employed at a facility that has announced it will close within 180 days ○ self-employed but unemployed as a result of economic conditions or natural disasters ○ a displaced homemaker, defined as a person who has been dependent on the income of another family member but is no longer supported by that income, and is unemployed or underemployed and is experiencing difficulty obtaining or upgrading employment, or is the dependent spouse of a member of an active armed forces member with reduced family income due to deployment, permanent duty station change or death or disability of the service member

Source: Workforce Innovation and Opportunity Act of 2014

WorkSource Atlanta Provides Basic and Individualized Career Services

The WOIA authorizes one-stop centers to provide “career services” for adults and dislocated workers, rather than “core” and “intensive” services, as authorized by WIA. WorkSource Atlanta provides three categories of career services to the city’s residents:

- **Basic career services**—Available to all individuals and includes eligibility determinations, outreach, intake, and assessment services. Also includes job search and placement assistance. The agency will also provide information on local job market, and referrals to other support services such as child care, and medical and housing assistance.
- **Individualized career services**—If eligible, the agency will provide comprehensive assessments, diagnostic testing, interviewing and evaluation, mentoring, and other tools to facilitate job placement. Services may also include internships and work experience.
 - **Training Services**—Training services, including occupational skills training and on the job training (OJT), must be directly linked to demand occupations. The customer’s choice must be training for jobs that are in need of trained employees. Training will not be provided in declining occupations. Training services for adults and

dislocated workers are provided through individual training accounts unless the training is on the job training or customized training.

- **Work Experience**—A planned, structured learning experience that takes place in a workplace for a set period of time. The majority of work experience activities occur with youth participants, but adults and dislocated worker participants may also use these services. It may be full-time or part-time depending upon the needs of the participant and may be paid or unpaid, as appropriate. Public sector employers, private non-profit, and for-profit employers are all considered acceptable for placements.
- **Follow-up services**—Services such as counseling about the work place must be offered for up to 12 months after a participant is placed in unsubsidized employment.

WIOA Performance Targets Are Negotiated Annually

The WIOA established uniform performance indicators and reporting requirements to assess state and local areas' effectiveness in achieving outcomes for the individuals served by WIOA programs. The state negotiates performance goals for the indicators with federal education and labor secretaries on an annual basis. The negotiated performance goals are intended to reflect continual improvement. The performance indicators across the programs are:

1. **Employment rate (second quarter after exit)** - the percentage of participants who are in unsubsidized employment during the second quarter after exiting the program.
2. **Employment rate (fourth quarter after exit)** - the percentage of participants who are in unsubsidized employment during the fourth quarter after exiting the program.
3. **Median earnings (second quarter after exit)** - the median earnings of participants who are in unsubsidized employment during the second quarter after exiting the program.
4. **Credential attainment** - the percentage of participants enrolled in education or training programs who attain a postsecondary credential or secondary diploma during or within one year after exiting the program.
5. **Measurable skill gains** - the percentage of program participants who are in an education or training program that leads to a postsecondary credential or employment and who are achieving measurable skill gains toward the credential or employment.

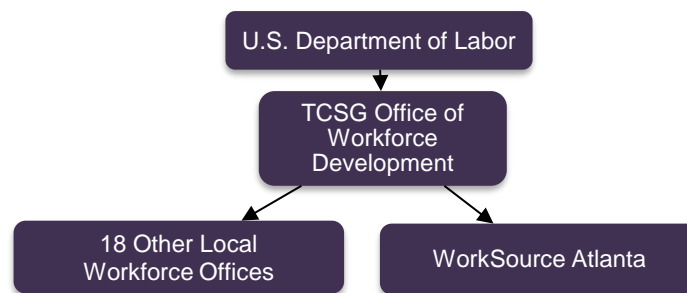
6. **Effectiveness in serving employers** - measures state workforce system's effectiveness in serving employers by evaluating the employee retention, employer penetration and repeat business customer rates.

The state's workforce development office monitors the effectiveness of the workforce development system by conducting annual onsite monitoring of each local workforce development area to ensure adherence to federal and state regulations. The state also issues a yearly statewide customer satisfaction survey of past participants to identify areas in which the system can improve the customer experience and outcomes. The yearly performance negotiations assist the state in identifying factors that positively or negatively affect performance. WorkSource Atlanta clients and staff use the statewide Georgia Work Ready Online Participant Portal to determine program eligibility and enter services provided; the state pulls this information from the system to capture performance data.

WorkSource Atlanta is Funded Primarily by WIOA Grants

The U.S. Department of Labor issues WIOA grants to the state, which distributes the funds throughout local service areas (see Exhibit 2). The Technical College System of Georgia's Office of Workforce Development is the administrator of WorkSource Georgia, which provides WIOA services throughout the state under the oversight of the state's workforce development board. The Office of Workforce Development receives WIOA grants and then allocates the funds annually among the state's local workforce offices, including WorkSource Atlanta.

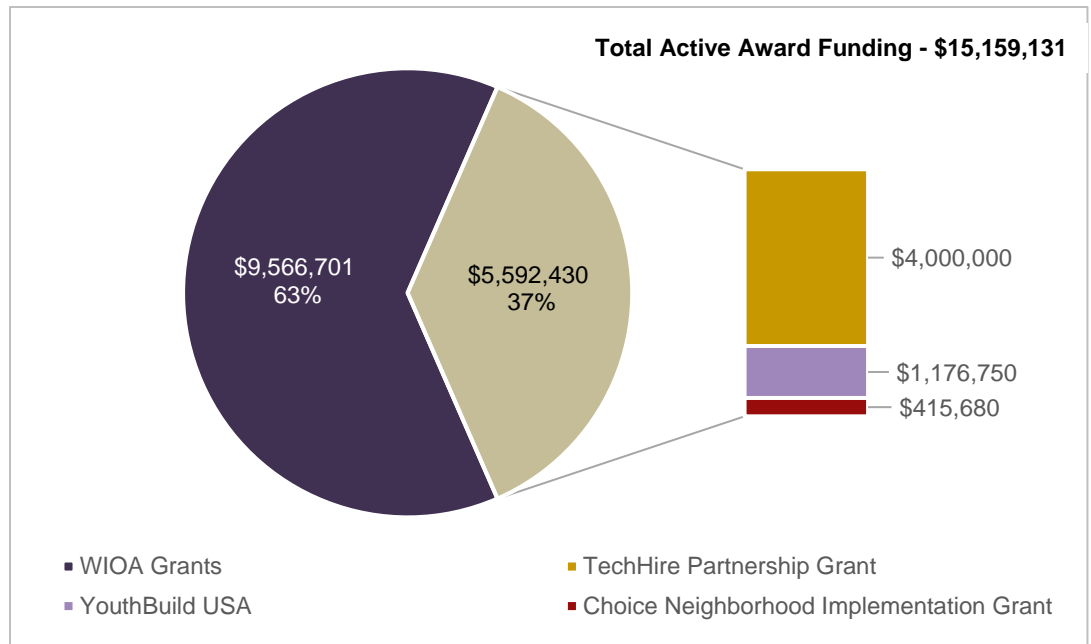
Exhibit 2: Atlanta Receives Federal WIOA Grants Through the State



Source: WIOA State Plan for the State of Georgia, FY 2018; WorkSource Georgia Policies and Procedures Guide

More than half (63%) of WorkSource Atlanta's active award funding for 2019 consisted of WIOA funds, as shown in Exhibit 3. The agency's total active award funding as of April 2019 was \$15.2 million.

Exhibit 3: WorkSource Atlanta’s Active Award Funding Included \$9.6 Million in WIOA Grants as of April 2019



Source: Oracle financial system, as of April 2019

The agency received 37% of its funding from other sources, most of which consisted of a \$4 million grant from the U.S. Department of Labor for TechHire ATL, a federal initiative that provides grants to cities throughout the country to train job seekers to fill jobs in the technology field. The city received \$1.2 million from YouthBuild, a non-profit organization that provides opportunities for low-income youth to learn construction skills. The agency’s funding also included \$415,000 from the U.S. Department of Housing and Urban Development (HUD) Choice Neighborhoods Implementation grant, which primarily focuses on neighborhood revitalization and also includes a component to improve educational outcomes and intergenerational mobility for youth and their families.

WIOA grants are awarded to WorkSource Atlanta primarily on a reimbursement basis, with some exceptions for payroll advances. Grant-related expenditures are initially paid from the city’s general fund and WorkSource Atlanta submits grant drawdown requests to the state to cover the expenses. Although the state does not require detailed support at the time of the drawdown request, the city must maintain supporting documentation of all expenditures for seven years. Grant allocations and expenses are captured in Oracle, the city’s financial system.

WorkSource Atlanta's organizational chart as of December 10, 2019, shows a reduced staff total of nine positions, including two vacancies (see Exhibit 4).

Exhibit 4: WorkSource Atlanta Recently Reduced Staff to Nine Positions

WorkSource Atlanta Org Chart



Team Member	# years w/ CoA	# years w/ WSA	High level job functions
Ruth Alvarez-Moon	13	11	Administrator for State's WIOA VOS system; prepare/distribute WIOA performance reports; training specialist
Phyllis Bryant	9	5	Manage ED's daily schedule; serve as right hand to ED; payroll closeout; assist with Board management
Ralph Dickerson	22	14	IT support/Web admin/graphics/community outreach
Kristina Garcia-Bunuel	17	5	WIOA Board, policy, and EO compliance; legislation
Buffy Gray	12	5	All grant accounting responsibilities for WSA including financial compliance
LaSharn Harris	23	23	Participant work experience payroll, Oracle buyer and receiver, process vendor payments
Tolton Pace	1	1	Grants management; Special projects; Partnerships; Community outreach
Tammy Williams	9	9	Participant work-based training programs (work experience and individual training programs).



Source: WorkSource Atlanta, as of December 10, 2019

Audit Objectives

This report addresses the following objectives:

- What is the status of WorkSource Atlanta's program performance, grant expenditures, and outreach efforts?
- What controls failed within the agency, resulting in the return of federal funds?

