CITY OF RICHMOND
CITY AUDITOR

DATE: December 8, 2021

TO: Lincoln Saunders
Chief Administrative Officer

FROM: Louis Lassiter   *LL*
City Auditor

SUBJECT: Office of Community Wealth Building Audit

The City Auditor's Office has completed the Office of Community Wealth Building audit and the final report is attached.

We would like to thank the OCWB staff for their cooperation and assistance during this audit.
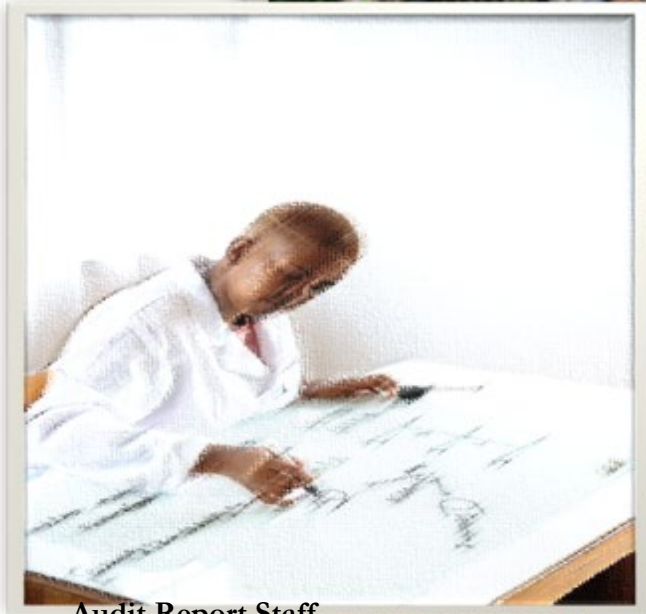
Attachment

cc: The Richmond Audit Committee
The Richmond City Council
Reginald Gordon, DCAO of Human Services

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City of

RICHMOND

Office of the City Auditor

Audit Report# **2022-06**

Office of Community Wealth Building

December 8, 2021

Audit Report Staff
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December 2021

Highlights

Audit Report to the Audit Committee, City Council, and the Administration

Why We Did This Audit

The Office of the City Auditor conducted this audit as part of the FY2021 audit plan approved by the Audit Committee. The objective for this audit was to evaluate expenditures for compliance to policy and internal controls, and program efficiency and effectiveness.

What We Recommend:

The Director of the Office of Community Wealth Building:

- *Assign grant management responsibilities to an employee and ensure a backup is in place.*
- *Ensure grant documents are maintained per the Library of Virginia General Schedules 02 and 19.*
- *Evaluate if the current system used by Workforce Development is meeting the needs of the Department and either train staff on the system to fully use its capabilities or replace it with a system that meets OCWB's needs.*
- *Evaluate all of the Office's programs and establish and implement follow-up procedures with participants to track the effectiveness of each program as necessary.*
- *Update policies and procedures on what documents to maintain in workforce development case files, including proof/support of program eligibility.*
- *Establish a formal review process for workforce participant case files to ensure proper case file maintenance.*

Additional recommendations were made to improve operations related to stipends, reporting, and maintaining supporting documentation.

The Office of Community Wealth Building (OCWB)

Background - The Office of Community Wealth Building (OCWB) was created in 2014 as part of a recommendation from the 2011 Mayor's Anti-Poverty Commission. The mission of OCWB is to "create policy and structural change resulting in a coherent ladder out of poverty" for Richmond's lowest-income residents. OCWB focuses on three main areas in order to improve the quality of life for residents:

- Increase living-wage employment by Richmond residents,
- Support youth and families from early childhood to young adulthood to develop their capacities and facilitate upward social mobility, and
- Improve the quality-of-life in low income communities through housing policy.

What Works Well

Building Lives to Independence and Self Sufficiency (BLISS) - The BLISS Program has established Policies and Procedures which include eligibility requirements. The BLISS Coordinator maintains case files documentation on participants, tracks their progress within the Program, and reports monthly on participants and their progress to management.

Needs Improvement

Finding #1 – Grant Management and Documentation - OCWB was unable to supply the signed grant agreements for seven of the nine grants awarded during the audit scope. As such, the auditors could not verify what expenditures were allowed, who qualified to receive the benefits, and what reporting requirements were established by the grantor. *The auditors could not test for grant compliance in this audit and informed the Department of this scope limitation.*

Finding #2 – Population of Participants and System Use - OCWB currently is not tracking financial benefits related to services for participants, the date participants left the program, or enrollment dates in their data system. The auditors could not use the reports received due to the quality of the report data. As such, the auditors could not determine the number of active participants in the Program at any given time during the audit scope. OCWB management is lacking information that can help them more effectively make decisions regarding the Workforce Development Program.

Finding #3 – Effectiveness Tracking - Programs within OCWB have output metrics that are used as performance measures. However, the auditors could not conclude if these performance measure metrics are sufficient to assist in achieving the overall objectives. The Department is not currently following up with participants to see if the programs helped them achieve their goals. Without outcome measures on how the programs assist participants, OCWB cannot effectively manage programs that may not be achieving their designed purposes.

Finding #4 – Case File Maintenance - The auditors tested a random sample of 30 case files and noted 3% (1) did not have case notes, 23% (7) were missing at least one document, 80% (24) did not have a Career Task Log Form, and 26 (87%) did not have all of the documents to support the information on the eligibility form. There is neither a formal review process to ensure case files are maintained appropriately, nor is there an up-to-date SOP (last updated March 2018).

Finding #5 – Policies and Procedures – OCWB does not have a formal process in place for financial transaction requests, management approval, and document retention. The Business Services Function within OCWB also lacks Policies and Procedures.

Findings #6-#11 – Additional Findings – These findings related to not maintaining tracking documentation, the lack of tracking Bus Pass distribution, policies and procedures related to stipends, program documentation, and not meeting the mid-year reporting requirements to City Council are discussed in the report.

Management concurred with 15 of 15 recommendations. We appreciate the cooperation received from management and staff while conducting this audit.

BACKGROUND, OBJECTIVES, SCOPE, METHODOLOGY, MANAGEMENT RESPONSIBILITY and INTERNAL CONTROLS

This audit was conducted in accordance with the Generally Accepted Government Auditing Standards promulgated by the Comptroller General of the United States. Those Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objective.

BACKGROUND

The Office of Community Wealth Building (OCWB) was created in 2014 as part of a recommendation from the 2011 Mayor's Anti-Poverty Commission. The mission of OCWB is to "create policy and structural change resulting in a coherent ladder out of poverty" for Richmond's lowest-income residents. OCWB focuses on three main areas in order to improve the quality of life for residents:

- Increase living-wage employment by Richmond residents,
- Support youth and families from early childhood to young adulthood to develop their capacities and facilitate upward social mobility, and
- Improve the quality-of-life in low income communities through housing policy.

