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Office of the Internal Auditor

October 29, 2019

Council President Sabina Matos
City of Providence
25 Dorrance Street
Providence, RI 02903

Dear Council President Matos,

I am writing to formally submit the Independent Assessment of Grant Management Operations and Compensatory Time within Workforce solutions Providence/Cranston (WSPC), conducted by BlumShapiro.

Attached you will find their final report, the department's response and additional clarification from BlumShapiro.

Sincerely,

A handwritten signature in blue ink that reads "Gina M. Costa".

Gina M. Costa
Internal Auditor

IN CITY COUNCIL
MAR 19 2020

READ
WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

A handwritten signature in blue ink, likely of the City Clerk, over a line.
CLERK

Independent Assessment of Grant
Management Operations and Compensatory
Time within Workforce Solutions
Providence/Cranston (WSPC)

September 12, 2019 - Final Report

step forward →



City of Providence – Grant Management Assessment Engagement

Contents

Executive Summary Overview	3
Grant Operations Overview and Findings	4
Compensatory Time Overview and Findings	11
Appendix A: Grant Agreement - Summarization	14
Appendix B: Compensatory Time – Re-performance	27

City of Providence – Grant Management Assessment Engagement

Executive Summary Overview

Engagement Overview

The goals and objectives of this project are to review and assess the Grant Management processes and overall operations of the Workforce Solutions department within the City of Providence, including:

1. Reviewing and confirming all the grants and special funds utilized within Workforce Solutions.
2. Confirming how costs are allocated to grants/special funds.
3. Confirming the controls in place to manage and administer costs applied to grants.
4. Confirming the reporting requirements associated with the grants.
5. Validating and confirming the technologies in place to manage and oversee grants/special funds.
6. Documenting the grant processes used to request and administer Workforce Solutions grants.
7. Confirming how travel and travel expenses are managed within the Department.
8. Confirming how regular and compensatory time is controlled and managed within the Department.

blumshapiro has developed and refined a standard and structured internal assessment approach to help successfully complete project(s) on time, within a designated budget, and meet the City's needs. As part of our efforts, acquiring an understanding of the current operational and management systems along with the core functions/policies of the Workforce Solutions operations is imperative. Outlined below are the major project tasks to be completed:

1. Information Gathering
2. Documentation Review
3. Process Review and Analysis
4. Confirm Staff Roles and Responsibilities within the Workforce Solutions standard processes
5. Technology Assessment
6. Develop Findings and Recommendations Report

In June 2019, **blumshapiro** was retained by the City of Providence to perform an independent review and assessment of grant and special funds utilized within Workforce Solutions. This also included reviewing the grant agreement requirements. The independent assessment of grant operations and processes consisted of interviews conducted with key personnel, requested supporting evidence via documentation, as well as correspondence to ensure adherence to Contracts, Policies, and Agreements.

In addition, **blumshapiro** also performed an independent assessment of compensatory time for the period July 1, 2018 through May 24, 2019. The independent assessment of compensatory time consisted of a review of the requirements, and a recalculation of the accruals and discharges based upon the rules established within the Union Contract and the City of Providence Payroll Personnel Policy. **blumshapiro's** conclusions and recommendations are summarized below and provided in detail in subsequent sections of this report.

City of Providence – Grant Management Assessment Engagement

Grant Operations Overview and Findings

Background

The City of Providence has multiple grant agreements with various funding sources and requirements. At the request of the City's Internal Auditor, **blumshapiro** independently reviewed the underlying grant agreement documentation and overall processes to ensure compliance with established grant requirements and parameters (*see Appendix A for a detailed list of grants and requirements*).

The purpose of this report is to provide findings pertaining to the independent assessment of the grant operations, regulations and requirements as a result of our review and summarize the various grant agreement documentation (*see Appendix A*).

Summary of Grant Operations and Findings

During the analysis **blumshapiro** reviewed the various grant agreement documents noting the requirements and parameters for the various grants. Outlined below is a summary for each grant broken out by grant amount/allocation, reporting requirements and date range. Appendix A provides more detail on each grant

Grant Information:

A. Workforce Innovation and Opportunity Act (WIOA)

- Grant Amount/Allocation
 - Adult - \$1,088,951
 - Youth - \$1,280,870
 - Dislocated Worker - \$653,689
 - Controls around cost allocation
 - No information available
- Reporting Requirements
 - No information available
- Date Range
 - Program Year 2019

City of Providence – Grant Management Assessment Engagement

B. Real Skills for Youth

- Grant Amount/Allocation
 - Youth wages - \$289,800
 - Work Readiness Instructors - \$5,000
 - Curriculum Printing - \$3,000
 - Bus Passes - \$2,600
 - Fiscal Manager Salary - \$17,425.75
 - Administrative Assistant Salary - \$7,964.40
 - Youth Employment Coordinator Salary - \$51,225.60
 - Youth Program Manager Salary - \$44,382.62
 - Indirect Costs - \$0
 - Controls around cost allocation
 - Quarterly submission of Expenditure Reports to the Department of Labor and Training
 - Providing detailed participant rosters and status updates as required.
- Reporting Requirements
 - Quarterly Expenditure Reports
 - Summer Programming Reporting
 - Academic Year Programming Reporting
- Date Range
 - (5/1/19 – 4/30/20) & (6/15/18 – 6/15/19)

C. Leveraging Educational Assistance Partnership (LEAP)

- Grant Amount/Allocation
 - Personnel - \$22,310.68
 - Project Manager - \$16,444.56
 - Executive Director (OEO) - \$255.95
 - Operations - \$4,042.50
 - Fiscal Manager - \$796.51
 - Internal Auditor - \$771.16
 - Fringe - \$13,517.74
 - Travel - \$0
 - **Equipment - \$0**
 - Supplies - \$500
 - Other - \$8,489.90
 - Contractual - \$50,192.06
 - **Workforce Partnership of Greater Rhode Island (GRI) - \$14,500**
 - Open Doors - \$13,596.03
 - Rhode Island Department of Labor & Training - \$8,500
- Reporting requirements
 - Reporting of First Tier Sub-awards
 - Reporting Total Compensation of Recipient Executives
 - Reporting of Total Compensation of Sub-recipient Executives
 - Quarterly Financial Reports
 - Quarterly Narrative Progress Reports
- Date Range
 - (7/1/16 – 6/30/18) & (6/30/18 – 9/30/18)

City of Providence – Grant Management Assessment Engagement

D. PVD Healthworks

- Grant Amount/Allocation
 - Project/Program Management Costs - \$190,300.50
 - Enhanced Career Services/Participant Management Costs - \$18,972.70
 - Direct Training Costs - \$73,660.37
 - Administrative Costs - \$31,466.43
- Reporting requirements
 - Quarterly Expenditure Reports
 - Enrollment Form Packages
 - Quarterly Narrative Progress Reports
 - Participant Status Report
 - Employment Report (where applicable)
- Date Range
 - (1/28/18 – 7/27/18), 5/9/18, & 5/30/18

E. Recovery Through Opportunity (Opioid Grant 1&2)

- Grant Amount/Allocation
 - Project/Program Management Costs - \$62,412.50
 - Enhanced Career Services/Participant Management Costs - \$2,573.34
 - Direct Training Costs - \$68,600
 - Administrative Costs - \$11,414.16
- Reporting requirements
 - Monthly Expenditure Reports
 - Enrollment Form Packages
 - Participant Status Report
 - Participate in check-in meetings and Active Contract Management sessions
- Date Range
 - 6/1/19 & (1/29/19 – 2/3/20)

F. Working Cities

- Grant Amount/Allocation
 - No information available
- Reporting requirements
 - Biannual Progress Reports
 - Final Report
 - Disclosure of Significant Adverse Changes
- Date Range
 - (9/15/17 – 3/15/20)

G. Umbrella Memorandum of Understanding

- Grant Amount/Allocation
 - Services rendered as per the scope of work - \$6,989 per month
 - Credential attainment - \$342.22 as attained
 - Employment retention 6 months post enrollment - \$342.22 as attained
- Reporting requirements
 - No information available

City of Providence – Grant Management Assessment Engagement

- Date Range
 - (4/1/18 – 9/30/19)

