

AREA 10 WORKFORCE INVESTMENT BOARD

RICHLAND COUNTY

Audit Report

For the Year Ended June 30, 2016





Dave Yost • Auditor of State

Workforce Investment Board
Area 10 Workforce Investment Board
171 Park Avenue East
Mansfield, Ohio 44902

We have reviewed the *Independent Auditor's Report* of the Area 10 Workforce Investment Board, Richland County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2015 through June 30, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Area 10 Workforce Investment Board is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

April 27, 2017

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**AREA 10 WORKFORCE INVESTMENT BOARD
 RICHLAND COUNTY
 AUDIT REPORT
 For the Year Ending June 30, 2016**

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Area 10 Workforce Investment Board
Richland County
171 Park Avenue East
Mansfield, Ohio 44902

To the Workforce Investment Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Area 10 Workforce Investment Board, Richland County, Ohio (the Board), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Board's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Area 10 Workforce Investment Board, Richland County, Ohio, as of June 30, 2016, and the respective changes in financial position and the budgetary comparison for the General Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary Information

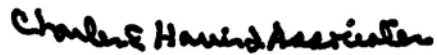
Our audit was conducted to opine on the Board's basic financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected the schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2016, on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
November 30, 2016

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**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016
UNAUDITED**

This discussion and analysis of the Area 10 Workforce Investment Board's (the Board) financial performance provides an overall review of the Board's financial activities for the year ended June 30, 2016. The intent of this discussion and analysis is to look at the Board's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the Board's financial performance.

Highlights

Key Highlights for 2016 are as follows:

- The Board as of July 1, 2016, had a carry-forward grant allocation of \$882,837 from the Ohio Department of Job and Family Services, as follows:

WIA Administration	\$	107,886
WIA Adult		676
WIA Dislocated Worker		481,878
WIA Youth		292,397
Total Carry-Forward	<u>\$</u>	<u>882,837</u>

- The Board's receipts are solely from support from Federal and State government agencies. The Federal receipts are designated for employment and training related activities.
- The Board's total grant allocations, including the carry-forward of \$882,837 during the program year, were \$2,279,570.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Board's basis of accounting.

Report Components

The Statement of Net Position and the Statement of Activities provides information about the activities of the Board.

These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting basis used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These two statements report the Board's net position and changes in those net position. This change in net position is important because it tells the reader that, for the Board as a whole, the financial position of the Board has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include current laws in Ohio restricting revenue growth, and other factors.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016
UNAUDITED

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the activities of the Board are recorded in a governmental fund. Fund financial reports provide detailed information about the Board's major fund. The Board uses one fund to account for a multitude of financial transactions. The Board's major governmental fund is the General Fund.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The notes to the basic financial statements are an integral part of the financial statements and provide expanded explanation and detail regarding the information reported in the statements.

The Board as a Whole

Table 1 provides a summary of the Board's net position for 2016 compared to 2015:

	(Table 1) Net Position	
	2016	2015
Assets:		
Current and Other Assets	<u>\$345,121</u>	<u>\$233,845</u>
Liabilities:		
Other Liabilities	<u>345,121</u>	<u>233,845</u>
Net Position:		
Unrestricted	<u>\$ 0</u>	<u>\$ 0</u>

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016
UNAUDITED

Table 2 reflects the change in net position during 2016 compared to 2015:

(Table 2)
Change in Net Position

	2016	2015
Expenses		
Workforce Development:		
Adult	\$396,248	\$381,850
Dislocated Worker	454,240	179,316
Youth	352,244	383,224
WIA Transitional	14,593	0
Rapid Response Grant	0	4,485
Administration	52,165	30,863
Ohio Means Jobs Branding	27,155	31,077
Ohio Works Incentive Program – TANF	155,800	96,500
Miscellaneous Expenses	0	12,330
Total Expenses	\$1,452,445	\$1,119,645
 Program Revenues		
Operating Grants:		
Adult	\$525,898	\$365,926
Dislocated Worker	392,256	200,536
Youth	314,196	380,002
WIA Transitional	14,593	0
Rapid Response Grant	0	3,241
Administration	29,758	31,787
Ohio Means Jobs Branding	31,077	28,337
Ohio Works Incentive Program – TANF	144,000	96,500
Miscellaneous Revenues	677	13,316
Total Program Revenues	1,452,445	1,119,645
Change in Net Position	0	0
Net Position, Beginning of Year	0	0
Net Position, End of Year	\$0	\$0