Additionally, OCWB has set three long term goals to achieve the City's poverty reduction initiative:

- To reduce the total number of residents in poverty (apart from college students) by 40% by 2030 (relative to 2014 baseline),
- To reduce the number of children in the City living in poverty by 50% by 2030 (relative to 2014 baseline), and
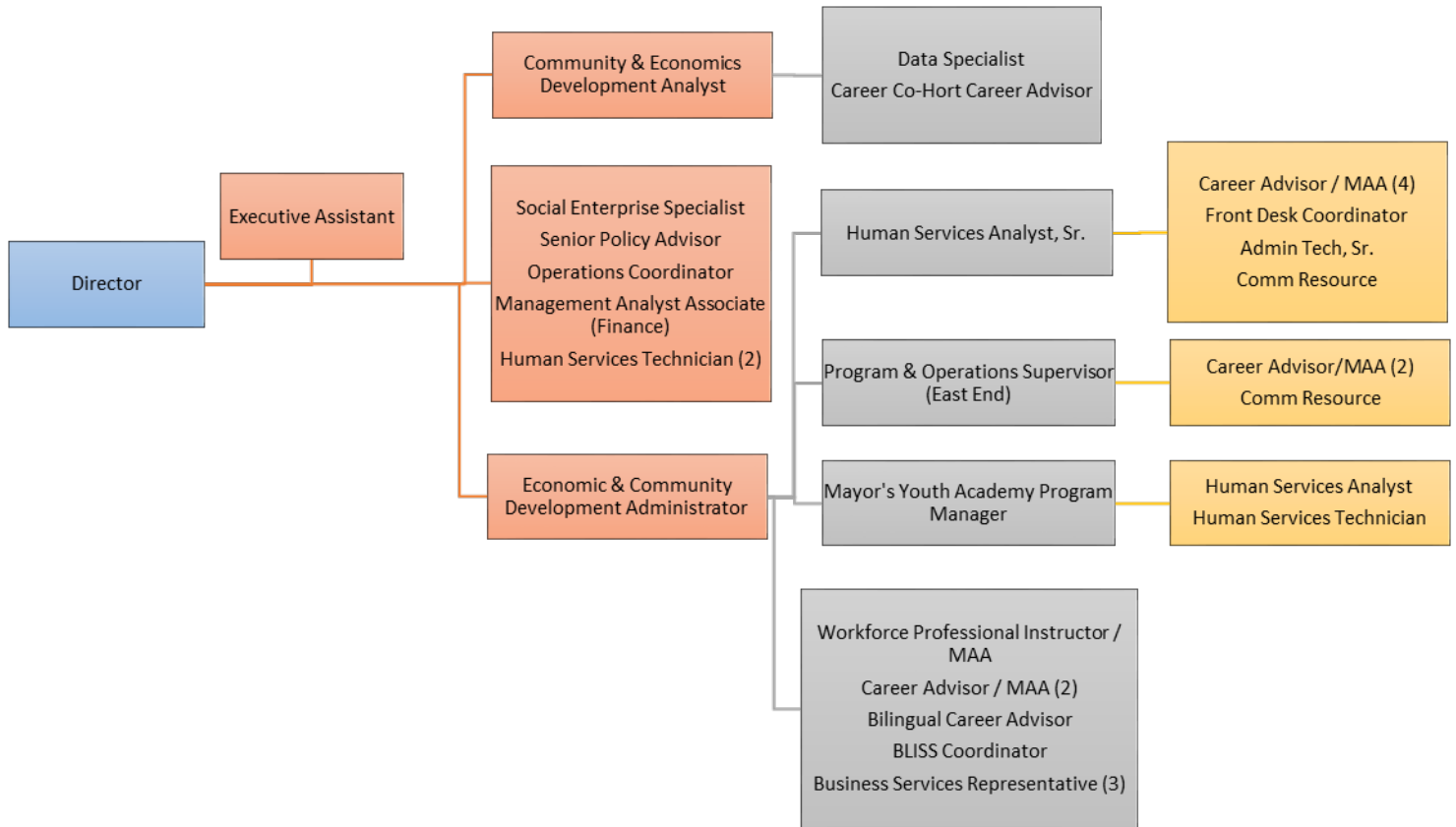- To reduce the City's overall poverty rate to 15% or less by 2030.

Organization Chart

Currently there are 35 positions for OCWB, 14 of which are grant funded. During the audit scope, six positions were vacant.

OCWB Initiatives

OCWB uses a Crisis to Thriving Model that measures a household's economic position ranging from "In Crisis" to "Thriving". The model incorporates the OCWB ladders, which provide a visual guide for a household's progression and economic mobility. Overall, the Model creates a shared vision and definitions of economic progress between OCWB and community partners.

CRISIS TO THRIVING MODEL

IN CRISIS	AT RISK	SAFE	STABLE	THRIVING
• Very low or no income • No skills, credentials, or assets • Homeless or unstable housing • No reliable transportation or childcare • Safety and mental health risks are high • Addiction and/or legal problems	• Underemployed or subsidized income • Low probability of employee benefits • Temporary or transitional housing • Transportation and child care available, but not affordable or reliable • Seeking GED or vocational training	• Satisfactory and safe employment • Some probability of employee benefits • Housing is stable and is affordable (maybe with subsidy) • Transportation and child care are generally reliable and affordable • Has high school diploma, GED, or vocational training	• Permanent, stable employment paying a living wage • High probability of employee benefits • Housing is stable and is affordable without subsidy • Transportation and child care are reliable and affordable • Career and educational plan in place; active and ongoing learning	• Permanent, stable employment sufficient to build assets and wealth • Has employee benefits • Housing is permanent and affordable • Transportation and childcare are reliable and affordable • Implementing career and educational plan

The following table highlights each program as well as its budget and funding source.

Major Initiatives	Brief Description	FY20 Adopted Budget	FY21 Adopted Budget	Funding Source
Workforce Development	Collaborates with agencies, employers/businesses, organizations, and schools to offer job skills training, recruitment events, and supportive services to create self-sustaining career pathways for participants. Services include individualized career assessment, individualized action planning, career coaching and mentoring, job skills training, resume and interview help, and assistance with job placement.	$966,900	$694,107	General and Grant
BLISS (Building Lives to Independence and Self Sufficiency)	Provides intensive services such as life skills coaching, individualized action planning, primary and secondary school support, college application preparation, budgeting and credit repair, referrals for assistance with rent and home purchasing, referrals for supportive services (e.g. childcare, transportation and housing).	$83,125	$84,135	General

Major Initiatives	Brief Description	FY20 Adopted Budget	FY21 Adopted Budget	Funding Source
Social Enterprises	Advocacy Program that develops, nurtures, and expands firms of small, medium, or potentially large size that are specifically geared towards hiring persons out of poverty. Provides training on home ownership and financial literacy.	$168,095	$144,128	General
Mayor's Youth Academy	Provides development opportunities to youths ages 14-19 throughout the City of Richmond which include: job readiness training, leadership development, exposure to entrepreneurship, mentoring, and post-secondary career exploration.	$474,450	$346,128	General
Ambassador Program	Connects OCWB directly to the neighborhoods served by its programs. Ambassadors are a group of selected individuals that participated in OCWB's workforce programs. They serve as representatives to their respective communities.	N/A	N/A	General

Grants Received FY2020-FY2021

OCWB received nine grants to assist in funding positions and program offerings during FY2020 and FY2021. See Finding #1 under "Needs Improvement" for more details.

Workforce Development

The Workforce Development Program is housed at three Career Stations. Interested participants must attend an information session and two training classes and are then assigned to a Career Advisor for a one-on-one session to determine eligibility, needs, career goals, etc. During meetings with their advisors, participant progress, resources needed, and referrals for additional services are discussed, and a plan is laid out for the participant.