H. H-1B Ready to Work Partnership

- Grant Amount/Allocation
 - Personnel - \$1,827,682
 - Fringe Benefits - \$605,507
 - Travel - \$26,956
 - Equipment - \$31,147
 - Supplies - \$123,400
 - Contractual - \$3,837,800
 - Other - \$1,063,832
- Reporting requirements
 - Reporting of First Tier Subawards
 - Reporting Total Compensation of Recipient Executives
 - Reporting of Total Compensation of Subrecipient Executives
 - Quarterly Financial Reports
 - Quarterly Narrative Progress Reports
- Date Range
 - (11/1/14 – 10/31/18)

I. Department of Human Services

- Grant Amount/Allocation
 - Personnel - \$1,374,101
 - Consultant and Subcontractor Services - \$582,087
 - Travel - \$0
 - Space - \$0
 - Supplies - \$4,984
 - Equipment - \$11,000
 - Other Costs - \$343,300
- Reporting requirements
 - Quarterly Participant Status Report
 - Paystub Information Report
 - **Expenditure and Program Reporting**
 - Individual Personnel Files
- Date Range
 - (6/1/12 – 12/31/17) & (1/1/18 – 2/28/18)

J. PVD Med

- Grant Amount/Allocation
 - Staff Costs
 - Life Skills Instructor - \$742.50
 - American Safety - \$472.50
 - Development & Materials
 - S. Cronin - \$1,490
 - CASAS Assessment - \$52
 - American Safety–AHA - \$770

City of Providence – Grant Management Assessment Engagement

- Reporting requirements
 - *No information available*
- Date Range
 - (1/28/19 – 4/4/19)

Findings:

1. Instead of users actually identifying amount of time worked on a grant, pre-populated timesheets were created to associate users with a standard amount of time applied to a specific line item within a grant.
 - a. This impacts the accuracy and integrity of time and costs attributed by a user to a specific grant.
 - b. Based on grant regulations this approach does not meet grant requirements.
2. Lack of oversight and management of grants impacts ability to monitor and measure grant requirements.
 - a. Limited documentation was found that summarized the requirements on a per grant basis.
 - b. Management was not overseeing and/or tracking grants at a detailed level.
 - i. It is unclear how allowable costs were applied, approved and tracked for each to each specific grant.
 - c. Limited management reports were developed to meet grant requirements.
 - i. It is unclear how Workforce Solutions adheres to the various grant reporting requirements listed within the grant agreements.
3. Lack of appropriate staffing of grants with Workforce Solutions of Providence/Cranston (WSPC) personnel.
 - a. Office of Economic Opportunity (OEO) grants were staffed with WSPC personnel.
 - i. This situation creates cross contamination of personnel costs associated with the respective grants.
4. Many grants require maintenance of documentation for a number of years; however, it does not appear as if WSPC had nor maintained the appropriate grant file documentation.
5. It is unclear who is responsible for managing and overseeing the grants since the director of OEO left.
 - a. It is important to reconfirm that the director of WSPC is accountable and responsible for managing and reporting on grants associated with this entity.

City of Providence – Grant Management Assessment Engagement

Recommendations:

1. Standardize and Document the Grant Management Process

- a. Develop appropriate policies, procedures and protocols to oversee all grants
 - i. This includes how personnel should charge “actual time” to grant line items
 - ii. This includes elimination of cross-contamination of staff from other departments
- b. The storage of grant files and records should be standardized and communicated organization wide
 - i. Who is responsible for storing and maintaining what information
 - ii. Where copies of grant documents are kept
 - iii. Standards of how grants get applied and used within Workforce Solutions
 - iv. How long grant documents are retained for

2. Clarify who Manages Grants and Document All Roles and Responsibilities

- a. Consider a Grants Administrator or “Point Person” who can oversee all grants
 - i. At a minimum, this person should have general awareness of all grants and be able to direct questions/concerns to the appropriate staff person who specializes (or has expertise) on a particular grant
 - ii. This person can communicate any changes to the grants process
 - iii. This person can serve as a centralized individual that others can reach out to for assistance and clarification
- b. Document all personnel that are associated with grants and which grants they manage so that any staff person can look up who to contact
 - i. Provide all staff with the appropriate contact list for all those who coordinate/collaborate on grants

3. Establish Clear Communication Throughout Workforce Solutions for Grants

- a. The Organization should set clear policies for what types of information needs to be shared pertaining to grants and who the appropriate parties are to communicate/share the information with
 - i. Grant Application
 - ii. Grant Initiation
 - iii. Grant Spending
 - iv. Grant Changes/Budget Revisions
 - v. Personnel Changes (hires, position changes, terminations)

4. Create Grant Manuals or Guides for Each Grant

- a. Each grant should have a corresponding binder or booklet that explains how to manage it
 - i. Contact lists, due dates, associated state websites, etc.

City of Providence – Grant Management Assessment Engagement

- ii. A summary of what the grant is and how funds can be spent
 - 1. This binder should allow any Workforce Solutions staff person to be able to fill in and understand how to properly manage that grant

5. Cross-train Existing Employees

- a. Each grant should have at least two (2) staff who are comfortable managing or filling in when needed
 - i. This will alleviate concerns when staff retire, take vacation, sick days, etc.
 - ii. This will allow staff to cross-check with other employees when they have grant questions
- b. Workforce Solutions should document the staff with knowledge/training of each grant so that backups can be scheduled or used as accordingly

City of Providence – Grant Management Assessment Engagement

Compensatory Time Overview and Findings

Background

Based on our initial review, the City of Providence has one employee within Workforce Solutions who is receiving compensatory time. As such, the Internal Auditor requested **blumshapiro** to independently review the underlying data as well as perform appropriate calculations pertaining to compensatory time to provide additional insights to this situation (*see Appendix B for detailed list compensatory time analysis*).

blumshapiro performed a recalculation of compensatory time for the period July 1, 2018 to May 24, 2019 based upon the standards established within the Union Contract and City Policy, as well as a review and summarization of grant agreement requirements per review of the underlying grant agreement documentation.

As part of the procedures performed, **blumshapiro** inspected the paper timesheets of the employee for compensatory time for the periods of July 2018 through May 2019, to ensure completeness of the underlying data. In addition, **blumshapiro** conducted a reperformance of the calculations underlying the accumulation of compensatory time to determine accuracy of the data. Once this was completed, **blumshapiro** compared the paper timesheet information to the “Anne Walsh Comp Time” spreadsheet information provided from the Internal Auditor/Accounting Officer to ensure accuracy of the data. Lastly, **blumshapiro** compared the compensatory time data to the Union Contract and City Policy documents to determine compliance with the established regulations.

During the analysis **blumshapiro** reviewed the Union Contract as well as the City of Providence Payroll Personnel Policy noting the parameters for compensatory time are as follows:

Compensatory Time Parameters:

1. Those assigned to a less than 40-hour workweek, may elect to take compensatory time in lieu of cash for the hours worked or credited beyond thirty-five and up to forty in a given workweek.
2. Hours worked or credited beyond 40 in a given workweek shall be paid for at the overtime rate.
3. Compensatory hours are credited at the rate of 1.5 such hour worked or credited in excess of the employee’s regular workweek up to a maximum of 7.5-hours of compensatory time in any one week.
4. Discharge of such compensatory time must be scheduled and approved in advance by the employee’s department director.
5. Proper documentation for both accrual and discharge of compensatory time must be completed.

City of Providence – Grant Management Assessment Engagement

6. The accumulation or use of such compensatory time cannot be carried over from one contract year to the next unless the employee is refused a reasonable opportunity to discharge it prior to the end of the contract year.
7. Request for compensatory time discharge for the period November 15th – January 5th must be submitted in writing by October 15th and approved by the Department Directory by October 25th.

Summary of Compensatory Time Findings

blumshapiro performed an independent assessment of the compensatory time within the Youth Workforce Program for the one employee that accrued and discharged compensatory time, Anne Walsh. Based on our review of documents and analysis of information obtained, we found that there were multiple violations of the Union Contract as well as the City of Providence Payroll Personnel Policy. See Appendix B for additional information pertaining to the compensatory time violations.

During the compensatory time analysis and re-performance there were multiple findings that blumshapiro noted below pertaining to non-compliance with contracts, policies, and agreements:

Findings:

1. The employee in question was allowed to carryover compensatory time from the prior fiscal year, without formal justification and/or documentation.
 - a. Blumshapiro did not find nor was provided any audit trail or associated documentation to allow the carryover of compensatory time.
2. Multiple instances where the employee was granted more than 7.5-hours of compensatory time in a week were identified.
 - b. The employee should have been paid overtime for all hours in excess of 40 within a given workweek.
3. Proper completion of the City forms "Request for Accrued Compensatory Time", as well as "Request for Compensatory Time", were not filled out and authorized by the employee, supervisor, and department director as required.
4. Instances were noted where the employee's timesheet was not reviewed and approved by the immediate supervisor.
5. Instance were noted where the employee timesheet was not accurate, yet it was reviewed and approved by supervisor personnel.

