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AUDITOR-CONTROLLER

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DEPARTMENT OF AUDITOR-CONTROLLER**

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October 25, 2017

TO: Supervisor Mark Ridley-Thomas, Chairman
Supervisor Hilda L. Solis
Supervisor Sheila Kuehl
Supervisor Janice Hahn
Supervisor Kathryn Barger

FROM: John Naimo 
Auditor-Controller

SUBJECT: **WATTS LABOR COMMUNITY ACTION COMMITTEE – A WORKFORCE
DEVELOPMENT, AGING AND COMMUNITY SERVICES LOS ANGELES
COUNTY YOUTH JOBS PROGRAM PROVIDER – CONTRACT
COMPLIANCE REVIEW**

We completed a contract compliance review of Watts Labor Community Action Committee (WLCAC or Agency), which included a sample of transactions from February through December 2016. Workforce Development, Aging and Community Services (WDACS) contracts with WLCAC to provide Los Angeles County Youth Jobs (LACYJ) Program services. The LACYJ Program provides assessments, paid work experience and training to youth and young adults between the ages of 14 to 24 years old from the California Work Opportunity and Responsibility to Kids, Foster, Probation, Homeless, and General Relief Programs, and low income households.

The purpose of our review was to determine whether WLCAC appropriately accounted for and spent LACYJ Program funds to provide the services outlined in their County contract. We also evaluated the Agency's financial records, internal controls over cash, revenue, disbursements, payroll, and personnel, and compliance with their County contract and other applicable guidelines. In addition, for a sample of clients, we reviewed documentation to support their eligibility and that required Program services were provided.

Our review covered one LACYJ Program contract with WLCAC, for which WDACS paid the Agency approximately \$190,000 on a cost-reimbursement basis from February

through December 2016. WLCAC provides services to residents of the Second Supervisorial District.

Results Summary

Many of the findings below were noted in our prior year's monitoring report issued on October 25, 2016, in which we recommended that WDACS place the Agency in the County's Contractor Alert Reporting Database (CARD) or terminate their contract if the Agency did not correct the deficiencies and could not support their billings. WDACS indicated that they have not yet placed WLCAC in CARD because they are working with the Agency to correct these deficiencies as required by their resolution procedures. However, due to the significance of the findings that have not been corrected, we recommend that WDACS place WLCAC in CARD or terminate their contract.

The following information presents the most significant findings and results. See Attachment I for the details pertaining to all of the results noted and recommendations made in our review.

WLCAC did not maintain adequate controls over their fiscal operations and did not always comply with all of their County contract requirements. For example:

- \$13,808 (99%) of the \$13,998 in non-payroll expenditures reviewed were unallowable, unsupported, or inappropriately allocated.

WLCAC's attached response indicates they will re-allocate all expenditures, provide WDACS with supporting documentation, and repay any unallowable or unsupported amounts. In addition, WLCAC will ensure that all expenditures charged to the LACYJ Program are allowable, properly documented, and appropriately allocated.

- WLCAC's single audit reports for the last three fiscal years included qualified opinions on the Agency's financial statements. The single audit reports indicated that WLCAC did not provide their independent auditors with documentation to support their historical cost of fixed assets owned at year-end, which is required by Generally Accepted Accounting Principles.

WLCAC's attached response indicates that a fire in 1992 destroyed several land and property records that have been difficult and costly for them to replace. However, WLCAC will continue their efforts to replace the required documents.

- WLCAC's oversight committees were not in compliance with their County contract and applicable guidelines. Specifically, WLCAC's Audit, Compensation and Benefits, and Nominating Committees did not have the required number of members, or were composed entirely of WLCAC employees.

WLCAC's attached response indicates they will revisit the composition of the individuals assigned to the various oversight committees, and reassign members to meet compliance requirements during their next quarterly meeting.

- WLCAC's President and Chief Executive Officer (President/CEO) also served as their Board of Director's (Board) President and Chairman. We also noted that the other Board titled positions (Vice President, Treasurer, and Secretary) were held by WLCAC's employees. The high percentage of employees serving on the board committees and in titled positions impacts their level of independence and internal controls over the Agency's fiscal operations.

