



**Employment  
Security  
Department**  
WASHINGTON STATE

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December 23

2024

## *PY23 WIOA Monitoring Report*

### **Pacific Mountain Workforce Development Council**

*Serving Grays Harbor, Lewis, Pacific, Thurston, and Mason Counties*

#### *Workforce Monitoring Unit Review Team*

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Monitoring Review Dates:

June 10 – July 2, 2024

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## EXECUTIVE SUMMARY

### Background and Monitoring Objective

Employment Security Department's Workforce Monitoring Unit (ESD's Monitoring Unit) conducted an annual compliance review of Pacific Mountain Workforce Development Council (PacMtn WDC) on June 10 – July 2, 2024. The review was conducted in accordance with the Uniform Administrative Requirements 2 CFR Part 200; the Workforce Innovation and Opportunity Act (WIOA), Sec. 184(a)(4); and additional requirements established by Department of Labor Employment and Training Administration (DOLETA) and ESD policies, rules, and regulations.

### Scope

In keeping with general monitoring practices, not all transactions and activities were examined. ESD's Monitoring Unit randomly selected individual participant files and administrative/fiscal documents for review. The following areas were examined and tested during this review period:

### WIOA Title I Formula Program Review

#### *WIOA Program Policies*

- Eligibility Guidelines and Documentation Requirements (ESD Policy 1019, Rev. 8)
- Supportive Services and Needs-Related Payments (ESD Policy 5602, Rev. 5)
- Incentive Payments WIOA Title I Participants, if applicable (ESD Policy 5621, Rev. 5)
- All other policies and/or procedures, memos, technical assistance guides, etc., developed for the implementation of your WIOA formula and/or discretionary grants edited or published since the last state review

#### *WIOA Adult Program*

- Eligibility
- Program Enrollment
- Basic and Individualized Services
- Direct Participant Costs
- Training Services
- Outcomes
- Program Completion
- Follow-up Services
- Self-Attestation
- MIS/ETO-Data Element Validation
- Case Notes

#### *Dislocated Worker Program*

- Eligibility
- Direct Participant Costs
- MIS/ETO-Data Element Validation
- TAA/DW Co-enrollment

### ***WIOA Youth Program***

- Eligibility
- Objective Assessment
- Individual Service Strategy
- 14 Program Elements
- Program Enrollment
- Direct Participant Costs
- Outcomes
- Program Completion
- Follow-up Services
- Self-Attestation
- MIS/ETO-Data Element Validation
- Case Notes

### **Statewide Discretionary Contracts Program Review**

#### ***Quality Jobs, Equity, Strategy and Training (QUEST) Disaster Recovery Dislocated Worker Grants***

- Eligibility
- Program Enrollment
- Basic and Individualized Services
- Direct Participant Costs
- Training Services
- Outcomes
- Program Completion
- Follow-up Services
- Self-Attestation
- MIS/ETO- Data Element Validation
- Case Notes

#### ***Opioid Disaster Recovery Dislocated Worker Grant***

- Data Element Validation

#### ***Federal and State Economic Security for All (EcSA)***

- Eligibility
- Program Enrollment
- Basic and Individualized Services
- Direct Participant Costs
- Training Services
- Outcomes
- Program Completion
- Follow-up Services
- Self-Attestation
- MIS/ETO
- Case Notes

## **WIOA Title I Formula Administrative and Fiscal Review**

- Design and governance of the LWDB including sunshine provisions
- MOU/IFA
- Policies/Procedures
- Administrative controls and monitoring
- Internal controls
- Cash and financial management
- Procurements and Contracts, including One-Stop Operator
- Cost allocation plan or rate
- Property and Inventory
- Single audit
- Personnel
- Grievance and complaint
- Public Law 116-260, Section 505 of Division H (2021 Appropriations) disclosures

## **Statewide Discretionary Contracts Administration and Fiscal Review**

### ***Quality Jobs, Equity, Strategy and Training (QUEST) Disaster Recovery Dislocated Worker Grants; Federal Economic Security for All and State Economic Security for All***

- Cash and financial management
- Administrative controls (Sub-recipient monitoring)
- Procurements and Contracts
- Personnel Activity Reports and Cost Allocation
- Public Law 116-260, Section 505 of Division H (2021 Appropriations) disclosures

## **MONITORING REVIEW COMMUNICATIONS**

To ensure transparent communication occurred during the monitoring review, ESD's Monitoring Unit conducted an entrance meeting with PacMtn WDC staff on June 10, 2024. The entrance meeting provided an opportunity to finalize the monitoring agenda, identify points of contact, and confirm other monitoring related activities. The entrance meeting also provided an opportunity for PacMtn WDC staff to share the changes, challenges, and successes that have occurred in their area since the last ESD monitoring review, and to share their future plans.

