**WorkforceGPS**

**Transcript of Webinar**

**Promising Practices that Support Accurate Fiscal Tracking and Reporting**

**Tuesday, June 18, 2019**

*Transcript by*

*Noble Transcription Services*

*Murrieta, CA*

GRACE MCCALL: And welcome to "Promising Practices that Support Accurate Fiscal Tracking and Reporting." Without further ado, I'd like to turn things over to our moderator today, Tim Theberge, lead policy analyst, U.S. Department of Labor, Employment and Training Administration, OTAA. Tim?

TIM THEBERGE: Thank you, Grace. Good afternoon, everyone. Good morning, if you are from the West Coast. My name is Tim Theberge. I work with the Office of Trade Adjustment Assistance. I am the lead policy analyst there.

Prior to that, I worked with the Boston regional office for a good length of time dealing with all types of different grants, along with all the grants management activities that go along with that, including the financial administrative side of those operations. So we're going to talk about the importance of fiscal reporting today, fiscal accounting, and why that matters in the Trade Program specifically, but in general for a good quality reporting.

So here's what we're going to go over today. I'm going to give you a quick run-down of why it matters to us and why it should matter to you from the OTAA level. We're then going to have three presenters – one from Massachusetts, from Florida, one from Georgia. And these are promising practices directly from the field. One of them is from a local. And the other two are from states. And although trade is a state program, we want to make sure we have the local perspective, because we all know that that's where most of these services are provided in our system to be able to show you that that type of accounting we're looking for is possible throughout.

We're going to talk to you about some resources available to you for developing systems that you may not have yet in order to be able to report like this and then what we have for available technical assistance with regard to that. Right? Great. So first and foremost, because the department requires it in all of our grants. So even though you do not have to have an accrual accounting system – you are allowed to do cash-based accounting – when you report to the department on all of your grants, that information must be on an accrued basis.

In the Trade Program, this is rather important because the expenditures you have are directly related to the allocations that are then provided each year under our training and other activities funding, or the TaOA awards, are a direct result of the expenditures that you report to us.

The same is true every year when we prepare the estimates for what the department will need for TRA, that's the Trade Readjustment Allowances, or the extended UI. That's the information we need to get to the department so that they can then go to Congress and they can pitch them for how much they're going to need for a given year. So the more accurate the reporting we get from the states, the more accurate that budget request will be.

We are also actually mandated to report to Congress on expenditures on a per-participant basis. And again, those need to be on an accrued basis. So those of you that have been around the Trade Program for a while, what you have noticed is that we have been moving towards aligning the fiscal and the performance side of our program into a single version of reporting.

And in the PIRL, we have that. So we have participant-level expenditure data that goes into the individual records for trade participants. We're the first major program within ETA to do this at the participant level to show not only the services that individual has received, but the actual funds expended to provide those services. Why does this matter?

The other reason this matters is that this does provide us with the opportunity to link the performance and the fiscal side with each other, meaning that individuals have to communicate. It requires communication across multiple offices to ensure more accurate reporting.

And again, the data, as I've already said with our regards to report to Congress, the more accurate the data we have, the better we're able to report to Congress and address any concerns they may have around reauthorization of our program or budgetary issues. I want to bring to your attention one of the more recent programs that the department has just included. This is known as our SMART training. We are on version 3.0 of the SMART training.

If you have not done any of the SMART modules, I strongly encourage you to do so. It's really some of the best training modules I think we've ever produced with regard to finance and administrative controls and oversight and responsibilities that you all as grantees are required to do. And that's all available on WorkforceGPS.

Some additional regulatory citations for why this matters and why we're doing this – these two are from the Uniform Guidance. I won't read them directly. I just want to make sure I put them up here for you to understand the angle from which we come at this in addition to the Trade Act. And that's 2 CFR 200.400 and 200.302. And if you're not familiar with the Uniform Guidance, you really should be by now.

This simplified a lot of the OMB circulars that were around before and put them all into one place. And what we're looking for here – and that's why I folded it – is the efficient and effective administration of the federal board and sound management practices. The department believes that accrual reporting specifically is one of those sound management practices. All right. So with that, we're going to now move on to our first presenter for today.

Our first presenter comes to us from Massachusetts, Steve Trueman, Vice President of Workforce Operations for the MassHire Hampden County Workforce Board. Steve is responsible for directing the development programs and One-Stop Career Center operations. He has 20 years' of experience in workforce development systems.

Under his direction, the board has successfully expanded occupational on-the-job training, registered apprenticeships, and other work-based training opportunities across the Commonwealth of Massachusetts through various national dislocated worker grants and registered apprenticeship awards.

As we go through this, if you have any questions that come up during Steve's presentation, please feel free to enter them into the chat, and we will answer them as they come up or when we have a break in the process. With that, I'll turn it over to Steve.

