



June 22, 2016

**MEMORANDUM FOR:** Shelley Temple Kneuvean  
Vice Chancellor of Financial and Administration Services  
The Junior College District of Metropolitan Kansas City, Missouri

**FROM:** Rose Zibert *Rose Zibert*  
Deputy Regional Administrator  
ETA Region 5

**SUBJECT:** Program—Trade Adjustment Assistance Community College and Career  
Training (TAACCCT)  
Grant Number TC-26470-14-60-A-29  
Reference Period – 5/9-13/2016

For the subject grant number and reference period: **Pamela A. Jones**, a U.S. Department of Labor, Employment and Training Administration (ETA) Federal Project Officer (FPO) and **Chanel Castaneda**, a U.S. Department of Labor, Employment and Training Administration (ETA) Systems Accountant, conducted monitoring of the activities and outcomes supported by your award.

The review was conducted, using ETA's Core Monitoring Guide, to review grantee administrative, financial and program operations and performance indicators.

The purpose of the on-site review was to:

- \* evaluate your project's progress toward the goals specified in your grant agreement with DOL ETA;
- \* assess the quality of the program and services;
- \* observe if grant activities are being conducted in compliance with the grant agreement and applicable Federal regulations;
- \* determine the need (if any) for technical assistance; and
- \* reinforce our role as a partner committed to assisting your organization in achieving successful grant outcomes.

**COMPLIANCE FINDINGS & CONCERNS SUMMARY**

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*Finding(s)*

<a href="#">Finding #1 – Scope of Work Not Fully Implemented</a>	\$-0-
<a href="#">Finding #2 – No PII Policy and Procedures</a>	\$-0-
<a href="#">Finding #3 – Promotional Materials Lack Disclaimer</a>	\$-0-
<a href="#">Finding #4 – Veterans Priority of Service Not Implemented</a>	\$-0-
<a href="#">Finding #5 – No Review of SAM.gov</a>	\$-0-
<a href="#">Finding #6 – Lack of Accrual Reporting</a>	\$-0-
<a href="#">Finding #7 – No Internal Controls of Time and Effort Reports</a>	\$-0-
<a href="#">Finding #8 – Lack of Reporting Unrecovered Indirect Costs</a>	\$-0-

Total **Findings** from this review => **8**

Total **Questioned Costs** => **\$0.00**

*Concern(s)*

**Areas of Concern**

[Area of Concern #1—No Individual Service Plan](#)

[Area of Concern #2—Allocating Costs for Option Two Activities](#)

Total **Areas of Concerns** from this review => **2**

**Required Action**

There are eight compliance findings and \$0 questions costs resulting from this review. Your response to the Compliance Findings contained in this report is required within 30 days of receipt of this email.

There are also two areas of concern. You are requested, but not required, to respond to the concerns in this report. Please reply via email to this address:

[osid.etar5@dol.gov](mailto:osid.etar5@dol.gov)

[jones.pamela.a@dol.gov](mailto:jones.pamela.a@dol.gov)

Please express our appreciation to your staff and your partners, for their assistance and cooperation during the review. Questions about this report may be directed to your Federal Project Officer:

**Pamela A. Jones, 312.596.5418 or [jones.pamela.a@dol.gov](mailto:jones.pamela.a@dol.gov)**

## MONITORING REPORT DETAIL

The Monitoring Report which follows is an official assessment resulting from the on-site visit. As applicable, there are compliance findings, and areas of concern described fully in the detail below. The report describes conditions found during the review, indicates actual or potential conflicts with the statutory and regulatory framework which guides your grant activities and, as necessary, prescribes corrective action to be taken by your organization.

You are receiving this report - and it is intended to be used - in an electronic format. This report contains several embedded navigational bookmarks and hyperlinks to useful reference information, such as the Code of Federal Regulations (CFR). Note that these links are to sites outside the control of the Regional Office. Please contact your Federal Project Officer if you encounter difficulties with the format or functionality of this report.

