



**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

SINGLE AUDIT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

**OHIO AUDITOR OF STATE
KEITH FABER**



**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY
JUNE 30, 2022**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Greater Ohio Workforce Board, Inc.
Montgomery County
1111 South Edwin C. Moses Boulevard
Dayton, Ohio 45422

To the Workforce Board:

Report on the Audit of the Financial Statements

Opinion

We have audited the cash-basis financial statements of the Greater Ohio Workforce Board, Inc, Montgomery County, Ohio (the Board), as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash-basis financial position of the Board, as of June 30, 2022, and the change in cash-basis financial position thereof for the fiscal year then ended in accordance with the cash-basis of accounting described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Board, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 8 to the financial statements, the financial impact of COVID-19 and the continuing recovery measures may impact subsequent periods of the Board. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis

of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal

Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Information

We applied no procedures to management's discussion & analysis as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2023, on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

April 5, 2023

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**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(UNAUDITED)**

This discussion and analysis of the Greater Ohio Workforce Board, Inc.'s (the Board), formerly the Area 7 Workforce Development Board, financial performance provides an overall review of the Board's financial activities for the fiscal year ended June 30, 2022, within the limitations of the Board's cash basis of accounting. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Board's financial performance.

Highlights

Key Highlights for 2022 are as follows:

- The Board's receipts are solely from support from Federal and State governmental agencies. The federal receipts are designated for employment and training related activities.
- The Board's total net position increased by \$21,010.
- The Board's program receipts increased by \$2,410,442.
- The Boards program disbursements increased by \$2,369,058.

Using the Basic Financial Statements

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

Report Components

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis provide information about the cash activities of the Board.

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

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Board has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Board's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Board as a Whole

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis reflects how the Board did financially during 2022, within the limitations of the cash basis of accounting. These two statements report the Board's net position and changes in net position. The Statement of Activities – Cash Basis also presents the receipt and disbursement activity during 2022.

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(UNAUDITED)
(Continued)**

These statements report the Board's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Board's financial health. Over time, an increase or decrease in the Board's cash position is one indicator of whether the Board's financial health is improving or deteriorating. When evaluating the Board's financial condition, you should also consider the reliance on non-local financial resources for operations and the need for continued growth in revenue sources.

The Board as a Whole

The Statement of Net Position – Cash Basis provides the perspective of the Board's net position for 2022 and Table 1 provides a summary of the Board's net position for 2022 compared to 2021.

**Table 1
Statement of Net Position – Cash Basis**

	<u>2022</u>	<u>2021</u>
Assets:		
Cash	\$46,436	\$25,426
Net Position:		
Restricted:		
Grant Programs	46,436	25,426
Total Net Position	<u>\$46,436</u>	<u>\$25,426</u>

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(UNAUDITED)
(Continued)**

The Statement of Activities – Cash Basis provides the change in net position of the Board as a whole and Table 2 provides a summary of the Board’s financial activities during fiscal year 2022 as well as a comparative analysis of fiscal year 2021.

**Table 2
Statement of Activities – Cash Basis**

	2022	2021
Program Disbursements:		
Workforce Development:		
Adult Formula Program	\$7,832,255	\$6,274,763
Dislocated Worker Formula Program	5,099,043	5,248,801
Rapid Response Grants	0	885,701
Business Resource Network	311,451	0
Business Network Outreach Covid	846,013	720,804
RESEA	1,575,031	161,960
Youth Formula Program	6,395,261	6,056,734
State Special Projects	143,146	0
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	974,555	1,879,283
Wagner-Peyser Activities	412,905	272,884
Trade Adjustment Assistance	62,498	48,099
Youthbuild	8,508	192,578
Pathway Home	439,169	115,468
H-1B Rural Healthcare Program	403,896	0
Vets Incentive Award	58,307	0
Temporary Assistance for Needy Families Ohio Works First	743,787	1,033,776
State Opioid Response Administration	2,082	32,916
	1,756,132	1,771,214
Total Program Disbursements	27,064,039	24,694,981
Program Receipts:		
Operating Grants:		
Adult Formula Program	7,832,255	6,274,763
Dislocated Worker Formula Program	5,099,043	5,248,515
Rapid Response Grants	0	885,701
Business Resource Network	311,451	0
Business Network Outreach Covid	846,013	720,804
RESEA	1,575,031	161,960
Youth Formula Program	6,395,261	6,056,734
State Special Projects	143,146	0
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	974,555	1,879,283
Wagner-Peyser Activities	412,905	272,884
Trade Adjustment Assistance	62,498	48,099
Youthbuild	8,508	242,844
Pathway Home	439,169	117,230
H1-B Rural Healthcare Progra	403,896	0
Vets Incentive Award	58,307	0
Temporary Assistance for Needy Families Ohio Works First	743,787	1,027,776
State Opioid Response Administration	2,082	34,251
	1,777,142	1,703,763
Total Program Receipts	27,085,049	24,674,607
Increase(Decrease) in Net Position	21,010	(20,374)