STEVE TRUEMAN: Thanks, Tim. As Tim mentioned, we're going to talk about a contract tracking database that we created that we really believe is a better way to track and report on financial information as it pertains to training, as well as aligning the fiscal and programmatic functions, bridging that gap. And the database that we've created really enables us to stay connected with both the program side, as well as our financial tracking systems. What was our motivation for creating a database?

Well, quite simply, we had in the whole training contract process, we had multiple staff that were accomplishing their roles using spreadsheets. And what we were finding is there was a lot of the same information that was repeated multiple times. Based upon their role within our organization, it depended on what they were tracking and what they were trying to accomplish.

But for instance, our contract facilitator would be tracking contracts by vendor, but also by grant. Our senior accountant who is responsible for obligation and accrual tracking for reporting purposes had separate spreadsheets for each grant. And our senior accounts payable person would then track payments by grant.

With the number of funding sources that we had, this was not the most efficient way to do things and certainly was very time consuming, took a lot of reconciliation to make sure that we were all on the same page. As an organization, we're always looking at different ways to improve our efficiency and certainly our accuracy, but also maintaining the checks and balances that need to be a place with being the stewards of the federal financial funds. Who are the stakeholders that we had to keep in mind when really looking into developing this database?

Certainly our internal staff, they themselves, as well as us as their supervisors saw a lot of duplication of effort. And we wanted to try to reduce that, but also improve their ability and make sure that they're able to accomplish what they needed to do, just in a different way.

Our external stakeholders primarily are funders – both DOL and our state oversight agency – making sure that we were able to report accurately on both obligations, accruals, expenditures. But also with our vendors, we had an obligation to them to efficiently contract with them, but also get them reimbursed for the services they're providing on our participants' behalf.

So we've been wanting to do this for a long time. We've looked really for something off the shelf. And nothing really existed that could fit what we're trying to do in workforce development particularly as it pertains to training.

So we went out. We did a procurement, put something out with really the specs and what we wanted to accomplish not really knowing what the result would be. And we got back a proposal from a consultant that really seemed to understand and have an idea as to how to help us accomplish what we wanted to through the use of a database. And it was a database expert that we ended up contracting with.

And this consultant really came in and spent some time with each staff understanding what they're role was in the process as far as tracking and reporting, how they were performing that role – which as I said, was through numerous Excel spreadsheets – but really why they're capturing that information and where was it currently entered. And what we found was a ton of duplication of effort and really not the most efficient method. What was recommended to us and that we embarked on developing was really a database.

Through the use of forms and tables, we found that it would greatly reduce the duplication of effort and increase our accuracy; and really enabled us to move from data entry more to data verification where you had one person putting the information in, but it was verified throughout the process depending upon the nature of the information. The result was what we created was a contract tracking database in Microsoft Access, and really enabled us from start to finish in the training contract process to have one place to record and retrieve information so everybody involved in that process from start to finish utilizes the database in capturing that information.

And it also starts with the grant tracking form. As we get grants that have funding available for training, we have a form that we created that we can capture the funding source. As you look here, this happens to be WIOA adult. We track these grants on a fiscal year basis. We also have the usable life of the grants with the begin date and the end date.

Now, for WIOA, for us being a local area, it's a two-year life. I understand for trade, that it's a three-year life, but really gives us the ability to understand at any point where we are with the expenditure and obligation of funds under these grants so that we are able to then look at using older funds first, doing FIFO to make sure that we spend the older money as it expires.

We also capture on here based upon the grant number, which is really specific to our own accounting system but also the CFDA number, which becomes important with our contracting process, but also with our reporting process, as well as our single audit. We're able to identify how much funds are available for each of the activities.

You'll see at the bottom there certainly how much funds out of the WIOA Adult grant we have available for ITA training, work-based training, on-the-job training, and such, which gives us a snapshot of available funds, and then to identify the older funds first if they're available to make sure that we spend those first.

The next form that we have that we enter information into is the vendor tracking form. Really, this enables us to capture all the information necessary to contract with a vendor, create umbrella contracts, which is what we do to deliver our ITAs on behalf of our participants. And also, it gives us information that we'll need to create reports that go into our single audit. We capture for each vendor their federal identification number, type of business. We capture that we've received a refund policy for them. And we also identify the types of training that this vendor is going to be able to apply.

The second thing we capture for all of our vendors – and this is really critical for reporting, especially on an accrual basis – is the vendor refund policies. For each vendor that we enter into a contract with, we capture their refund policy, because this is the way that we understand how much is owed at any point in the trainee's cycle.

So for each vendor, we get a copy of their refund policy, and we translate that into the database in a number of ways. And the policies do vary by the type of organization that we're dealing with. We can put the refund policy in by percent of time that has gone by. We can also do it by the number of days, which is typically how community colleges might portray their refund policy. Or we can do a mixture of both.