The DOL Monitoring Report Sections are as follows:

- [Compliance Findings & Concerns Summary](#)
- [A. Scope of Review](#)
- [B. Elements of the Core Monitoring Guide](#)
- [C. Program Abstract](#)
- [D. Performance Analysis](#)
- [E. Compliance Findings](#)
- [F. Areas of Concern](#)

### A. SCOPE OF REVIEW

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**Date(s) of Review:** 5/9-13/2016

**Site(s) Visited:** The Junior College District of Metropolitan Kansas City (MCC), MO  
North Central Missouri College (NCMC), Trenton, MO  
State Fair Community College (SFCC), Sedalia, MO

**Time Period of Data Covered in Review:** 10/1/2014 - 12/31/2015

**Date of Exit Conference:** 5/13/16

**Attendees at Exit Conference:** -Patricia Amick, Associate Vice Chancellor, Financial Service & Administration Systems  
-Daphne Lewis, Director of Grants & Compliance  
-Susan Serrano, Grants Compliance Accountant  
-Nancy Russel, Dean/Executive Director Institute for Workforce Innovation  
-Monica Johnston, Director of Workforce Development  
-Tina Langston, MoSTEM Grant Manager  
-George Hudson, Employment Navigator  
-Jeanne Schmidt, Learning Specialist  
-Ashley King, Research Analyst  
-Manuel Solano, Medical Assistant Program Coordinator

- Dawn Busick, MoWINS Project Director
- Liz Roberts, MoWINS Deputy Project Director
- Will Steven, Data Analyst Specialist
- Pamela A. Jones, Federal Project Officer, US DOL/ETA
- Chanel Castaneda, Systems Accountant, US DOL/ETA

As part of the monitoring process, the reviewers conducted interviews with the Project Director, Grants Compliance Accountant, Employment Navigator, Director of Workforce Development, and key staff of the lead consortium college. The reviewers also conducted interviews with the Director of Federal Programs, Recruiter/Retention Specialist, Project Director, Program Navigators, Accountants, and Vice President for Education and Student Support Services at two consortium member sites.

The reviewers reviewed the solicitation for the grant application (SGA), the grant agreement, quarterly financial and annual program reports, as well as source documents for policies and procedures specific to the funded project. Forty-five participant files were reviewed. The reviewers interviewed six participants, four employers, and advisory board members.

## **B. ELEMENTS OF THE CORE MONITORING GUIDE (CMG)**

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The following areas of the [Core Monitoring Guide](#) were covered in the review (*use Ctrl+F at the linked site to search by Objective number*):

### Core Activity 1: Design and Governance

- Objective 1.1: Strategic Planning
- Objective 1.2: Service Design
- Objective 1.3: Program Integration

### Core Activity 2: Program and Grant Management Systems

- Objective 2.1: Administrative Controls
- Objective 2.2: Personnel
- Objective 2.3: Civil Rights
- Objective 2.4: Sustainability
- Objective 2.5: Match Requirements
- Objective 2.6: Equipment
- Objective 2.7: Procurement
- Objective 2.8: Audit and Audit Resolution
- Objective 2.9: Reporting Systems

### Core Activity 3: Financial Management Systems

- Objective 3.1: Budget Controls
- Objective 3.2: Cash Management
- Objective 3.3: Program Income
- Objective 3.4: Cost Allocation
- Objective 3.5: Allowable Costs
- Objective 3.6: Internal Controls

Objective 3.7: Financial Reporting

Core Activity 4: Service/Product Delivery

Objective 4.1: Operating Systems

Objective 4.2: Participant Files

Objective 4.3: High-growth Jobs

Objective 4.4: Integrated Services

Core Activity 5: Performance Accountability

Objective 5.1: Service Goals

Objective 5.2: Performance Outcomes

Objective 5.3: Sub-recipient Performance

Objective 5.4: Performance Data

Please note that the review did not cover any areas outside the defined scope of the Core Monitoring Guide. Although no material issues came to the reviewer’s attention - other than those contained in this report - there is no assurance that other issues do not exist. Also, where an area appeared to be generally satisfactory, it is not referenced in this report.