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(UNAUDITED)
(Continued)**

Federal and State grants represent 100% of total program receipts.

Administrative receipts represent less than 10% of the total allocation and are primarily comprised of federal grant revenue.

Receipts and disbursements for the year were largely for direct services by member counties for training, supportive and employment related activities for both job seekers and employers within and outside of the Board's Area.

Capital Assets

The Board does not own any capital assets. All capital assets used by the Board are owned by Montgomery County and Clark State Community College.

Debt

The Board has no debt obligations.

Contractual Obligations

The Board entered into a sub-grant agreement with Workforce Services Unlimited, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$75,000 for consulting services to provide one stop operator duties consistent with WIOA regulation(s). The Board entered into another sub-grant agreement with Workforce Services Unlimited, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$75,000 for consulting services to provide one stop operator duties consistent with WIOA regulation(s).

The Board entered into a contract with Clark State Community College, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$1,072,813, for continuation and maintenance of Board headquarters and administrative services. The Board entered into another contract with Clark State Community College, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$1,159,716, for continuation and maintenance of Board headquarters and administrative services.

The Board entered into a contract with Rochelle Daniels, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$25,000 for consulting and advising services as legal counsel. The Board entered into another contract with Rochelle Daniels, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$20,000 for consulting and advising services as legal counsel.

The Board entered into a contract with Donald Myers, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$32,200 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties. The Board entered into another contract with Donald Myers, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$14,700 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties.

The Board entered into a contract with Donald Myers, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$4,800 for consulting services to provide program and fiscal monitoring duties for the Youthbuild program. The Board entered into another contract with Donald Myers, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$4,800 for consulting services to provide program and fiscal monitoring duties for the Youthbuild program.

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(UNAUDITED)
(Continued)**

The Board entered into a contract with Mike Daines for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$13,000 for consulting services to provide site visits and monitoring duties for Gallia county of the NEG Flood #2 assistance. The Board entered into another contract with Mike Daines for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$14,700 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties.

The Board entered into a contract with Robintek for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$1,140 for WP Security and Maintenance for the Workforce Development Board website. The Board entered into another contract with Robintek for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$1,140 for WP Security and Maintenance for the Workforce Development Board website.

The Board entered into a contract with Mike Emmert, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$50,000 for consulting services to provide program and fiscal monitoring duties for the Opioids program. The Board entered into another contract with Mike Emmert, for the period October 1, 2021 through March 31, 2022, at a cost not to exceed \$6,000 for consulting services to provide program and fiscal monitoring duties for the Opioids program.

The Board entered into a contract with Great Lakes Community Action Partnership, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$20,125 for consulting services to provide grant research and grant opportunities for the Board. The Board entered into another contract with Great Lakes Community Action Partnership, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$13,800 for consulting services to provide grant research and grant opportunities for the Board.

The Board entered into a contract with Real Workforce Solutions, for the period December 1, 2020 through September 30, 2021, at a cost not to exceed \$7,200 for consulting services to provide grant research and grant opportunities for the Board.