City of Providence – Grant Management Assessment Engagement

Based on our analysis (see Appendix B), there was an excess amount of hours provided (and used) by the employee for compensatory time. The chart below reflects both hours and approximate costs based on the employees hourly pay rate.

Youth Workforce Programs Manager - Anne Walsh

<u>Description</u>	<u>Hours</u>	<u>Allowable Hours</u>	<u>Pay Rate</u>	<u>Excess Accrual</u>	<u>Total Amount</u>
Compensatory Time					
2017 - 2018 Excess	124.50	0	\$ 44.132	\$ (5,494.43)	
2018 - 2019 Excess	86.25	0	\$ 44.132	\$ (3,806.39)	
Total Amount Over Accrued					<u>\$ (9,300.82)</u>

Appendix A: Grant Agreement - Summarization

City of Providence Grant Summary Listing Table of Contents		
Section	Abbreviation	Grant Name
Grant Agreement Information Summary		
1	A	Workforce Innovation and Opportunity Act
2	B	Real Skills for Youth
3	C	Leveraging Educational Assistance Partnership
4	D	PVD Healthworks
5	E	Recovery Through Opportunity (Opioid Grant 1 &2)
6	F	Working Cities
7	G	Umbrella Memorandum of Understanding
8	H	H-1B Ready to Work Partnership
9	I	Department of Human Services
10	J	PVD Med

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements	Other Grant Requirements	
(Grant Name) WIOA - (Grantor) Governor's Workforce Board RI - (Grantee) Office of Economic Opportunity - (Grant Amount) \$3,023,510 - (Grant Date Range) Program Year 2019			
Adult - \$1,088,951 Youth - \$1,280,870 Dislocated Worker - \$653,689	No data available	No data available	

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			Reporting Requirements	Other Grant Requirements
Allowability of Costs	(Grant Name) - Real Skills for Youth - (Grantor) Governor's Workforce Board RI - (Grantee) Office of Economic Opportunity - (Grant Amount) \$635,950.90 & \$770,499.65 - (Grant Date Range) 5/1/19 - 4/30/20 & 6/15/18 - 6/15/19			
<p>1) All expenditure of funds will comply with OMB Circular A-122 unless otherwise specified</p> <p>2) Funds will be made available by the Grantor to the Grantee consistent with Section D, "conditions of compensation", which are defined as costs which are necessary and reasonable for the proper and efficient performance and services</p> <p>3) Changes in excess of 20%, and any changes in wages, salaries, and fringe benefits, must receive prior approval</p> <p>4) Eligible Costs: Be necessary and reasonable for proper and efficient execution of the contractual requirements budgeted Not be a general expense required to carry out regular business of Grantee Be in conformance with any limitations or exclusions in these instructions, federal laws, or other governing limitations Be accorded consistent treatment through application of accounting policy and procedures approved and/or prescribed herein Not be included as a cost of any other financed program Be net of all applicable credits such as purchase discounts, rebates or allowances, sales of publications or materials, or other income or refunds Be fully documented Comply with agency internal policies governing administrative practices, including policies with respect to employment, salary and wage rates, working hours and holidays, fringe benefits, vacation and sick leave privileges. The policies shall be in writing and available for review by the Grantor</p> <p>5) Publicity: No funds provided under this contract shall be used for publicity or propaganda purposes Nor shall contract funds be used to pay the salary or expenses of the Grantee related to any activity designed to influence legislation or appropriate pending before the Legislature or Congress</p> <p>6) Consultants: Consultants not hired on a project or fee for service basis shall be limited to \$450 per day</p>	<p>1) Documentation for all program activity expenditures and receipts must be sufficient to establish a clear audit trail from the books of account to source documents</p> <p>2) In the event, that program income is generated by the Grantee, including interest income; it must be reported and either reinvested in the program or returned to the Grantor</p> <p>3) Grantee agrees to retain said reports, records and supporting documentation for 4 years after then final closeout of the contract, or until such time as any unresolved finding contained in an open audit is resolved</p> <p>4) No later than 10/30/18, the Grantee must submit their final expense report for all summer programming expenses, including a report of expenditures with appropriate supporting documentation</p>	<p>1) Funds shall be accounted for separately and shall be used for activities described hereunder and for no other purposes</p> <p>2) All federal and state requirements, as applicable, must be passed down to subgrantees</p> <p>3) Performance Check Ins: Performance check-ins will be conducted as needed</p> <p>4) Invoicing Schedule: OEO is responsible for submitting Expenditure Reports with appropriate back-up documentation, and distributing funds to appropriate parties May - July 2019 - (8/15/19) Aug - Oct 2019 - (11/15/19) Nov - Jan 2020 - (2/15/20) Feb - Apr 2020 - (5/15/20)</p>		
<p>5) Summer programming: 7/15/18 - work-based learning report with individual level data of all enrollees 8/15/18 - Mid-program Work-based learning report with individual level data of all final enrollees including those who have dropped out and a narrative with highlights and photos 9/30/18 - Final Work-based learning report with individual-level data, including all program completers and a narrative report with highlights</p> <p>6) Academic year programming: 1/15/19 - Career exploration and work-based learning reports with all fall semester activity information, as applicable, and a narrative report 6/15/19 - Career exploration and work-based learning reports with all spring semester activity information, as applicable, and a narrative report</p> <p>7) Rebates: Grantee agrees to advise the Grantor in writing of any forthcoming income resulting from lease/rental rebates or other rebates</p> <p>8) Cost Allocation: Costs, primarily staff time charges, not attributed to this contract must be reflected in the time distribution sheet</p> <p>9) Reporting Requirements: Provide detailed participant rosters as required Provide participant status updates as required</p>				

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements		Other Grant Requirements
(Grant Name) - Leveraging Educational Assistance Partnership - (Grantor) U.S. Department of Labor Employment and Training Administration - (Grantee) Workforce Solutions Providence/Cranston - (Grant Amount) \$499,672 - (Grant Date Range) 7/1/16 - 6/30/18 & 6/30/18 - 9/30/18			
1) Admin Costs: There is a 10% limitation of administrative costs on funds awarded under this grant	1) Quarterly Financial Reports: All ETA recipients are required to report quarterly financial data on the ETA 9130 Reports are due no later than 45 calendar days after then end of each specified reporting quarter (6/30, 9/0, 12/31, 3/31) Final financial close out report is required to be submitted no later than 90 calendar days after the grant period of performance ends ETA requires all grant recipients to submit the 9130 form electronically through an on-line reporting system	1) Administrative Requirements: Must maintain the currency of the information in the SAM until you submit the final financial report required under this award or receive the final payment, whichever is later. Requires review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term	3) Audits: Organization-wide or program-specific audits shall be performed in accordance with the Single Audit Act Amendments of 1996. Recipients that expend \$750,000 or more in a year in Federal awards shall have an audit conducted for that year in accordance with the requirements contained in 2 CFR 200.501 4) Program Income: The recipient is required to utilize the addition method if any Program Income is generates throughout the duration of this award
2) Consultants: Fees paid to consultants shall be limited to \$585 per day without additional Grant Officer approval	2) Quarterly Narrative Progress Reports: Recipients are required to submit a narrative quarterly and final report to the designated Federal Project Officer (FPO) on grant activities fund under this award. All reports are due no later than 45 calendar days after the end of each specified reporting quarter (6/30, 9/0, 12/31, 3/31)	2) Personally identifiable Information: Recipient must recognize and safeguard personally identifiable information (PII) except where disclosure is allowed by prior written approval of the Grant Officer or by court order	
3) Salary and Bonus Limitations: None of the funds appropriated under the heading "Employment and Training" shall be used by a recipient or sub-recipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II		3) Audits: Organization-wide or program-specific audits shall be performed in accordance with the Single Audit Act Amendments of 1996. Recipients that expend \$750,000 or more in a year in Federal awards shall have an audit conducted for that year in accordance with the requirements contained in 2 CFR 200.501	
4) Budget Flexibility: Transfer of funds among direct costs categories or programs, functions and activities is restricted such that if the cumulative amount of such transfers exceeds or is expected to exceed 10% of the total budget as last approved by the Federal awarding agency, the recipient must receive prior approval from the Grant Officer.		4) Program Income: The recipient is required to utilize the addition method if any Program Income is generates throughout the duration of this award	
5) Mileage Reimbursement Rates: Recipients must have policies and procedures in place related to travel costs; however, for reimbursement on a mileage basis, this federal award cannot be charged more than the maximum allowable Mileage Reimbursement Rates for Federal employees. Mileage rates must be checked annually to ensure compliance		5) Managing Subawards: Provisions of the terms and conditions of this award will be applied to any subrecipient under this award. Recipient is responsible for the monitoring of the subrecipient, ensuring that the Terms and Conditions are in all subaward packages and that the subrecipient is in compliance with all applicable regulations and the terms and conditions of this award	
6) Restriction on Health Benefits Coverage Recipient must ensure the use of these funds for health benefits coverage complies with 506 and 507 of Division G of Public Law 113-235		6) Final Year / Closeout Requirements Recipient will be required to close the grant with ETA	