**C. PROGRAM ABSTRACT**

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*Service Delivery Area:* The State of Missouri

*Grant Period of Performance (in months):* 48 months

*Award amount:* \$19,724,404

Thirteen Missouri community colleges have formed a collaborative partnership as Missouri (STEM) Workforce Innovations Networks (MoSTEMWINS) to provide strong science, technology, engineering and math (STEM) skills to underemployed and incumbent workers residing in the State of Missouri. Target populations for this project include: Trade Adjustment Assistance-eligible workers, veterans and other non-traditional adult learners. The ETA funded activities includes Option 2 to improve Statewide Data Integration, and Use of Education and Workforce System Data as well as the following:

- 1) accelerating entry into career programs by offering opportunities to improve underdeveloped academic skills;
- 2) creating clear pathways to STEM careers;
- 3) improving employment attainment for the target population.

The grant intends to serve 1,853 individuals.

**D. PERFORMANCE ANALYSIS**

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Data are from the project start through annual reporting quarter: **10/1/2015—9/30/2015**

The percent of time elapsed in the program operation period: **40% (17 of 42 months)**

The percent of time elapsed in the total performance period: **35% (17 of 48 months)**

Key Outcomes	Goal	Point-in-Time Rate (As of 09/30/2015)	Percent of Plan
<b>1. Participants Served</b>	1853 (Y1=424)	751 (Y1=751)	41% (Y1=177%)
<b>2. Completed POS Training</b>	1490 (Y1=320)	200 (Y1=200)	13% (Y1=63%)
<b>3. Earned Credits</b>	1800 (Y1=404)	14 (Y1=14)	7% (Y1=3%)
<b>4. Obtained a Credential</b>	1445 (Y1=310)	200 (Y1=200)	14% (Y1=65%)
<b>5. Enrolled in Further Education after POS Completion</b>	184 (Y1=42)	-0- (Y1=0)	-0- % (Y1=0%)
<b>6. Employed after POS Completion</b>	683 (Y1=85)	-0- (Y1=0)	-0- % (Y1=0%)
<b>7. Retained Employment</b>	583 (Y1=73)	-0- (Y1=0)	-0- % (Y1=0%)
<b>8. Received Wage Increase</b>	842 (Y1=195)	-0- (Y1=0)	-0- % (Y1=0%)
<b>9. Expenditures</b>	\$19,724,404	\$4,255,049*	22%

*\* financial data taken from 03/31/2016 financial status report*

This Performance Analysis is based, in part, on a comparison of the percentage-of-time-elapsed in the grant period with the percentage-of-actual-accomplishments-against-plan. We use this methodology to approximate the quality and quantity of program performance, recognizing that both Statement of Work operating plans and current conditions in the Service Delivery Area may change over time. This approach is consistent with CMG Objectives 5.12, 5.13 and 5.21.

Grantee programmatic data submitted for the annual reporting period ending 9/30/2015 represents both the academic and employment activities as well as associated outcomes over the first year of performance. TAACCCT grantees are required to provide programmatic outcome data on an annual basis, while financial activity is reported on a quarterly basis. Year one (Y1) performance data for the MoSTEMWINS consortium reflects outcome attainment reported in the TAACCCT Annual Progress Report for the period beginning 10/10/2014 and ending 09/30/2015. As indicated in the table above, the grantee’s period of performance was approximately one-third complete at the end of year one.

The table above shows in Outcome 1 that participants served exceeds expectations in year one. Outcomes 2, and 4, indicates the grantee is slightly underperforming in meeting expected outcomes in year one. Outcomes 3, 5, 6, 7, and 8 demonstrate significant underperformance compared to the planned results for the period. This underperformance is due in part to delay in consortium start-up activities and this delay is anticipated to impact overall performance outcomes. Grantee will need to increase the number of program completers and credential obtainment throughout the consortium in order to achieve projected outcomes by the end of the grant period.