So as we get a contract, we put into the database the information on how that training is accrued throughout the life cycle of that training program. From there, it's very simple. We can then tell the system that we want to enter into an umbrella contract with that vendor. We do that on a fiscal year basis. And we're able to put the start date and the end date of the umbrella contract. And then by simply clicking a button, we're able to generate a face sheet with that vendor that captures all the information that has been put in on the prior fields, pulls them into a contract face sheet, also includes the period of performance. All the CFDA numbers that have funds available for training go into that contract face sheet.

And then we simply attach the boilerplate and terms and conditions pertinent to these funding sources. And it's really an efficient and effective way for us to enter into a contract with the database pulling that information for us.

(Crosstalk.)

MR. THEBERGE: We have questions. Somebody wants to know who enters that data into the training vendor tracking form. Is it the case managers, or someone else?

MR. TRUEMAN: No. It's our contract manager. So if we get a request – we do two things. At the beginning of the year, we enter into an umbrella contract with the vendors that we have used the prior year, but that are still approved vendors on the eligible training provider list. Or if we get a request from a case manager for a training for a vendor that we do not have an umbrella contract in place, then our contract manager would initiate an umbrella contract for that particular vendor.

MR. THEBERGE: Thanks.

STEVEN GUSTAFSON: All right. So as I said, this next form, the ITA tracking form is really where that information, and the request comes from our career center case manager saying that I want to put this individual into a particular training. It gives us the ability to assign the funding source.

And again, as always, we look to use the older monies first. So we look to see if there's available from a prior fiscal year. We're able to record here what career center they're with, the case manager, the type of training, the start date and end date. This is all information that's going to go into our contract on behalf of this individual.

We capture our customer ID, which ties back to our programmatic database in the State of Massachusetts, customer's first name and last name. We also import information into the database from the eligible training provider list so that we have those vendors linked in addition to the course IDs and programs from our participant database.

We also have the ability – I know trade has the option of using the ETPL or can also contract with other vendors as needed. We have the option of manually adding some of this information to the database. We capture all the details on the ITA – tuition, books, other line items, which could be testing, which could be certification costs, uniforms. We also capture here Pell or scholarship.

Sometimes we know that up front. And with WIOA being funds of last resort, we can put the Pell or scholarship amount in and it reduces the obligation. As I'll talk about later, we also find out sometimes after the fact where we might have contracted on a participant's behalf, find out down the road that they received Pell or scholarship.

We can update this and reduce the obligation at that point as well. We also track the contract process, whether we've mailed the face sheet and whether we've received it. It's all contained here on this form. And as I talked about the refund policy, we apply the refund policy, which will be important for us too for the database to be able to calculate obligations, accruals in a very time efficient manner.

Same way with the umbrella contracts – with all that information that we've put in, we're simply able to click a button and produce a face sheet on behalf of the participant. It has all the details of us as the contracting agency, the contractor, the individual participant, the funding source, maximum obligation, CFDA number, everything that we need to tell the vendor that they're OK to start and to really put the financial instrument in place for us to reimburse them for that, the provision of service.

From then once the participant has been in training and as they move through the training cycle, the vendors will then invoice us. We have a tracking mechanism both to track the receipt of the invoice and the amount, but also how much we have paid on the participant's behalf, the date that we've paid it, and the check number. And that's really important for this system for us to be able to reconcile with our accounting system. As Tim mentioned about accruals, we're on a cash basis accounting system. We track accruals off the books, and this database is the way that we accomplish that.

We've also created a report form, which really we've developed a number of canned reports that can be run by both our program and fiscal staff based on their needs. These are some of the reports that we've developed that are used on a regular basis, could be on a monthly basis, quarterly.

Some are actually used on a weekly basis just as the program staff is trying to make sure that they understand where they are and funding utilization. The one report that I think is very pertinent to this forum is the obligation and accrual and expenditure fiscal status report. And we're able to run that by funding source and able to put in some parameters.

Typically, we would run this on a quarterly basis to report to the state or sometimes directly to the United States Department of Labor depending upon the nature of the grant. And the beautiful thing with this database is with all the information that we've put in, it's able to calculate for each training contract obligations, accruals, and expenditures. Obligations are shown as fully obligated as of the start date of the training. Expenditures are the sum of the payment made as of the report end date. So if that were a quarterly report, it would say how many payments have been made up through that date.

And then the accruals are a calculation that go back and are based on that vendor refund policy given the amount of training that's been completed as of the report date, and then less any payments made. So the database does that calculation on an individual basis. And the report we're able to run shows us, it breaks down the individuals and gives us the voucher amount for that individual and how much of that is accrued, obligated, or paid. And for reporting purposes, it totals it up on the report.