WLCAC's attached response indicates they will reassign members to meet compliance requirements during their next quarterly meeting.

- WLCAC reported an ending balance of \$136,952 on their September 2016 bank reconciliation for one of the three bank accounts reviewed. However, the Agency reported a beginning balance of negative \$187,197 on their October 2016 bank reconciliation for the same account, resulting in a discrepancy of \$324,149 (\$136,952 + \$187,197). The Agency did not provide documentation to support the \$324,149 discrepancy.

WLCAC's attached response indicates they discovered a system posting error after our review, and have corrected the error and revised their bank reconciliations for this account.

- WLCAC did not ensure that the four (100%) worksites reviewed were in compliance with Occupational Safety and Health Administration and Americans with Disabilities Act requirements, and Child Labor laws prior to placing 27 youth at the worksites.

WLCAC's attached response indicates they are now monitoring all of their worksites using the required forms, and will maintain supporting documentation.

Other issues came to our attention that are relatively immaterial for the purpose of inclusion in this section which are presented in detail in Attachment I.

In addition, we noted that WLCAC has other contracts with WDACS, the Department of Mental Health (DMH), and the Department of Health Services (DHS). As a result, we discussed the Agency's deficiencies with DMH and DHS.

Review of Report

We discussed our report with WLCAC and WDACS. WLCAC's attached response (Attachment II) indicates agreement with our findings and recommendations. WDACS will work with WLCAC to ensure that our recommendations are implemented.

We thank WLCAC management and staff for their cooperation and assistance during our review. If you have any questions please call me, or your staff may contact Agripino Alonso at (213) 253-0301.

JN:AB:PH:AA:EB:pn

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Cynthia D. Banks, Director, WDACS
Jonathan E. Sherin, M.D., Ph.D., Director, DMH
Dr. Christina R. Ghaly, Acting Director, DHS
Mitchell H. Katz, M.D., Director, Los Angeles County Health Agency
Timothy Watkins, President/CEO, WLCAC
Michael P. Bishop, Board Member, WLCAC
Elton Blake, Program Director, WLCAC
Public Information Office
Audit Committee

**WATTS LABOR COMMUNITY ACTION COMMITTEE
LOS ANGELES COUNTY YOUTH JOBS PROGRAM
CONTRACT COMPLIANCE REVIEW
FEBRUARY THROUGH DECEMBER 2016**

GOVERNANCE

Objective

Determine whether Watts Labor Community Action Committee (WLCAC or Agency) maintained a Board of Directors (Board) in compliance with the California Corporations Code, Section 5227 (Section 5227), their County contract, and applicable guidelines.

Verification

We interviewed Agency personnel and evaluated whether the Board is in compliance with applicable guidelines.

Results

WLCAC's Board was in compliance with Section 5227. However, WLCAC's oversight committees were not in compliance with their County contract and applicable guidelines. Specifically, WLCAC's Audit, Compensation and Benefits, and Nominating Committees did not have the required number of members, or were composed entirely of WLCAC employees. For example, WLCAC's Nominating Committee was composed of two WLCAC employees, one of which was WLCAC's President and Chief Executive Officer (President/CEO).

In addition, WLCAC's President/CEO also served as their Board's President and Chairman. We also noted that the other Board titled positions (Vice President, Treasurer, and Secretary) were held by WLCAC's employees. The high percentage of employees serving on the board committees and in titled positions impacts their level of independence and internal controls over the Agency's fiscal operations. We noted similar findings in our prior year's monitoring report issued on October 25, 2016.

Recommendation

- 1. Watts Labor Community Action Committee management ensure that oversight committees consist of members who are not employees or individuals that have a financial interest in the Agency.**

ELIGIBILITY

Objective

Determine whether WLCAC maintained documentation to support the eligibility of clients that the Agency claimed received Los Angeles County Youth Jobs (LACYJ) Program services.