Scope and Methodology

We conducted this audit in accordance with generally accepted government auditing standards. Our audit methods included:

- Reviewing the Workforce Investment Act of 1998 (WIA), Workforce Innovation and Opportunity Act (WIOA) of 2014, and applicable state laws and federal administrative guidance.
- Interviewing WorkSource Atlanta staff, representatives from the Technical College System of Georgia, and WorkSource Atlanta board members to understand the agency's governance and service delivery.
- Reviewing WorkSource Georgia's state plan and WorkSource Atlanta's policies and procedures for implementing WIA and WIOA.
- Reviewing WorkSource Atlanta's board meeting minutes and by-laws to understand governance structure and requirements.
- Reviewing client participation data from the statewide Georgia Work Ready Online Participant Portal database for fiscal years 2014 through 2019 to analyze clients served and services provided.
- Reviewing grant documents to understand fund allocation, periods of performance and closeout requirements.
- Reviewing Oracle data for fiscal years 2014 through 2019 to analyze expenses charged to grant allocations.
- Analyzing expenditures to compare to grant allocations, compare with amounts reported to the state, and identify costs that are inconsistent with grant requirements.
- Reviewing state monitoring reports to understand findings, recommendations, and corrective action plans.
- Reviewing organizational charts and personnel records to understand staff and leadership changes.
- Reviewing intergovernmental agreements, memorandums of understanding, and cooperative agreements to understand the requirements for service providers.

Generally accepted government auditing 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.

Findings and Analysis

WorkSource Should Track Expenses to Limit Risk to the General Fund

WorkSource Atlanta does not track grant-related expenses in real time, instead adjusting expenses at a later date, and after reporting expenses to the state. During FY15 through FY18, WorkSource Atlanta failed to submit accurate grant closeout reports to the state, overreporting expenses by more than half a million dollars. The agency also overspent by a small amount on a handful of grants. Reported amounts included expenses that were incurred beyond the grant award period, which is not allowed by federal grant guidelines. WorkSource staff appear to report expenses that were close to or equal to the award amount, and then initiate adjustments in the city's financial system to reconcile expenses to that amount, regardless of how much was actually spent or when the expenses were incurred.

Account adjustments made up 17% of the total number of transactions. Many were not made timely; we identified adjustments totaling a little over \$300,000 that were made more than three years after the expenses were incurred. Most of the transactions recorded in Oracle lacked information to identify the vendors and service providers who received the payments. Without this information, fraudulent transactions may go undetected. We did not review supporting hardcopy documentation to specifically identify vendor information.

We also found that WorkSource Atlanta is at risk of losing almost \$4 million in grant funding from the U.S. Department of Labor if eligible expenditures are not made by June 2020 under the TechHire ATL grant. WorkSource is currently waiting for authorization to resume spending under the grant. Also, if grant-related expenditures were not timely made, fiscal year 2019 funding from all grant sources, totaling \$214,680, is subject to recapture by the state. WorkSource Atlanta also charged more than federally allowed on administrative expenses for two WIOA grants in fiscal year 2018 and charged meal costs without adequate support. These costs may be disallowed by the state.

To ensure that expenses are charged to awards accurately and consistently with grant requirements, we recommend that WorkSource staff track grant expenses in real time and make adjustments only when needed to correct financial records. The agency should monitor grant spending rates and provide periodic reports to the chief operating officer. Expenses should be recorded timely in the city's general ledger.

WorkSource Atlanta Both Underspent and Overspent Grant Award Amounts; Reports to the State Do Not Reflect Actual Expenses

We reviewed reports for all grants that WorkSource Atlanta closed out from fiscal years 2015 through 2018 and found discrepancies between actual expenses incurred during the award periods and spending reported to the state. Actual expenses matched reported amounts exactly for only 5 of 19 grants and differed significantly for 7 of the grants. The discrepancies totaled \$508,040 over the four-year period.

The state's grant accounting procedures require expenses to be aligned with the grant award period and requires agencies to monitor expenses during the award period. If WorkSource does not spend all grant funds awarded or expenses are disallowed, those funds may be recaptured by the state or may be required to be reimbursed. If expenses are disallowed and must be reimbursed, payment would be made from the city's general fund. The city's grants management staff signed off on closeout reports but did not appear to ensure that reported expenses were supported.

WorkSource Atlanta's grant closeout reports to the state did not accurately reflect actual grant expenses. Grant related expenditures incurred during the award periods were \$508,040 less than totals reported to the state (see Exhibit 5). This amount includes \$426,578 in adjustments initiated by WorkSource staff for expenses that were incurred past the performance period; federal grant guidelines do not allow expenses outside of the performance period. It appears that these adjustments were made to reconcile expenditures to state closeout reports. WorkSource Atlanta uses Oracle expenditure item detail reports to document grant expenditure totals submitted in state closeout reports. We compared Oracle reports with closeout reports for all grants the agency closed from fiscal year 2015 through 2018.

Expenses incurred within the grant performance period matched reported amounts exactly for only 5 of 19 grants over the four-year period. These five are noted by the zeros in the last column of Exhibit 5. For another six grants, reported expenses were within a few dollars of expenses incurred within the grant performance period. For 9 of the 19 grants, the agency's expenses were less than it reported, with the discrepancies ranging from a low of \$1 to a high of \$410,621 (noted as negative amounts, in red, in the last column of Exhibit 5). For five grants closed during the period, actual expenses were higher than reported (noted in black in the last column of Exhibit 5). These underreported expenses were low, ranging from \$1 to \$687. A city representative is responsible for signing the closeout report to certify that the expense amounts are accurate.

Exhibit 5: Grant Closeout Reports Do Not Consistently Match Expenses from FY15-FY18

Fiscal Year	Award Name (Fiscal or Program Year)	Award Period (Month/Year)	Grant Award Amount	Actual Expenses	Closeout Report Amount	Difference Between Actual Expenses & Award Amount	Difference Between Actual Expenses & Reported Amount
2015	WIA Adult PY13	7/13 - 6/15	47,179	47,179	47,180	0	(1)
	WIA Dislocated Worker PY13	7/13 - 6/15	120,943	115,320	120,943	(5,623)	(5,623)
	WIA Rapid Response PY13	7/13 - 6/15	25,635	25,635	25,635	0	0
	WIA Youth PY13	4/13 - 6/15	1,828,331	1,823,554	1,828,363	(4,777)	(4,809)
	WIA Adult FY14	10/13 - 6/15	2,013,294	1,602,672	2,013,293	(410,622)	(410,621)
	WIA Dislocated Worker FY14	10/13 - 6/15	714,844	709,320	714,844	(5,524)	(5,524)
	WIA Rapid Response FY14	10/13 - 6/15	102,654	102,654	102,654	0	0
	Subtotal		\$4,852,880	\$4,426,334	\$4,852,912	(\$426,546)	(\$426,578)
2016	WIA Adult PY14	7/14 - 6/16	237,240	237,240	237,239	0	1
	WIA Dislocated Worker PY14	7/14 - 6/16	64,053	64,053	64,053	0	0
	WIA Youth PY14	4/14 - 6/16	1,818,332	1,818,332	1,818,331	0	1
	WIA Adult FY15	10/14 - 6/16	1,951,950	1,948,200	1,951,950	(3,750)	(3,750)
	WIA Dislocated Worker FY15	10/14 - 6/16	691,140	691,140	691,140	0	0
	Subtotal		\$4,762,715	\$4,758,965	\$4,762,713	(\$3,750)	(\$3,748)
2017	WIOA Adult PY15	7/15 - 6/17	303,748	303,748	303,746	0	2
	WIOA Dislocated Worker PY15	7/15 - 6/17	48,937	48,937	48,936	0	1
	WIOA Adult FY16	10/15 - 6/17	2,342,050	2,342,737	2,342,050	687	687
	WIOA Dislocated Worker FY16	10/15 - 6/17	239,585	161,242	239,585	(78,343)	(78,343)
	Subtotal		\$2,934,320	\$2,856,664	\$2,934,317	(\$77,657)	(\$77,654)
2018	WIOA Adult PY16	7/16 - 6/18	429,220	429,220	429,220	0	0
	WIOA Youth PY16	4/16 - 6/18	1,863,994	1,863,936	1,863,994	(58)	(58)
	WIOA Dislocated Worker FY17	10/16 - 6/18	288,607	288,003	288,006	(604)	(3)
	Subtotal		\$2,581,821	\$2,581,159	\$2,581,220	(\$662)	(\$61)
	Grand Total		\$15,131,736	\$14,623,122	\$15,131,162	(\$508,614)	(\$508,040)

Source: Oracle financial system; Atlanta Workforce Development Agency/WorkSource Atlanta Financial Closeout Statements, Fiscal Years 2015 through 2018.

The largest individual difference between actual and reported expenses occurred during fiscal year 2015 for the WIA Adult fiscal year 2014 grant, in which expenses incurred within the reporting period were

\$410,621 less than the total listed in the agency's closeout report. The reported amount was \$2,013,293; actual expenses shown in the city's financial system totaled \$1,602,672. A copy of the closeout report that the city submitted to the state for this grant is shown in Appendix B.

WorkSource Atlanta is required to submit monthly and quarterly grant expenditure reports, called financial status reports, to the state Department of Economic Development's Workforce Division. The city must also prepare and submit financial closeout reports within 90 days of the end of the grant award period that identifies total expenditures for the grant (see Appendix B). A city representative must certify that the reported amounts are correct and sign off on the report. Amounts reported in those financial closeout statements are shown in Exhibit 5 for a four-year period. The city is required to have a comprehensive grant award tracking system in place to allow costs to be captured and reported.

The city's grant allocations are awarded to and held by the state. Grant-related expenses are initially paid from the city's general fund and the city requests reimbursement from the state from the grant award balance. In order for grant expenses to be reimbursed, federal grant guidelines require that they be incurred within the grant award period. According to state WIOA policies and procedures, if the city does not spend the total grant allocation, the state can elect to recapture unspent funds and reallocate them to other workforce areas in the state.