So it's a simple transaction of saying, OK. We can report out for this particular grant the amount of accruals, the amount of obligations, and the amount of payments, which will be expenditures as of this date, and to tie into our financial system the payments, the expenditures or something that we reconcile with our accounting system to make sure that everything agrees.

In addition to that obligation accrual and expenditure tracking there's tons of other benefits to using a database. We have a number of ad hoc reporting capabilities with this that help us – that benefit certainly our vendors and efficient contract tracking and making sure that we're in line and have things in place before our participants start.

With the schedule of expenditures for federal awards, some of our vendors, we can provide reports to them by CFDA number of how much money we have paid them within a given fiscal year. With accrued expenditures, we may find that we have a vendor that has some accrued expenditures that they haven't invoiced yet. Particularly this time of year at the end of a fiscal year, we can reach out to them and get a better understanding of why they haven't invoiced or make sure that we get those in a timely fashion, and then again, to follow up with WIOA being funds of last resort.

If we do find that there are some Pell or scholarships that have been awarded – that have created – the reason why the accrued expenditures haven't been invoiced, we can then reduce the obligation and free up some money to train some additional folks.

The career centers in local areas, we're able to provide them real-time reports on all of the folks that are in training by case manager that can help them in their follow-up with the folks, making sure that they understand where they are in the training cycle and whether they're still participating, have completed, received a certificate, those types of things.

And the other thing that's important to us as a local board is a targeted occupation. We're able to break down with the database how much training resources we have put in and paid towards particular targeted occupations for really in demand occupations in our own labor market. There's a large number of other benefits that we found both procedurally in house and being able to reconcile between the program side and the financial side.

But hopefully, this gives you a little bit of insight into the benefits of using a database to accomplish these activities as opposed to some of the other methods that you might be currently using. So with that, I will turn it back to Tim.

MR. THEBERGE: All right. Thanks so much, Steve. Again, if there are any questions, please feel free to enter them into the chat at any time, and we will get those answered for you. So the next two presenters are states. They are Florida and Georgia. And why are we having them present? Well, one of the things that we look at in our data integrity effort in the Trade Program, which is known as TAADI, we are trying to ensure that the information that is reported financially in the PIRL matches as close as it can to the information that is included in the 9130 quarterly financial reports that are filed by the states.

For that reason, we have chosen both Florida and Georgia, who have met the targets on all four of the measures we look at for the past five quarters, at least, and in some of those quarters managed to achieve a 100 percent match between the 9130s and the TAADI. So we ask them to both present today specifically because we know it is possible because there are states that meet that requirement. So we're going to start with Florida. We're going to start with Steven Gustafson, who is the State Trade & Rapid Response Coordinator with the Florida Department of Economic Opportunity.

Being a native of South Florida, Steven enlisted in the United States Marine Corps at the age of 17; served over eight years in active duty. After leaving the Marines, Steven began his career with workforce development in his hometown and a local veteran employment representative with the Fort Lauderdale-based local workforce development board. Steven was later promoted to program manager, where we provided programmatic and fiscal oversight on multiple workforce grants to include Trade Adjustment Assistance, Jobs for Veterans State grants, and Wagner-Peyser.

More recently, Steven served as Florida's Department of Economic Opportunity Assistant State Veterans Program Coordinator, and with the U.S. Department of Labor as the Director of Veterans Employment and Training for the State of Kentucky. Steven holds a bachelor's degree in sociology from Florida Atlantic University, and currently resides in Tallahassee, Florida. Take it away, Steve.

MR. GUSTAFSON: Thank you, Tim. And thank you, Steve. We really appreciate hearing some perspective from the local board. I'm sure that innovation that you're doing down there is really impacting the state and making their lives a lot easier.

My name is Steven Gustafson, the State Trade Program Coordinator with the Florida Department of Economic Opportunity, also known as DEO. I'm joined today in the room by Kathy Keaton (sp) and Daniel Harper of DEO's Performance Reporting and Data Quality units, respectively. And also with me today is Kristen Phillips (sp) of DEO's Bureau of Financial Management.

So today we're going to talk about what we kind of got together and thought of as our foundation for some of the success we've had with regards to fiscal integrity surrounding the Trade Adjustment Assistance Program.

And there's a quote up there, and you can read it. "In this age, I don't care how tactically brilliant you are; if you cannot create harmony across coalition lines, you need to go home, because your leadership is obsolete." Now this quote is pertinent to me because it's a quote from retired Marine Corps General Mattis.

He was speaking to Marine officers in Afghanistan. And he was basically emphasizing the importance of teamwork and that it doesn't matter how smart you are on your own if you don't work together. And it really encapsulates what it takes to achieve success in any organization which deals with partners working across lines to achieve a mutual goal.