The Board entered into a contract with Ohio University, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$52,980 for consulting services to provide training to the Area's OMJ Centers and staff. The Board entered into another contract with Ohio University, for the period February 14, 2022 through December 31, 2022, at a cost not to exceed \$78,350 for consulting services to provide training to the Area's OMJ Centers and staff.

The Board entered into a contract with Clemans Nelson, for the period March 22, 2022 through September 30, 2022, at a cost not to exceed \$22,000 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties.

Contacting the Board's Financial Management

This financial report is designed to provide the Chief Elected Officials and the Greater Ohio Workforce Board with a general overview of the Board's finances and to reflect the Board's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to the Chief Financial Officer, Montgomery County Ohio Workforce Area 7, 1111 South Edwin C. Moses Blvd., Dayton, Ohio 45422, (937) 225-5590.

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**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**STATEMENT OF NET POSITION – CASH BASIS
JUNE 30, 2022**

Assets:	
Cash	\$46,436
Total Assets	<u>\$46,436</u>
Net Position:	
Restricted:	
Grant Programs	\$46,436
Total Net Position	<u>\$46,436</u>

See accompanying notes to the basic financial statements.

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Program Disbursements:

Workforce Development:

Adult Formula Program	\$7,832,255
Dislocated Worker Formula Program	5,099,043
Business Resource Network	311,451
Business Network Outreach Covid	846,013
RESEA	1,575,031
Youth Formula Program	6,395,261
State Special Projects	143,146
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	974,555
Wagner-Peyser Activities	412,905
Trade Adjustment Assistance	62,498
Youthbuild	8,508
Pathway Home	439,169
H-1B Rural Healthcare Program	403,896
Vets Incentive Award	58,307
Temporary Assistance for Needy Families Ohio Works First	743,787
State Opioid Response	2,082
Administration	1,756,132
Total Program Disbursements	27,064,039

Program Receipts:

Operating Grants:

Adult Formula Program	7,832,255
Dislocated Worker Formula Program	5,099,043
Business Resource Network	311,451
Business Network Outreach Covid	846,013
RESEA	1,575,031
Youth Formula Program	6,395,261
State Special Projects	143,146
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	974,555
Wagner-Peyser Activities	412,905
Trade Adjustment Assistance	62,498
Youthbuild	8,508
Pathway Home	439,169
H-1B Rural Healthcare Program	403,896
Vets Incentive Award	58,307
Temporary Assistance for Needy Families Ohio Works First	743,787
State Opioid Response	2,082
Administration	1,777,142
Total Program Receipts	27,085,049

Change in Net Position 21,010

Net Position Beginning of Year 25,426

Net Position Ending of Year \$46,436

See accompanying notes to the basic financial statements.

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

1. DESCRIPTION OF GREATER OHIO WORKFORCE BOARD, INC. AND THE REPORTING ENTITY

A. Description of the Entity

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

Greater Ohio Workforce Board, Inc. (the Board), formerly the Area 7 Workforce Development Board, is designated as a local Workforce Development Area under WIOA 116 and its geopolitical span includes 43 counties. The grant recipient is the Ohio Area 7 Consortium of Chief Elected Officials (the Consortium) from the counties within the local area. The functions of the consortium are carried out by a Board of Governors, which consists of the Chief Elected Official (CEO) of each participating sub area.

In April, 2020, the Board obtained Not-For-Profit – 501C3 status with the State of Ohio to allow the Board to apply for additional grants and funding sources to further the efforts of employer and client services, projects and activities throughout the Local Area.

In accordance with WIOA 117, the consortium established a local Workforce Development Policy Board (WDB) to set policy for the local workforce development area system. The local board employs an Executive Director, Policy Director, Operations Director, Grants Manager and a secretary. The WDB staff perform administrative functions for the Board and are employees of Clark State Community College.