Federal and State grants represent 100% of total revenues.

Administration revenues represent less than 3% of the total allocation and are primarily comprised of federal grant revenue.

Revenues and expenses for the year were largely for direct services by member counties for training, supportive, and employment related activities for both job seekers and employers within and outside of Area 10.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016
UNAUDITED

Financial Analysis of the Board's Governmental Fund

As noted earlier, the Board uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Fund. The focus of the Board's *governmental fund* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Board's financing requirements.

As of the end of the current fiscal year, the Board's governmental fund reported an ending fund balance of (\$20,671)

Budgeting Highlights

The Board's budget is reflected in the Statement of Revenues, Expenditures and Changes in General Fund Balance – Budget (Non-GAAP Basis) and Actual and is based on accounting for certain transactions on a basis of cash receipts and disbursements.

During 2016, the Board amended its budget to reflect changing circumstances. The budgeted receipts and disbursements are prepared on a multi-year program basis. Final budgeted receipts were in excess of final actual receipts due to this basis.

Final disbursements were budgeted at \$2,279,570 while actual disbursements were \$1,540,495. Actual disbursements exceeded actual receipts. The result is the decrease in fund balance of \$44,790 for 2016.

Capital Assets

The Board does not own any capital assets. All capital assets used by the Board are owned by Richland County.

Debt

The Board has no debt obligations.

Contractual Obligations

On July 16, 2013, the Board entered into a Memorandum of Understanding with Richland County to provide services as the fiscal agent. The Richland County Auditor and Treasurer provide financial processing and accountability for the Board.

On July 1, 2014, the Board entered into a contract with Mid Ohio Educational Service Center effective from July 1, 2014 through June 2015, to provide youth services to Richland and Crawford Counties. In April of 2015, a Request for Proposals was released seeking qualified youth service providers. Catalyst Life Services was awarded a contract effective July 1, 2015 through June 30, 2016, to provide youth services to Richland and Crawford Counties.

Contacting the Board's Financial Management

This financial report is designed to provide a general overview of the Board's finances for all those with an interest in the Board's activities. Questions concerning any of the information in this report or requests for additional information should be directed to Carmen Torrence, Business Administrator, Richland County Department of Job and Family Services, 171 Park Avenue East, Mansfield, Ohio 44902.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**STATEMENT OF NET POSITION
JUNE 30, 2016**

Assets	
Cash with Fiscal Agent	\$17,565
Intergovernmental Receivable	327,556
Total Assets	<u>345,121</u>
Liabilities	
Accounts Payable	93,291
Intergovernmental Payable	13,168
Advances from Grantors	238,662
Total Liabilities	<u>345,121</u>
Net Position	
Unrestricted	<u>0</u>
Total Net Position	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Expenses:

Workforce development:

Adult	\$396,248
Dislocated Worker	454,240
Youth	352,244
WIA Transitional	14,593
Administration	52,165
Ohio Means Jobs Branding	27,155
Ohio Works Incentive Program - TANF	155,800
Total program expenses	1,452,445

Program revenues:

Operating grants:

Adult	525,898
Dislocated Worker	392,256
Youth	314,196
WIA Transitional	14,593
Administration	29,758
Ohio Means Jobs Branding	31,077
Ohio Works Incentive Program - TANF	144,000
Miscellaneous Revenue	667
Total program revenues	1,452,445