There were regularly scheduled daily meetings with ESD's Monitoring Unit and PacMtn WDC's administrative, fiscal, and program staff to maintain engagement and communication during the on-site review.

The exit meeting provided PacMtn WDC staff with a summary of the compliance review, outstanding items to address (if applicable), observations during the review, and next steps in the ESD monitoring process.

## DOCUMENTATION OF REVIEW

Daily Observation Reports (DORs) were shared with PacMtn WDC staff throughout the review summarizing ESD's Monitoring Unit's activities and observations up to that point. DORs included any items to address, questioned or disallowed costs (if applicable), and documentation of items to address that may have been resolved during the review. The final DOR from the review was provided to PacMtn WDC staff on July 2, 2024.

## MONITORING OBSERVATIONS

### **Program – WIOA Adult:**

ESD's Monitoring Unit reviewed ten (10) WIOA Adult files. There are no findings or disallowed costs.

### **Program – WIOA Dislocated Worker:**

ESD's Monitoring Unit reviewed ten (10) WIOA Dislocated Worker files. There are no findings or disallowed costs.

### **Program – WIOA Youth:**

ESD's Monitoring Unit reviewed ten (10) WIOA Youth files. There are no findings or disallowed costs.

### **Program – QUEST Disaster Recovery Dislocated Worker Grants:**

ESD's Monitoring Unit reviewed five (5) QUEST Disaster Recovery DWG files. There are no findings or disallowed costs.

### **Program – Federal Economic Security for All (EcSA):**

ESD's Monitoring Unit reviewed five (5) Federal EcSA files. There are no findings or disallowed costs.

### **Program – State Economic Security for All (EcSA):**

ESD's Monitoring Unit reviewed five (5) State EcSA files. There are no findings or disallowed cost.

### **Administrative & Fiscal Review:**

ESD's Monitoring Unit reviewed the following administrative and fiscal procedures and determined there are no findings or disallowed costs:

- Design and governance of the LWDB including sunshine provisions
- MOU/IFA
- Policies/Procedures
- Administrative controls and monitoring
- Internal controls
- Cash and financial management
- Procurements and Contracts, including One-Stop Operator
- Cost allocation plan or rate
- Property and Inventory
- Personnel

- Grievance and complaint
- Public Law 116-260, Section 505 of Division H (2021 Appropriations) disclosures

In review of 1.10 Single Audit, ESD’s Monitoring Unit identified one (1) finding.

During the audit for the period ending June 30, 2023, PacMtn WDC received a finding for deficiencies in internal controls.

The audit stated: “The Council did not have controls in place to properly evaluate and implement new accounting standards, specifically for Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. In this statement, GASB established lease accounting and reporting standards for lessees and lessors that were effective for fiscal years ending June 30, 2022, and after. The Council elected not to implement this new GASB standard during the period under audit and did not report any of its lease obligations failure to ensure the proper recording of revenue in accordance with GAAP FASB Topic 958 when unconditional funds are received.”

In response to the finding, PacMtn WDC has developed an initial corrective action plan that includes hiring and training of additional staff, updates to policies and procedures, and a periodic review of internal controls. PacMtn WDC is in the process of further developing timelines and milestones for the implementation of these steps.

PacMtn WDC must provide ESD’s Monitoring Unit with a detailed corrective action plan including timelines, due dates, and provable milestones by 7/31/2024 date. This step has been completed.

PacMtn WDC must additionally provide follow up documents, communications, etc. demonstrating implementation of all identified steps by 1/31/2025 date. ESD’s Monitoring Unit will review the information provided by PacMtn WDC and issue a management decision after it is able to confirm that the corrective action plan has been fully implemented.

## RESULTS

ESD’s Monitoring Unit determined, as a result of the review, there are no disallowed costs. There is one (1) finding under Admin/Fiscal section 1.10 Single Audit. This finding is unresolved as the work to address this issue is ongoing.