So for us, whether it's our fiscal performance teams here in Tallahassee or our partners in the 24 local workforce development boards throughout the state, it really takes team approach to navigate this program and ensure its success. And so we're going to focus on this aspect of coordination and breaking down siloes all throughout our presentation.

So some of the objectives we have today during our portion of this presentation, we're going to review a brief overview of Florida's unique workforce structure. We're going to talk about how Florida uses communication between our program, financial, and management performance teams to ensure fiscal integrity. We're going to provide a brief overview of some of the recent policy and guidance we've published surrounding TA funding. And lastly, we're going to review the coordination necessitated by our fiscal reconciliation process.

Let's begin with an overview of Florida's workforce structure. Here in Florida, we're somewhat unique amongst the nation that our workforce services are decentralized. Florida's workforce programs are not solely administered through the state workforce agency, but rather through three core partners which make up the Florida workforce service delivery system.

These partners with the Florida Department of Economic Opportunity, or DEO, career source Florida and Florida's 24 local workforce development boards. The Florida Department of Economic Opportunity is the state agency which provides program development and guidance, oversight, federal performance, and financial reporting for the state's workforce system.

Additionally, DEO administers Trade Readjustment Allowances, or TRA, and Reemployment Trade Adjustment Assistance, RTAA, benefits through the state reemployment assistance system. Career Source Florida serves a statewide workforce policy and investment board, and they assist with things such as chartering local workforce development boards, and establishing statewide workforce policies. The local workforce boards themselves oversee the one-stop delivery system in each of their respective local areas. This is where the services are delivered to the TA participants through local TA coordinators.

Our local TA coordinators are myriad staff employees designated by the local workforce development board to determine TA eligibility and provide case management and employment services with the goal of leading participants to suitable employment. Florida's workforce system allows for innovative and localized administration through each local area's needs. However, there are times the structure can make managing workforce programs such as TA difficult through the decentralized nature. For example, although we have a statewide case management and PIRL system through geographic solutions, many local workforce boards have independent systems with the disbursement of TA training payments.

With that said, we hope that by seeing some of our successes with our financial management through TA producing our complex workforce structure, it'll prove that it can be achieved in any state no matter what the structure. So one of the biggest catalysts for our success with regards to fiscal integrity is the communication between our program financial management and performance teams. This communication is sponsored through quarterly meetings which began nearly three years ago. They were initially spearheaded by Daniel Harper and our performance team as a means of taking a proactive approach to ensuring both programmatic and fiscal integrity for the TA program.

Over time we've continued to expand upon our lines of communication. And now you can see we conduct our meetings even on a more frequent basis. So on a weekly basis, we're performing meetings between program performance. On a monthly basis it's program and financial management. And on a quarterly basis, all three of us get together and we conduct our meetings there. This constant communication has enabled us to stay out in front of the TA Trade Adjustment Assistance data integrity report. This ensures our financial and programmatic data is reported accurately and in a timely manner.

So in addition to reviewing information related to TAADI, we also look at larger level issues, such as participant levels and case management funds expended. And we work together to seek solutions with help throughout the program. By consistently keeping these open lines of communication with our financial management performance teams, it empowers myself and our program side to take a more holistic approach to establishing policy and guidance for the TA program. And that leads us into our next topic, which is guidance. And this has probably been the most critical component for us here in Florida.

Our performance and financial management teams, as well as our partners to local workforce development boards, are often pulled in multiple directions as they attempt to navigate and manage numerous workforce programs. It would be unfair to expect them to retain the knowledge surrounding a program as complex as TAA. Add in the factor of staff turnover, and the recipe for variability and undesired outcomes is complete. So through established policies and procedures, we can ensure that our organization's way of doing business doesn't deviate or deteriorate over time regardless of turnover.

Establishing clear written guidance keeps the outcomes consistent and repeatable. DEO's released guidance surrounding TA financial management to local workforce boards through memorandum and trainings, and more recently through an administrative policy focused exclusively on TA funding. This is has been a critical hot point for our program. And for me with my background in the military, it's essential to have these policies to create consistency across the board. In the military, when you move around from place to place every four years, you're changing jobs and duty stations. And when you come on board, there's not a lot of time to pick up and get on board with what the pace is.

So this really helps all of us at the local workforce board level and here at the state to have a level of consistency so we can remain consistent in our reporting, especially with TA funding.

So we're going to talk a little bit about the TA funding policy and how it accomplished several objectives that we set out to achieve.

So first of all, we want to provide consolidated guidance to all of our partners. And although this is directed at our local workforce development boards, we also use this as a failsafe here at the state so if there is turnover amongst either the program or financial management or performance side, there's always something to source back to and see that there's a consistent way of doing business.