Additional services can include transportation assistance, mental health referrals, training resources, and referrals to The Giving Wall, etc. The Giving Wall is a website platform where

urgent needs that obstruct financial progress are conveyed to The Giving Wall and posted online for donors to assist in meeting participants' needs. During FY2020 and FY2021, OCWB recommended 279 citizens to the Program, requesting $61,478 in benefits, and 207 of those citizens received approximately $47,000 of the benefits requested.

Career Advisors work with Business Services representatives, also located in the Career Stations, to assist in job placement and training. Business Services' primary focus is to develop relationships and assist businesses/employers to meet their needs. They provide candidates for employment that meet the credentials the businesses require. Approximately 401 businesses were served by OCWB Business Services in FY2021. Business Services and Career Advisors also work together on the Workforce Experience Program. The Workforce Experience Program provides a short-term training experience for participants who have limited work experience or a significant gap in work history.

BLISS

BLISS has a strategic plan where 20 participants are to be served annually. BLISS served 15 families (54 individuals) during FY2020 and FY2021. Participants must have lived in the Richmond Redevelopment Housing Authority Housing for at least 10 months and be in good standing with rental payments during that timeframe. To report on program progress, BLISS has a monthly report that tracks referrals, success stories, program barriers, and resources. BLISS helps families through the Crisis to Thriving Model until they are pleased with their progress and choose to leave the Program.

Social Enterprise

From April 2020 to June 2021, a total of 531 webinars were held with a total of 8,239 attendees, 4,267 of which were staff and partners. These webinars included topics such as COVID-19, various recruitment events, highlighting community resources, personal and professional development, and financial literacy.

The Richmond Living Wage Certification Program, a Social Enterprise initiative, is a joint venture of the Virginia Interfaith Center for Public Policy and OCWB. The Richmond Living Wage Certification Program is a voluntary process that recognizes employers who are already paying their workers a living wage, urges consumers to patron area businesses that pay living wages, and encourages employers who are not currently paying a living wage to raise wages to meet the program's threshold. To date, there are 40 businesses that have been Living Wage Certified in the City of Richmond.

Mayor's Youth Academy

The Mayor's Youth Academy program works with community partners to provide direction on three focus areas: the Summer Academy Earn & Learn, Youth Council, and Training Workshops. For the Summer Academy Earn & Learn, youth are placed in organizations they are interested in based on their application. The Youth Council engages in community work and leadership training. Training Workshops are conducted throughout the year and mainly focus on soft skills, such as communication, time management and resume writing. Over 450 youths participated in FY2020 and FY2021.

Ambassador Program

Ambassadors are former or current participants of other OCWB programs. They are tasked with outreach and engagement by promoting resources offered by OCWB and facilitating communication with the community, specifically residents of RRHA neighborhoods and other under-served communities. OCWB Ambassadors focus on leadership development, critical thinking, active listening, public speaking, and public service.

OBJECTIVE

The objective for this audit was to evaluate expenditures for compliance to policy and internal controls, and program efficiency and effectiveness.

SCOPE

The scope of the audit covers all expenditures, processes, programs, and grants related to the Office of Community Wealth Building during FY2020 and FY2021. *Any items related to CARES Act Funding were not covered in this audit as a separate CARES Act Funding Audit is being conducted.*

Scope Limitation:

Auditors were unable to test grant reporting and expenditures due to the lack of documentation maintained by the Department.

METHODOLOGY

The Auditors performed the following procedures to complete this audit:

- o Interviewed staff and performed walkthroughs to understand their programs and documentation processes;
- o Reviewed State and City Code in addition to department policies and procedures;
- o Reviewed performance reports and data;
- o Reviewed case files, tested stipends and expenditures for supporting documentation and eligibility; and
- o Workforce Development Testing:
    - o Reviewed a sample of 32 case files (5%) out of 677 to determine the completeness of the files. Auditors randomly selected four files from each career advisor.
    - o Reviewed a random sample of 30 (7%) of 408 expenditures to ensure they were properly approved and supported.
- o Reviewed a random sample of $27,430 expenditures out of $120,202 for the Workforce Experience Program to determine whether stipends were appropriate and the files were complete.
- o Reviewed a random sample of $19,176 expenditures out of $51,472 for the Ambassadors Program to determine whether stipends were appropriate and the files were complete.

o   Reviewed a random sample of $1,950 expenditures out of $11,100 for the Mayor's Youth Academy Youth Council Program to determine whether stipends were appropriate and the files were complete.

o   Reviewed a random sample of $4,578 expenditures out of $159,597 for the Mayor's Youth Academy Summer Earn and Learn Program to determine whether stipends were appropriate and the files were complete.

o   Conducted other tests, as deemed necessary.

MANAGEMENT RESPONSIBILITY

City of Richmond management is responsible for ensuring resources are managed properly and used in compliance with laws and regulations; programs are achieving their objectives; and services are being provided efficiently, effectively, and economically.

INTERNAL CONTROLS

According to the Government Auditing Standards, internal control, in the broadest sense, encompasses the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:

o   Efficiency and effectiveness of operations;

o   Accurate financial reporting; and

o   Compliance with laws and regulations.

Based on the audit test work, the Auditors concluded internal controls need improvement for the following areas:

o   Grant Management

o   Case File Maintenance

o   Bus Pass Distribution

o   Financial Expenditure request/approval process

o   Stipends and program documentation

o   Reporting progress to City Council

Details of these findings are discussed throughout the report.

FINDINGS and RECOMMENDATIONS

What Works Well

BLISS

The auditors noted the BLISS Program has established Policies and Procedures for the Program which include eligibility requirements. The BLISS Coordinator maintains case file documentation on participants, tracks their progress within the Program, and reports monthly on participants and their progress to management.

What Needs Improvement

Finding #1 – Grant Management and Documentation

Condition

Based on the information received, OCWB received nine grants totaling approximately $4.5 million that were applicable during FY2020 and FY2021. Note, this does not include any grant funds received related to the COVID-19 Pandemic, as they are covered in a separate audit. The following is a table of the nine grants.

Grant	Fiscal Year	Purpose	Amount of Grant
RVA-GPS (BEN-17-056-05) (TANF VDSS)	2020	Workforce Development	$1,982,866
RVA-GPS (BEN-17-056-05) (TANF VDSS)	2021	Workforce Development	$1,982,866*
Sole Source – (BEN-20-012) (TANF VDSS)	2020	Workforce Development	CNC
Sole Source – (BEN-20-012) (TANF VDSS)	2021	Workforce Development	$300,000

GA-2019-X6125	2020/2021	Minority Business Survey	$15,000
GA-2017-X4863	2019/2020	Living Wage Certification Program	$12,000*
National League of Cities' Census + Local Democracy Grant	2021	2020 Census Outreach	$20,000
CDBG	2020	Workforce Development/Cybersecurity	$50,000*
CDBG	2021	Workforce Development/Cybersecurity	$50,000*

*The auditor did not have a signed agreement noting the amount, however, support files indicated this was the grant amount. The auditor could not conclude (CNC) on one grant total.

OCWB was unable to supply the signed grant agreements for seven of the nine grants awarded during the audit scope. As such, the auditors could not verify what expenditures were allowed, who qualified to receive the benefits, and what reporting requirements were established by the grantor. The Department was able to supply some reporting documents, however, the auditor could not determine if the requirements were met without support for the reports and a signed agreement.

