



Internal Audit Division
Executive Department
City of Greensboro

April 26, 2011

TO: Lillian Plummer, Training and Employment Services Director
FROM: Internal Audit Division
SUBJECT: Workforce Investment Act ARRA Quarterly Review for FY 2010-2011

The Internal Audit Division has conducted a review of the Workforce Investment Act Program (WIA) American Recovery and Reinvestment Act of 2009 (ARRA) expenditures. These expenditures are administered by Training & Employment Services (TES) and were for the quarter ending March 31st of fiscal year 2010-2011. The objectives of our review were to:

- Verify that the monthly financial summary reports are complete and accurate.
- Verify that sampled expenditures were correctly documented and substantiated and in agreement with ARRA guidelines.

Funding for WIA ARRA comes from the United States Department of Labor through the North Carolina Department of Commerce. The total award from the American Recovery and Reinvestment Act of 2009 (ARRA) is \$2,858,529. As of March 31, 2011, there was an unencumbered balance of \$20,941.14.

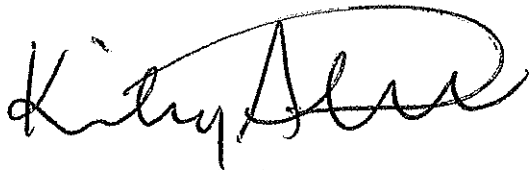
Financial Summary Report

We received the monthly financial summary report from Steve Jones, Supervisor of WIA Administrative Services, and compared it to the Budget and Cost of Operations Statement. After comparing the Budget and Cost of Operation Statement to the Monthly Financial Report, the figures did not match. The Admin Staff section was off by \$3,362.41 and the Youth Summer Staff section was off by \$110.28. These differences are due to the timing of the initial report, due by April 5th, and the closing of March month end and the subsequent publication of the Budget and Cost of Operations Statements.

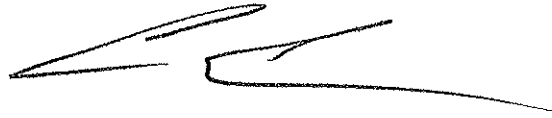
Expenditures

We sampled expenditures from each service expense account, training and contracted services, for the Adult and Dislocated Worker, as there were no service expenditures from the Youth account. The majority of the non-service expenditures were made up primarily of payroll. The total amount sampled was at least 15% of the total service expenses. All expenditures that were sampled appeared to be in compliance with ARRA guidelines.

We would like to thank the staff of Training & Employment Services for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at 373-2230.



Kimberly Strickland
Internal Auditor



Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager
Andy Scott, Assistant City Manager for Economic Development
Denise Turner, Assistant City Manager for Community Affairs & Communications