To reduce the risk of having to reimburse the state for disallowed costs using the city's general fund, we recommend that WorkSource staff strategically plan and monitor grant expenditures based on the date expenses are incurred or services are rendered. Staff should ensure that expenditures are recorded in the city's general ledger within the correct period. Monthly and closeout reporting to the state should be based on actual expenditures, limiting the need for later adjustments in the city's financial system.

WorkSource Appears to Adjust Expenses Rather Than Track Costs in Real Time

From fiscal year 2014 through 2019, WorkSource staff authorized 61,027 grant transactions in the city's financial system. Records were credited in 10,538 (17%) of the transactions, resulting in negative charges (see Exhibit 6). We identified entries totaling \$308,582 made to the general ledger more than three years after the expenses were incurred; these represent a subset of the negative adjustments. The number of

adjustments indicates a weakness in controls to ensure that grant expenses are charged to the correct grant and performance period.

Exhibit 6: Number of Account Adjustments Averaged 17% Over Six Years

Fiscal Year	Total Transactions	Number of Negative Transactions	% Negative Transactions
FY14	8,213	1,627	20%
FY15	9,902	646	7%
FY16	10,000	2,283	23%
FY17	9,203	3,039	33%
FY18	8,037	2,192	27%
FY19	15,672	751	4%
Totals	61,027	10,538	17%

Source: Oracle financial system

The percentage of adjustments to remove costs from projects over the 6-year period has been as high as 33%. According to WorkSource Atlanta finance staff, accounts may have been credited to transfer costs to ensure that grants were fully expended. Staff also stated that there would be fluctuations based on circumstances surrounding a particular fiscal period. Staff also told us that some of the adjustments were needed because of timing issues related to when the grants are awarded and the projects are set up in Oracle. While we didn't identify a benchmark for comparison, the number of adjustments appears to indicate a weakness in the agency's controls for reviewing whether expenses are eligible for reimbursement under the grants against which they were initially charged. Federal grant guidelines state that allocable costs to programs should only be charged or assigned to a particular award in accordance to the relative benefits received, and specifically prohibit transferring expenses from one grant to another to make up for fund deficiencies. The prohibition does not preclude shifting costs that are allowable under two or more federal awards.

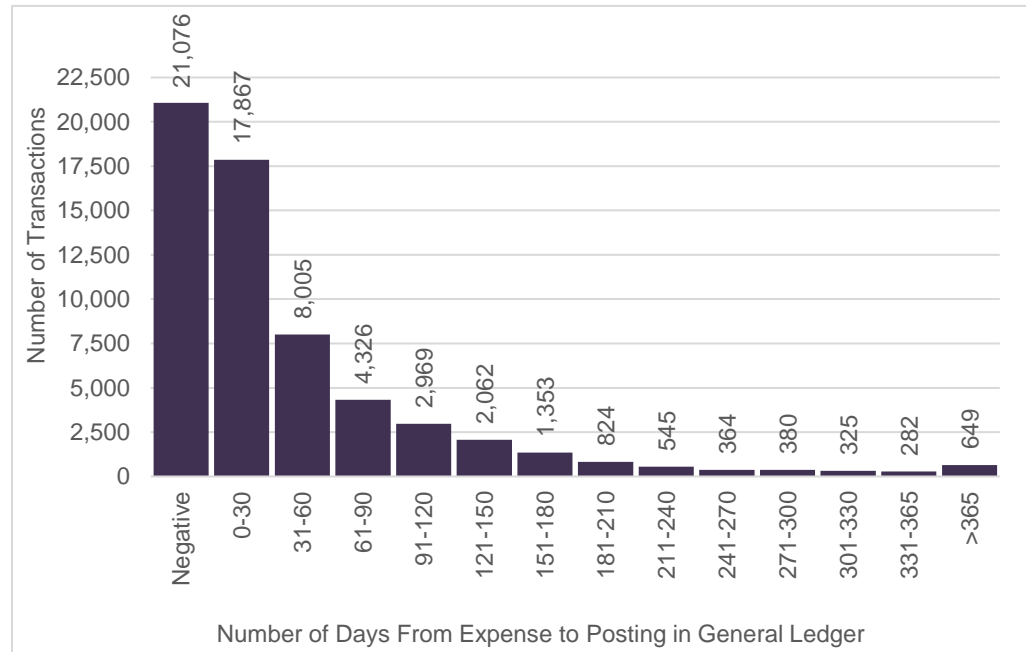
To ensure that expenses are charged to awards accurately and consistently with grant requirements, we recommend that WorkSource staff track grant expenses in real time and make adjustments only when needed to correct financial records.

Expenditures were posted more than 30 days after they were incurred for 36% of grant transactions we reviewed (see Exhibit 7). We compared the length of time between the date expenses were

incurred and the date they were posted to the city’s general ledger. WorkSource Atlanta’s procedures state that the agency requests reimbursement for expenses on a monthly basis; however, 36% (22,084) of transactions were recorded to the general ledger more than 30 days after the expense or service date; 11% of transactions were posted four or more months later. A small number of transactions (649, or 1%) were posted more than a year after the expenses were incurred.

In 15% (21,076) of the transactions, the expense date occurred after the date the items were posted to the general ledger, causing a negative result in our analysis. This usually occurred when expenses were related to training or tuition—these costs are posted in the city’s financial records first, and the training is completed at a later date.

Exhibit 7: 36% of Transactions Were Posted More Than 30 Days After the Service Date



Source: Oracle financial system; Atlanta Workforce Development Agency/WorkSource, Fiscal Years 2015 through 2019.

We also identified entries totaling \$308,582 made to the general ledger more than three years after the expenses were incurred. The adjustments were made in December 2018 to move 62 expenditure items from the WIA Adult FY2015 grant award to the WIA Adult FY2014 grant award. The expenditures were incurred between November 2014 and June 2015 for items such as consulting/professional services, training/tuition, and MARTA cards.

To ensure that expenses are charged to awards accurately and consistently with grant requirements, WorkSource staff should track

grant expenses in real time and make timely adjustments only when needed to make corrections to financial records.

We found that 82% (50,200) of grant-related expenditure transactions lacked information to identify to whom the payments were made. Without information to identify vendors and service providers, fraudulent transactions may go undetected. The transactions occurred between fiscal years 2014 and 2019 and totaled \$24,363,974. Almost 40% of the adjustments were for contractual services. These transactions include expenses for both active and closed grants; expenses in Exhibit 5 consist of expenses for closed awards only.

In order to record grant expenditures accurately, transactions such as requisitions or disbursement requests must include the correct accounting string—called a PATEO, signifying Project, Award, Task, Expenditure Type, and Organization. Transactions with the correct PATEO post to the grants module of the financial system (PnG) and automatically transfer to the city's general ledger in batches every four hours. Transactions without the correct PATEO may initially only post to the general ledger and not to the grants module. When this happens, or when expenditures need to be transferred to a different project or task, WorkSource staff completes a PnG miscellaneous batch request form to change or correct the transaction. Transactions completed through this batch process no longer contain supplier or vendor information, making it more difficult to track expenditures. WorkSource staff told us they use expenditure detail reports, which include these adjustments with blank supplier lines, as back-up for grant expenditures reported to the state. We did not review supporting hardcopy documentation to specifically identify vendor information.

Federal guidance states that financial management systems must allow expenditures to be traced to a level that is adequate to establish they met grant requirements. We recommend grants management establish a process to capture supplier and vendor information for all corrected entries to transactions. This will improve tracking and monitoring grant expenditures.

WorkSource Atlanta's interim finance director completes drawdowns for direct federal awards, both authorizing and recording assets, which are incompatible duties. The duties of making drawdown requests and recording revenue are incompatible duties that should not be performed by the same person. This creates an increased risk that errors and irregularities could occur and not be detected. Also, Payment Management System drawdown undergoes no review or approval process to ensure the reimbursement requests are accurate. WorkSource staff told us that a grants accountant should be completing

the drawdowns, after review and approval of the finance director, but because of staff vacancies, the interim finance director is currently both authorizing and completing the drawdowns.

According to WorkSource Atlanta's financial policies and procedures, proper segregation of duties is in place to ensure that no single financial transaction is handled by only one person from beginning to end. WorkSource's policies state that the grants accountant will prepare the drawdown request and the deputy controller will review and approve it. The drawdown would then be submitted by the grants accountant or the deputy controller in the finance department for state reimbursements.

To ensure that payment requests are accurate and reduce the risk of disallowed expenses, we recommend that WorkSource ensure that two different individuals prepare and review and approve documentation prior to submitting reimbursement requests.

Potentially Disallowable Costs Continue to be a Risk

WorkSource Atlanta is at risk of losing approximately \$3.6 million in grant funding from the U.S. Department of Labor if eligible expenditures are not made by June 2020 under the TechHire ATL grant. As of September 2019, the agency had spent a total of \$369,000 on program overhead costs and has served nine clients. WorkSource is unsure whether it will be allowed to continue to use the grant but has requested authorization to resume spending. Another \$214,680 in grant funds is subject to recapture by the state because WorkSource had not spent the funds by June 2019. Additionally, the city was responsible for reimbursing the Atlanta Technical College for \$126,000 in disallowed costs for services that were to be provided by the college with WIOA grant funds.

WorkSource also spent more than the federally allowed 10% of grant funds on administrative expenses for two WIOA grants in fiscal year 2018 and charged \$7,466 on meal costs without adequate support for why those charges were justified under grant requirements. These costs may be recoverable by the state. The city does not have a standard coding system to consistently identify grants-related transactions in the city's financial system, which makes it difficult to accurately account for grant expenditures.