Criteria:

According to the Library of Virginia General Schedule (GS) -19, grant acceptance or approval, and completion with grant stipulations that are not fiscal are required to be maintained for five years after the project completion. Also, per GS -02, financial files including audit reports, budget revisions, expenditure reports, and receipts are to be maintained for three years after the project completion.

Cause:

OCWB did not have a grant management process in place. Various staff across the Office managed and performed grant requirements for the different grants that related to their functions. Grant reporting and maintaining documentation was mainly the responsibility of one employee within the Office, and they handled almost all aspects of the grants in relation to

reporting.   A backup staff member was not in place nor was there a centralized storage location for grant information. The employee was not available during the audit, and therefore the auditors could not determine if files were simply not maintained or never submitted.

Effect:

Without adequate grant management, OCWB could risk losing some of the approximately $4.5 million in grant funding. This would be detrimental to the Department's ability to maintain its current output as 14 of the 35 positions within the Department are grant funded as well as many of the services they provide. Also, without adequate grant management, OCWB is not in compliance with document retention requirements.

Recommendations:

1. *We recommend the Director of the Office of Community Wealth Building assign grant management responsibilities to an employee and ensure a backup staff member is in place.*
2. *We recommend the Director of the Office of Community Wealth Building ensure grant documents are maintained per the Library of Virginia General Schedules 02 and 19.*

Finding #2 – Population of Participants and System Use

Condition:

OCWB has 10 Career Advisor positions that assist participants in addressing the barriers they face in relation to poverty. On a monthly basis, each advisor submits three spreadsheets that track:

- Newly enrolled participants and their demographic information,
- Employment verification for participants, and
- Any wage increases received.

This information is totaled and presented in monthly reports noting the aggregate totals. Per the FY2021 aggregate report, 338 new participants were enrolled in the Workforce Development Program, 223 participants entered employment, and 8 received wage increases.

OCWB currently has a system for tracking Workforce Development participant data such as demographics, enrollment numbers, and some services offered. The System is not being used to track:

- Financial benefits related to services for participants,

- Date participant left the program, or

- Enrollment Date.

The current System has limited reporting capabilities and the auditors could not use the reports received due to the quality of the report data. Due to the System lacking this information as well as the limited reporting functions, OCWB cannot generate reports demonstrating:

- The population of participants in the Program at any given time,

- The length of time current and past participants have been in the Program,

- Dollar amount and type of additional resources participants have received, and

- Length of time since the last activity.

As such, the auditors could not determine the number of active participants for the Program at any given time during the audit scope. For testing, the auditors had to obtain current caseloads directly from Career Advisors as of August 2021.

Additionally, the System is not used to track other participants in OCWB's other programs such as BLISS, Mayor's Youth Academy, and Business Services. These programs manually track participants/businesses served.

Criteria:

A system that meets a department's business needs represents a good business practice as it assists with analysis, decision making, and work product quality.

Cause:

The OCWB System was developed from a Justice Services case management system. The System currently does not have functionality available to assist the Department in reporting or tracking important participant data. In addition, any functions it has is not fully utilized as staff are not

well trained on it. Management noted they are aware of the System issues and are trying to replace it.

Effect:

OCWB management lacks information that can help them more effectively make decisions regarding the Workforce Development Program. Management cannot readily:

- Gauge if participants need to be removed due to inactivity.

- Track Career Advisors' caseload.

- Get data on how long participants are in the Program prior to receiving wages increase or obtaining employment.

- Make expenditure approvals as funds are limited and some participants may receive additional support over a participant not having received any.

- Determine the effectiveness of case management.

Without these capabilities, management cannot analyze information within the Program in order to increase program effectiveness moving forward.

Recommendation:

3. *We recommend the Director of the Office of Community Wealth Building evaluate if the current System used by Workforce Development meets the needs of the Department and either train staff on the System to fully use its capabilities or replace it with a system that meets OCWB's needs.*

Finding #3 – Effectiveness Tracking

Condition:

The Office of Community Wealth Building has multiple programs to assist the Office in achieving their goal of reducing poverty not just for residents, but also for children in the City.   Programs within OCWB have output metrics that are used as performance measures.   However, the auditors could not conclude if these performance measure metrics are sufficient to assist in achieving the overall objectives.

In their largest program, Workforce Development, the Department tracks wage increases, new job placements, and new enrollments through monthly reports from Career Advisors. This information is reported annually in the Office's Annual Performance Report. Although these outputs are tracked, a process is not in place to evaluate how effective the program is for all participants, not just those that are getting jobs or wage increases. The auditors noted that one Career Station Manager performed cold calls for a sample of participants at their location to get an understanding of what the participants believed was working in the Program and any improvements they thought would help.

For the Mayor's Youth Academy (MYA), participants of webinars and programs offered were tracked by the Program. However, the effectiveness of the programs offered was not tracked. MYA participants were not surveyed to see how effective they felt the Program was or followed up with in the future to see if they met their goals of attending college or sustaining permanent employment.

In Social Enterprise, the number of participants in webinars given through the Program were tracked. However, again, effectiveness surveys were not used to see if the webinars were beneficial. The Department is not currently following up with participants to see if the programs helped them achieve their goals.

Criteria:

Below is a piece of the strategic plan related to performance objectives and metrics for some of the programs.

Program	Objective	Output Tracked	Metric
Mayor's Youth Academy	Increase number of youth participating in MYA.	• Youth Exposed to exploration, leadership, and summer employment. • Number of youths in MYA work experience.	• 500 Annually • 250 Annually
	Increase Youth Programming offered to youths living in poverty.	• Number of youths participating in year round activities.	• 150 Annually
	Increase opportunities for	• Number of people gaining access to wealth building resources.	• 50 Annually

Social Enterprise	wealth building provided to people who live or have lived in poverty.	• Number of people educated on Financial Literacy.	• 50 Annually
Workforce Development	Increase access to workforce development programming.	• Number of Unduplicated Participants Enrolled.	• 1,000 annually
Workforce Development	Provide quality career pathways programming.	• Residents gain certifications, trainings, and skills that make them more marketable for employment.	• 300 credentials obtained, annually
		• Number of jobs obtained in Career Pathways.	• 600 Annually

Cause:

Per management, regarding tracking effectiveness, one of their main focuses was answering "What is a quality service and how do you know if you've delivered it?" They further stated they were challenged to define and measure it, leading to cold calls to some participants to determine their needs. They noted although they strived to meet performance goals, they were intimately concerned for the long-term wellness of their participants. They plan to have more processes implemented that will help them track qualitative results.

Effect:

OCWB could better measure the effectiveness of some of its programs. Without an understanding of how the programs assist participants, OCWB cannot update or change programs that may not be achieving their designed purposes.

Recommendation:

4. *We recommend the Director of the Office of Community Wealth Building evaluate all of the Office's programs and establish and implement follow-up procedures with participants to track the effectiveness of each program, as necessary.*

Finding #4 – Case File Maintenance

Condition:

OCWB's Workforce Development Program collaborates with agencies, employers/businesses, organizations, and schools to offer job skills training, recruitment events, and supportive services

to create self-sustaining career pathways for participants. OCWB has 10 Career Advisor positions that are responsible for working with participants and documenting their progress in the Program. For each participant, the Career Advisor creates a case file to log all of the participants' activities.