It also identified when and where to report training [talks ?], explain [TOS ?] categories, and then to find accrual accounting with relation to TAA. And it creates consistency again. That's the main crux of what we wanted to do was just create a consistent model when it comes to TAA fiscal and our reporting.

So the policy went out, and it's also going to be accompanied by a statewide webinar next month presented by myself and Ms. Phillips from our financial management team. The training will provide an in-depth walkthrough of the TA funding policy and offer a step-by-step instruction on how to report TA costs within our state management information system, Employ Florida.

It will also bring together local workforce development board financial officers and program staff to allow them to ask any questions they may have that were not addressed within the policy. So this is a great opportunity to bring together their staff at the local level when financial teams and programmatic teams are not often in the same office. But it brings them together and allows them to have their questions answered in a joint setting. Providing this type of guidance is the result of our communication at the state level as we work to identify areas of vulnerability and consistency.

The meetings that we talked about earlier which often revolve around the data derived from the TAADI report allow us to respond to issues with written guidance in order to mitigate the effects and concerns we've identified through trend analysis. Our TA funding policy result of a team approach to program management. Again, this team stems from working across lines to achieve a common goal. With regard to this policy, our goal was to achieve consistent outcomes with regards to TA funding and fiscal integrity.

This was achieved by working together to ensure that all sides of the program were explored and a complete policy surrounding TA funding was produced with maximum effectiveness. So achieving goals by working as a team is a great lead in for our next topic, coordination. Coordination comes into play every single month and almost every single quarter when our financial management team, program, and performance teams come together to coordinate along with our workforce board partners to conduct the quarterly reconciliation process for the TAADI.

The reconciliation process begins with the PIRL. And our performance team pulls the required PIRL fiscal data from both our Connect Florida Unemployment Insurance System and Employ Florida, our state labor exchange and case management system. These two systems are autonomous, so it involves the joining of data from the Connect system to the data from the Employ Florida to form the denominators for the TAADI report.

Secondarily, our financial management team delivers the 9130 fiscal data for the TAADI numerator to our performance team. This data is derived from our state's grant management system, Subrecipient Enterprise Resource Application, SERA, and our accounting system, Florida Accounting Information Resource, FLAIR. Once the performance unit has all the required fiscal information, they produce a report that allows us to track anomalies throughout the 24 local workforce development boards. Financial management and program staff then work together to contact the boards individually to ensure the accuracy of the data.

For example, program staff may identify an anomaly such as a local workforce board having a large cohort of TA participants in training but having a lesser amount of reported expenditures in Employ Florida compared to SERA. This may indicate that either the local TA coordinator either failed to report the expenditures or did not follow accrual-based reporting and therefore may have reported the expenditures in an incorrect quarter. This report also helps each local workforce development board see their own difference between SERA and Employ Florida for fiscal reporting. DEO financial management continually works with program staff to work to identify any issues which may have caused variation between the two of those systems.

Once we've identified all the anomalies, we've gone through it, and we've made any of those resolved, if applicable, the performance team will produce a TAADI unofficial results of the use of the self-check tool. This tool has been critical and instrumental to our success and has allowed us to take a proactive look at our fiscal and performance data in real-time rather than waiting for results months later following submission of the TAADI. I've stated in this presentation we have recently moved to a monthly reconciliation process. With 24 distinct local workforce development boards, we wanted to ensure that we were not rushed when it came to reconciling large amounts of fiscal data at the end of each quarter.

By increasing the frequency of reconciliation or review, we have been able to ensure that errors do not accumulate on a quarterly basis and that anomalies are resolved in a more timely and efficient manner. The end result has been a less strenuous final reconciliation process prior to reporting our TAADI results to the U.S. DOL.

This was, much like our funding policy through TAA, a long-term strategy borne out of the consistent coordination and communication by our financial management, performance, and program units, which helps us determine at a more frequent reconciliation of the fiscal data was instrumental to ensure fiscal integrity.

So as you can see, this has really been the crux of it. It's just coming together and working together to determine what was needed, and then addressing those needs in a group setting. And we really appreciate this opportunity to speak to U.S. Department of Labor and take part in this presentation. And really, if there's anything you can take away from what Florida presents is that the most critical aspect is to break down silos and work together as a team to establish policy forums that you can follow together as a group and create consistency to ensure the success of the TA program. Thank you so much. And back to you, Tim.

MR. THEBERGE: Thank you so much, Steven. OK. And our last state presenting today is Georgia. So for Georgia, we have Damon Weller, who started as the workforce development in the arena around 2001, with Title I local workforce area. He held multiple frontline management positions there.

For the last 13 years, Damon's worked for the Georgia Department of Labor, where he leads the state's performance reporting group. His team is responsible for development and submission of reporting for Trade, for Wagner-Peyser, for RESEA, for JVSG grants, for [LOTC ?], for the MSFW Program, as well as assisting in policy development.