The grant recipient (the Consortium) designated Montgomery County Ohio Workforce Area 7, an agency that is under the governance of the Montgomery County Board of Commissioners, as the Fiscal Agent for the Greater Ohio Workforce Board, Inc. The Fiscal Agent has responsibility to disburse funds to the participating sub-areas known as Sub-grantees at the direction of both the Consortium and the Board. Funds flow from the State to Montgomery County and are passed onto the 43 individual counties based on allocations established by the State and/or participation of the counties. The individual counties have responsibility for the operation of the Adult, Dislocated Worker, Rapid Response, Youth, Business Resources/Outreach, RESEA, State Special Projects, WIOA National Dislocated Worker Grants/WIA National Emergency Grants, Wagner-Peyser and Trade Adjustment Assistance share of one stop costs, Temporary Assistance for Needy Families Ohio Works First, Youthbuild, Pathway Home, Rural Healthcare, Vets Incentive Award and Opioid program(s) for their respective county.

Through a consortium process, the Board has designated 2 comprehensive one-stop centers and 41 satellite one-stop offices throughout Area 7.

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(Continued)**

B. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations, ensuring that the basic financial statements are not misleading. The primary government of the Board consists of the general fund, departments, and boards that are not legally separate from the Board. The Board's financial statements include Adult, Dislocated Worker, Rapid Response, Youth, Business Resource/Outreach, RESEA, State Special Projects, WIOA National Dislocated Worker Grants/WIA National Emergency Grants, Wagner-Peyser Activities, Trade Adjustment Assistance, Temporary Assistance for Needy Families Ohio Works First, Youthbuild, Pathway Home, Rural Healthcare, Vets Incentive Award, Opioid and Administrative programs. The Board has no component units.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

These financial statements are prepared using the cash basis of accounting.

The Statement of Net Position (cash basis), and the Statement of Activities (cash basis), display information about the Board as a whole. These statements include the financial activities of the Board. The Statement of Net Position (cash basis) presents the financial condition of the governmental activities of the Board at year-end. The Statement of Activities (cash basis) presents a comparison between program disbursements and operating grants for each program or function of the Board's governmental activities. Program disbursements are those that are specifically associated with a service, program or department and therefore, clearly identifiable to a particular function. Program receipts include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. The comparison of program disbursements with program receipts identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Board.

1. Fund Accounting

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

2. Governmental Funds

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

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

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(Continued)**

3. Measurement Focus

The Board has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Board's cash basis of accounting, receipts are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

4. Basis of Accounting

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related disbursements (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

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

B. Cash

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

C. Capital Assets

The Board does not own any capital assets. All capital assets used by the Board are owned by Montgomery County and Clark State Community College.

D. Long-term Obligations

The Board did not have any long-term obligations.

3. CASH AND DEPOSITS

The Montgomery County Treasurer maintains a cash pool used by all of the County's funds, including those of the Board. The Ohio Revised Code prescribes allowable deposits and investments. At year-end, the carrying amount of the Board's deposits with the Montgomery County Treasurer was \$46,436. Montgomery County, as the fiscal agent for the Board, is responsible for maintaining adequate depositor collateral for all funds in the County's pooled cash and deposit accounts.

4. RISK MANAGEMENT

For the year ended June 30, 2022, the Board maintained Commercial Insurance coverage for the following risks:

- Director, Officer, Trustee, and Organization Liability \$1,000,000;
- Employment Practicing Liability \$1,000,000;

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(Continued)**

5. CONTRACTED SERVICES

As of January 1, 2018, the Board began processing payroll for its fiscal staff, however, the Board continues to contract for accounting, administrative, use of facility and management services from other governmental agencies and educational institutions.

6. CONTRACTUAL OBLIGATIONS

The Board entered into a sub-grant agreement with Workforce Services Unlimited, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$75,000 for consulting services to provide one stop operator duties consistent with WIOA regulation(s). The Board entered into another sub-grant agreement with Workforce Services Unlimited, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$75,000 for consulting services to provide one stop operator duties consistent with WIOA regulation(s).

The Board entered into a contract with Clark State Community College, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$1,072,813, for continuation and maintenance of Board headquarters and administrative services. The Board entered into another contract with Clark State Community College, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$1,159,716, for continuation and maintenance of Board headquarters and administrative services.