Financial data submitted for the quarterly reporting period ended 12/31/2015 was reviewed. Financial expenditures for the first year also reflects low expenditures and a significant variance from the planned budget. Likewise, the delay in start-up activities has led the grant's expenditures to be six months behind the grant's timeline. In addition, underreporting of accruals ([see finding #6](#)) has led the grant to report low expenditures on the 12/31/2015 quarterly financial status report.

## E. COMPLIANCE FINDINGS

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### **Finding #1 – Scope of Work Not Fully Implemented**

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Core Objective: 4.11 Operating Systems

The reviewers examined forty-five participant files at The Junior College District of Metropolitan Kansas City, Missouri, (MCC), North Central Missouri College (NCMC), and State Fair Community College (SFCC) for evidence of incorporating soft skills training, providing interview assistance, and resume reviews to participants as indicated in the grantee's SOW (p.31 of 45). All of the participant files contain no evidence of participants receiving soft skills training, interview assistance, or resume reviews. Interviews with grant staff at the three colleges indicated they were unaware of the requirements to incorporate these activities as a part of the participant's career path. All program staff stated these activities will be implemented in all future career advising activities.

Soft skills training, interview assistance, and resume reviews are all key factors in ensuring participants have the skills necessary to obtain employment. The lack thereof of these activities incorporated in the participant's pathway may significant effect the performance outcomes in employment and retention after program study completion. Failure to meet the terms of the grant agreement puts the grant in jeopardy. Federal regulations, at 29 CFR 95.25(b), require a grantee to report deviations from program plans.

*Applicable Citation(s):*

Grant agreement (Attachment D—Statement of Work)

[29 CFR 95.25 Revision of budget and program plans.](#)

**Required Action:** The Junior College District of Metropolitan Kansas City, Missouri, North Central Missouri College, and State Fair Community College must develop a corrective action plan that addresses incorporating soft skills training as well as providing interview assistance and resume reviews to participants as indicated in the grantee's SOW. The plan must contain specific and measurable steps the each college will take to ensure the activities are implemented and associated outcome goals are achieved. A copy of the corrective action plan must be transmitted to the Regional Office as part of the response to this finding. Alternatively, the grantee may seek a modification to the grant agreement via

request letter to the Regional Office. Submission of a statement of work modification does not guarantee relief from providing these services as described in the grant agreement. The discretion to modify the approved statement of work resides with the awarding grant officer in the National Office.

**Finding #2 – No PII Policy and Procedures**

[\[Go to Findings and Concerns List\]](#)

Core Objective: 4.2 Participant Files

The reviewers interviewed program staff at MCC, NCMC, and SFCC regarding compliance with safeguarding data including Personally Identifiable Information (PII) contained in participant files. All three colleges have policies on information-sharing relative to the TAACCCT National Evaluation Plan, as described in Condition 2 of Award and Section V.D.1 of the Solicitation for Grant Applications (p 77), which is incorporated into the grant agreement.

The reviewers learned that NCMC and SFCC have forms or procedures instructing staff how to handle PII specifically related to TAACCCT participants. However, the reviewers also learned that MCC does not have any policies or procedures instructing staff how to handle PII related to TAACCCT participants.

The grant agreement requires safeguarding of PII in the Condition of Award, Item 9.c., and Solicitation for Grant Application (SGA, p 10) which is incorporated into the grant agreement. PII policy guidance is also found in Training and Employment Guidance Letter (TEGL) 39-11, issued June 28, 2012. It requires that grantees must have policies and procedures in place for grantee employees and other personnel, before their persons are granted access to PII. Such staff must acknowledge their understanding of the confidential nature of the data and the safeguards with which they must comply in handling such data. The grantee must take the steps necessary to ensure the privacy of all PII obtained from participants and/or other individuals and to protect such information from unauthorized disclosure.