We recommend that when contracting with services providers, WorkSource should conduct monthly desktop reviews and quarterly on-site reviews to ensure that its partners are providing services according to the agreements and consistent with grant requirements. To ensure effective monitoring and accurate reporting and reduce the potential for disallowed costs, WorkSource should use consistent accounting codes

from an established grants accounting structure. The city's grants management office should develop and enforce a standard task structure for tracking grant expenses citywide.

WorkSource Atlanta is at risk of losing approximately \$3.6 million in grant funding from the U.S. Department of Labor if eligible expenditures are not made by June 2020. In 2016, the Department of Labor awarded WorkSource Atlanta a \$4 million grant from the U.S. Department of Labor for TechHire ATL, a federal initiative which provides grants to cities throughout the country to train job seekers to fill jobs in the technology field. The period of performance lasts from July 2016 to June 2020.

In 2018, WorkSource attempted to enter into a \$450,000 agreement with a software development training company to provide services under the TechHire ATL grant. One of the goals was to enroll 180 participants in accelerated boot camp style training, and place 450 individuals in information technology jobs by June 2020. The agreement was never executed. As of September 2019, WorkSource spent a total of \$369,000 on program overhead costs and enrolled nine clients. In a recent Atlanta City Council committee meeting, WorkSource Atlanta staff told councilmembers that the Department of Labor conducted on-site monitoring and a desk review in April 2019 and advised the agency to stop spending. WorkSource has continued to communicate with and is still waiting for the federal agency to determine whether it will be able to continue using the TechHire grant.

If grant-related expenses were not made by the end of the award periods, fiscal year 2019 funding from all grant sources, totaling \$214,680, is subject to recapture by the state (see Exhibit 8). Funds that are not 80% expended or obligated by the end of the first year of the award or are not fully expended by the end of the second year of the award are at risk of fund recapture by the state. Reports from the city's financial system show that the city's remaining balance of WorkSource grant awards ending fiscal year 2019 is \$784,073. The balances for WIOA Dislocated worker and WIOA Adult awarded October 2017 reflected charges posted to these awards as greater than budgeted amounts and are shown as negative. As of December 18, 2019, the balances in Oracle were reduced but remained negative. In June and July 2019, the state sent approvals for the recapture of program year 2017 funds totaling \$569,393, which had not been reflected in Oracle. When adjusted for this recaptured amount the total at risk of additional recapture for FY19 is \$214,680.43. Additionally, we noted that as of November 18, 2019, funds approximating \$397,000 are also at risk of recapture as these funds had not been expended and expired December

31, 2019. WorkSource requested and received an extension to use these funds from the state and the funds will not expire until April 30, 2020.

Exhibit 8: State May Recapture \$214,680 in Grant Funds

Award Start Date	Award End Date	Funding Source	Oracle Balance at 9/27/19	FY 17 Funds Recaptured	FY19 Potential Recapture
1/1/2017	12/31/2018	YouthBuild USA – JP Morgan	20,129.32		
8/15/2018	8/14/2019	YouthBuild AmeriCorps	6,932.33		
4/1/2017	6/30/2019	WIOA Youth	297,681.85	(303,910.00)	
7/1/2017	6/30/2019	WIOA Dislocated Worker	143,055.78	(149,240.00)	
7/1/2017	6/30/2019	WIOA Adult	116,242.00	(116,243.00)	
10/1/2017	6/30/2019	WIOA Dislocated Worker	(6,307.93)		
10/1/2017	6/30/2019	WIOA Adult	(66,609.25)		
7/1/2018	6/30/2019	WIOA Dislocated Worker	166,438.77		
10/1/2018	6/30/2019	WIOA Discretionary	45,858.66		
10/1/2018	6/30/2019	WIOA Dislocated Worker	60,651.90		
Totals			\$784,073.43	\$(569,393.00)	\$214,680.43

Source: Oracle financial system

We recommend WorkSource staff develop quarterly budgets to assist with tracking expenditures to reach targeted goals. We also recommend city grants management staff develop procedures to monitor spend rates for grant funds and provide reports to the chief operating officer. Additionally, grants management should create reports to flag spending that is below quarterly budgeted rates.

Administrative costs exceeded the 10% threshold for two WIOA grants in fiscal year 2018. We reviewed expenditures for grants awarded to WorkSource from fiscal years 2014 through 2019. We found that WorkSource charged \$233,556 of its administrative expenses to the WIOA Adult grants in fiscal year 2018, representing 18% of the total grant expenses of \$1.3 million. The agency also charged \$180,545 in administrative costs to the WIOA Youth grants in fiscal year 2018, 12% of the total costs of \$1.5 million. Federal guidelines state that local workforce development areas may spend no more than 10% of the Adult, Dislocated Worker, and Youth grants on administrative costs.

Food purchases could potentially be disallowed. We reviewed food purchases charged to grants for fiscal years 2016 through 2019 and identified 20 transactions totaling \$7,466; support for these costs included no or inadequate justifications for the charges. WorkSource policies and procedures, which incorporate federal grant guidelines, identify instances in which food purchases are allowable.

These include meals for employees while traveling, when conducting meetings or conference with external customers and other professional colleagues, and “working lunches” under certain circumstances. Disallowed costs for meals include those while engaging in day-to-day business with employees, and meals where attendees are internal customers only. Disallowed meal costs must be paid with non-grant funds. Support for allowed meal costs must include documentation that specifies the grant-related subject discussed and include a list of participants and dated, itemized meal receipts. If costs are determined to be disallowed by the state after reimbursement, the state may require those costs to be repaid.

WorkSource’s policies provide that a working lunch with external customers and other colleagues is only considered reasonable and necessary when there is adequate documentation identifying the necessity of holding a meeting during a meal time instead of normal business hours. We identified food purchases for two meetings identified as WorkSource Atlanta board meetings; however, the support did not include meeting agendas or official records showing that the meetings took place. Other meal charges included lunch meetings for both staff and participants with costs described as business expenses but included no support to justify the expenses.

The city reimbursed the Atlanta Technical College for \$126,000 in disallowed costs. WorkSource Atlanta entered into an intergovernmental agreement with the Atlanta Technical College for the college to provide services to at least 400 participants who met the definitions of adult, dislocated workers, in-school youth, or out of school youth. The agreement period was from June 30, 2018, to June 30, 2019.

WorkSource Atlanta staff provided no evidence to show that it completed any monthly performance, financial, or evaluation reviews, but conducted an on-site monitoring review of the program from May 28 through May 31, 2019, and terminated the agreement. WorkSource Atlanta staff found that the Atlanta Technical College had not met enrollment and expenditure goals, lacked required documentation to support WIOA participant eligibility for job readiness training and work experience participation, and supportive services were made to individuals who were not eligible for WIOA services. On October 7, 2019, the Atlanta City Council voted to pay Atlanta Technical College approximately \$126,000 from the general fund for costs incurred by the college that were not allowed under the intergovernmental agreement because of missing and incomplete documentation.

When contracting with services providers, we recommend that WorkSource Atlanta conduct monthly desktop reviews and quarterly on-

site reviews to ensure that its partners are providing services according to the agreements and consistent with grant requirements.

The city's grants management office does not enforce a consistent structure for recording grant expenditures. The city does not have a standard coding system to consistently identify and track grants-related transactions in the city's financial system. Instead, each department within the city that receives grant funds determines a task structure to record expenses. Departments adjust task names from year to year, which makes it difficult to accurately account for grant expenditures.

To ensure effective monitoring and accurate reporting and reduce the potential for disallowed costs, WorkSource should use consistent accounting codes from an established grants accounting structure. The city's grants management office should provide guidance to city departments to use a consistent naming convention for tasks in Oracle PnG to allow grant expenses to be more easily tracked.

City Needs Specific Framework to Implement Service Delivery Strategy

WorkSource Atlanta has not consistently met all performance targets for the WIOA programs. Although the number of participants has fluctuated over the past six years, participant levels began to increase in 2019. Also, state monitoring reports indicate risks throughout WorkSource's program, compliance, and financial operations, particularly in the areas of financial accuracy and compliance with federal grant requirements. Leadership instability may have created performance challenges. WorkSource Atlanta has had six executive directors over the past six years, including a recently appointed executive director. Only one of the previous directors remained with the agency for at least two years; three remained less than six months. Also, the agency's board has not met regularly since February 2018. In addition, WorkSource has not used existing assets such as its \$306,000 mobile unit to increase its outreach. During our August 2019 inspection of the vehicle, we discovered that it had not been refueled in 6 months.

City officials recently announced plans to integrate WorkSource with Invest Atlanta, "aligning the city's workforce development arm with its economic development arm." The city has not provided details on how the integration will occur but reported that the merger would follow a planning and implementation period. The city has also recently contracted with ResCare Workforce Services to provide adult, dislocated worker, and youth services on behalf of WorkSource Atlanta using \$2,050,000 of WIOA grant funds. Regardless of the structure of the integration with Invest Atlanta or other partners, the city remains accountable for complying with state and federal grant requirements.

We recommend that the city implement all outstanding state findings. We also recommend that the city develop an overall strategy to ensure that mechanisms are in place to use grant funds to provide services to the city's residents while complying with grant requirements.

The Number of WorkSource Participants Decreased Sharply In 2017 and Is Recovering

We identified the number of participants from the state's information portal and found that from January 2014 through June 2019, WorkSource Atlanta enrolled a total of 2,908 new clients (see Exhibit 9). During the five and a half-year period, the number of new clients peaked during 2015 and decreased between 2016 through 2018. Participant levels began to increase in 2019.

Exhibit 9: Participant Levels Fluctuated Over 6-Year Period

Total Services Performance (All WIOA Programs)	2014	2015	2016	2017	2018	2019	Total
New Participants Enrolled	385	1,141	493	109	393	387	2,908
Total Participants Exit	431	1,019	689	525	206	106	2,976

Source: Georgia Work Ready Online Participant Portal. Data for 2019 is through June.