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary		
Allowability of Costs	Reporting Requirements	Other Grant Requirements
<p>7) Equipment: Recipients must receive prior approval from the DOL Grant Officer for the purchase of any equipment with a per unit acquisition cost of \$5,000 or more, and a useful life of more than one purchase must be made in accordance with 2 CFR 20.313 or 2 CFR 200.439 To obtain approval, the grantee must submit a detailed equipment purchase list with descriptions to the FPO for review</p> <p>8) Publicity: No funds provided under this grant shall be used for publicity or propaganda purposes. Nor shall grant funds be used to pay the salary or expenses of any recipient or agent acting for such recipient, related to any activity designed to influence the enactment of legislation</p> <p>9) Intellectual Property Rights: Federal funds may not be used to pay any royalty or license fee for use of a copyrighted work, or the cost of acquiring by purchase a copyright in a work, where the Department has a license or rights of free use in such work, although they may be used to pay costs for obtaining a copy which is limited to the developer/seller costs of copying and shipping If revenues are generated through selling products developed with grant funds, including IP, these revenues are program income</p>		<p>7) Procurement: Recipient procurement transactions be conducted in a manner to provide, to the maximum extent practical, open and free competition</p> <p>8) Public Announcements: Recipients receiving federal funds, shall clearly state The percentage of the total cost of the program or project which will be financed with federal money The dollar amount of federal funds for the project or program Percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources</p>

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements	Other Grant Requirements	
(Grant Name) - Real Jobs RI - (Grantor) Rhode Island Department of Labor and Training - (Grantee) The City of Providence (on behalf of PVD Healthworks) - (Grant Amount) \$300,000 & \$14,400 & \$76,678.25 - (Grant Date Range) 1/28/18 - 7/27/18 & 5/9/18 & 5/30/18			
No data available	<p>1) Responsible for submitting expenditure reports with appropriate back-up documentation, and distributing funds to the appropriate parties</p> <p>Expenditure reporting dates</p> <p>10/6/17, 1/12/18, 4/6/18, 7/6/18, 10/5/18, 1/4/19, 4/5/19</p> <p>Complete and accurate expenditure reports with supporting documentation must be submitted by the City of Providence in accordance with the above schedule to ensure timely</p> <p>Complete enrollment form packages must be submitted in a timely manner</p> <p>2) Reporting Requirements:</p> <p>Partnership is required to submit quarterly narrative reports to update the Department of progress made towards the PVD HealthWorks healthcare and social assistance intermediary activities</p> <p>Partnership is required to submit complete Enrollment Form Packages for each participant before they start training as indicated</p> <p>Required to fill out and then update monthly the 'Participant Status Report'</p> <p>Department will provide the spreadsheet to the partnership</p> <p>Monthly updates are due in the first 10 days of every month</p> <p>Must complete an Employment Report for each participant who secures new employment as a result of the Partnership's grant-funded intervention</p> <p>3) Complete and accurate Expenditure Reports with supporting documentation must be submitted by the City of Providence in accordance with reimbursement schedule to ensure timely reimbursement</p> <p>4) Complete Enrollment Form Packages must be submitted in a timely manner</p>	<p>1) City of Providence will be responsible for submitting Expenditure Reports with appropriate back-up documentation, and distributing funds to the appropriate parties</p> <p>2) Lifespan Medical Assistant Training:</p> <p>Purpose of collecting data about the Partnership's work is to Determine whether the programs are experiencing challenges in their execution so problems can be addressed</p> <p>Judge whether the programs worked for the companies involved, for the participants and the public who financed them</p> <p>Add to the pool of data that allows stakeholder to determine whether the larger Real Jobs RI program is performing and so is a good investment</p> <p>Number enrolled, Number completed, Number promoted or given raises because of the training (hiring employer, job title, wage information)</p> <p>3) Genesis Direct Support Professional Training:</p> <p>Purpose of collecting data about the Partnership's work is to Determine whether the programs are experiencing challenges in their execution so problems can be addressed</p> <p>Judge whether the programs worked for the companies involved, for the participants and the public who financed them</p> <p>Add to the pool of data that allows stakeholder to determine whether the larger Real Jobs RI program is performing and so is a good investment</p> <p>Number enrolled, Number completed, Number promoted or given raises because of the training (hiring employer, job title, wage information)</p>	

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements	Other Grant Requirements	
(Grant Name) - Recovery Through Opportunity - (Grantor) U.S. Department of Labor National Health Emergency Dislocated Worker Demonstration Grant Program (owner) Rhode Island Department of Labor and Training (distributor) - (Grantee) Workforce Solutions Providence/Cranston - (Grant Amount) \$3,894,875 & \$145,000 - (Grant Date Range) 6/1/19 & 1/29/19 - 2/3/20			
No data available	1) WSPC shall maintain all required financial records, including record of the receipt and use of funds 2) City of Providence is responsible for submitting Expenditure Reports with appropriate back-up documentation, and distributing funds to the appropriate parties Expenditure Reports submission schedule (3/8/19, 4/5/19, 5/10/19, 6/7/19, 7/5/19, 8/9/19, 9/6/19, 10/11/19, 11/8/19, 12/6/19, 1/10/20, 2/7/20, 3/6/20) Expenditure reports for the period ending June 30th must be received during the first week of July to ensure timely processing and payment due to the change in the state fiscal year 3) Reporting Requirements: Submit complete enrollment packages for each participant before they start training or receiving services Provide updates on the status of participants upon request, and immediately notify the Department if a participant withdraws or is removed from programming Participate in check-in meetings and Active Contract Management (ACM) sessions to discuss program implementation, review performance, and develop strategies for program involvement	1) WSPC shall act in accordance with all duties, rights, and responsibilities as required by the terms of the grant agreement and any other USDOL requirements pertaining thereto WSPC shall act in accordance with applicable state and federal laws and regulations 2) WSPC agrees to indemnify and hold harmless DLT from any and all claims, demands, suits, and compromise, including attorney fees, which may result from the negligence, willful misconduct, or intentional wrong doing of DLT, its agents, officers, servants, and employees regarding the performance of their duties pursuant to this agreement 3) Any and all modifications to this agreement must be in writing and signed by Director of the Department of Labor and Training, and the Executive Director of the WSPC.	