*Applicable Citation(s):*

Grant agreement

[Solicitation for Grant Applications, SGA/DFA PY-13-10](#)

[TEGL 39-11](#)

**Required Action:** MCC must develop written policy and procedures for employees handling personally identifiable information of TAACCCT participants. A copy of the policies and procedures must be transmitted to the Regional Office as part of the grantee’s response to this finding.

**Finding #3—Promotional Materials Lack Disclaimer**

[\[Go to Findings and Concerns List\]](#)

Core Objective: 4.1 Operating Systems

The reviewers examined TAACCCT brochures of MCC, NCMC, and SFCC regarding compliance with public announcements when issuing statements, press releases, and other documents describing project or programs funded in whole or part with federal funds. All awardees receiving federal funds, shall clearly state the percentage of the total cost of the program and the dollar amount awarded. Although all three colleges’ brochures contain a disclaimer stating the project is funded by the U.S. Department of Labor, the disclaimer does not identify 1) the percentage of the total cost of the program and project financed with Federal money, or 2) the dollar amount of Federal funds for the project or program. This

disclaimer is a requirement outlined in the grant agreement under Grant Terms and Conditions of the Administrative Requirements, item 9.I.

*Applicable Citation(s):*

Grant agreement (Grant Terms and Conditions)

**Required Action:** Future promotional materials developed with grant funds must contain the funding disclaimer. To resolve this finding, the grantee must transmit to the Regional Office revised copies of promotional materials demonstrating compliance of the proper funding disclaimer.

**Finding #4 –Veterans Priority of Service Not Implemented**

[\[Go to Findings and Concerns List\]](#)

Core Objective: 4.1 Operating Systems

The reviewers examined participant eligibility determination and orientation procedures of MCC, NCMC, and SFCC. The reviewer learned that NCMC and SFCC have no policies and procedures to implement the veteran’s preference requirements. The reviewers interviewed program staff of the colleges and confirmed that establishing veteran status and preference are not part of the intake and eligibility determination process at NCMC and SFCC, because staff were unaware of the requirement.

Item 11b, under the Grant Terms and Conditions of Public Policy of the grant agreement states grantees are to provide priority of service to veterans, and spouses of certain veterans, for the receipt of employment, training, and placement services in any job training program directly funded, in whole or in part, by DOL, consistent with the Jobs for Veterans Act (Pub.L. 107-288). Veterans priority of service procedures are outlined in TEGL 10-09, issued November 10, 2009.

*Applicable Citation(s):*

Grant agreement (Grant Terms and Conditions)

[Jobs For Veterans Act](#)

[TEGL 10-09](#)

**Required Action:** NCMC and SFCC must fully implement the veterans’ priority of service provisions applicable to the grant. Evidence of this implementation, in the form of a written procedure for veterans’ priority of service, must be transmitted to the Regional Office as part of the response to this finding. In addition, the grantee must conduct an audit of all active participants to determine the priority of service status of each individual. Covered individuals must be notified of their status and provided with the appropriate priority of service as necessary. A report of the audit results and evidence of participant notification must be transmitted to the Regional Office as part of the response to this finding.

**Finding #5 –No Review of SAM.gov**

[\[Go to Findings and Concerns List\]](#)

Core Objective: 2.7 Procurement

The reviewers examined NCMC’s and SFCC’s procurement policies and learned they lack a review of SAM.gov to ensure that sub-awardees and contractors for goods and services have not been debarred

or suspended from receiving Federal funds. Review of the procurement supporting documents for goods and services purchased also verified that NCMC and SFCC are not performing this action during their procurement processes.

Any procurement action performed by a grantee of Federal funds must perform its due diligence and ensure that it is not doing business with any sub-awards and contracts that have been “debarred, suspended, or otherwise excluded from or ineligible for participant in Federal assistance programs or activities.” All recipients of Federal funds must use SAM.gov to determine whether a grantee should enter into a valid transaction with a sub-awardee and/or contractor.

