



Subrecipient Final Financial Monitoring Report
Workforce Development Board of North Missouri
Program Year Performance Period
July 1, 2023 – June 30, 2024
Report No. DHEWD-WIOA-R2-FY24-005

Issued to:

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The Honorable Phillip Ray, Presiding Commissioner
Grundy County Courthouse
700 Main Street
Trenton, MO 64683

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May 6, 2024

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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Phillip Ray, Presiding Commissioner
Grundy County Courthouse
700 Main Street
Trenton, MO 64683

We performed the procedures enumerated in our agreed-upon procedures by the Missouri Department of Higher Education Workforce Development (DHEWD) to monitor the Workforce Development Board of North Missouri's compliance with financial monitoring for June 1, 2023, through June 30, 2024, in accordance with the Office of Management and Budget, 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the Workforce Innovation and Opportunity Act (WIOA or Public Law 113-128), and other applicable federal and state regulations.

The purpose of the financial monitoring is to evaluate the financial management and administration of the grants, the quality of the program and/or services, compliance with equal opportunity requirements, and whether the program is operating in compliance with the grant agreement, Federal and state regulations, and in a manner that ensures the achievement of its goals and outcomes.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DHEWD. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment I either for the purpose for which this report was requested or for any other purpose. The procedures we performed and our associated findings and/or observations are enumerated in Exhibit I.

We were not engaged in and did not perform an examination or review, the objective of which would be to express an opinion or conclusion, respectively, on the subject matter. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the Missouri Office of Workforce Development's management and its partner organizations. It is not intended for and should not be used by anyone other than these specified parties.

Booth Management Consulting LLC

Booth Management Consulting, LLC
April 29, 2024

EXHIBIT 1 - AGREED-UPON PROCEDURES AND FINDINGS

The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) section 2 CFR 200.329 requires monitoring activities under Federal awards to assure compliance with applicable Federal requirements. The Workforce Innovation and Opportunity Act (WIOA) Section 184 (a)(4) also mandates the monitoring of each local area within the State to ensure compliance with OMB's Uniform Guidance.

We conducted an onsite financial monitoring review of the WIOA programs for the Missouri Department of Higher Education Workforce Development (hereinafter referenced as DHEWD) awarded to the Workforce Development Board of North Missouri (hereinafter referred to as North) for the Program Year performance period of June 1, 2023, through June 30, 2024, in fulfillment of the requirements of the Uniform Guidance, WIOA, and other applicable Federal and State regulations. The financial monitoring procedures focused on contractual compliance and fiscal and administrative procedures consistent with the applicable laws, regulations, departmental guidance, and the grant agreement.

Financial monitoring is not an audit and may not disclose all systems' weaknesses due to its limited scope. The results presented in this report are based on the areas tested by Booth Management Consulting. The United States Department of Labor, the Missouri State Auditor's Office, or any other applicable Federal or State body may conduct reviews with different conclusions, opinions, and/ or results.

Monitoring Information

Subrecipient's Name	Workforce Development Board of North Missouri
Subrecipient's Mailing Address	912 Main St. Trenton, MO 64683
Subrecipient's Location Address (if different from mailing address)	Same as above.
Subrecipient Primary Fiscal Point of Contact	Brent Stevens
Telephone	660-359-3622; extension 1234
Email Address	bstevens@mail.ncmissouri.edu

Scope of Financial Monitoring

Date of exit conference	May 6, 2024
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Names and titles of those in attendance at the exit conference	Jeanie Griffin, Fiscal Manager Brent Stevens, Executive Director
Site visited	912 Main St. Trenton, MO 64683
Financial monitoring staff members who conducted the review	Miesha Johnson Vonyette Grant
Programs reviewed	Workforce Innovation Opportunity Act (WIOA)
Time period covered in the review	July 1, 2023 – January 31, 2024
Documents reviewed	Documentation requested for financial monitoring was in the following areas: • Financial Reporting • Cost Allocation • Payroll and personnel • Financial Reporting • Accounting Systems • Policies and procedures • Disbursements • Procurement and Contract Management • Subrecipient Management and Oversight

The purpose of the financial monitoring review is to obtain reasonable assurance that the subrecipient complies with statutes, regulations, and the terms and conditions of the subawards. Reasonable assurance is the level of confidence or comfort based on professional judgment obtained through interviews, understanding of the operations, and testing performed to assess the subrecipient's performance. The results presented in this report are based on the areas tested by BMC.

The scope of the financial monitoring utilized guidelines established in Uniform Guidance, WIOA, DHEWD, and the U.S. Department of Labor Employment and Training Administration (ETA). The financial content areas and processes monitored include the following, as applicable:

- Internal Control Environment and Oversight
- Financial Reporting System and Reconciliation
- Payroll Disbursement and Personnel Procedures
- Cost Allocation
- Program Income
- Property Management
- Public Access to Records and Record Retention
- Procurement and Contract Management
- Allowable Cost and Cost Classification
- Financial Management Systems
- Supportive Services
- Audits, Prior Monitoring, and Resolutions

BMC noted during our review that at the beginning of the performance period under review (July 2023), the Northeast region merged with the Northwest region to become the Workforce Development Board of North Missouri. During BMC's interview with key staff on March 20, 2024, we gained an understanding of the financial merging process between the two regions. BMC

financial testing included transactions within the merged period of July 2023 to ensure compliance with the Uniform Guidance, WIOA, GAAP, and other applicable Federal and State regulations. BMC did not note any non-compliance during testing.

Results of Agreed Upon Procedures

BMC completed North's financial monitoring and did not note any findings, other non-compliance issues, or recommendations for technical assistance. On behalf of DHEWD, BMC would like to thank you for your cooperation in conducting your financial review.