The auditors obtained a current listing of 677 participants as of August 2021 and tested a random sample of 30 case files. The auditors noted the following:

- 1 file did not have case notes.

- 7 case files (23%) were missing at least one document as noted below:

Document missing	# Missing
How May I Help You Form & Prescreening Questionnaire	6
Assessment	1
Total:	7

- 24 case files (80%) did not have a Career Task Log Form.

- 11 case files (36%) did not contain signatures on at least one document. Documents missing signatures are depicted in the following table:

Item	# Missing Signatures
How May I Help You Form	5
Intake Application	4
Participant Relationship Contract	5
Enrollment & Eligibility Form	4
Career Task Log Form	2
Guidelines	5
Consent Form	2
Total:	27

- 26 (87%) of the case files did not have all of the documents to support the information on the eligibility form.

Column1	Yes	No
All Eligibility Documents present	4	26

Criteria

Per OCWB Policy – OCWB WCS-003 titled Case File Maintenance, Career Advisors must create a master file for each participant and documentation is required to be filed in the master file.

Cause

There is no formal review process to ensure case files are maintained appropriately. In meeting with management, they noted that some case file reviews occur, however, these reviews are not documented.

Additionally, the Standard Operating Procedure (SOP) has not been updated since March 2018 and may not reflect OCWB's current practice. The SOP does not provide specific guidance to the staff on what must be maintained and does not include a requirement for maintaining eligibility documentation. In meeting with Career Advisors, they noted management required documents in the case files that auditors noted were not included in the 2018 SOP.

Effect

- Case files may be incomplete and inconsistent from participant to participant.
- The lack of supporting documentation, especially in relation to eligibility, could cause grant funds to be returned to the grantor as adequate support was not available to demonstrate participant eligibility.

Recommendations:

5. *We recommend the Director of the Office of Community Wealth Building update policies and procedures on what documents to maintain in workforce development case files, including proof/support of program eligibility.*

6. *We recommend the Director of the Office of Community Wealth Building establish a formal review process for workforce participant case files to ensure proper case file maintenance.*

Finding #5 –Policies and Procedures

Condition

OCWB's Workforce Development Program supplies funding for participants to receive trainings, work supplies, bus passes, etc, to help them gain and maintain employment. During the audit scope, Career Advisors complete funding requests for management review and approval for participant eligibility and need.   One staff member is the centralized person for making the disbursement entries and maintaining the documentation. The approved requests are sent back to the Career Advisors to document in the case files. Paperwork for expenditures include:

- Participant Eligibility/ Funding Request Transmittal Form
- Purchase and Payment Authorization (PPA) Form
- Invoice/Quote

After reviewing a sample of 30 expenditures, the auditors noted:

- All 30 (100%) had supporting invoices.
- All 25 that required a signed PPA form were supplied.
- For 9 expenditures (approximately 30%), the centralized employee responsible for processing expenditures did not have paperwork noting the participant.
    - After reaching out to staff and researching, the participants' names were located.

	Signed PPA	Invoice Provided	Participant Names Provided From initial Request
Yes	25	30	21
No	0	0	9*
N/A	5	0	0

*All names were eventually supplied, however, the Finance Staff did not maintain them.

From the 30 expenditures, the auditors tested a random sample of 15 participants to verify that support for the expenditures was maintained in the case files and noted the following:

- 6 (40%) funding request forms did not have the "Approved for Eligibility" box checked.
- 8 (53%) funding request forms did not have an approval signature.

- 2 (16%) funding request forms were not in the case files and had to be retrieved from Career Advisors.
- 2 (16%) did not have funding requests to support the entire amount of the invoices.
  - A process does not exist to address or document when the invoice/payment amount exceeds the amount requested per the funding request.

Colum	Approved for Eligibility	PDM Signature	Support in case Files
Yes	9	7	11
No	6	8	2*
Partial	0	0	2

Were supplied by department from Career Advisors

OCWB did not have policies and procedures related to the Business Services Function in place to guide staff in performing their duties. Business Services is primarily responsible for developing recruitment and career pathway opportunities for enrolled Career Station participants.

Criteria

Supporting documentation of approved expenditures should exist for all program expenditures. Policies and procedures are needed to ensure staff are aware of their responsibilities and expectations and to assist new staff in understanding what is expected.

Cause

Policies and procedures were not in place during the audit period. Management is still creating policies and procedures and have not finalized them.

Effect

Expenditures not properly documented may not meet the funding source requirements of the applicable law/regulation or grant making the expenditures unallowable.

After the audit period, a Policy was put in place outlining the process to pay vendors via purchase cards and/or purchase order process.

Recommendations:

7. *We recommend the Director of the Office of Community Wealth Building develop and implement policies and procedures related to the Business Services Function.*

8. *We recommend the Director of the Office of Community Wealth Building develop and implement policies and procedures related to submitting, approving, processing, and documenting expenditures.*

Finding #6 – Maintain Tracking Documentation

Condition

Some programs within OCWB were unable to provide tracking documentation for participants in their programs. The auditors requested a listing of employers served by the Business Services Function for both FY2020 and FY2021. FY2020 data on employers served was not available, and the auditors were unable to validate the data from the OCWB 2020 Annual Performance Report.

Prior to the COVID-19 Pandemic, the Social Enterprise Program did not track the number of trainings/webinars conducted or total participants. During the Pandemic, trainings became virtual and the number of webinars and participants are now being tracked.

The auditors also requested supporting documentation for projects completed by the Ambassadors Program such as a listing of projects, how many served, outcomes, reports, etc. The auditors received a narrative report of projects and outcomes, however, no supporting documentation was received to validate the numbers in the narrative. The Ambassadors Program utilized Google Analytics to track residents and needs for the We Can See You/Virtual Learning Project and a DPU initiative. OCWB provided a data sheet on the number of responses for those projects, however, the auditors did not receive complete data to validate those numbers.

Criteria

Tracking documentation should be maintained in order to provide accurate information to stakeholders regarding program activities and outcomes.

Cause

There is not a department-wide policy or process to track and maintain participant data for all programs. Each program was responsible for tracking and maintaining participant data with varying degrees of oversight.

Effect

Documentation to support data and performance outcomes in the OCWB Annual Performance Report needs improvement. Depending on grant requirements, lack of participant tracking and supporting documentation can cause the Department to lose grant funding, resulting in either the City funding the program or the program ending.

Recommendation:

9. We recommend the Director of the Office of Community Wealth Building develop and implement a formal process to ensure that participant data for programs are tracked and maintained, specifically Business Services, Social Enterprise, and Ambassador's Program.

Finding #7 – Bus Passes

Condition:

Workforce Development Program participants within OCWB can receive transportation assistance, which includes GRTC bus passes, as a benefit of being in the Program. Once purchased, bus passes are securely stored and only accessible to staff which need them for distribution to clients. The Bus Pass Custodian maintains a hardcopy log for each bus pass that is signed out and distributed to Career Advisors and clients. In addition, each Career Advisor is required to keep a log of bus passes received and distributed.

During the audit, the auditors noted that the Bus Pass Custodian was unaware of the total number of bus passes in their possession and there were no periodic audits or reconciliations performed on the passes for either the Custodian or the Career Advisors.