He sits on multiple state WIOA work groups and participates in various peer-to-peer groups in the realm of performance reporting. With that, again, a reminder, if you have any questions during these presentations, please put them into the chat. We will get to them as they come in. And with that, I'll turn it over to Damon.

DAMON WELLER: Thank you, Tim. Good afternoon, everybody. As Tim mentioned, my name's Damon Weller. I'm the Performance and Reporting Supervisor for the Georgia Department of Labor. My team is responsible for many of the federal reporting, but in particular we're talking today about the trade reporting, trade PIRL that incorporates the TAADI as well. And we're going to discuss a little bit about our approach of how we implemented the TAADI, how we got to the point of where we are now, in particular related to our four fiscal-related measures in the TAADI.

As a little bit of background for Georgia Department of Labor, in our organization, our reporting team, and our program staff actually fall under the same division, so under the workforce solutions division. So we've always had a very close tie with one another to be able to look at reporting and look at programs together, be able to do exception reporting, be able to use reporting as predictors and what have you.

So we also had a relationship with our finance staff, but it was not as tight as it became under TAADI. So we did obviously have to work with the finance staff. But under TAADI we found that it grew greatly. And that was because there's an inherent tie between the 9130 reporting and the PIRL, the individual level reporting.

And so it was about finding that basis. When TAADI was first announced, quite honestly, the first thing the state did was to kind of say, what is TAADI? What exactly is a TAADI? And what is it we're asking to be done? So we sat down with the program staff and the reporting staff. And we went through each one of the measures to be able to see what it is that was being requested. What was being expected? What were the thresholds? And to then go forward and plan accordingly. After we reviewed it, obviously there were the four financial-related measures.

And so we decided that we needed to convene a group that was going to incorporate our performance reporting staff that were responsible for the PIRL – the program staff – which obviously was responsible for administering the program, and then our financial staff, the group that would be responsible for submitting the 9130s and had been. So we decided to bring all those individuals together, so that we could sit down and discuss and strategize, what is our approach? How is it that we're going to move forward?

As we moved forward in our first couple of meetings, our collaborative meetings, we discussed what was each team's current role in reporting for trade to fund the program from the financial, from the reporting it, what was that each group did? And how was it currently being done? After that, we did a review of the financial-related measures from the TAADI to make sure that everybody had a common understanding of what was to be done. So many times when you look at reporting requirements, it's easy for reporting staff to pick up on it and maybe even program staff.

Sometimes the financial staff is not used to looking at things from a programmatic standpoint just like a lot of times program staff are not used to looking at things from a financial related standpoint. So that was very key with our collaborative group to be able to make sure that everybody understood what each other was doing.

At the same time, Georgia was transitioning financial systems. Finance had already chosen a system. They were moving forward with that system. So as such, we weren't looking to recreate a brand-new system at that time. So what was discussed was how that financial system was going to be built, what changes might need to be made to be able to incorporate the TAADI.

One of the big changes that needed to be made to the system was the ability to be able to tie the records from individual record reporting to the cumulative and to the individual records that were there as well. And so one of the changes was going to have to be an SSN.

Our financial group with the new system they had procured were going through and they were actually stripping out a lot of the PII data because it was not something that was fully necessary. So after the TAADI had come out after the discussions, it was decided that we needed to make sure that there was an SSN component. So that was made within the system so that way we can make sure that those things were still connecting.

One of the most important things that we needed from the meetings was that we needed to get buy-in from finance because it's so easy to be able to operate in your own area of expertise to say, we are finance; you guys are program. And then likewise – we're program; you're finance. And so we needed to make sure we received buy-in. So that way they could see how important an ongoing collaboration was going to be, especially we were going to meet the established goals of the TAADI that was passed down.

So one of the things that the Georgia program staff worked out with the coordination with the financial staff was that one thing that was going to be within our control is that the program staff was going to take a bigger role in the collection of the invoices and the entry of the information directly into the financial system.

And that way then it would show that collaboration and be able to make sure that there was true teamwork. As such, our staff worked directly with training providers and with other vendors. And they ensure that the invoices are being followed up on and turned in timely for processing. That helps keep things even within the quarters that are being reported so that way you don't have missed pieces.

Quite honestly, being here in Georgia, our staff work a lot like Bulldogs. They get out there after the vendors to be able to try to get those invoices in, track that down, get it in so that way they can get that into the financial system. It allows us to see most of the obligations, most of the expenses within the relevant reporting quarters.

Once the staff have received the invoice information, they will enter that directly into the financial system. This includes the call centers, the appropriate funding information. All of that is directly entered to where the workforce solutions director then approves that information that has been entered. At that point, finance ensures that the funding budgets are appropriate.