WorkSource Atlanta clients and staff use the statewide Georgia Work Ready Online Participant Portal to determine program eligibility and enter services provided; the state pulls this information from the system to capture performance data. The number of new participants enrolled was about 20 per month in 2014, except for an influx of youth in April. An average of 95 new participants enrolled per month in 2015. Participation began to decrease from July 2016, which continued through most of 2017 and 2018 (see Exhibit 10). The overall mix of services stayed fairly constant as the client mix changed from more youth to more adults, although the number of clients shifted (see Exhibit 11). Additional exhibits illustrating program-specific services are shown in Appendix C.

Exhibit 10: Participant Levels Dropped Sharply in July 2016 but is Trending Upward

Source: Georgia Work Ready Online Participant Portal

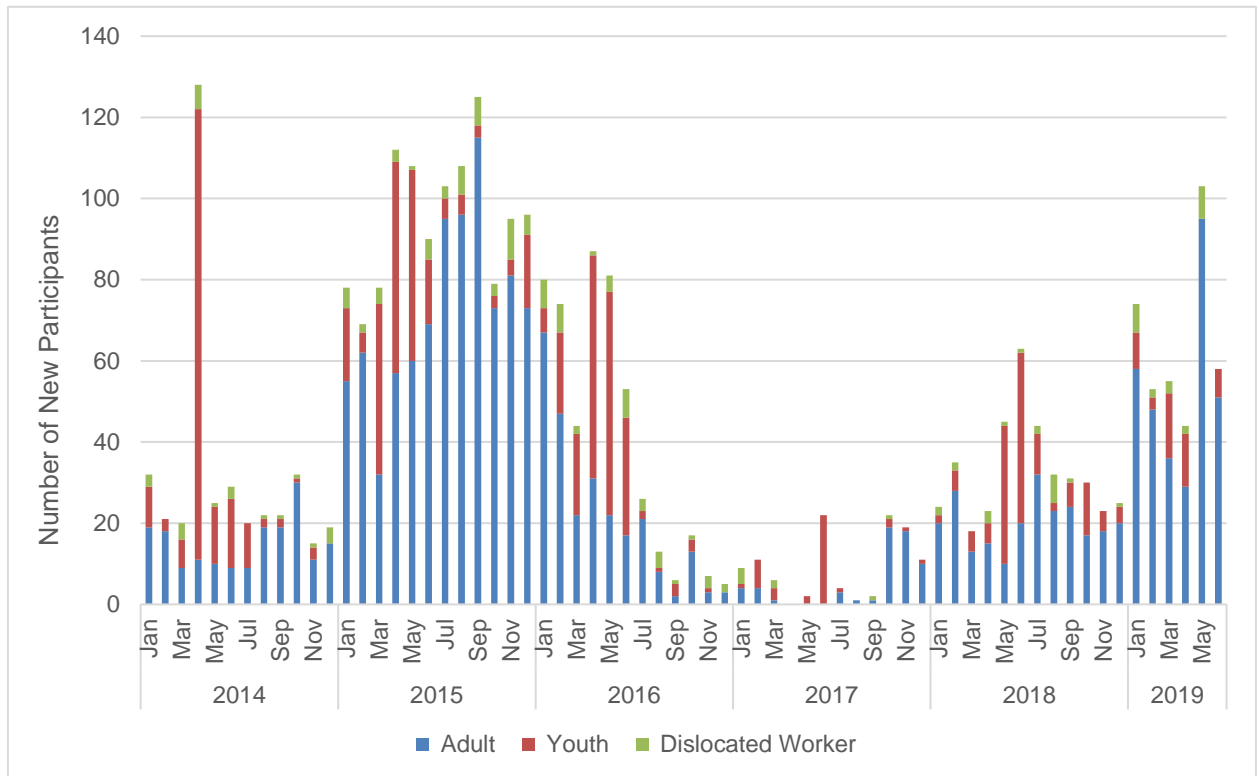
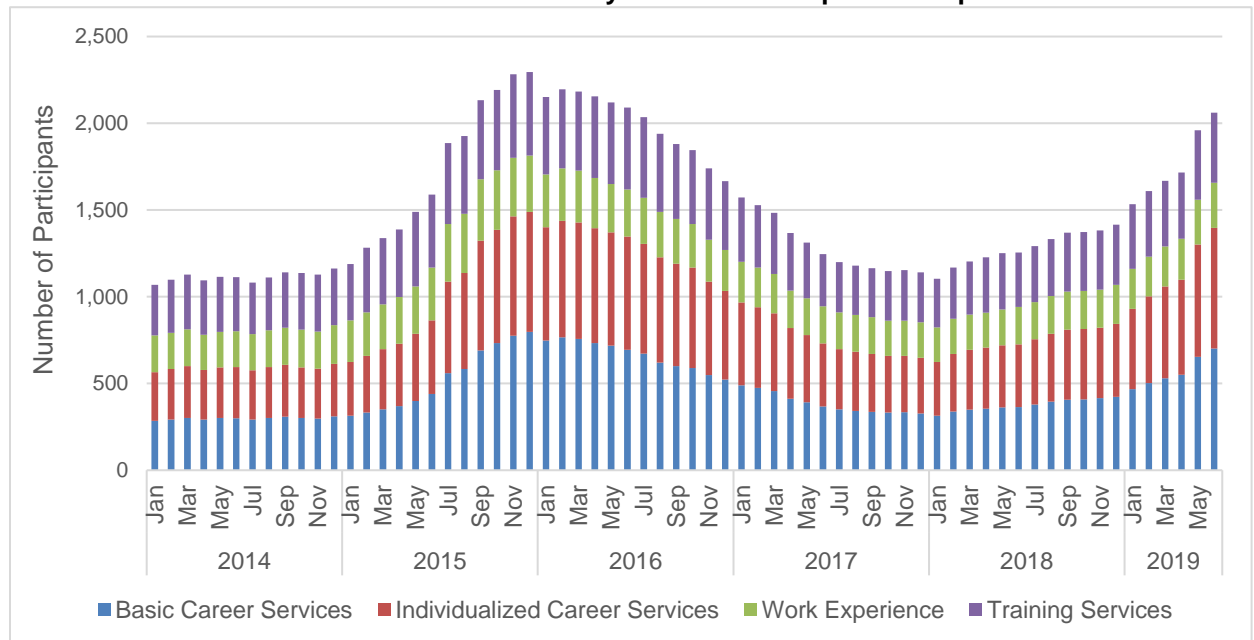


Exhibit 11: Mix of Services Remained Relatively Consistent Despite Participant Decreases



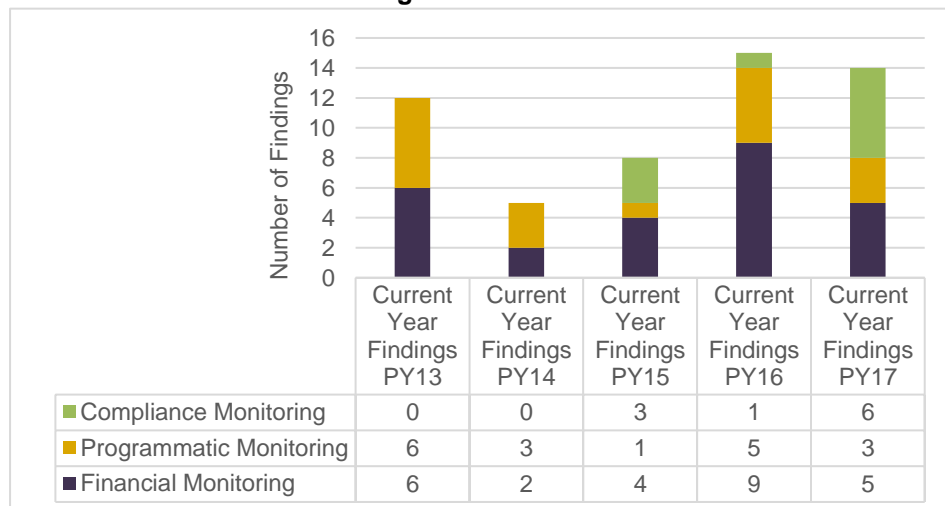
Source: Georgia Work Ready Online Participant Portal

Agency Performance and Operations Need Improvement

State monitoring reviews over the past five years indicate that WorkSource Atlanta has had difficulty with performing financial allocations correctly and has not consistently complied with grant requirements. Also, although available performance reports from program years 2017 and 2018 indicate that the agency has met most performance targets for its grants, it has not addressed all prior year unresolved findings identified in the state monitoring reviews. The agency's performance issues may be linked in part to leadership instability. WorkSource Atlanta has had six executive directors over the past six years, including a recently appointed executive director. Only two of the previous directors remained with the agency for at least a year; two others remained less than six months. Also, the agency's board has not met consistently in the last two years.

State monitoring reports indicate risks throughout WorkSource's program, compliance, and financial operations. WorkSource Atlanta received over 50 state audit findings in its five most recent monitoring reviews covering grant program years 2013 through 2017. The number of findings over the period have varied from a low of 5 in 2014, to a high of 15 in 2016, and have increased during the last couple of years (see Exhibit 12). During the period, the state reported 26 financial findings, 18 programmatic findings, and 10 compliance findings. At least nine of the findings related to inaccurate cost allocation and at least 14 findings highlighted inadequate policies and procedures.

Exhibit 12: State Audit Findings Have Increased Over Time



Source: Technical College System of Georgia's Office of Workforce Development Monitoring Reports on Financial and Programmatic Compliance

The state's workforce development office monitors the effectiveness of the workforce development system by conducting annual onsite

monitoring of each local workforce development area to ensure adherence to federal and state regulations. The office reviews WorkSource Atlanta's agency's financial, programmatic, and compliance systems, tests transaction details, and performs file inspections each year to identify compliance and determine the status of recommendations from the prior year's monitoring visits. State auditors also note findings requiring corrective action, including opportunities for strengthening internal controls and operating efficiency.