Criteria:

Per OCWB Policy - OCWB WCS-005 Titled "Transportation Assistance,"

- "Custodian will create and manage a bus tickets register of all purchased tickets prior to distribution to Career Advisors and program participants Program Manager will provide oversite of the bus tickets registers. "
- "Bus ticket logs will be reconciled at least monthly with departmental oversite."
- "Bus tickets collection will be periodically counted by surprise by someone other than the custodian."

Cause:

The Bus Pass Custodian noted audits had not been performed because they were relying on the logs that were maintained. Based on the meeting with the auditors, the Custodian noted that they will be requiring Career Advisors to begin digitally tracking bus passes issued in order to make future audits more frequent and to help create a more accurate monitoring process.

Effect:

Without knowing how many bus passes are on-site, a proper reconciliation cannot be performed. During the audit, the auditors performed a count of bus passes currently in the Custodian's possession and noted the value to be approximately $97,000. The amount of bus passes in the Department is larger, as this count did not include any passes issued to Career Advisors but not yet distributed to participants. Without a proper tracking process in place, the risk of loss or theft of passes increases.

Recommendation:

10. *We recommend the Director of the Office of Community Wealth Building ensure Bus Pass audits and reconciliations are conducted per Department Policy, and the Bus Pass Custodian is aware of the total bus passes in their possession.*

Finding #8 – Workforce Experience Program Stipends

Condition:

The Workforce Experience Program collaborates with agencies, employers/businesses, organizations, and schools to offer job skills training for OCWB Career Station participants. The auditors were unable to obtain a complete listing of participants in the Workforce Experience Program for the audit scope as the listing supplied by the Department was incomplete and did not match information in RAPIDS (system of record). The City was able to supply a listing of additional participants paid via a small grant through a third party. The following table notes the data the auditors were able to obtain from RAPIDS and the third party.

Fiscal Year	# of Participants	# of Payments	$ Amount of Payments
2020	32	120	$52,277.50
2021	28	60	$33,460
2020 (Pd through Grant)	12	*CNC*	$34,465
TOTALS	**72	180	$120,202.50

*Were paid through a small grant and auditor did not obtain individual payments for population. **Some participants were paid in both Fiscal Years and are counted twice.*

The auditors selected a sample of six participants (2 were paid through the third party) totaling $27,430 (21%) in payments. The documentation was reviewed to ensure a timesheet supported the payment and there was a signed agreement noting the period to be worked, the wage, and the maximum weekly hours. The auditors noted no observations from the third party sampled participants. The following table notes the observations from the sample of four participants paid by the City.

Noted Observation	Dollar Value Associated with Observation
Agreement was Signed after Worker Started Work	$22.50
Duplicate Payment Made	$71.25
Timesheet was not Signed	$1,080
Overpayment Made	$80
No Timesheet for Support	$90
Total	$1,343.75

Criteria:

Each participant is required to have a signed agreement noting the date ranges to be worked, the hourly wage, and the maximum hours per week allowed to be worked. In addition, timesheets are used to support the work performed and initiate payment.

Policies and procedures are needed to ensure staff are aware of their responsibilities and expectations and to assist new staff in understanding what is expected.

Cause:

The Workforce Experience Program needed improved oversight to ensure the Program was operating efficiently. In addition, policies and procedures were not in place as management is still working on developing them.

Effect:

OCWB could pay participants for unapproved or unworked time creating a liability for the City.

Recommendation:

11. *We recommend the Director of the Office of Community Wealth Building establish and implement policies and procedures to track and document workforce experience participants and payments.*

Finding #9 – Mayor's Youth Academy Stipends

Condition:

The Mayor's Youth Academy provides development opportunities to youths ages 14-19 throughout the City of Richmond which include: job readiness training, leadership development, exposure to entrepreneurship, mentoring, and post-secondary career exploration. Programs include the Youth Council, in which youth engage in community work and attend leadership training workshops, and the Summer Youth Program, in which youths are sent out into the workforce to receive/earn real life work experience. Participants are paid stipends based on the

requirements set forth by each program including the number of absences. The following table notes the population of participants and stipends paid:

Fiscal Year & Program	# of Participants	$ Amount of Stipends Paid
2020 Youth Council	18	$5,200
2021 Youth Council	20	$5,900
Youth Council TOTAL	38	$11,100
2020 Summer Earn & Learn	80	$104,397
2021 Summer Earn & Learn	110	$55,200
Summer Earn & Learn TOTAL	190	$159,597

Participants sign and submit an agreement, Release Form, Transportation Release Form, Medical Authorization, Photo Release, and acknowledgement of receiving the Manual. The Youth Council also has a Substance Abuse Policy Form.

The auditors tested six Youth Council participants that received stipends totaling $1,950 and noted:

- All required forms were missing for two participants.

- There were absence discrepancies for participants based on the supporting documentation. The number of absences on attendance sheets did not correspond to the stipend amount paid for four of the six participants sampled. There were make-up sessions each year, however, they were not adequately tracked. Auditors could not confirm attendance at make-up sessions to support the calculation of stipends paid.

- One participant was paid twice, under two different names ($300).
    - One of the checks was not cashed.

The auditors also tested six Summer Earn & Learn Participant stipends totaling $4,578 and noted:

- One participant was missing all required forms.

- Two participants were missing at least one form.

Criteria:

Per the Program Manager, all agreements and forms for participants are maintained by the Mayor's Youth Academy staff.

Participants of the Programs were paid stipends as follows:

- 2019 Summer Academy (FY2020) - $7.25 per hour.

- 2020 Summer Academy Virtual Earn & Learn (FY2021) - $500, with additional $200 if a certification received. If participants missed more than half of the sessions, the total stipend amount was reduced to $300.

- The Youth Council (FY2020 & FY2021) – $300, reduced by $25 for each missed session.

Cause:

Staff do not have policies and procedures noting what is to be maintained and how absences are to be tracked. Program criteria was changed due to COVID for both programs and documentation of updated criteria for stipends was not maintained for either program.

Effect:

Staff cannot support determinations made on reducing stipends per participant. Also, improved documentation is needed to protect the City from a liability standpoint for these programs.

Recommendations:

12. We recommend the Director of the Office of Community Wealth Building establish and implement internal policies and procedures to include tracking attendance at all Mayor Youth Academy sessions and what documentation is required for each program participant (Summer Earn & Learn and Youth Council/Justice).

13. We recommend the Director of the Office of Community Wealth Building take appropriate action on the outstanding duplicate payment.

Finding #10 – Ambassadors Program Payments

Condition:

Ambassadors are a group of selected individuals that participated in the OCWB workforce programs. They are tasked with outreach and engagement by promoting resources and services offered by OCWB and facilitating communication with the community, specifically residents of

RRHA neighborhoods and other under-served communities. The following table notes the Ambassadors paid by the City as noted in the RAPIDS system.

Fiscal Year	# of Ambassadors	$ Amount of Stipends Paid
2020	14	$12,400
2021	29	$39,072
TOTAL	43	$51,472

*Some Ambassadors were in both years.
Ambassadors were also paid through a 3rd party with CARES funds. They were not included in this testing

Ambassadors sign and submit an agreement that identifies the max weekly hours allowed, the date range in which the participant is allowed to assist, and the amount paid per hour. In addition, Ambassadors must sign a code of conduct.

The auditors tested five Ambassadors paid by the City totaling $19,176 and noted:

- All timesheets were present and signed to support hours worked.

