

County of San Luis Obispo

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Dr. Matthew Green, Ph.D., Director
Workforce Economic Development and Community Programs
San Luis Obispo Community College District
Highway 1, Building 4700
San Luis Obispo, CA 93403-8106

RE: WORKFORCE INVESTMENT ACT
FISCAL AND PROCUREMENT REVIEW
FINAL MONITORING REPORT
PROGRAM YEAR 2011-2012

Dear Dr. Green:

This is to inform you of the results of our review for Program Year 2011-2012 of the San Luis Obispo County Community College District Workforce Investment Act Services (Cuesta College) grant financial management and procurement systems. For the fiscal portion of this review, we focused on the following areas: fiscal policies and procedures, accounting system, reporting, program income, expenditures, internal controls, allowable costs, cash management, cost allocation, indirect costs, fiscal monitoring, single audit and audit resolution policies and procedures, and written internal management procedures. For the procurement portion of the review, we examined procurement policies and procedures, methods of procurement, procurement competition and selection of service providers, cost and price analyses, contract terms and agreements, and property management if available.

Our review was conducted under the authority of Section 667.410 (b)(1), (2) & (3) of Title 20 of the Code of Federal Regulations (20 CFR). The purpose of this review was to determine the level of compliance by Cuesta College with applicable federal and state laws, regulations, policies, and directives related to the Workforce Investment Act (WIA) grant regarding financial management and procurement for Program Year 2011-2012.

We collected the information for this report through interviews with representatives of Cuesta College, a review of applicable policies and procedures, and a review of documentation retained by Cuesta College for a sample of reimbursement claims, expenditures and procurements for Program Year 2011-2012.

BACKGROUND

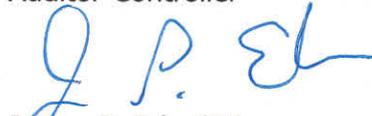
Cuesta College was awarded WIA funds to improve the educational workforce skill competency level through focus on youth acquiring basic work readiness skills and job experience. Programs include Youth One-Stop, School Classroom, and After School. For Program Year 2011-2012, Cuesta College was allocated \$538,700 to operate the In-School program and \$538,700 to operate the Out-of-School program.

For the first half of fiscal year 2011-2012, Cuesta College reported expenditures of \$186,655 for the In-School program and \$197,993 for the Out-of-School program. Total WIA expenditures were \$384,648.

FISCAL & PROCUREMENT REVIEW RESULTS

We conclude that, overall, Cuesta College is meeting applicable WIA requirements concerning the financial management and procurement systems of this grant for Program Year 2011-2012.

Gere Sibbach, CPA
Auditor-Controller



James P. Erb, CPA
Assistant Auditor-Controller

cc: Reva Bear
Department of Social Services Program Manager