WorkSource Atlanta met 51 percent of the goal for almost all performance targets for individual metrics. As shown in Exhibit 13, performance reports for program year 2017 show that the agency met all negotiated performance targets and in program year 2018 met all but one target. For the WIOA core programs, the threshold for performance failure for individual measures is 50 percent of the performance goal; above 50 percent is acceptable. Overall performance must be at 90% for each grant to meet targets, which the agency met for adult and dislocated workers, but not youth in both program years.

Exhibit 13: WorkSource Has Met Most Individual Performance Targets but Fell Short on Youth Grants

Performance Measure	PY17 Q4			PY18 Q4		
	Actual	Goal	% of Goal	Actual	Goal	% of Goal
Adult Q2 Employment Rate	70%	70.0%	100%	67%	70.0%	96%
Adult Q4 Employment Rate	71%	74%	96%	68%	74.0%	92%
Adult Median Earnings	\$5,002	\$4,400	114%	\$3,844	\$4,400	87%
Adult Credential Attainment	78%	53.0%	148%	52.0%	60.0%	87%
Dislocated Worker Q2 Employment Rate	65%	73.0%	89%	71%	68.0%	105%
Dislocated Worker Q4 Employment Rate	71%	72.0%	99%	54%	70.0%	78%
Dislocated Worker Median Earnings	\$7,727	\$5,600	138%	\$8,258	\$5,600	147%
Dislocated Worker Credential Attainment	100%	58%	172%	70%	65.0%	107%
Youth Q2 Employment Rate	63%	67%	94%	58%	67.0%	87%
Youth Q4 Employment Rate	69%	66%	105%	64%	68.0%	94%
Youth Credential Attainment	39%	60%	65%	16%	60.0%	26%

Source: Technical College System of Georgia's Office of Workforce Development Monitoring Reports on Financial and Programmatic Compliance

The WIOA established uniform performance indicators and reporting requirements to assess state and local areas' effectiveness in achieving outcomes for the individuals served by the core WIOA programs. The state negotiates performance goals annually. The negotiated

performance goals are intended to reflect continual improvement. Based on negotiations, WorkSource agreed to performance targets on employment rate and credential attainment rates for adult, dislocated workers, and youth grant programs.

Leadership instability may have created performance challenges.

Over the past six years, WorkSource Atlanta has had six executive directors. One director was with the agency for just under two years; two others were in the position for less than a year and a half. Also, the agency's oversight board has not met regularly since February 2018. Although the board is required to meet quarterly, it held no meetings during the second quarter of 2018, or during the second and third quarters of 2019. A meeting held in November 2019 did not have a quorum of members present and the board was unable to act on several agenda items. The board last met on December 3, 2019.

The WorkSource board is required to be composed of a minimum of 19 members with 2-year terms. The Chairperson of the Board of Directors serves as the Chief Executive Officer and has the responsibilities to supervise, direct and control the business, and preside at all board meetings. There have been three Acting Board Chairpersons since December 2018. The board is required to meet at least quarterly and is responsible for reviewing, monitoring, evaluating, critiquing, and recommending improvements for all WIOA programs and activities. As of November 2019, the board has 21 members.

WorkSource could better use its mobile unit to increase outreach efforts. During FY16 WorkSource spent \$306,000 on a mobile unit for outreach. The vehicle is parked at the Department of Public Works' Office of Fleet Services' Claire Drive location. During our walkthrough of the unit we observed 13 computers and other office equipment (Exhibit 14). The mobile unit was last fueled in January 2019, suggesting that it is under-utilized.

WorkSource DeKalb uses a mobile career center and publishes a calendar that lists future site visits and locations. Similarly, we recommend that WorkSource Atlanta develop and publish a schedule for the mobile unit to increase its outreach efforts.

Exhibit 14: WorkSource Mobile Unit Remains Parked at Fleet Service



Source: Photos taken by audit staff on July 24, 2019, at the Department of Public Works, Office of Fleet Services Claire Drive location.

The City's Organizational Restructuring Should Align with Overall Service Strategy

City officials announced in June 2019 plans to integrate WorkSource with Invest Atlanta, “aligning the city’s workforce development arm with its economic development arm.” The city has reported that the merger would follow a planning and implementation period. The press release cited major cities such as San Francisco and Denver that have integrated economic and workforce development, creating a stronger alignment and collaboration between the agencies.

The city has also recently contracted with ResCare Workforce Services for WIOA service delivery. The city entered into a one-year agreement with the agency in June 2019 for it to provide adult, dislocated worker, and youth services on behalf of WorkSource Atlanta using \$2,050,000 of WIOA grant funds. ResCare Workforce Services operates various workforce programs, including career center operations, Job Corps centers, business services and family support functions.

Regardless of the structure of the integration with Invest Atlanta or additional partnerships WorkSource enters into to provide services, the city remains accountable for complying with state and federal regulations regarding grant award administration. We recommend that the city ensure controls are in place to ensure programmatic and financial compliance and performance. We also recommend that the city develop an overall strategy to ensure that mechanisms are in place to use grant funds to provide services to the city’s residents while complying with grant requirements.

Recommendations

To reduce the risk of having to use the city's general fund to reimburse the state for disallowed costs and to ensure that grant-related expenses are appropriately monitored, accurately charged to awards, and consistently incurred in accordance with grant requirements, WorkSource Atlanta's executive director should:

1. strategically plan and monitor grant expenditures in real time based on the date expenses are incurred or services are rendered and make adjustments only when needed to correct financial records
2. ensure that expenditures are recorded in the city's general ledger within the correct period
3. ensure that monthly and closeout reporting to the state is based on actual expenditures, limiting the need for later adjustments in the city's financial system
4. establish a process to capture supplier and vendor information for all corrected entries to transactions
5. ensure that at least two different individuals prepare, review, and approve documentation prior to submitting reimbursement requests to grantors

To reduce the risk of forfeiting grant funding or having funding recaptured by the state, WorkSource Atlanta's executive director should:

6. develop quarterly budgets to assist with tracking expenditures to reach targeted goals
7. monitor grant spending rates and provide timely and periodic reports to the chief operating officer and create reports that flag spending that is below quarterly budgeted rates
8. conduct monthly desktop reviews and quarterly on-site reviews to ensure that WorkSource partners are providing services according to agreements and grant requirements

To effectively transition into its merger with Invest Atlanta, and to create a specific framework to implement an effective workforce service delivery strategy, WorkSource Atlanta's executive director should:

9. implement all outstanding state monitoring findings
10. develop an overall strategy to use grant funds to provide services to the city's residents and ensure that controls are in place to facilitate compliance with grant requirements
11. develop a strategy to effectively use the mobile unit to increase outreach efforts

To ensure effective monitoring and accurate reporting and reduce the potential for disallowed costs, the Department of Finance's grants management director should:

12. provide guidance to city departments to use a consistent naming convention for tasks in Oracle PnG to allow grant expenses to be more easily tracked
13. ensure that reports to the state are accurate and reported expenses meet grant requirements

Appendices

Appendix A: Management Review and Response to Audit Recommendations



CITY OF ATLANTA
Office of the Chief Operating Officer
55 Trinity Avenue, S.W., Suite 2400
Atlanta, GA 30303
404-330-6100

KEISHA LANCE BOTTOMS
Mayor

JOSHUA WILLIAMS
Chief Operating Officer

TO: Amanda Noble, City Auditor
CC: Joshua Williams, Chief Operating Officer; Roosevelt Council, Chief Financial Officer;
Katerina Taylor, Executive Director WorkSource Atlanta
FROM: Jon Keen, Deputy Chief Operating Officer
SUBJECT: Management Response to the WorkSource Atlanta Audit
DATE: February 18th, 2020

Thank you for undertaking this audit and assisting in improving how the City of Atlanta administers Workforce Innovation and Opportunity Act (WIOA) funding.

Over the last 18 months, PY19 and PY20, the administration has focused additional resources and time to identify and resolve historical challenges to the effective administration of WIOA funding. As you identify, in the past, these historical challenges have resulted in the loss of grant funds, numerous state audit findings, and leadership turnover -- most of the data analyzed within the audit is from FY15 through FY18.

Based upon the audit's findings and analysis, many of the previously identified challenges and resulting progress, beginning in FY19, are validated. For the data included in the audit from FY19 we begin to see a reduction in the number of negative transactions and increases in the number of new participants. These are promising trends; however, we acknowledge there remains the need for continued focus and resources.

Again, we appreciate the City Auditor's Office for the analysis and recommendations and certainly agree that there has been and continues to be opportunities to further improve.

Report # 19.07	Performance Audit: WorkSource Atlanta	Date: March 2020
Recommendation 1: We recommend that WorkSource Atlanta's executive director strategically plan and monitor grant expenditures in real time based on the date expenses are incurred or services are rendered and make adjustments only when needed to correct financial records.		
Proposed Action: There are factors, such as delays in grant awards being recognized or invoices being processed, that will continue to require accounting adjustments to maximize grant utilization or to meet financial obligations. However, the WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager and Accounts Payable Supervisor to review the controls and policies related to planning and monitoring grant expenditures.		Response: Agree
Person Responsible: WorkSource Atlanta Director of Finance, Finance Grants Accounting Manager, and Accounts Payable Supervisor		Implementation Date: July 2020
Recommendation 2: We recommend that WorkSource Atlanta's executive director ensure that expenditures are recorded in the city's general ledger within the correct period.		
Proposed Action: The WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager and Accounts Payable Supervisor review the current controls and procedures related to recording expenditures and update as needed.		Response: Agree
Person Responsible: WorkSource Atlanta Director of Finance, Finance Grants Accounting Manager, and Accounts Payable Supervisor		Implementation Date: July 2020
Recommendation 3: We recommend that WorkSource Atlanta's executive director ensure that monthly and closeout reporting to the state is based on actual expenditures, limiting the need for later adjustments in the city's financial system.		
Proposed Action: There are factors, such as delays in invoices being processed, that will continue to require accounting adjustments. However, the WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager and Accounts Payable Supervisor to review the controls and policies related to close out reporting to the state.		Response: Agree
Person Responsible: WorkSource Atlanta Director of Finance, Finance Grants Accounting Manager, and Accounts Payable Supervisor		Implementation Date: July 2020

Recommendation 4:

We recommend that WorkSource Atlanta's executive director establish a process to capture supplier and vendor information for all corrected entries to transactions.