- None of the five had signed Code of Conduct forms.

- Three agreements were missing start dates and/or end dates.

  o Two of these participants worked prior to updated agreements being signed by OCWB ($4,446.75).

- One participant was paid twice for 12 hours worked ($180).

Criteria:

Policies and procedures are needed to ensure staff are aware of their responsibilities and expectations and to assist new staff in understanding what is expected.

Cause:

Ambassador payments made by the City lacked oversight to ensure documentation was complete and accurate. In addition, internal policies and procedures were not in place as management is still working on developing them.

Effect:

OCWB paid participants for unapproved and/or unworked time.

Recommendation:

14. We recommend the Community Safety Coordinator establish and implement internal policies and procedures to track and document Ambassador Forms and payments made through the City.

Finding #11 – Reporting to City Council

Condition:

Prior to March 1st of each year, OCWB is required to submit a written performance report and make an oral presentation to City Council addressing their accomplishments in reducing poverty within the City. In addition, OCWB is required to give a mid-year oral presentation in September or October on the status of the Department and its objectives. As noted in the following chart, OCWB met the year-end requirements in FY2020 and FY2021, however, they did not provide City Council with the mid-year oral presentations.

Fiscal Year	Mid – Year Oral Presentation	Year End Oral Presentation	Annual Written Report
FY2020	☒	✓	✓
FY2021	☒	✓	✓

Criteria:

According to City Ordinance Section 2-744:

a) No later than March 1 of each calendar year, an oral presentation must be made to City Council concerning the progress of the City's ongoing efforts to reduce poverty in the City.

b) At the same time as section (a), a written report must be submitted to City Council detailing the progress of initiatives in education, workforce and economic development, transportation, and housing.

c) A presentation shall be made each year to City Council during the months of September or October at a regular or special meeting for the purpose of providing a mid-year update concerning the progress of the City's comprehensive poverty reductions initiative.

Cause:

OCWB management noted that the presentations did not occur and that this was an oversight. Also, they noted that during these time periods monthly presentations were made at the Maggie L. Walker Citizen's Advisory Board meetings, weekly Cabinet briefings were given to the Mayor, and they maintained regular communication with members of City Council regarding OCWB's work.

Effect:

OCWB did not in comply with City Code.

Recommendation:

15. *We recommend the Deputy Chief Administrative Officer of Human Services evaluate the need for the mid-year presentation and ensure mid-year presentations are given to City Council while the requirement is in place.*

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#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
1	We recommend the Director of the Office of Community Wealth Building assign grant management responsibilities to an employee and ensure a backup staff member is in place.	Y	The Economic & Community Development Administrator assumed these duties in June 2021 in the absence of the former grants manager. Once an Interim Director was appointed, these duties were assigned to the Operations Coordinator (September 2021). The Front Desk Coordinator was assigned, and currently serves as the back-up.

TITLE OF RESPONSIBLE PERSON		TARGET DATE	
Director/Economic Community Development Administrator, Operations Coordinator and Community & Economic Development Analyst (Back-ups)		Completed	

IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION	
		Due to administrative transition, locating requested documentation was an issue at the onset of the audit because the former Financial Analyst was on ADA Leave, FMLA Leave and Administrative Leave, consecutively. Additionally, the former director served as the back-up, and was also on Administrative Leave during the audit period of data collection. The staff who remained were unaware of the location of the files and were thus, unable to respond, thoroughly. These hurdles are being overcome, daily, with the implementation of processes that foster accountability, efficiency and sustainability. In line with this new direction, a Grant Management Team (i.e. Director/Economic & Community Development Administrator, Community & Economic Development Analyst, Management Analyst, Sr. and Operations Coordinator) has been convened and will continue these efforts.	

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
2	We recommend the Director of the Office of Community Wealth Building ensure grant documents are maintained per the Library of Virginia General Schedules 02 and 19.	Y	Upon further research of the document management requirements under the Library of Virginia General Schedules 02 and 19, the Operations Coordinator and Front Desk Coordinator have verified that our documents have been maintained, accordingly, but the verification of such was hard to provide given the administrative transition in our financial unit. The Operations Coordinator and Front Desk Coordinator have worked with the grant management team to bring this office into compliance for records/documentation for FY19, FY20 and FY21.

TITLE OF RESPONSIBLE PERSON		TARGET DATE	
Operations Coordinator; Management Analyst, Sr. (Back-up)		Completed	

IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION	
		The Operations Coordinator has created a shared drive to hold all grant documentation in addition to the paper files housed in the OCWB's finance cabinet on the 15th floor of City Hall. The Front Desk Coordinator is researching the process for digitizing hard copy files and should have this project completed by 30 June 2022.	

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
3	We recommend the Director of the Office of Community Wealth Building evaluate if the current System used by Workforce Development meets the needs of the Department and either train staff on the System to fully use its capabilities or replace it with a system that meets OCWB's needs.	Y	The Interim Director evaluated the system in May 2020 and requested approval to move forward with a replacement of the existing data management system.

TITLE OF RESPONSIBLE PERSON		TARGET DATE	
Community & Economic Development Analyst; Operations Coordinator and Management Analyst, Sr. (Back-ups)		Completed	

IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION	
Procurement process requires an extended period of review with DIT and subsequent vendors that may delay full implementation.		The Community & Economic Development Analyst is working with DIT to complete the RFQ process to procure a more comprehensive data management system.	

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
4	We recommend the Director of the Office of Community Wealth Building evaluate all of the Office's programs and establish and implement follow-up procedures with participants to track the effectiveness of each program, as necessary.	Y	TO BE CLOSED ALONG WITH ITEM #12.The Barrier Navigator Supervisor and Management Analyst are drafting the evaluation policy and follow-up procedure for review by the Interim Director. Though no formal process was implemented, intermittent calls were conducted through the Marshall Street Career Station because it housed the old case files. Now that files have been moved, staff or temps assigned to each Career Station will have equal access to conducting these quality assurance calls more frequently. As recommended, however, a formal process will be created to ensure procedural consistency and proper documentation.

TITLE OF RESPONSIBLE PERSON		TARGET DATE	
Outreach Coordinator; Barrier Navigator Supervisor and Program & Operations Supervisor (Back-ups)		15-Feb-22	

IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION	
		Quality assurance calls are already being made by the Barrier Navigators, Outreach Coordinator and designees to evaluate the effectiveness of existing programs and activities.	

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
5	We recommend the Director of the Office of Community Wealth Building update policies and procedures on what documents to maintain in workforce development case files, including proof/support of program eligibility.	Y	We were in the process of creating policies before the audit, but had competing priorities that prevented completion before they were requested. The policy entitled, "Case File Maintenance," covers the items to be included in case files, including proof/support of program eligibility.

TITLE OF RESPONSIBLE PERSON		TARGET DATE	
Barrier Navigator Supervisor and Management Analyst, Sr.; Program & Operations Supervisor and Operations Coordinator (Back-ups)		Completed	

IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION	
		This policy is complete and in effect. It has been provided via flash drive to the the City Auditor's Office (12/8/2021)	

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
6	We recommend the Director of the Office of Community Wealth Building establish a formal review process for workforce participant case files to ensure proper case file maintenance.	Y	The Barrier Navigator Supervisor is creating the proposed policy that addresses the formal review process for workforce participant case files. Intermittent reviews have been provided since December 2019 by the Economic & Community Development Administrator and the Career Station Managers to promote random check-ups to mirror State evaluative processes; but a formal process will be documented.