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			Other Grant Requirements
Allowability of Costs	Reporting Requirements		
(Grant Name) - Working Cities - (Grantor) Federal Reserve Bank of Boston (owner) Boston Community Capital (distributor) - (Grantee) Office of Economic Opportunity - (Grant Amount) \$400,000 - (Grant Date Range) 9/15/17 - 3/15/20			
1) Transfers between lines of the budget in excess of \$10,000 must be approved by the FRBB	1) Progress reports are due on (3/31/18, 9/15/18, 3/15/19, 9/15/19, 3/15/20)	1) Grantee must demonstrate possession of the 10% cash matching funds and 10% in kind contributions before receiving payment under this agreement	
2) Cost Allowability: Grantee shall not use any portion of funds or any income To undertake any activity for any purpose other those specified in Grantee's Working Cities Challenge application To cause any private gain or improper private benefit to occur To make any substantial attempt to influence legislation Including the publishing or distribution of any statements in support of or opposition to pending legislation To influence in any nation or other political unit the outcome of any election for or against any candidate for public office To violate any U.S law including but not limited to law prohibiting the support of terrorism	2) Final progress report due on 9/15/20 Reports shall include a narrative account of what was accomplished by the grant, including a description of progress made toward achieving the goals of the grant and assurance that the activities under the grant have been conducted in conformity with the terms of the grant. Audited financial statements for the lead agency shall be submitted to the Federal Reserve within six months of the end of the each lead agency fiscal year	2) All sub-grantees must sign a sub-grantee agreement attesting to their understanding of and intention to comply with those terms	
	3) Grantee shall maintain an accurate record of the grant received and all expenses incurred under this grant, and retain such books and records for at least six (6) years after completion of the use of this grant Grantee shall permit reasonable access to files, records, and personnel by the FRBB to allow them to conduct audits	3) Grantee agrees to cooperate and meet periodically to share information with researchers and evaluators	
		4) Ensure that core team members consistently participate in, learning community activities designed to promote sharing the sharing of relevant knowledge and to build capacity of participant teams to achieve initiative	
		5) Grantee shall notify FRBB immediately of any changes in status, personnel, or funding that may impair ability to fulfill obligations Grantee must disclose significant adverse changes in the lead agency's tax exempt status, financial results, or position to the FRBB within 5 business days	

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements	Other Grant Requirements	Other Grant Information
(Grant Name) - Umbrella Memorandum of Understanding (MOU) - (Grantor) Providence/Cranston Workforce Development Board - (Grantee) Office of Economic Opportunity - (Grant Amount) \$500,000 - (Grant Date Range) 4/1/18 - 9/30/19			
Use a portion of the funds available for the program and activities to maintain the delivery system, including payment toward the infrastructure costs of the AIC	To ensure P/C AIC one-stop system operates effectively, parties to this MOU must provide performance information that supports the achievement of performance goals, consistent with the requirement of law and as outlined in the RI state plan	Provide access through the AIC service delivery system to such program or activities carried out by the entity, as consistent with regulations, including making the career services that are applicable to the program or activities available at the AIC	Quarterly Invoices: (1/30/18, 4/30/18, 7/30/19, 10/30/19, 1/30/19, 4/30/19)
Parties agree to build an efficient workforce system through sharing of information, increased collaboration, staff training and streamlining service delivery to maximize partner strengths and improve customer flow and access	Enter into a local memorandum of understanding with the local board, relating to the operation of the AIC system	Participate in the operation of the one-stop system consistent with the terms of the memorandum of understanding	Budget: Period 1/1/18 - 6/30/19 Amount \$899,400.51 MOU Effective Dates: 7/1/17 - 9/30/20
	Customer personally identifiable information must be collected, used, and disclosed by partners subject to various laws and ordinances (see grant agreement for specific details)	PCWDB has designated convening authority to the Director of the Office of Economic Opportunity to work with P/C AIC partners to achieve consensus and informally mediate disagreements. This authority includes responsibilities for ensuring that all parties have had an opportunity to fully participate in the development of the MOU from start to finish	

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary				Other Grant Requirements	Other Grant Information
Allowability of Costs	Reporting Requirements	City of Providence (Grantee) City of Providence (Provider/Cranston Workforce Investment Board) - (Grant Amount) \$7,516,324 - (Grant Date Range) 11/1/14 - 10/31/18			
<p>Administrative Costs:</p> <p>10% limitation on administrative costs on funds awarded under this grant. Under no circumstances may administrative costs exceed this limit. Any amounts exceeding this limitation at closeout will be disallowed and subject to debt collection.</p>	<p>Reporting of first-tier subawards:</p> <p>Unless exempt, must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery funds for a subaward to an entity</p>	<p>Personally identifiable information:</p> <p>Grantees must recognize and safeguard personally identifiable information except where disclosure is allowed by prior written approval of the Grant Officer or by court order.</p> <p>Grantees must meet the requirements in Training and Employment Guidance letter.</p>		<p>Period of Performance:</p> <p>(11/1/14 - 10/31/18)</p>	
<p>Consultants:</p> <p>Fees paid to consultants shall be limited to \$585 per day without additional Grant Officer approval</p>	<p>Reporting Total Compensation of Recipient & Subrecipient Executives:</p> <p>Must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year. If total federal funding authorized to date under this award is \$25K or more, (OR), in the preceding fiscal year you received 1) 80% or more of your annual gross revenues from Federal procurement contracts and Federal financial assistance subject to the Transparency Act, and 2) \$25M or more in annual gross revenues from Federal procurement contracts and Federal financial assistance subject to the Transparency Act</p> <p>Exemptions:</p> <p>If, in the FY, gross income from all sources is below \$300K, you are exempt from the requirements to report Subawards, and total compensation of the five most highly compensated executives of any subrecipient</p>	<p>Audits:</p> <p>Awardees that are subject to the provisions of OMB Circular A-133 and that expend \$500K or more in a year in Federal awards, shall have an audit conducted for that year in accordance with the requirements contained in OMB Circular A-133</p>		<p>Total Government Financial Obligation: \$7,516,324</p>	
<p>Salary and Bonus Limitations:</p> <p>None of the funds appropriated under the heading "Employment and Training" shall be used by a recipient or sub-recipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II</p> <p>The salary and bonus limitation does not apply to vendors providing goods and services as defined in OMB Circular A-133</p> <p>Budget Line Item Flexibility:</p> <p>Flexibility is allowed in the transfer of funds among direct cost categories within the grant budget, except personnel and fringe benefits, provided no single line item is increased or decreased by more than 20% of the amount obligated. Any changes in excess of 20% and any changes in personnel and fringe benefits must receive prior written approval from the Grant Officer.</p> <p>Failure to obtain such prior written approval may result in cost disallowance.</p>	<p>Reports:</p> <p>Quarterly Financial Reports - all ETA awardees are required to report quarterly financial data on the ETA 9130. A final financial closeout report is required to be submitted no later than 90 calendar days after the grant period of performance ends.</p> <p>ETA requires all grant recipients to submit the 9130 form electronically through an online reporting system. Expenditures are required to be reported on an accrual basis, cumulative from the beginning of the life of a grant, through the end of each reporting period.</p> <p>Quarterly Narrative Progress Reports - Awardees are required to submit a narrative quarterly and final report to the designated Federal Project Officer on the last quarterly progress report that awardees submit will serve as the grant's Final Performance Report. This report should provide both quarterly and cumulative information on the grant's activities. It must summarize project activities, employment outcomes and other deliverables, and related results of the project.</p>	<p>Awardee is responsible for the monitoring of the subrecipient, ensuring that the Terms and Conditions are in all subaward packages and that the subrecipient is in compliance with all applicable regulations and the terms and conditions of this award.</p>		<p>The Uniform Administrative Requirements require all awardee procurement transactions to be conducted in a manner to provide, to the maximum extent practical, open and free competition.</p>	
<p>Equipment:</p> <p>Awardees must receive prior approval from the DOL/ETA Grant Officer for the purchase of any equipment with a per unit Acquisition cost of \$5K or more, and a useful life of more than one year. Includes the purchase of ADP equipment.</p>					

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements	Other Grant Requirements	Other Grant Information
<p>Program Income: Awardee is required to utilize the addition method if any Program Income is generated throughout the duration of this award. The awardee is allowed to deduct costs incidental to generating Program Income to arrive at a net Program</p> <p>Pre-Award: All costs incurred by the awardee prior to the start date specified in the award issued by the Department are incurred at the awardee's own expense.</p> <p>Publicity: No funds provided under this grant shall be used for publicity or propaganda purposes. Nor shall grant funds be used to pay the salary or expenses of any awardee or agent acting for such awardee related to any activity designed to influence legislation.</p> <p>Funding for Travel to and From Meetings with an Executive Branch Agency: Grant funds may not be used for the purposes of defraying the costs of a conference held by any Executive branch department, agency, board, commission, or office unless it is directly and programmatically related to the purpose for which the grant or contract was awarded</p> <p>No funds made available through DOL appropriations may be used for travel and conference activities that are not in compliance with Office of Management and Budget Memorandum M-1-12 dated 5/11/12.</p>			