The Board entered into a contract with Rochelle Daniels, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$25,000 for consulting and advising services as legal counsel. The Board entered into another contract with Rochelle Daniels, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$20,000 for consulting and advising services as legal counsel.

The Board entered into a contract with Donald Myers, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$32,200 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties. The Board entered into another contract with Donald Myers, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$14,700 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties.

The Board entered into a contract with Donald Myers, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$4,800 for consulting services to provide program and fiscal monitoring duties for the Youthbuild program. The Board entered into another contract with Donald Myers, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$4,800 for consulting services to provide program and fiscal monitoring duties for the Youthbuild program.

The Board entered into a contract with Mike Daines for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$13,000 for consulting services to provide site visits and monitoring duties for Gallia county of the NEG Flood #2 assistance. The Board entered into another contract with Mike Daines for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$14,700 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties.

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(Continued)**

The Board entered into a contract with Robintek for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$1,140 for WP Security and Maintenance for the Workforce Development Board website. The Board entered into another contract with Robintek for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$1,140 for WP Security and Maintenance for the Workforce Development Board website.

The Board entered into a contract with Mike Emmert, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$50,000 for consulting services to provide program and fiscal monitoring duties for the Opioids program. The Board entered into another contract with Mike Emmert, for the period October 1, 2021 through March 31, 2022, at a cost not to exceed \$6,000 for consulting services to provide program and fiscal monitoring duties for the Opioids program.

The Board entered into a contract with Great Lakes Community Action Partnership, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$20,125 for consulting services to provide grant research and grant opportunities for the Board. The Board entered into another contract with Great Lakes Community Action Partnership, for the period October 1, 2021 through September 30, 2022, at a cost not to exceed \$13,800 for consulting services to provide grant research and grant opportunities for the Board.

The Board entered into a contract with Real Workforce Solutions, for the period December 1, 2020 through September 30, 2021, at a cost not to exceed \$7,200 for consulting services to provide grant research and grant opportunities for the Board.

The Board entered into a contract with Ohio University, for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$52,980 for consulting services to provide training to the Area's OMJ Centers and staff. The Board entered into another contract with Ohio University, for the period February 14, 2022 through December 31, 2022, at a cost not to exceed \$78,350 for consulting services to provide training to the Area's OMJ Centers and staff.

The Board entered into a contract with Clemans Nelson, for the period March 22, 2022 through September 30, 2022, at a cost not to exceed \$22,000 for consulting services to provide program and fiscal monitoring duties for Board's sub-recipient counties.

7. CONTINGENCIES

A. Litigation

The Board is not a party to any litigation.

B. Grants

The Board receives financial assistance from Federal and State agencies in the form of grants. Disbursing grant funds generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability. However, in the opinion of management, any such disallowed claims through June 30, 2022 will not have a material adverse effect on the Board.

8. COVID-19 IMPACT

The United States and the State of Ohio declared a state of emergency in March, 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June of 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing recovery measures may impact subsequent periods of the Board. The impact on the Board's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated at this time.

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**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