Change in Net Position 0

Net Position - July 1, 2015 0

Net Position - June 30, 2016 \$0

See accompanying notes to the basic financial statements.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**BALANCE SHEET
GENERAL FUND
JUNE 30, 2016**

Assets

Cash with Fiscal Agent	\$17,565
Intergovernmental Receivable	<u>327,556</u>
Total Assets	<u><u>\$345,121</u></u>

Liabilities and Fund Balances

Liabilities

Accounts Payable	93,291
Intergovernmental Payable	13,168
Advances from Grantors	<u>238,662</u>
Total Liabilities	<u>345,121</u>

Deferred Inflows

Unavailable Grant Revenues	<u>20,671</u>
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Fund Balances

Unassigned	<u>(20,671)</u>
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Total Liabilities, Deferred Inflows and Fund Balance	<u><u>\$345,121</u></u>
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See accompanying notes to the basic financial statements.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**Reconciliation of General Fund Balance to
Net Position of Governmental Activities**

Total General Fund Balance	(\$20,671)
Long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in governmental funds.	
Unavailable Grant Revenue	<u>20,671</u>
Net Position of Governmental Activities	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN GENERAL FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Revenues:

Operating grants:	
Adult	\$565,907
Dislocated Worker	411,894
Youth	314,196
WIA Transitional	14,593
Administration	44,664
Ohio Means Jobs Branding	27,155
Ohio Works Incentive Program - TANF	144,000
Miscellaneous Revenue	667
Total Revenues	1,523,076

Expenditures:

Workforce development:	
Adult	396,248
Dislocated Worker	454,240
Youth	352,244
WIA Transitional	14,593
Administration	52,165
Ohio Means Jobs Branding	27,155
Ohio Works Incentive Program - TANF	155,800
Total Expenditures	1,452,445

Net Change in Fund Balance	70,631
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Fund Balance, July 1, 2015	(91,302)
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Fund Balance, June 30, 2016	(\$20,671)
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See accompanying notes to the basic financial statements.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**Reconciliation of the Statement of Revenues, Expenditures and
Changes in General Fund Balance to the
Statement of Activities**

Net Change in Fund Balance - General Fund	\$70,631
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*Amounts reported for governmental activities in the
statement of activities are different because:*

Revenues in the statement of revenues, expenditures and
changes in general fund balance from prior year accruals are
not reported as revenue in the statement of activities.

Operating Grants	<u>(70,631)</u>
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Change in Net Position of Governmental Activities	<u><u>\$0</u></u>
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See accompanying notes to the basic financial statements.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
GENERAL FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Operating grants:				
Adult	\$523,676	\$523,676	\$413,056	(\$110,620)
Dislocated Worker	907,654	907,654	476,233	(431,421)
Youth	576,074	576,074	380,459	(195,615)
WIA Transitional	14,593	14,593	0	(14,593)
Administration	214,725	214,725	54,135	(160,590)
Ohio Means Jobs Branding	42,848	42,848	27,155	(15,693)
Ohio Works Incentive Program - TANF	0	0	144,000	144,000
Miscellaneous Revenue	0	0	667	667
Total Revenues	<u>2,279,570</u>	<u>2,279,570</u>	<u>1,495,705</u>	<u>(783,865)</u>
Expenditures:				
Workforce development:				
Adult	523,676	523,676	402,738	120,938
Dislocated Worker	907,654	907,654	476,233	431,421
Youth	576,074	576,074	410,733	165,341
WIA Transitional	0	0	14,593	(14,593)
Administration	214,725	214,725	53,243	161,482
Ohio Means Jobs Branding	42,848	42,848	27,155	15,693
Ohio Works Incentive Program - TANF	0	0	155,800	(155,800)
Total Expenditures	<u>2,279,570</u>	<u>2,279,570</u>	<u>1,540,495</u>	<u>739,075</u>
Net Change in Fund Balance	0	0	(44,790)	(44,790)
Fund Balance, July 1, 2015	<u>62,355</u>	<u>62,355</u>	<u>62,355</u>	<u>0</u>
Fund Balance, June 30, 2016	<u>\$62,355</u>	<u>\$62,355</u>	<u>\$17,565</u>	<u>(\$44,790)</u>

See accompanying notes to the basic financial statements.