Verification

We reviewed the documentation stored in the case files for 20 (19%) of the 107 clients that WLCAC claimed received LACYJ Program services from July through December 2016.

Results

WLCAC maintained documentation to support the eligibility of the 20 clients reviewed.

Recommendation

None.

PROGRAM SERVICES

Objective

Determine whether WLCAC maintained documentation to support the services charged to Workforce Development, Aging and Community Services (WDACS).

Verification

We reviewed the case files for 20 (19%) of the 107 clients that the Agency claimed received LACYJ Program services from July through December 2016.

Results

WLCAC generally maintained documentation to support the services provided to the 20 clients reviewed. However, WLCAC:

- Inappropriately allowed one (5%) of the 20 clients reviewed to continue his work experience after his work permit had expired.
- Did not remove one (5%) of the 20 clients reviewed from their LACYJ Program Enrollment Listing Database within three business days after the client dropped out of the LACYJ Program as required.

Recommendations

Watts Labor Community Action Committee management:

- 2. Obtain valid work permits for all Los Angeles County Youth Jobs Program clients, and ensure that clients do not continue their work experience without a valid work permit.**
- 3. Remove clients from the Los Angeles County Youth Jobs Program Enrollment Listing Database within three business days after the clients drop out of the Los Angeles County Youth Jobs Program as required.**

CASH/REVENUE

Objective

Determine whether WLCAC properly recorded revenue in their financial records, deposited cash receipts into their bank account timely, and if bank reconciliations were prepared timely, and reviewed and approved by Agency management.

Verification

We interviewed WLCAC's management, and reviewed their financial records and October 2016 bank reconciliations for three bank accounts. We also reviewed their September 2016 bank reconciliation for one bank account.

Results

We noted significant weaknesses in WLCAC's controls over their bank reconciliations. The Agency did not properly prepare and review all of the bank reconciliations reviewed. Specifically, WLCAC reported an ending balance of \$136,952 on their September 2016 bank reconciliation. However, the beginning balance on the Agency's October 2016 bank reconciliation for this account was negative \$187,197, resulting in a discrepancy of \$324,149 (\$136,952 + \$187,197). The Agency did not provide documentation to support the \$324,149 discrepancy.

Recommendations

Watts Labor Community Action Committee management:

- 4. Provide Workforce Development, Aging and Community Services with documentation to support the \$324,149 discrepancy on their bank reconciliation.**
- 5. Ensure bank reconciliations are properly prepared, and reviewed and approved by Agency management.**

COST ALLOCATION PLAN/EXPENDITURES**Objective**

Determine whether WLCAC developed their Cost Allocation Plan (Plan) using an appropriate cost allocation methodology, and if expenditures charged to the LACYJ Program were allowable, properly documented, and appropriately allocated.

Verification

We interviewed WLCAC's personnel, and reviewed their Plan and financial records for eight non-payroll expenditures, totaling \$6,059, that the Agency charged to the LACYJ Program from February through October 2016.

Results

WLCAC developed their Plan using an appropriate cost allocation methodology. However, WLCAC inappropriately charged \$5,869 (97%) of the \$6,059 in non-payroll expenditures reviewed to the LACYJ Program. We also expanded our sample, and noted an additional \$7,939 in unsupported indirect cost expenditures, resulting in questioned costs totaling \$13,808 (\$5,869 + \$7,939). Specifically, WLCAC:

- Billed \$12,107 to the LACYJ Program for unsupported indirect cost expenditures from March through June 2016. WLCAC used an indirect cost rate that was higher than their County contract allows without prior approval from WDACS or another federal Agency.
- Did not provide adequate documentation to support \$883 in mileage, supply, and supportive services expenditures charged to the LACYJ Program. In addition, WLCAC did not always obtain signatures from clients confirming the receipt of supportive services, such as training books.
- Inappropriately billed WDACS \$635 for audit fees in June 2016 that had not been paid. In addition, the audit fees were five months past due at the time of our review, in December 2016.
- Allocated \$140 to the LACYJ Program based on maximum budget amounts, which is an unallowable cost allocation methodology. In addition, the Agency inappropriately billed WDACS for expenditures in August 2016 although they did not finish paying the insurance expenditures until December 2016.
- Billed \$43 in unallowable mileage expenditures that did not relate to the LACYJ Program.