Proposed Action: Within the new Oracle Cloud accounting system, corrected entries related to suppliers and vendors can be traced.

Response:
Agree

Person Responsible: WorkSource Atlanta Director of Finance and Department of Finance

Implementation Date:
Immediate

Recommendation 5:

We recommend that WorkSource Atlanta's executive director ensure that at least two different individuals prepare, review, and approve documentation prior to submitting reimbursement requests to grantors.

Proposed Action: The WorkSource Atlanta Director of Finance will work with the Finance Grants Accounting Manager to review the current controls and procedures related to preparing, reviewing, and approving documentation prior to submitting reimbursement requests and update as needed.

Response:
Agree

Person Responsible: WorkSource Atlanta Director of Finance and Finance Grants Accounting Manager

Implementation Date:
July 2020

Recommendation 6:

We recommend that WorkSource Atlanta's executive director develop quarterly budgets to assist with tracking expenditures to reach targeted goals.

Proposed Action: The WorkSource Atlanta Executive Director and Director of Finance will continue the practice put in place last year and update relevant policies to track and report budget to actual costs monthly to targeted program financial goals.

Response:
Agree

Person Responsible: WorkSource Atlanta Executive Director and Director of Finance

Implementation Date:
Immediate

Recommendation 7:

We recommend that WorkSource Atlanta's executive director monitor grant spending rates and provide timely and periodic reports to the chief operating officer and create reports that flag spending that is below quarterly budgeted rates.

Proposed Action: The WorkSource Atlanta Executive Director and Director of Finance will continue the practice put in place last year and update relevant policies to track and report budget to actual costs monthly to targeted program financial goals. Providing these reports to the Chief Operating Officer and Deputy Chief Operating Officer.

Response:

Agree

Person Responsible: WorkSource Atlanta Executive Director and Director of Finance

Implementation Date:

Immediate

Recommendation 8:

We recommend that WorkSource Atlanta's executive director conduct monthly desktop reviews and quarterly on-site reviews to ensure that WorkSource partners are providing services according to agreements and grant requirements.

Proposed Action: As part of WSA's Program Year (PY) 2018 monitoring report, the Technical College System of Georgia, Office of Workforce Development (OWD) found that WSA needed to develop a sub-recipient monitoring policy and compliance tools. Said policy and tools were drafted and submitted to OWD for review. OWD gave approval of the policy/tools in November 2019 and the WSA Board subsequently approved them at its December 3, 2019 meeting. OWD will provide subrecipient monitoring training to WSA staff. Once this has been completed, WSA staff will conduct monitoring of its two subrecipients.

Response:

Agree

Person Responsible: WorkSource Atlanta Executive Director

Implementation Date:

March 2020

Recommendation 9:

We recommend that WorkSource Atlanta's executive director implement all outstanding state monitoring findings.

Proposed Action: Program Year (PY) 2018 monitoring findings are on track for closure before the end of PY 2019. The executive director provides bi-weekly status reports to OWD. These reports are detailed dashboards that illustrate progress being made towards the resolution of all findings. Monitorings are conducted in the fall of each year. It is the commitment of the executive director to resolve all findings before the end of each program year.

Response:

Agree

Person Responsible: WorkSource Atlanta Executive Director

Implementation Date:

On-going since November 2019

Recommendation 10:

We recommend that WorkSource Atlanta's executive director develop an overall strategy to use grant funds to provide services to the city's residents and ensure that controls are in place to facilitate compliance with grant requirements.

Proposed Action: WSA's strategic goals are set and voted on by the Board and are executed in partnership (as is required by USDOL and OWD) with the other Local Workforce Boards in Region 3 (WorkSource Atlanta, Atlanta Regional, Cobb, DeKalb, and Fulton). Local and Regional Plans are approved bi-annually by all five Boards and signed by each CLEO, including the Mayor of Atlanta. In addition, the State Workforce Development Board and the Governor develop a Statewide Unified Plan that is submitted to USDOL on the same schedule as Local and Regional Plans. Local and Regional Plans must incorporate the initiatives and vision set forth in the Unified Plan. The State will submit its 2020 Unified Plan to USDOL in April, local and regional plans will follow in July.

Response:

Agree

Person Responsible: WorkSource Atlanta Executive Director

Implementation Date:

July 2020

Recommendation 11:

We recommend that WorkSource Atlanta's executive director develop a strategy to effectively use the mobile unit to increase outreach efforts.

Proposed Action: Update the mobile unit request form and provide to Council Members, Commissioners, NPU leaders, and other strategic partners to have the unit.

Response:

Agree

In September 2018 our Mobile Unit was involved in an accident. Due to the nature of the accident as well as the design of the art wrap of the unit, the vehicle was completely stripped for repairs. Our unit was out of service until late summer/ early fall of 2019. We have reviewed our mobile unit request form and will distribute the updated for to each council member, Commissioner, NPU leaders, and other strategic partners to request the mobile unit at their events or neighborhood programs.

Person Responsible: WorkSource Atlanta Executive Director

Implementation Date:

Complete

Recommendation 12:

We recommend that the Department of Finance's grants management director provide guidance to city departments to use a consistent naming convention for tasks in Oracle PnG to allow grant expenses to be more easily tracked.

Proposed Action: Grants Accounting will provide guidance upon receipt of a request for a project and award assignment to departments to include more descriptive project information in task naming convention.

Response:

Agree

Person Responsible: Finance Grants Accounting Manager

Implementation Date:

March 2020

Recommendation 13:

We recommend that the Department of Finance's grants management director ensure that reports to the state are accurate and reported expenses meet grant requirements.

Proposed Action: The Grants Management Director will continue to review reports to the state and further ensure they are accurate and the reported expenses meet WIOA grant requirements.

Response:

Agree

Person Responsible: Director, Office of Administrative and Technical Services, Department of Grants and Community Development with review by the Finance Grants Accounting Manager

Implementation Date:

Immediate

Appendix B: Financial Closeout Statement for WIA Adult FY14 Grant

GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT – WORKFORCE DIVISION (GDEcD)
FINANCIAL CLOSEOUT STATEMENT
Workforce Investment Act Funds

DUE –September 18, 2015

FAIN:	AA-24087-13-55-A-13
CFDA Number:	17.258
Grant Award Number:	11-13-14-03-003
Grant Award Period:	10/1/2013-6/30/2015
EIN:	58-6000511
DUNS	065372500

Name and Address of Awardee:

Name: Atlanta Workforce Development Agency
Address: 818 Pollard Boulevard
City, State, Zip Code: Atlanta, GA 30315-1523
Contact Person: Michael T. Sterling

FINANCIAL CLOSEOUT STATEMENT CERTIFICATION

Date: 9/18/2015

Pursuant to the Assurances within the Grant Agreement, the recipient does remise, release and discharge the GDEcD of all liabilities, obligations, claims and demands whatsoever under and arising from said Grant Agreement. Further the recipient will retain all said records maintained pursuant to said agreement, including papers and documents which are subject to audit, claims or litigation until such audits, claims or litigation are resolved, or for three (3) years after the GDEcD acceptance date of this document, whichever is later.

As the fiscal agent for the abovementioned grant award, I hereby certify that the amount of funds contained herein are correct to the nearest dollar and were expended and obligated according to the terms and conditions of the Workforce Investment Act and all applicable state and federal regulations. I certify that the fiscal agent spent **\$2,013,293** under this grant award.

Gene Kirschbaum
Fiscal Agent Signature

PROPERTY INVENTORY CERTIFICATION

I certify that the attached property inventory list contains all property purchased under this grant, having a current per unit fair market value of \$5,000 or more, where Georgia Department of Economic Development – Workforce Division reserves the right to take title.

Gene Kirschbaum
Signature Certifying Official

OR

I certify that no property was purchased, under this grant, having a current per unit fair market value of \$5,000 or more. Therefore, we (grantee) have no further obligation to the Georgia Department of Economic Development – Workforce Division.

PROPERTY INVENTORY LISTING –

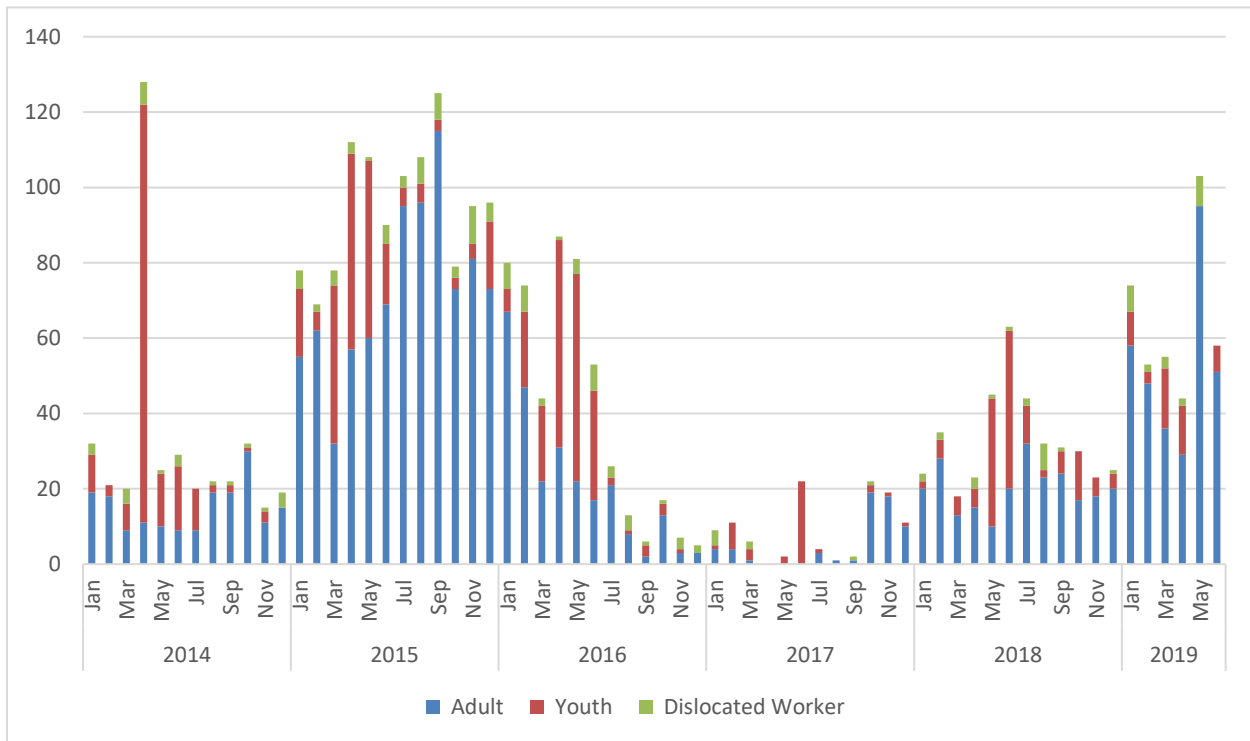
Unused - Good/Fair/Poor
Used - Good/Fair/Poor
Repairs Required - Good/Fair/Poor
X Salvage
S Scrap