FEDERAL GRANTOR Pass Through Grantor Program/Cluster Title	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
Direct Program				
YouthBuild				
YouthBuild	17.274	N/A	\$8,508	\$8,508
YouthBuild Administrative	17.274	N/A		4,829
Total YouthBuild			<u>8,508</u>	<u>13,337</u>
Reentry Employment Opportunities				
Reentry Employment Opportunities	17.270	N/A	439,169	439,169
Reentry Employment Opportunities Administrative	17.270	N/A		56,288
Total Reentry Employment Opportunities			<u>439,169</u>	<u>495,457</u>
H1-B Job Training Grants				
H1-B Job Training Grants	17.268	N/A	403,896	403,896
H1-B Job Training Grants Administrative	17.268	N/A		51,755
Total H1-B Job Training Grants			<u>403,896</u>	<u>455,651</u>
Passed Through Ohio Department of Job and Family Services				
WIOA Cluster				
WIOA Adult Program				
Adult Formula Program (SFY22)	17.258	G-2223-15-0058	1,687,396	1,687,396
Adult Formula Administrative (SFY22)	17.258	G-2223-15-0058		18,278
Adult Formula Program (SFY21)	17.258	G-2223-15-0058	5,969,281	5,969,281
Adult Formula Administrative (SFY21)	17.258	G-2223-15-0058		155,231
Adult Formula Program (SFY20)	17.258	G-2223-15-0058	175,578	175,578
Adult Formula Administrative (SFY20)	17.258	G-2223-15-0058		82,599
OMJ Center Resource Sharing WIOA Statewide (SFY22)	17.258	G-2223-15-0058	11,715	11,715
OMJ Center Resource Sharing WIOA Statewide (SFY21)	17.258	G-2223-15-0058	3,773	3,773
State Special Project Initiatives (SFY22)	17.258	G-2223-15-0058	134,565	134,565
State Special Project Initiatives Administrative (SFY22)	17.258	G-2223-15-0058		64,000
State Special Project Initiatives (SFY21)	17.258	G-2223-15-0058	8,581	8,581
Business Resource Network (SFY22)	17.258	G-2223-15-0058	311,451	311,451
Total WIOA Adult Program			<u>8,302,340</u>	<u>8,622,448</u>
WIOA Youth Activities				
Youth Formula Program (SFY22)	17.259	G-2223-15-0058	1,189,987	1,189,987
Youth Formula Administrative (SFY22)	17.259	G-2223-15-0058		50,564
Youth Formula Program (SFY21)	17.259	G-2223-15-0058	4,385,036	4,385,036
Youth Formula Administrative (SFY21)	17.259	G-2223-15-0058		552,724
Youth Formula Program (SFY20)	17.259	G-2223-15-0058	820,238	820,238
Youth Formula Administrative (SFY20)	17.259	G-2223-15-0058		61,842
Total WIOA Youth Activities			<u>6,395,261</u>	<u>7,060,391</u>
WIOA Dislocated Worker Formula Grants				
Dislocated Worker Formula Program (SFY22)	17.278	G-2223-15-0058	846,851	846,851
Dislocated Worker Formula Administrative (SFY22)	17.278	G-2223-15-0058		51,765
Dislocated Worker Formula Program (SFY21)	17.278	G-2223-15-0058	3,418,783	3,418,783
Dislocated Worker Formula Administrative (SFY21)	17.278	G-2223-15-0058		179,176
Dislocated Worker Formula Program (SFY20)	17.278	G-2223-15-0058	833,409	833,409
Dislocated Worker Formula Administrative (SFY20)	17.278	G-2223-15-0058		75,763
OMJ Center Resource Sharing Rapid Response (SFY22)	17.278	G-2223-15-0058	9,102	9,102
OMJ Center Resource Sharing Rapid Response (SFY21)	17.278	G-2223-15-0058	5,659	5,659
Business Network Outreach Covid (SFY21)	17.278	G-2223-15-0058	846,013	846,013
RESEA (PY21)	17.278	G-2223-15-0058	992,078	992,078
RESEA Administrative (PY21)	17.278	G-2223-15-0058		78,205
RESEA (PY20)	17.278	G-2223-15-0058	557,785	557,785
Total WIOA Dislocated Worker Formula Grants			<u>7,509,680</u>	<u>7,894,589</u>
Total WIOA Cluster			<u>22,207,281</u>	<u>23,577,428</u>
WIOA National Dislocated Worker Grants/WIA National Emergency Grants				
NDWG - Flood #2	17.277	G-2223-15-0058	5,115	5,115
NDWG - Opioids Fresh Start	17.277	G-2223-15-0058	32,288	32,288
NDWG - Opioids #3	17.277	G-2223-15-0058	480,600	480,600
NDWG - Opioids #3 Administrative	17.277	G-2223-15-0058		102,696
NDWG - Employment Recovery	17.277	G-2223-15-0058	456,552	456,552
NDWG - Employment Recovery Administrative	17.277	G-2223-15-0058		52,956

GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Total WIOA National Dislocated Worker Grants/WIA National Emergency Grants			974,555	1,130,207
<i>Employment Service Cluster</i>				
Employment Service/Wagner Peysler Funded Activities (SFY22)	17.207	G-2223-15-0058	225,000	225,000
Employment Service/Wagner Peysler Funded Activities (SFY21)	17.207	G-2223-15-0058	157,656	157,656
Total Employment Service/Wagner Peysler Funded Activities			<u>382,656</u>	<u>382,656</u>
<i>Total Employment Service Cluster</i>			<u>382,656</u>	<u>382,656</u>
Trade Adjustment Assistance				
Trade Adjustment Assistance (SFY22)	17.245	G-2223-15-0058	35,117	35,117
Trade Adjustment Assistance (SFY21)	17.245	G-2223-15-0058	27,381	27,381
Total Trade Adjustment Assistance			<u>62,498</u>	<u>62,498</u>
Unemployment Insurance (SFY22)	17.225	G-2223-15-0058	25,168	25,168
Local Veterans' Employment Representative Program (SFY21)	17.804	G-2223-15-0058	58,307	58,307
Total U.S. Department of Labor			<u>24,562,038</u>	<u>26,200,709</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families				
CCMEP TANF (SFY22)	93.558	G-2223-15-0058	426,129	426,129
CCMEP TANF Administration (SFY22)	93.558	G-2223-15-0058	70,064	70,064
CCMEP TANF (SFY21)	93.558	G-2223-15-0058	317,658	317,658
CCMEP TANF Administration (SFY21)	93.558	G-2223-15-0058	47,397	47,397
Total Temporary Assistance for Needy Families			<u>861,248</u>	<u>861,248</u>
Opioid STR	93.788	G-2223-15-0058	2,082	2,082
Total U.S. Department of Health and Human Services			<u>863,330</u>	<u>863,330</u>
Total Expenditures of Federal Awards			<u>\$25,425,368</u>	<u>\$27,064,039</u>

The accompanying notes are an integral part of this schedule.

**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Greater Ohio Workforce Board, Inc. (the Board) under programs of the federal government for the fiscal year ended June 30, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Board, it is not intended to and does not present the financial position or changes in net position of the Board.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The schedule has been prepared on the cash basis of accounting, except expenditures from the WIOA Cluster are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Board has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – SUB-RECIPIENTS

The Board passes certain federal awards received from the United States Department of Labor and Ohio Department of Job and Family Services to other governments (sub-recipients). As Note B describes, the Board reports expenditures of Federal awards to sub-recipients when paid in cash, except expenditures from the WIOA Cluster are presented on an accrual basis.

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

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OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

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

Greater Ohio Workforce Board, Inc.
Montgomery County
1111 South Edwin C. Moses Boulevard
Dayton, Ohio 45422

To the Workforce Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the cash-basis financial statements of the Greater Ohio Workforce Board, Inc., Montgomery County, (the Board) as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated April 5, 2023, wherein we noted the Board uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the continuing recovery measures may impact subsequent periods of the Board.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed

no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

April 5, 2023

OHIO AUDITOR OF STATE KEITH FABER



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

Greater Ohio Workforce Board, Inc.
Montgomery County
1111 South Edwin C. Moses Boulevard
Dayton, Ohio 45422

To the Workforce Board:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Greater Ohio Workforce Board, Inc's, Montgomery County, (the Board) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Greater Ohio Workforce Board, Inc's major federal program for the fiscal year ended June 30, 2022. Greater Ohio Workforce Board, Inc's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Greater Ohio Workforce Board, Inc complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the fiscal year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Board's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Board's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Board's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

April 5, 2023

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**GREATER OHIO WORKFORCE BOARD, INC.
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
JUNE 30, 2022**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	WIOA Cluster (AL #17.258, #17.259, #17.278)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 811,921 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

OHIO AUDITOR OF STATE KEITH FABER



GREATER OHIO WORKFORCE BOARD, INC.

MONTGOMERY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 5/4/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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