We noted similar findings in our prior year's monitoring report issued on October 25, 2016.

Recommendations

Watts Labor Community Action Committee management:

- 6. Re-allocate all expenditures charged to the Los Angeles County Youth Jobs Program from February through October 2016, provide Workforce Development, Aging and Community Services with supporting documentation, and repay any unallowable or unsupported amounts.**
- 7. Repay Workforce Development, Aging and Community Services \$678 (\$635 + \$43).**
- 8. Ensure that all expenditures charged to the Los Angeles County Youth Jobs Program are allowable, properly documented, and appropriately allocated.**

ADMINISTRATIVE COMPLIANCE

Objective

Determine whether the Agency was in compliance with their LACYJ Program and other County contract administrative requirements.

Verification

We interviewed WLCAC's management, reviewed their policies and procedures manuals, and conducted an on-site visit.

Results

WLCAC's single audit reports for the last three fiscal years (FY) included qualified opinions on the Agency's financial statements. The single audit reports indicated that WLCAC did not provide their independent auditors with documentation to support their historical cost of fixed assets owned at year-end, which is required by Generally Accepted Accounting Principles. We noted a similar finding in our prior year's monitoring report issued on October 25, 2016.

In addition, WLCAC did not always comply with all of their other LACYJ Program and County contract administrative requirements. Specifically, WLCAC:

- Did not ensure that the four (100%) worksites reviewed were in compliance with Occupational Safety and Health Administration and Americans with Disabilities Act requirements, and Child Labor laws prior to placing 27 youth at the worksites. We noted a similar finding in our prior year's monitoring report issued on October 25, 2016.

- Did not obtain and maintain signed worksite agreements for three (75%) of the four worksites reviewed as required.

Recommendations

Watts Labor Community Action Committee management:

9. **Maintain documentation to support their financial statements as required by Generally Accepted Accounting Principles.**
10. **Ensure that all Los Angeles County Youth Jobs Program worksites are adequately monitored in compliance with their County contract using the required forms and maintain supporting documentation.**
11. **Obtain and maintain signed worksite agreements for all Los Angeles County Youth Jobs Program worksites as required.**

PAYROLL AND PERSONNEL

Objective

Determine whether WLCAC maintained personnel files as required and charged payroll expenditures to the LACYJ Program that were allowable, properly documented, and appropriately allocated.

Verification

We reviewed personnel files for the two new employees. We also compared the payroll expenditures for three employees and five clients, totaling \$3,510 for October 2016, to the Agency's payroll records and time reports.

Results

WLCAC maintained personnel files as required. However, one (33%) of the three employees' timecards was not approved by supervisory staff for the two pay periods reviewed. In addition, one (20%) of the five clients reviewed was underpaid due to a mathematical error on the client's timecard, and we noted a similar finding in our prior year's monitoring report issued on October 25, 2016.

Recommendations

Watts Labor Community Action Committee management:

12. **Develop procedures to ensure all Los Angeles County Youth Jobs Program employees' timecards are approved by an appropriate supervisor.**

- 13. Ensure hours reported on client timecards are accurately calculated, and clients are appropriately paid for their actual hours worked.**

ENCRYPTION CONTROLS

Objective

Determine whether WLCAC maintained encryption software to protect confidential and Personally Identifiable Information (PII).

Verification

We interviewed Agency personnel, reviewed their policies and procedures, and performed a physical inventory of one electronic device to ensure they had encryption software that was enabled to prevent unauthorized access and use.

Results

WLCAC did not have encryption software to prevent unauthorized access and use of confidential information and PII on the one electronic device reviewed as required. WLCAC should develop and implement policies and procedures to ensure their electronic devices that contain confidential information and PII have encryption software to prevent unauthorized access and use.