TITLE OF RESPONSIBLE PERSON		TARGET DATE	
Barrier Navigator Supervisor and Management Analyst, Sr.; Program & Operations Supervisor and Economic & Community Development Administrator (Back-ups)		15-Feb-22	

IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION	

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
7	We recommend the Director of the Office of Community Wealth Building develop and implement policies and procedures related to the Business Services Function.	Y	This unit is more closely aligned to our external partnerships and is undergoing transition. In the interim, a policy governing the existing functions has been created, entitled, "Business Services." The transition of these services will likely take place before additional revisions to the policy are implemented.

	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Director and Community & Economic Development Analyst; Economic & Community Development Administrator (Back-up)		**Completed; Revisions expected by 30-Apr-22**

	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	The grant that sustains this function expires in June 2022. Until an update on the feasibility of a new appropriation is provided, the financial sustainability of this function cannot be confirmed.		This policy has been completed and is in effect. It has been provided via flash drive to the the City Auditor's Office (12/8/2021)

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
8	We recommend the Director of the Office of Community Wealth Building develop and implement policies and procedures related to submitting, approving, processing, and documenting expenditures.	Y	This procedure, "Finance Operations_Invoices and Purchase Orders," was developed to maintain consistency in submitting, approving, processing and documenting expenditures. A subsequent process to audit financial procedures, internally, on a quarterly basis, will be created by 31 March 2022.

	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Operations Coordinator and Management Analyst, Sr.; Finance Analyst and Executive Assistant (Back-ups)		Completed

	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
			This policy has been completed and is in effect. It has been provided via flash drive to the City Auditor's Office (12/8/2021)

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
9	We recommend the Director of the Office of Community Wealth Building develop and implement a formal process to ensure that participant data for programs are tracked and maintained, specifically Business Services, Social Enterprise, and Ambassador's Program.	Y	Formal attendance has been tracked since June 2021 by the Management Analyst, Sr. for all programs across our department. Counting attendance is not a procedure we would document, formally. The Community and Economic Development Analyst has been assigned as the back-up. Acquiring the appropriate data management system will prevent this issue from reoccurring, as well.

	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Community & Economic Development Analyst and Cohort Specialist; Management Analyst, Sr. (Back-up)		Completed

	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	Procurement process requires an extended period of review with DIT and subsequent vendors that may delay full implementation.		**The Management Analyst, Sr. maintains this responsibility.**

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
10	We recommend the Director of the Office of Community Wealth Building ensure Bus Pass audits and reconciliations are conducted per Department Policy, and the Bus Pass Custodian is aware of the total bus passes in their possession.	Y	The Management Analyst, Sr. is currently revising this policy entitled, "Supportive Services." In the interim, the Finance Team (Operations Coordinator and Finance Analyst) has established procedures to govern payments, universally. Adding the Administrative Technician, Sr. to the internal review process will also foster a more effective system of internal checks-and-balances.

	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Finance Analyst and Operations Coordinator; Administrative Technician, Sr. (Back-up)		31-Jan-22

	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
11	We recommend the Director of the Office of Community Wealth Building establish and implement policies and procedures to track and document workforce experience participants and payments.	Y	The Management Analyst, Sr. completed this procedure and can be found in the "Business Services-WEX," policy. The Finance Team (Operations Coordinator and Finance Analyst) has established procedures to govern payments, universally, as indicated in the "Finance Operations_Invoices and Purchase Orders." All policies referenced can be obtained from the Operations Coordinator upon request.

	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Community & Economic Development Analyst and Cohort Specialist; Operations Coordinator and Finance Analyst (Back-ups)		Completed

	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
	Formal guidance regarding workforce experience guidance is being researched. The need to secure more information may delay completion of this task.		This policy has been completed and is in effect. It has been provided via flash drive to the City Auditor's Office (12/8/2021)

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
12	We recommend the Director of the Office of Community Wealth Building establish and implement internal policies and procedures to include tracking attendance at all Mayor Youth Academy sessions and what documentation is required for each program participant (Summer Earn & Learn and Youth Council/Justice).	Y	TO BE CLOSED ALONG WITH ITEM #4. This policy is entitled, "MYA" and covers each of the elements of the recommendation. Additionally, formal attendance has been tracked since June 2021 by the Management Analyst, Sr. for all programs across our department. Counting attendance is not a procedure we would document, formally. The Community and Economic Development Analyst has been assigned as the back-up. Acquiring the appropriate data management system will prevent this issue from reoccurring, as well.

	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Mayor's Youth Academy Program Manager and Human Services Analyst (Mayor's Youth Academy); Management Analyst, Sr. and Community & Economic Development Analyst (Back-ups)		Completed

	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION
			This policy has been completed and is in effect. It has been provided via flash drive to the City Auditor's Office (12/8/2021)

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
13	We recommend the Director of the Office of Community Wealth Building take appropriate action on the outstanding duplicate payment.	Y	This payment is being researched and will be resolved, expeditiously.

	TITLE OF RESPONSIBLE PERSON		TARGET DATE
	Operations Coordinator and Finance Analyst; Executive Assistant (Back-ups)		31-Jan-22

	IF IN PROGRESS, EXPLAIN ANY DELAYS		IF IMPLEMENTED, DETAILS OF IMPLEMENTATION

APPENDIX A: MANAGEMENT RESPONSE FORM
2022-06 Office of Community Wealth Building Audit

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
14	We recommend the Community Safety Coordinator establish and implement internal policies and procedures to track and document Ambassador Forms and payments made through the City.	Y	The Deputy Chief Administrative Officer of Human Services has administrative oversight of the Ambassador Program to provide it a more sustainable platform and reorganization strategy. The Community Safety Coordinator will prepare the program policies and procedures for this program. We will assist as much as possible with implementation.
	TITLE OF RESPONSIBLE PERSON		**TARGET DATE**
	Deputy Chief Administrative Officer of Human Services; Director (Back-up)		31-Mar-22
	IF IN PROGRESS, EXPLAIN ANY DELAYS		**IF IMPLEMENTED, DETAILS OF IMPLEMENTATION**
	Securing approval to make budget appropriations and portfolio transfers may cause delays in implementation.		

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
15	We recommend the Deputy Chief Administrative Officer of Human Services evaluate the need for the mid-year presentation and ensure mid-year presentations are given to City Council while the requirement is in place.	Y	This has been evaluated. It was determined that the requirement is not essential. Monthly reports are submitted to the Maggie Walker Citizen's Advisory Board, co-chaired by the Vice President of City Council. This requirement is not essential, since the Annual Report provides a similar update.
	TITLE OF RESPONSIBLE PERSON		**TARGET DATE**
	Deputy Chief Administrative Officer of Human Services; Director (Back-up)		Completed
	IF IN PROGRESS, EXPLAIN ANY DELAYS		**IF IMPLEMENTED, DETAILS OF IMPLEMENTATION**
	In lieu of upcoming priorities like budget review and approval, getting onto the City Council agenda to have this recommendation heard caused initial delays.		The Deputy Chief Administrative Officer of Human Services will submit a recommendation to have this statutory requirement revised or eliminated after this year's presentation on 13-Dec-21.