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**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. DESCRIPTION OF AREA 10 AND THE REPORTING ENTITY

A. Description of the Entity

The Workforce Investment Act (WIA) is a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The United States Department of Labor (DOL) is the federal agency responsible for the program. The Ohio Department of Job and Family Services (ODJFS) is the oversight agency for the State of Ohio.

Area 10 Workforce Investment Board (the Board) is designated as a local Workforce Investment Area under WIA 116 and its geopolitical span includes Richland and Crawford counties. The grant recipient is a consortium of elected officials from the counties within the local area. The functions of the consortium are carried out by a Board of Governors, which consists of the Chief Elected Official (CEO) of each participating sub area.

In accordance with WIA 117, the consortium established a local Workforce Investment Board (WIB) to set policy for the local workforce investment system. The local board has no employees. The Executive Director and Business Administrator perform administrative functions for the Board and are employees of Richland County Department of Job and Family Services.

The grant recipient designated Richland County as the fiscal agent for the local area. The County Auditor has the responsibility to disburse funds for the local area at the direction of the local Board. Funds flow from the State to the Board and are passed onto the individual counties based on allocations established by the State. The individual counties have responsibility for the administration of the adult and dislocated worker programs for their respective county. The Board has responsibility for the administration of the youth programs, training, and employment programs.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations included ensuring that the basic financial statements are not misleading. The primary government of the Board consists of the general fund, departments, and boards that are not legally separate from the Board. The Board's financial statements include Adult, Dislocated Worker, Youth, WIA Transitional, Ohio Means Jobs Branding, Ohio Works Incentive – TANF, Rapid Response and Administrative programs.

Component units are legally separate organizations for which the Board is financially accountable. The Board is financially accountable for an organization if the Board appoints a voting majority of the organization's governing board and (1) the Board is able to significantly influence the programs or services performed or provided by the organization; or (2) the Board is legally entitled to or can otherwise access the organization's resources; the Board is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Board is obligated for the debt of the organization. The Board is also financially accountable for any organizations that are fiscally dependent on the Board in that the Board approves the budget, the issuance of debt, or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Board, are accessible to the Board and are significant in amount to the Board. The Board has no component units.

The Board's management believes these financial statements present all activities for which the Board is financially accountable.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Basis of Presentation

The Board's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Board as a whole. These statements include all the financial activities of the Board.

The statement of net position presents the financial condition of the governmental activities of the Board at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Board's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include grants that are restricted to meeting the operational requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Board, with certain limited exceptions. However, the Board had no general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing.

Fund Financial Statements During the year, all transactions related to the Board functions or activities are reported in the general fund in order to aid financial management and to demonstrate legal compliance. The focus of governmental fund financial statements is on major funds. The general fund is a major fund and is presented in a separate column. There are no other major or non-major funds.

B. Fund Accounting

The Board uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The Board utilizes the governmental category of funds.

Governmental Funds Governmental funds are those through which most governmental functions of the Board typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. The general fund is the Board's only fund:

General Fund - The general fund accounts for all financial resources of the Board. The general fund balance is available for any purpose in accordance with each grant agreement and Ohio law.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the Board are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues) and uses (i.e., expenditures) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and in the presentation of expenses versus expenditures.

Revenues - Nonexchange Transactions Nonexchange transactions, in which the Board receives value without directly giving equal value in return, include grants. On an accrual basis, revenue from grants is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Board must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Board on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Board, available means expected to be received within thirty days of year-end. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: Federal and State grants and subsidies.

Deferred Inflows A deferred inflow arises when assets are recognized before revenue recognition criteria have been satisfied. On the modified accrual basis, federal and state grants and subsidies are reported as deferred inflows because they are not available to pay liabilities of the current year.