Recommendation

- 14. Watts Labor Community Action Committee management develop and implement policies and procedures to ensure electronic devices that contain confidential and Personally Identifiable Information have encryption software to prevent unauthorized access and use.**

CLOSE-OUT REVIEW

Objective

Determine whether WLCAC's FY 2015-16 Close-Out Expenditure Reports reconciled to their financial records.

Verification

We compared the total revenues and expenditures from WLCAC's FY 2015-16 Close-Out Expenditure Reports to their financial records and to WDACS payment records.

Results

WLCAC's FY 2015-16 Close-Out Expenditure Reports reconciled to their financial records. However, we noted that the Agency inappropriately charged WDACS for unsupported and unallowable expenditures in the Cost Allocation Plan/Expenditures section of this report.

Recommendation

Refer to Recommendation 6.



WATTS LABOR COMMUNITY ACTION COMMITTEE

"Changing the face of a community... Moving the lives of a people"

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September 15, 2017

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Mr. John Naimo
Auditor-Controller
Los Angeles County Auditor-Controller
500 West Temple Street, Room 525
Los Angeles, CA, 90012-3873

Dear Mr. Naimo:

The following is the Watts labor Community Action Committee's (WLCAC) - a Workforce Development, Aging and Community Service Los Angeles County Youth Jobs programs provider - responses to the Contract Compliance Review.

Objective:

Determine whether Watts Labor Community Action Committee (WLCAC or Agency) maintained a Board of Directors (Board) in compliance with the California Corporations Code, Section 5227 (Section 5227), their County contract and applicable guidelines.

Recommendation

1. Watts Labor Community Action Committee management ensures that Oversight committees consist of members who are not employees or individuals that have financial interest in the Agency.

Agency Response:

Watts Labor Community Action Committee (WLCAC) concurs with your findings. At its next quarterly meeting, WLCAC will revisit the composition of the individuals assigned to the various committees, and will reassign members to meet the section 5227 requirements.

PROGRAM SERVICES

Objective:

Determine whether WLCAC maintained documentation to support the services charged to Workforce Development, Aging and Community Services (WDACS).

Recommendations

2. Obtain valid work permits for all Los Angeles County Youth Jobs Program clients, and ensure that clients do not continue their work experience without a valid work permit.

Agency Response

WLCAC concurs with your finding. Work permits are currently being checked by a management staff prior to the youth being assigned to a worksite. WLCAC program staff is also monitoring the youth hours to ensure that they are working within the period of their work permits.

3. Remove clients from the Los Angeles County Youth Jobs Program Enrollment Listing Database within three business days after the clients drop out of the Los Angeles County

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Youth Jobs Program as required.

Agency response:

We concur with the finding. Staffs are instructed to remove any clients from the Los Angeles County Youth Jobs Program Enrollment Listing Database within three business days after the client drops out of the program.

CASH/REVENUE

Objective:

Determine whether WLCAC properly recorded revenues in their financial records, deposited cash receipts into their bank account timely, and if bank reconciliations were prepared timely, and reviewed and approved by Agency management.

Recommendations

4. Provide Workforce Development, Aging, and Community Services with documentation to support the \$324,149 discrepancy on their bank reconciliation.

Agency Response:

WLCAC concurs with your finding. As a result of your observation, WLCAC discovered a system posting error. That error has been corrected. Corrected and revised bank reconciliations are available upon request.

5. Ensure bank reconciliations are properly prepared, and reviewed and approved by Agency management.

Agency Response:

WLCAC concurs with the finding. WLCAC has corrected, revised and reviewed the September and October 2016 bank reconciliations. The documentation is available for submittal to WDACS.

COST ALLOCATION PLAN/EXPENDITURES

Objective

Determine whether WLCAC developed their Cost Allocation Plan (Plan) using an appropriate cost allocation methodology, and if expenditures charged to the LACYJ Program were allowable, properly documented, and appropriately allocated.