*Applicable Citation(s):*

[29 CFR 95.13 Debarment and suspension.](#)

**Required Action:** The lead consortium college must provide copies of all of the consortium members’ updated procurement policy and procedures to the Regional Office. The procurement policies and procedures must include a review of SAM.gov for all procurement actions.

**Finding #6 –Lack of Accrual Reporting**

[\[Go to Findings and Concerns List\]](#)

Core Objective: 3.7 Financial Reporting

The reviewers examined the ETA 9130 Financial Report and learned the lead consortium college is underreporting accruals on the grant’s quarterly financial status report by not collecting and reporting the payroll accrual from the consortium on a timely basis. To ensure that expenditures are accurate, current and there is complete disclosure, DOL-ETA requires reporting on an accruals basis on the quarterly financial status report and that accruals should be reported timely.

In order to gather all grant expenditure information from the entire consortium, MCC, the lead consortium, utilizes a reimbursement form to assist them in completing the quarterly financial status report (ETA 9130 form). The “Consortium Sub-grantee Reimbursement Request” form is used to not only report the consortium member’s grant expenditures but also leveraged resources, indirect costs charged to the grant, and accruals.

During the review of a consortium member, the reviewers identified that SFCC did not report its payroll accrual for the quarter ending March 31, 2016. The Project Director at SFCC signed off on the quarterly request form acknowledging that all expenses, including accruals are properly support and is accurately reflected on the request form. The Project Director signed off on the form without consulting a SFCC accountant about any potential payroll accruals to be reported. As the lead consortium college, MCC is responsible to ensure that all individuals certifying a financial report are educated about financial terms and concepts such as accruals.

*Applicable Citation(s):*

[29 CFR 95.21\(b\)\(1\) Standards for financial management systems.](#)

**Required Action:** MCC must ensure that is it reporting all of the grant’s accruals and expenditures on a timely manner. It must update its latest ETA 9130 financial status report to ensure that all accruals are report. In addition, MCC must educate all consortium staff assigned to completing the quarterly

reimbursement forms about financial and accounting terms. To evidence this, MCC must provide to the Regional Office, a copy of an updated financial reporting policy and procedure and evidence that this action has been communicated to all consortium members.

**Finding #7 –No Internal Controls of Time and Effort Reports**

[\[Go to Findings and Concerns List\]](#)

Core Objectives: 2.1 Administrative Controls and 3.6 Internal Controls

The reviewers identified that the Project Director at SFCC was approving her own time and effort reports rather than her direct supervisor.

Internal controls such as having time and effort reports reviewed and signed by supervisors prevents individuals from over or under reporting their time and payroll costs. Circumventing the internal control makes the internal control not effective and doesn't hold any individuals within the organization accountable.

*Applicable Citation(s):*

[29 CFR 95.21\(b\)\(3\) Standards for financial management systems.](#)

[2 CFR 220, Appendix A\(C\)\(4\)\(d\)\(2\)](#)

**Required Action:** The lead consortium must provide the latest time and effort report from the Project Director at SFCC to evidence that her supervisor is reviewing and certifying her time on the grant. MCC must also update and provide the consortium's policy and procedures in regards to the recording and approving of time charged to the grant and communicate this to all consortium colleges.

**Finding #8: Lack of Reporting Unrecovered Indirect Costs**

[\[Go to Findings and Concerns List\]](#)

Core Objective: 3.7 Financial Reporting

The consortium is not claiming the unrecovered portion of indirect costs as leveraged resources to the grant. The consortium members are not charging the grant the full amount of its indirect costs as directed by their approved indirect cost rate agreement.

According to the grant agreement, there is a ten percent limitation on administrative costs on funds awarded under the grant. MCC and its members agreed that indirect costs at each of the consortiums will be limited to ensure that the grant's administrative expenses are below the administrative threshold. MCC is to retain a majority of the administrative expenses due to its role as lead consortium of the TAACCCT grant.