Advances from Grantors Resources received in fiscal year 2016 before the eligibility requirements (excluding time requirements) are met are reported as a liability. This amount is shown as advances from grantors on the financial statements.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, as applicable to the Board's basis of accounting.

E. Cash

The Richland County Treasurer is the custodian for the Board's cash. The Board's assets are held in Richland County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

F. Budgetary Process

Richland County (the fiscal agent) requires the Board to budget its fund. The major document prepared is the budget based on the WIA grant allocation. The budgetary basis reports expenditures when a commitment is made (i.e., when an encumbrance is approved). The WIA grant allocation establishes a limit on the amounts the Board may budget. The budget is the Board's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control the Board selects. The Board uses the object level as its legal level of control. Individual grants are limited to their approved budget. The Board must approve any increase or decrease to the budget.

The amounts reported as the original budget in the budgetary statement reflect the amounts in the WIA grant allocation when the Board adopted the original budget. The amounts reported as the final budget in the budgetary statement reflect the amounts in the WIA grant allocation in effect at the time of the final budget.

The Board may amend the budget throughout the year with the restriction that the budget may not exceed WIA grant allocations. The amounts reported as the original budget reflect the first budget covering the entire fiscal year. The amounts reported as the final budget represent the final budget the Board passed during the year.

A budget versus actual statement for the General Fund is part of the financial statements.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statement to the budgetary basis statement for the General Fund.

Net Change in Fund Balance	
GAAP Basis	\$70,631
Net Adjustment for Revenue Accruals	(27,371)
Net Adjustment for Expenditure Accruals	<u>(88,050)</u>
Budget Basis	<u>(\$44,790)</u>

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expense in the year in which services are consumed.

H. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Board is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the Board for specific purposes but do not meet the criteria to be classified as restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Board, which includes giving the Business Administrator the authority to constrain monies for intended purposes.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net position reports \$0 of restricted net position.

The Board applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

J. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

3. CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2016, the School District implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application," GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," and GASB Statement No. 82, "Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73." The implementation of these statements did not have an effect on the financial statements of the Board.

4. CASH AND DEPOSITS

The Richland County Treasurer maintains a cash pool used by all of the County's funds, including those of the Board. The Ohio Revised Code prescribes allowable deposits and investments. At fiscal year-end, the carrying amount of the Board's deposits with the Richland County Treasurer was \$17,565 and reflected as Cash with Fiscal Agent on the financial statements. The Richland County Treasurer is responsible for maintaining adequate depositor collateral for all funds in the County's pooled cash and deposit accounts.

5. RISK MANAGEMENT

For the fiscal year ended June 30, 2016, the Board did not have Commercial Insurance coverage. The Board was covered by the fiscal agent's insurance policies.

6. CONTRACTED SERVICES

The Board does not have any employees. They contract for accounting, administrative, use of facility and management services from other governmental agencies.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)**

7. CONTRACTUAL OBLIGATIONS

On July 16, 2013, the Board entered into a Memorandum of Understanding with Richland County to provide services as the fiscal agent. The Richland County Auditor and Treasurer provide financial processing and accountability for the Board.

On July 1, 2014, the Board entered into a contract with Mid Ohio Educational Service Center effective from July 1, 2014 through June 2015, to provide youth services to Richland and Crawford Counties. In April of 2015, a Request for Proposals was released seeking qualified youth service providers. Catalyst Life Services was awarded a contract effective July 1 2015 through June 30, 2016, to provide youth services to Richland and Crawford Counties.

8. CONTINGENCIES

A. Grants

The Board receives financial assistance from Federal and State agencies in the form of grants. Disbursing grant funds generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability. However, in the opinion of management, any such disallowed claims through June 30, 2016 will not have a material adverse effect on the Board.

B. Litigation

The Board is involved in no litigation as either plaintiff or defendant.