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements	Other Grant Requirements	Other Grant Information
Department of Human Services - (Grant Name) - Department of Homeland Security - (Grantor) State of Rhode Island and Providence Plantations (Grantee) Workforce Solutions of Providence/Cranston - (Grant Amount) \$2,241,757 & \$73,715 - (Grant Date Range) 6/1/12 - 12/31/17 & 1/1/18 - 2/28/18			
No data available	<p>Contractor shall maintain a full list of participants referred, enrolled, served, and placed into OJT services. Said list shall also specify dates served, terminated, or placed.</p> <p>Performance Measure: List shall be submitted to DHS in a quarterly basis, or at the request of DHS program manager.</p> <p>Performance Measure: Outcomes shall be reported to DHS on a monthly basis</p> <p>Contractor shall obtain copies of paystubs from trainees, or payroll information directly from employers at the end of two weeks, and again at the end of four weeks, and scan or deliver this evidence to DHS</p> <p>Performance Measure: This evidence shall be submitted to DHS pursuant to Addendum II along with monthly invoices.</p>	<p>All work performed must be in accordance with CFR Title 45, and RIGL Title 40</p> <p>Contractor shall keep a file for each enrollee and each OJT placement site which documents adherence to the following tasks: conduct pre-screening interview and record attendance and progress of each participant in the EARR system on a bi-weekly basis when a participant is placed into an OJT, contractor will visit the site during the first week if an employer rates a trainee as satisfactory, yet fails to retain him or her as an employee, the contractor must make inquiry of both the employer and the trainee OJT's must be developed only with companies deemed stable, safe, and welcoming of a diverse workforce</p>	on-the-job training for TANF customers at WSPC
	<p>Contractor shall adhere to required expenditure and program reporting</p> <p>Performance Measure: Financial reports shall be submitted to DHS as required by Addendum III.</p> <p>Employers shall submit trainee evaluation reports with their invoices monthly to the Contractor.</p>		

City of Providence – Grant Management Assessment Engagement

City of Providence Grant Summary			
Allowability of Costs	Reporting Requirements	Other Grant Requirements	
(Grant Name) - PVD Med - (Grantor) Rhode Island Department of Labor and Trainings - (Grantee) Office of Economic Opportunity - (Grant Amount) \$3,700 - (Grant Date Range) 1/28/19 - 4/4/19			
The hourly rate for PPSD teachers is a maximum of \$25 per hour.	Please attach a draft 10-week outline of the proposed program that includes what topics and activities will be covered in the program. Also include any final products or presentations/performances that will be included in the program.	The hub program adult-to-youth ratio is a maximum of 13 youth for every 1 adult	

City of Providence – Grant Management Assessment Engagement

Appendix B: Compensatory Time – Re-performance

City of Providence Compensatory Time City Provided Records						City of Providence Compensatory Time Contract Compliance Reperformance					FY 17-18		FY 18-19		blum notes
Date	Straight Hours Worked	Comp Hours Accrued	Comp Hours Discharged	Total Hours	Total Days	Straight Hours Worked	Comp Hours Accrued	Comp Hours Discharged	Total Hours Accrued / (Discharged)	Total Days					
6/29/2018	2	3	0	124.5	17.79	2	3	0	0	0.00	(124.50)	0	no carry over allowed for start of new fiscal year (FY 18-19), unless justification based on the restriction of the ability to discharge compensatory time in the prior fiscal year		
7/2/2018	2	3	0	127.5	18.21	2	3	0	3	0.43	0	0			
7/3/2018	4	6	0	133.5	19.07	4	4.5	0	7.5	1.07	0	(1.50)	max of 7.5 comp time hrs in 1 week period (see above)		
7/5/2018	3	4.5	0	138	19.71	3	0	0	7.5	1.07	0	(4.50)	(see above)		
7/6/2018	2	3	0	141	20.14	2	0	0	7.5	1.07	0	(3.00)	(see above)		
7/9/2018	4	6	0	147	21.00	4	6	0	13.5	1.93	0	0			
7/11/2018	4	6	0	153	21.86	4	1.5	0	15	2.14	0	(4.50)	max of 7.5 comp time hrs in 1 week period (see above)		
7/12/2018	4	6	0	159	22.71	4	0	0	15	2.14	0	(6.00)	(see above)		
7/13/2018	2	3	0	162	23.14	2	0	0	15	2.14	0	(3.00)	(see above)		
7/16/2018	3	4.5	0	166.5	23.79	3	4.5	0	19.5	2.79	0	0			
7/17/2018	4	6	0	172.5	24.64	4	3	0	22.5	3.21	0	(3.00)	max of 7.5 comp time hrs in 1 week period (see above)		
7/18/2018	3	4.5	0	177	25.29	3	0	0	22.5	3.21	0	(4.50)	(see above)		
7/19/2018	3	4.5	0	181.5	25.93	3	0	0	22.5	3.21	0	(4.50)	(see above)		
7/20/2018	3	4.5	0	186	26.57	3	0	0	22.5	3.21	0	(4.50)	(see above)		
7/24/2018	3	4.5	0	190.5	27.21	3	4.5	0	27	3.86	0	0			
7/25/2018	3.5	5.25	0	195.75	27.96	3.5	3	0	30	4.29	0	(2.25)	max of 7.5 comp time hrs in 1 week period (see above)		
7/26/2018	2.5	3.75	0	199.5	28.50	2.5	0	0	30	4.29	0	(3.75)	(see above)		
7/27/2018	2	3	0	202.5	28.93	2	0	0	30	4.29	0	(3.00)	(see above)		
7/31/2018	2	3	0	205.5	29.36	2	3	0	33	4.71	0	0			
8/1/2018	2	3	0	208.5	29.79	2	3	0	36	5.14	0	0			
8/2/2018	2	3	0	211.5	30.21	2	1.5	0	37.5	5.36	0	(1.50)	max of 7.5 comp time hrs in 1 week period		
8/6/2018	2	3	0	214.5	30.64	2	3	0	40.5	5.79	0	0			
8/7/2018	2	3	0	217.5	31.07	2	3	0	43.5	6.21	0	0			
8/8/2018	3	4.5	0	222	31.71	3	1.5	0	45	6.43	0	(3.00)	max of 7.5 comp time hrs in 1 week period		
8/14/2018	2	3	0	225	32.14	2	3	0	48	6.86	0	0			

City of Providence – Grant Management Assessment Engagement

City of Providence Compensatory Time City Provided Records						City of Providence Compensatory Time Contract Compliance Reperformance					FY 17 -18	FY 18 -19	blum notes
Date	Straight Hours Worked	Comp Hours Accrued	Comp Hours Discharged	Total Hours	Total Days	Straight Hours Worked	Comp Hours Accrued	Comp Hours Discharged	Total Hours Accrued / (Discharged)	Total Days	Disallowed Comp Hours		
8/15/2018	2	3	0	228	32.57	2	3	0	51	7.29	0	0	
8/16/2018	0	0	7	221	31.57	0	0	7	44	6.29	0	0	
8/21/2018	0	0	7	214	30.57	0	0	7	37	5.29	0	0	
8/22/2018	0	0	7	207	29.57	0	0	7	30	4.29	0	0	
8/29/2018	2	3	0	210	30.00	2	3	0	33	4.71	0	0	
8/30/2018	0	0	7	203	29.00	0	0	7	26	3.71	0	0	
8/31/2018	0	0	7	196	28.00	0	0	7	19	2.71	0	0	
9/4/2018	0	0	7	189	27.00	0	0	7	12	1.71	0	0	
9/12/2018	0	0	3.5	185.5	26.50	0	0	3.5	8.5	1.21	0	0	
9/16/2018	0	0	7	178.5	25.50	0	0	7	1.5	0.21	0	0	
10/12/2018	0	0	7	171.5	24.50	0	0	7	-5.5	-0.79	0	0	
10/15/2018	2	3		174.5	24.93	2	3		-2.5	-0.36	0	0	
10/16/2018	4	6		180.5	25.79	4	4.5		2	0.29	0	(1.50)	max of 7.5 comp time hrs in 1 week period (see above)
10/17/2018	1	1.5		182	26.00	1	0		2	0.29	0	(1.50)	(see above)
10/18/2018	3	4.5		186.5	26.64	3	0		2	0.29	0	(4.50)	(see above)
10/19/2018	0	0	7	179.5	25.64	0	0	7	-5	-0.71	0	0	
11/5/2018	3	4.5		184	26.29	3	4.5		-0.5	-0.07	0	0	
11/7/2018	0	0	7	177	25.29	0	0	7	-7.5	-1.07	0	0	
11/9/2018	0	0	7	170	24.29	0	0	7	-14.5	-2.07	0	0	
11/13/2018	0	0	7	163	23.29	0	0	7	-21.5	-3.07	0	0	
11/14/2018	0	0	7	156	22.29	0	0	7	-28.5	-4.07	0	0	
11/15/2018	0	0	7	149	21.29	0	0	7	-35.5	-5.07	0	0	
11/21/2018	0	0	7	142	20.29	0	0	7	-42.5	-6.07	0	0	
3/18/2019	3	4.5		146.5	20.93	3	4.5		-38	-5.43	0	0	
3/19/2019	3	4.5		151	21.57	3	3		-35	-5.00	0	(1.50)	max of 7.5 comp time hrs in 1 week period (see above)
3/21/2019	2	3		154	22.00	2	0		-35	-5.00	0	(3.00)	(see above)