Recommendations

6. Reallocate all expenditures charged to the Los Angeles County Youth Jobs Program from February through October 2016, provide Workforce Development, Aging, and Community Services with supporting documentation, and repay any unallowable or unsupported amounts.

Agency response:

WLCAC concurs with your finding. WLCAC will make an arrangement with WDACS to repay the unallowable or unsupported expenses for a total of \$13,130 (\$12,107 in Indirect Costs, \$883 for supplies and supportive services, and \$140 for Insurance). In the future, WLCAC will submit written requests to WDACS for approval for an Indirect Rate to be charged to the program. Furthermore, in the future WLCAC will ensure that all costs charged to LACYJ programs are appropriately cost allocated and documented.

7. Repay Workforce Development, Aging, and Community Services \$678 (\$635 + \$43).

Agency Response:

WLCAC concurs with your finding: WLCAC will submit to WDACS a copy of the canceled check for the \$635.00 and a check made payable to WDASC for the \$43.00 for unallowable mileage.

8. Ensure that all expenditures charged to the Los Angeles County Youth Jobs Program are allowable, properly documented, and appropriately allocated.

Agency Response:

WLCAC ensures that all expenditures charged to the Los Angeles County Youth Jobs Program are allowable, properly documented, and appropriately allocated.

ADMINISTRATIVE COMPLIANCE

Objective

Determine whether the Agency was in compliance with their LACYJ Program and other County contract administrative requirements.

Recommendations

9. Maintain documentation to support their financial statements as required by Generally Accepted Accounting Principles.

Agency Response:

In 1992 WLCAC had a cataclysmic fire that destroyed numerous land and property records. It has proven to be both difficult and costly to recreate these documents. WLCAC will continue to endeavor to recreate these documents as to present its financial statements in an unqualified manner. Until we completed this task, the qualified opinion will continue.

10. Ensure that all Los Angeles County Youth Jobs Program worksites are adequately monitored in compliance with their County contract using the required forms and maintain supporting documentation.

Agency Response:

WLCAC Concurs with the finding. All worksite are being monitored using the required forms and maintained in specified binder.

11. Obtain and maintain signed worksite agreements for all Los Angeles County Youth Jobs Program worksites as required.

Agency Response:

WLCAC concurs with the finding. The missing worksite agreements have been obtained and will be submitted to WDACS. WLCAC management team will ensure that all worksites agreements are in place prior to a youth being assigned to a worksite.

PAYROLL AND PERSONNEL

Objective

Determine whether WLCAC maintained personnel files as required and charged payroll expenditures to the LACYJ Program that were allowable, properly documented, and appropriately allocated.

Recommendations:

12. Develop procedures to ensure all Los Angeles County Youth Jobs Program employees' timecards are approved by an appropriate Supervisor.

Agency Response:

WLCAC concurs with the finding. All time cards will be checked to ensure that they are accurate and approved by a supervisor prior to being submitted for payroll for processing of checks.

13. Ensure hours reported on client timecards are accurately calculated, and clients are

appropriately paid for their actual hours worked.

Agency Response:

SEE RESPONSE TO # 12.

ENCRYPTION CONTROLS

Objective:

Determine whether WLCAC maintained encryption software to protect confidential and Personally Identifiable Information (PII).

Recommendation

14. Watts Labor Community Action Committee management develops and implements policies and procedures to ensure electronic devices that contain confidential and Personally Identifiable Information have encryption software to prevent unauthorized access and use.

Agency Response:

WLCAC concurs with the finding. Encryption software, known as VeraCrypt 1.19, has been installed on the web facing servers at WLCAC. It will be installed on individual computers as necessary.

CLOSE-OUT REVIEW

Objective:

Determine whether WLCAC's FY 2015-16 Close-Out Expenditure Reports reconciled to their financial records.

Recommendation

SEE RESPONSE #6

WLCAC thanks your staff for their assistance with this review. If you have any questions please call the Program Director, Elton Blake, at (323) 563-5683 or the Chief Financial Officer, Rodney Bagley, at (323) 563-5646.

Respectively,



Timothy Watkins –President/CEO