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AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Employment Service/Wagner-Peyser Funded Activities Grant	17.207	N/A	\$27,155	\$27,155
WIA Cluster:				
WIA Adult Program	17.258	N/A	396,248	396,248
WIA Adult Program/Administration		N/A	39,751	42,693
WIA Adult Program - Transitional Program		N/A	-	14,593
Total WIA Adult Program			<u>435,999</u>	<u>453,534</u>
WIA Youth Activities	17.259	N/A	352,244	352,244
WIA Youth Activities/Administration		N/A	473	3,778
Total WIA Youth Activities			<u>352,717</u>	<u>356,022</u>
WIA Dislocated Workers	17.278	N/A	454,240	454,240
WIA Dislocated Workers/Administration		N/A	2,752	5,694
Total WIA Dislocated Workers			<u>456,992</u>	<u>459,934</u>
Total WIA Cluster			<u>1,245,708</u>	<u>1,269,490</u>
Total U.S. Department of Labor			1,272,863	1,296,645
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families (TANF):				
Ohio Works Incentive Program	93.558	N/A	155,800	155,800
Total U.S. Department of Human Services			<u>155,800</u>	<u>155,800</u>
Total Expenditures of Federal Awards			<u>1,428,663</u>	<u>1,452,445</u>

The accompanying notes are an integral part of this schedule.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED JUNE 30, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Area 10 Workforce Investment Board (the Board) under programs of the federal government for the year ended June 30, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Board, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Board.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Board has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The Board passes certain federal awards received from Ohio Department of Jobs and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the Board reports expenditures of Federal awards to subrecipients on an accrual basis of accounting.

As a subrecipient, the Board has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Area 10 Workforce Investment Board
Richland County
171 Park Avenue East
Mansfield, Ohio 44902

To the Workforce Investment Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities and the major fund of the Area 10 Workforce Investment Board, Richland County, (the Board) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated November 30, 2016.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Board's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Board's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Board's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

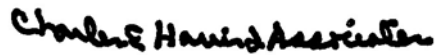
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Board's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
November 30, 2016

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Area 10 Workforce Investment Board
Richland County
171 Park Avenue East
Mansfield, Ohio 44902

To the Workforce Investment Board:

Report on Compliance for the Major Federal Program

We have audited the Area 10 Workforce Investment Board's (the Board) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Board's major federal program for the year ended June 30, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Board's major federal program.

Management's Responsibility

The Board's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the Board's compliance for the Board's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Board's major program. However, our audit does not provide a legal determination of the Board's compliance.

Opinion on the Major Federal Program

In our opinion, the Area 10 Workforce Investment Board complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended June 30, 2016.

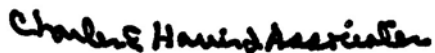
Report on Internal Control Over Compliance

The Board's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Board's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on the major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
November 30, 2016

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
June 30, 2016**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unmodified
(d)(1)(ii)	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any significant deficiencies reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any reported material non-compliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any significant deficiencies reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
(d)(1)(vi)	<i>Are there any reportable findings under 2 CFR § 200.516(a)?</i>	No
(d)(1)(vii)	<i>Major Programs:</i>	Workforce Investment Act (WIA) Cluster CFDA #17.258 - WIA Adult Program CFDA # 17.259 - WIA Youth Activities CFDA # 17.278 - WIA Dislocated Workers
(d)(1)(viii)	<i>Dollar Threshold: Type A\B Programs</i>	Type A: > \$750,000 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee under 2 CFR §200.520?</i>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

**AREA 10 WORKFORCE INVESTMENT BOARD
RICHLAND COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
FOR THE YEAR ENDED JUNE 30, 2016**

The prior audit report, for the year ending June 30, 2015, reported no material citations or recommendations.



Dave Yost • Auditor of State

AREA 10 WORKFORCE INVESTMENT BOARD

RICHLAND COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 9, 2017**