City of Providence – Grant Management Assessment Engagement

City of Providence Compensatory Time City Provided Records						City of Providence Compensatory Time Contract Compliance Reperformance						FY 17 -18	FY 18 -19	blum notes
Date	Straight Hours Worked	Comp Hours Accrued	Comp Hours Discharged	Total Hours	Total Days	Straight Hours Worked	Comp Hours Accrued	Comp Hours Discharged	Total Hours Accrued / (Discharged)	Total Days	Disallowed Comp Hours			
3/26/2019	2	3		157	22.43	2	3		-32	-4.57	0	0	max of 7.5 comp time hrs in 1 week period (see above)	
3/27/2019	3	4.5		161.5	23.07	3	4.5		-27.5	-3.93	0	0		
3/28/2019	1.5	2.25		163.75	23.39	1.5	0		-27.5	-3.93	0	(2.25)		
4/1/2019	4	6		169.75	24.25	4	6		-21.5	-3.07	0	0	max of 7.5 comp time hrs in 1 week period (see above) (see above)	
4/3/2019	4	6		175.75	25.11	4	1.5		-20	-2.86	0	(4.50)		
4/4/2019	5	7.5		183.25	26.18	5	0		-20	-2.86	0	(7.50)		
4/6/2019	5	7.5		190.75	27.25	5	0		-20	-2.86	0	(7.50)		
4/9/2019	0	0	7	183.75	26.25	0	0	7	-27	-3.86	0	0		
4/17/2019	0	0	7	176.75	25.25	0	0	7	-34	-4.86	0	0		
4/18/2019	0	0	7	169.75	24.25	0	0	7	-41	-5.86	0	0		
4/19/2019	0	0	7	162.75	23.25	0	0	7	-48	-6.86	0	0		
4/22/2019	0	0	7	155.75	22.25	0	0	7	-55	-7.86	0	0		
4/23/2019	0	0	7	148.75	21.25	0	0	7	-62	-8.86	0	0		
4/24/2019	0	0	7	141.75	20.25	0	0	7	-69	-9.86	0	0		
4/25/2019	0	0	7	134.75	19.25	0	0	7	-76	-10.86	0	0		
4/26/2019	0	0	7	127.75	18.25	0	0	7	-83	-11.86	0	0		
4/29/2019	0	0	7	120.75	17.25	0	0	7	-90	-12.86	0	0		
4/30/2019	0	0	3.5	117.25	16.75	0	0	3.5	-93.5	-13.36	0	0		
5/2/2019	0	0	7	110.25	15.75	0	0	7	-100.5	-14.36	0	0		
5/3/2019	0	0	7	103.25	14.75	0	0	7	-107.5	-15.36	0	0		
5/6/2019	0	0	3.5	99.75	14.25	0	0	3.5	-111	-15.86	0	0		
5/7/2019	0	0	7	92.75	13.25	0	0	7	-118	-16.86	0	0		
5/10/2019	0	0	3.5	89.25	12.75	0	0	3.5	-121.5	-17.36	0	0		
5/24/2019	0	0	7	82.25	11.75	0	0	7	-128.5	-18.36	0	0		
											(124.50)	(86.25)	total comp hours disallowed per contract	

City of Providence – Grant Management Assessment Engagement

	hourly rate (\$)	\$44.132	
	disallowed hours accrued (FY 17-18)	(124.50)	
	disallowed hours discharged (\$ (FY 17-18)	<u>(\$5,494.43)</u>	
	disallowed hours accrued (FY 18-19)	(86.25)	
	disallowed hours discharged (\$ (FY 18-19)	<u>(\$3,806.39)</u>	
	net effect of disallowed comp hours discharged	<u>(\$9,300.82)</u>	

Youth Workforce Programs Manager - Anne Walsh

Description	Hours	Allowable Hours	Pay Rate	Excess Accrual	Total Amount
Compensatory Time					
2017 - 2018 Excess	124.50	0	\$ 44.132	\$ (5,494.43)	
2018 - 2019 Excess	86.25	0	\$ 44.132	\$ (3,806.39)	
Total Amount Over Accrued					<u>\$ (9,300.82)</u>

Response from Department

Diana Perdomo, Chief of Policy
Office of Mayor Jorge O. Elorza



CITY OF PROVIDENCE

Jorge O. Elorza, Mayor

To: Gina M. Costa, Internal Auditor and James J. Lombardi, III, Treasurer of City of Providence

From: Diana Perdomo, Chief of Policy, Office of Mayor Jorge O. Elorza

CC: Lawrence Mancini, Director of Finance

Jim Glover, Interim Director, Workforce Solutions Providence Cranston

Jenn Steinfeld, Director of Strategic Partnerships and Economic Opportunity

Lori DaRosa, Fiscal Manager

Sara Silveria, Deputy Finance Director

Krystle Lindberg, City Controller

Date: September 27, 2019

Re: Blum Shapiro DRAFT Report Independent Assessment of Grant Management Operations and Compensatory Time dated September 12, 2019

This notice is in response to the findings noted in the Independent Assessment of Grant Management Operations and Compensatory Time within Workforce Solutions Providence/Cranston (WSPC) DRAFT Report by Blum Shapiro dated September 12, 2019.

Findings

1. **Instead of users actually identifying amount of the time worked on a grant, pre-populated timesheets were created to associate users with a standard amount of time applied to a specific line item within a grant.**
 - a. **This impacts the accuracy and integrity of time and costs attributed by a user to a specific grant.**
 - b. **Based on grant regulations this approach does not meet grant requirements**

While this issue was described in the press prior to Blum Shapiro's engagement and management does not dispute that the issue did exist, this issue was not discussed in any detail during the audit and we do not recall Blum Shapiro inquiring about the corrective actions taken by management. We would like to provide that information at this time.

Management recognized the issue with pre-populated worksheets and as of March 28th, 2019, had discontinued this practice. An email was sent out to all WSPC staff instructing them to stop using pre-populated time sheets, if in fact employees were using them. Managers ensured that staff was no longer using prepopulated time sheets.

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Jorge O. Elorza, Mayor

Management assigned a detailed inspection and review of previously recorded pre-populated timesheets. These timesheets were compared with results of a time audit to ensure time was properly recorded and checked against allocation to grant revenue. Actual time reported on the timesheets was reconciled with the amounts charged to grant funding streams and an adjusting accounting journal entry was made to accurately report the actuals. Further steps are being implemented to have each employee track the amount of time in the actual time increments of each day, which is used in the employee's time sheet.

In April 2019 policy notice 18-07 was issued directing all staff on the proper recording of time on various grants administered and managed by WSPC and The OEO. WSPC staff are currently reviewing and updating the Recording Time Notice. The updated policy will be issued in October 2019.

2. Lack of oversight and management of grants impacts ability to monitor and measure grant requirements.

- a. Limited documentation was found that summarized the requirements on a per grant basis.
- b. Management was not overseeing and/or tracking grants at a detailed level.
 - i. It is unclear how allowable costs were applied, approved and tracked for each to each specific grant.
- c. Limited management reports were developed to meet grant requirements.
 - i. It is unclear how Workforce Solutions adheres to the various grant reporting requirements listed within the grant agreements.

We dispute this finding. All federal and state grants have extensive reporting program and fiscal requirements to which WSPC adheres. Federal grants require a quarterly program and fiscal report within 45 days of the close of the quarter. The report includes quarterly and cumulative outcomes unique to the grant and a narrative describing challenges and successes in the reporting quarter. State grants managed by WSPC and OEO require the submittal of backup documents with each request for funds.

The material included with each request includes:

- the required report form, unique to each grant;
- period to date/year to date accounting of the grant which is produced from the grant activity reporting available through our Infor financial system; and
- any individual requests for backup required for each specific grant.

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WIOA Reporting Requirements attached.