Grant Administrator Signature

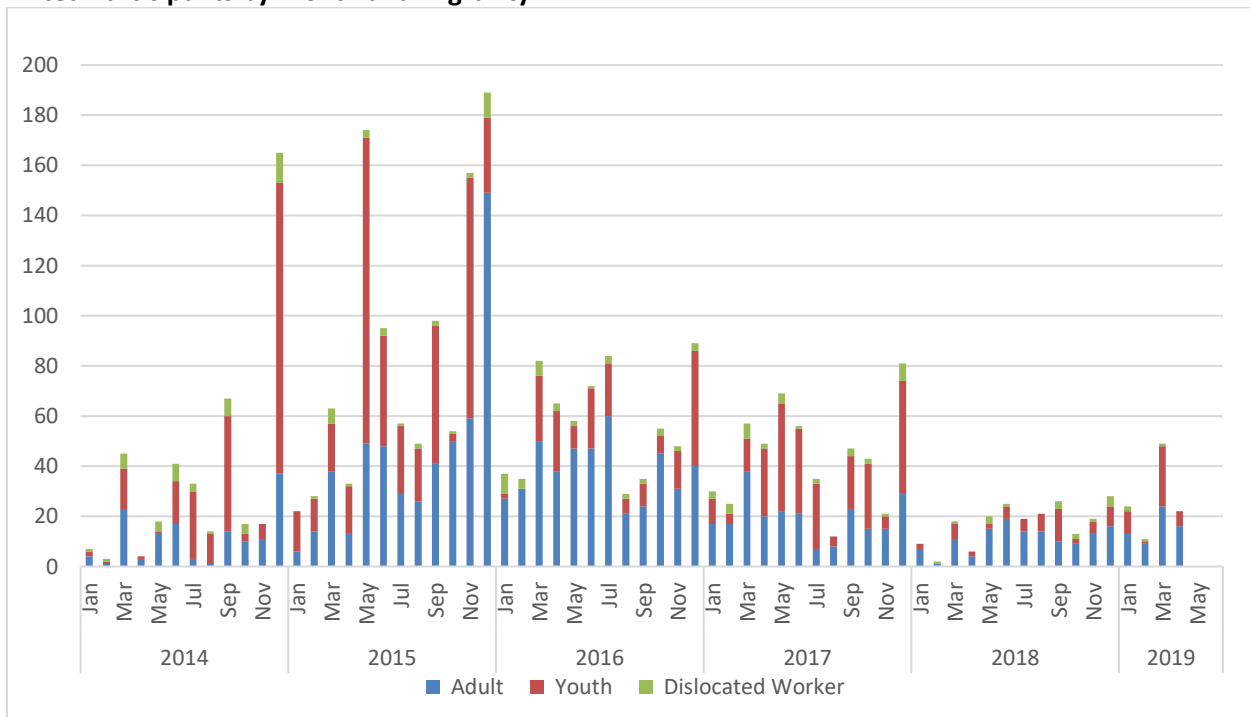
10-1-2015
Date:

Appendix C: WorkSource WIOA Grant Participants and Programs

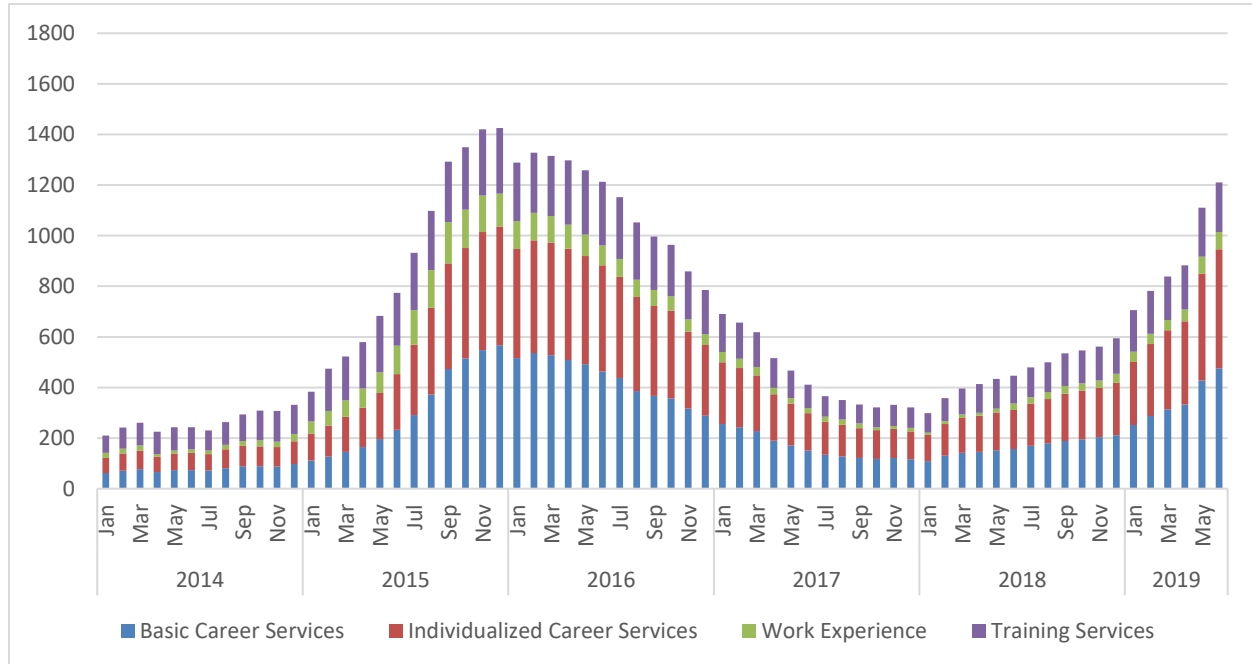
New Participants by Month and Eligibility



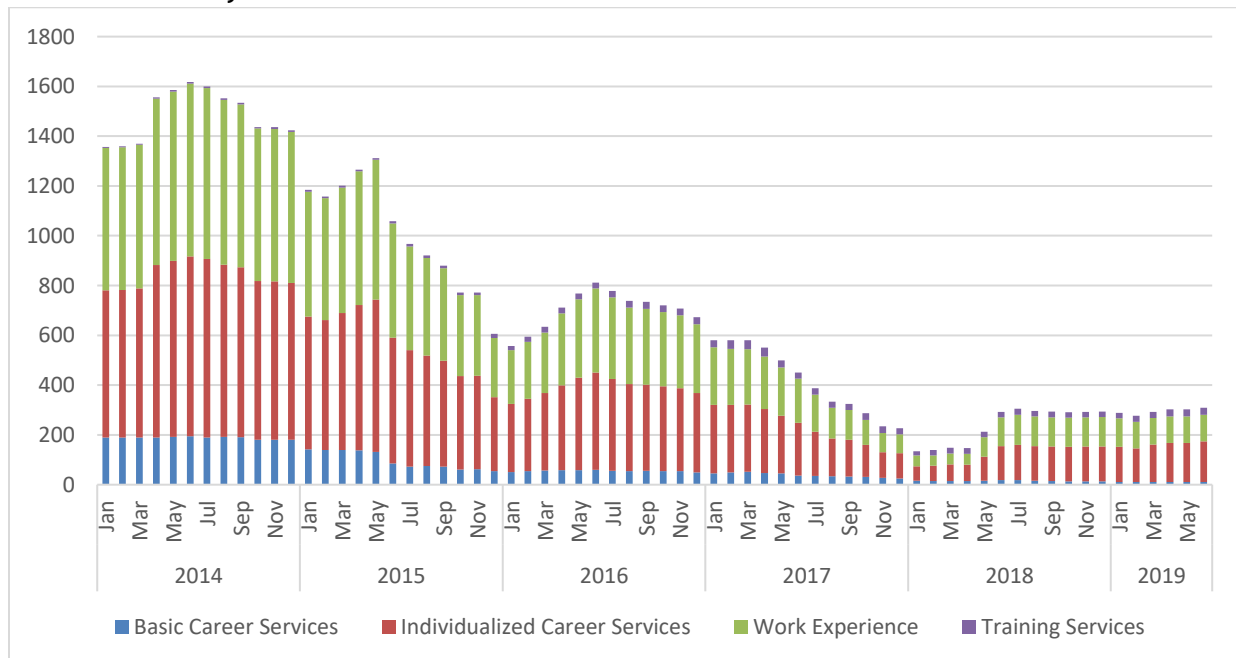
Exited Participants by Month and Eligibility



Adult Services by Month



Youth Services by Month



Source: Georgia Work Ready Online Participant Portal