The treatment of indirect cost rate between the consortium members and the lead recipient is inconsistent as the consortium members are only able to charge up to seven percent of its indirect costs to the grant, however, MCC is able to charge more of its indirect costs to the grant. Treatment of costs should be consistent between all members of the consortium, including the lead recipient. One of the factors affecting allowability of costs includes consistent treatment of these costs. The rate of recovery for indirect costs should be consistent for all consortium members to be allowable costs to the TAACCCT grant.

In addition, the amount of indirect costs that are not charged to the grant by the consortium should be reported as leveraged resources to the grant on the quarterly narrative as well as the quarterly financial status report (ETA 9130 form).

*Applicable Citation(s):*

[TEGL 13-12, ETA-9130 Quarterly USDOL ETA Financial Report Instructions](#)

[2 CFR 220, Appendix A\(C\)\(2\)](#)

**Required Action:** The lead consortium and its members must report the unrecovered indirect costs as leveraged resources to the grant on the quarterly financial status report. Also, the grantee must consistently treat indirect costs for the entire consortium to be allowable costs to the grant. The grantee must provide to the Regional Office an updated ETA 9130 form and project narrative that accounts for the unreported leveraged resources. In addition, the grantee must provide to the Regional Office a corrective action plan on how they will consistently charge indirect costs among all the consortium members as well as updated “Consortium Sub-grantee Reimbursement Request” form to inform the consortium members of the change.

## F. AREAS OF CONCERN

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### Area of Concern #1—No Individual Service Plan

[\[Go to Findings and Concerns List\]](#)

Core Objective: 4.2 Participant Files

The reviewers learned that 45 of 45 participant files did not contain any Individual Service Plan strategy or evidence that program staff at MCC, NCMC, and SFCC discuss assessment results or develops with the participant any short and long term employment goals. The reviewer interviewed the program staff at the three colleges and learned they provide academic advising to the students through the ETO system. The ETO system does not prompt them to assess participant’s soft skills or barriers that may affect their employment or career path.

An Individual Service Plan can serve as a strategy to address employment goals, achievement objectives, and identify resources to assist participants with obtaining or advancing within the workforce industry. The lack of implementation of this plan could result in the inability to identify potential barriers or challenges preventing participants from obtaining employment or advancing in their current position.

**Recommended Action:** MCC, NCMC, and SFCC should consider developing an Individual Service Plan for each participant that assesses and meets the specific needs of each individual participant’s employment and career goals.

### Area of Concern #2: Allocating Costs for Option Two Activities

[\[Go to Findings and Concerns List\]](#)

Core Objective: 3.4 Cost Allocation

Separate from the consortium’s grant activities, the grantee received additional funds for “Cap Breaker” activities associated with Option Two of the grant. During Round four of the TAACCCT grants, recipients were able to apply for additional funds to exceed the maximum funding level by implementing one of the three types of regional or statewide capacity building activities: (1) advance state career pathway

systems; (2) improve statewide data collection, integration, and use; (3) or create national recognized competencies and credentials. The consortium received an additional \$4,731,900 to perform activities to improve statewide data integration and use.

These monies were given as part of the grant and are reported on the grant's ETA 9130 report; however, a separate budget was created for Option Two activities separate from the grant budget. To ensure that costs associated with Option Two activities do not exceed the cap breaker's budget, allowable cap breaker costs must be separately tracked by the consortium. In addition, the grantee is required to provide the Regional Office with quarterly update cap-breaker activities including costs and a summary of activities that is separate from grant activities.

Individuals who are working on TAACCCT grant activities will need to track their time separately if they are spending time on Option Two activities. If time and effort reports are being used to allocate a person's time and costs, these reports should be adjusted to account for these separate activities.

**Recommended Action:** The Regional Office recommends the lead consortium communicates to all of the grant's consortium members that Option Two activities are to be tracked separately from the TAACCCT grant.

<END OF REPORT>

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