Every grant awarded to WSPC has a grant manager. A part time director of operations also oversees the grant managers and has reports and documents on each grant. The recommendation by Blum Shapiro to identify a point person and create grant manuals is already being followed. Binders are kept for each grant awarded, with all grants, modifications etc. Reporting is done on time and has never been a finding in any monitoring that has been done to WSPC.

Management believes that further interviews with the appropriate staff would show that WSPC indeed has a management policy for all grants. We have a policy and procedure manual as well as many devices to track costs and performance of each grant. As none of our funders have ever identified a problem with reporting, we were surprised to see that noted in your findings.

We would be happy to provide any further documentation or put you in touch with the appropriate staff to demonstrate this fact. We also think it would be important to meet with Mr. Jim Glover as the Director of Operations and the Interim Director of WSPC while we seek a new Director.

Please see attached spreadsheet and backup documents to further define our oversight and management of all grants.

3. **Lack of appropriate staffing of grants with Workforce Solutions of Providence/Cranston (WSPC) personnel.**
 - a. **Office of Economic Opportunity (OEO) grants were staffed with WSPC personnel.**
 - i. **This situation creates cross contamination of personnel costs associate with the respective grants.**

This problem was identified and corrected by management. OEO has been separated from WSPC, and staff that work for both organizations are appropriately documenting their time and are compensated from the appropriate funding stream. Attached are the OEO and WSPC organizational charts

Staffing "cross contamination" other than fiscal was rectified before the period this audit covered. Management is taking further steps to ensure that all WSPC staff are included in the City compensation and classification ordinance and that appropriate staff who

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work with both organizations are included as line items in the OEO budget in the next fiscal year.

4. **Many grants require maintenance of documentation for a number of years; however, it does not appear as if WSPC had nor maintained the appropriate grant file documents.**

Management disputes this finding. WSPC has more than the required years of documentation on hand. Within the files of the office at 444, there are at least 10 years of back documents on all grants.

Attached, please find WSPC internal Policy 11-04 and our accounting manual that has identified Record Retention policy

5. **It is unclear who is responsible for managing and overseeing the grants since the director of OEO left.**
 - a. **It is important to reconfirm that the direct of or WSPC is accountable and responsible for managing and reporting on grants associated with this entity.**

At the time of your engagement, we were undergoing a leadership transition and were in the process of determining the appropriate oversight for these two offices, after the termination of Mr. Brian Hull and the subsequent Providence City Council decision to remove the Director of OEO from the approved 2020 budget. This issue has since been resolved.

As Mr. Hull's prior supervisor, the City's Chief of Policy, Diana Perdomo, stepped in to support OEO and WSPC staff. The WSPC Board appointed Mr. Jim Glover as Interim Director while search for a permanent director is underway; Ms. Perdomo and Mr. Glover are fully aware of their responsibility for managing and reporting on grants. Mr. Glover previously served as the operations director and point person for all grant management, and served previously as interim director. The Office of Economic Opportunity is currently being overseen by City's Director of Strategic Partnerships and Economic Opportunity, Jenn Steinfeld, who has nearly 20 years of grant management and oversight experience. Ms. Steinfeld previously served as the Director of Strategic Partnerships and Economic Advancement. This has been communicated to all staff and the lines of reporting are clear and delineated.

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Regarding grants management, Mr. Glover has been and continues to support the following: WIOA, PVD Healthworks (including PVD Med), Recovery Through Opportunity (Opioid Grant 1 & 2), and H-1B Ready to Work.

Ms. Steinfeld has been and continues to support the grant management of the current Real Skills for Youth grant.

Working Cities challenge completed its second year and the funder decided to transition to another backbone agency. The Leveraging Education Assistant Partnership (LEAP) grant ended in September of 2018. H-1B Ready to Work is sunseting in October.

For each grant, staff are assigned, outcomes are explained, policy is developed and internal reporting procedures are established. The grant manager assigned to each grant reports directly to Mr. Glover or Ms. Collen Fonseca, Deputy Director, Office of Economic Opportunity.

Since the transition in leadership, concerns about OEO's lack of fiscal staff have been raised, to which the City's finance office has offered to lend support where needed. In the long run, this does need a more permanent solution. In the short term, the OEO will purchase time from WSPC for fiscal and program management support specifically for the youth summer program. On a year-round basis, the City will purchase time from another office, pending approval. Management is already working to develop a more realistic sense of the fiscal needs of the office and would be happy to work with Council over the coming months to further develop.

Compensatory Time Findings

1. **The employee in question was allowed to carryover compensatory time from the prior fiscal year, without formal justification and/or documentation.**
 - a. **Blum Shapiro did not find nor was provided any audit train or associated documentation to allow the carryover of compensatory time.**
2. **Multiple instances where the employee was granted more than 7.5-hours of compensatory time in a week were identifies.**
 - a. **The employee should have been paid overtime for all hours in excess of 40 within a given workweek.**
3. **Proper completion of the City forms "request for Accrued Compensatory Time", as well as "request for Compensatory Time", were not filled out and authorized by the employee, supervisor, and department director as required.**

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4. Instances were noted where the employee's timesheet was not reviewed and approved by the immediate supervisor.
5. Instance was noted where the employee timesheet was not accurate, yet it was reviewed and approved by supervisor personnel.

Prior to these findings, the City resolved the compensatory issue with the employee and the union. It was agreed upon that the accumulation and use of compensatory time off will be in accordance with the collective bargaining agreement; and further that time earned and discharge will be properly recorded on the City's data base payroll system in accordance with the policies and practices established by the City.

In closing, as noted in response to these findings, management requests that these updates be included in the final report. We would be happy to provide any further support or documentation.

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CITY OF PROVIDENCE

Jorge O. Elorza, Mayor

Sincerely,

A handwritten signature in dark ink, appearing to read "Diana Perdomo", written over a horizontal line.

Diana Perdomo
Chief of Policy
Office of Mayor Jorge O. Elorza

OFFICE OF THE MAYOR

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Clarification to Department Response

Jeffrey Ziplow,
Partner, BlumShapiro

October 25, 2019

blumshapiro.com

Ms. Gina Costa
Internal Auditor
City of Providence
Providence City Hall
25 Dorrance St
Providence, RI 02903

Dear Gina,

The purpose of this memo is to provide additional information related to the response received from Ms. Diana Perdomo, Chief of Policy for the City of Providence pertaining to the independent assessment of the Grant Management Operations and Compensatory Time project within Workforce Solutions Providence/Cranston (WSPC) (report dated September 12, 2019).

As such, there were a couple of items in Ms. Perdomo's document that require further clarification. Outlined below are blumshapiro's responses to the memorandum created on September 27, 2019 by Ms. Perdomo.

Finding #1:

blumshapiro report finding: *"Instead of users actually identifying amount of the time worked on a grant, pre-populated timesheets were created to associate users with a standard amount of time applied to a specific line item within a grant."*

In the City of Providence's response memorandum, it was identified that *"While this issue was described in the press prior to blumshapiro's engagement and management does not dispute that the issue did exist, this issue was not discussed in any detail during the audit and we do not recall blumshapiro inquiring about the corrective actions taken by management."*

During blumshapiro's interview sessions with the WSPC Fiscal Manager it was discussed and presented to blumshapiro that WSPC was improperly pre-populating timesheets for employee hours worked. During these discussions, **was also noted that the Fiscal Manager requested guidance from blumshapiro** personnel on best practices for accurately completing grant timesheets.

Finding #2:

blumshapiro report finding: *"Lack of oversight and management of grants impacts ability to monitor and measure grant requirements."*

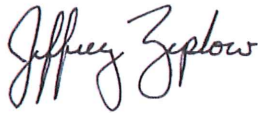
In the City of Providence's response memorandum, it was mentioned that *"We dispute this finding. All federal and state grants have extensive reporting program and fiscal requirements to which WSPC adheres."*

Blumshapiro's finding was a result of a number of requests made throughout the project to obtain copies of grant agreements/documentation and a listing of their respective requirements in order to fulfill grant reporting for WSPC. Although blumshapiro did finally receive some of this information after 4 to 6 weeks of our initial email(s), based on the number of requests and the information we ultimately received, in our opinion, WSPC did not maintain nor track grant information sufficiently.

Thank you for allowing us the opportunity to provide additional information on the Grant Management project

Please let us know if you have any additional questions with the information outlined above.

Very truly yours,



Jeffrey Ziplow
Partner