And then they process everything for payment. The data entry into the financial system by the program staff is actually then rolled up into the ETA-9130 financial report. So as mentioned, this process allows our program staff to become more tied to the financial process and not just, hey, we deal with the program.

We deal with the case management – you guys deal with the money. We're able to break that down so that way that was not part of the piece. What was nice was as part of the financial group's buy-in to our process, they actually went back to the financial system. And they created a system of ad hoc reports that are used for the reporting staff. Whenever we need to, we can run that report.

And it allow us to validate the accruals and the expenditures to try to reconcile with our individual level reporting. So we do that regularly. To make sure that the processes that we discussed and implemented were effective and efficient, we continued to meet after the first quarterly submissions to make sure that all was working as planned.

Quite honestly, as any state out there can attest to, there were hiccups. We're not going to sit here and try to make this into a rosy picture all the way through. There were hiccups. And there were things that we had to overcome. So what we would do is get that group back together again, and we would actually talk through, what was it that went wrong this quarter?

What is it that is not going right for this month? And that way, we could try to overcome it. To this point, there has not been any glitch that we have not been able to overcome. There's not been one thing. So that's been a crowning part of our system.

Part of our ongoing process is we have a monthly collaboration with our financial group and our reporting group where we go over the monthly accruals and expenditures at a cumulative basis. And we look at it in an individual reporting basis. Doing this, it allows us to see, are there any issues within the last 30 days that might cause issues when we get to the quarterly reporting time?

This greatly reduces the burden that we have when looking back at a quarter and trying to look back at 90 days to see where the issues are lying. How do we get proper reconciliation. We're able to do that within that 30-day process, be able to make any kind of changes, any kind of modifications needed to make sure that by the time we get to the end of the quarter, that everything is matching up about as good as we can get it at that point.

One of the other things that Georgia does very much like Florida mentioned is we utilize the TAADI self-check. If you have not looked into the TAADI self-check that's put out by U.S. DOL that's out on the DOL TAA website, that self-check is highly, highly valuable. It allows you to put in the information from an individual record layout, as well as in your financial data.

And it will do some of that reconciliation right then and there within the formulas, so that way you can see, how are we trending based upon the data that we've got at this point? So that's been a huge piece for us. Finance is a collaborative effort. They still continue today as we move forward. They provide the 9130 to us quarterly prior to the final submission.

And they also inform all of our reporting staff of when any financial adjustments, such as any FIFOs are being made, so there's no surprises when we get to quarterly reporting that any totals might not match up. So we do still have that tie. And it's a great tie. Over the last five quarters, any time that any adjustment is being made financially it's being reported back to the reporting staff. And that allows us to be able to collaborate on those. We do feel that all of these efforts that are on the front end, as well as these ongoing efforts, have provided Georgia the ability to maintain very high expectations that the TAADI measures have put forth.

Typically, Georgia averages about a 2 percent variance between the PIRL and the 9130, which is well within the 15 percent variance that U.S. DOL allows in the TAADI. The nice thing, the very best thing about these collaborative efforts is that there is nobody on any of those teams that is happy with a 2 percent variance.

So we continue to look to see what efforts need to be strengthened. What do we need to do differently to try to catch that other 2 percent to be able to get to 100 percent? Because that is our goal to be at 100 percent. However, I cannot stress enough that the whole process of all of these financial measures was about collaboration and teamwork, and then more collaboration and more collaboration.

I do feel as though the sentiments, those have been reinforced by those in front of me with Massachusetts and with Florida, that it's all about collaboration. The siloed approach does not work! Without everyone's buy-in and efforts from all the different teams, we would be struggling much more than we have in the past.

Instead, we're persevering together with greater results. As Henry Ford mentioned, "If everyone is moving forward together, then success takes care of itself." And I believe there was one question. And actually, I'm going to refer that question to Susan Manikowski. I think she can inform you where the self-check is. So with that, I'll go ahead and convene. And thank you all for listening today. And I'll turn it back over to Tim and Susan.

MR. THEBERGE: All right. Thank you, Damon. So the question was, where can you find the self-check? And how do you do that? So Susan Manikowski, I will yield to you on that one.

SUSAN MANIKOWSKI: Sure. So yes. I just sent the link in the main chat window. The self-check is found on the Trade Adjustment Assistance reporting page. Again, the link is over here in the chat window. You can download a copy whether you're submitting with the full PIRL or with the third version.

Also, you can see the changes left to make sure you have the most recent version, if you had something prior, as well as some tips on how to make that self-check run a little bit more quickly since it is a very large file. And thank you, Damon, for mentioning it. We have heard positive feedback from states. And I'm glad it's been helpful for those. And yes. This is where you can find it. Thanks, Tim.

MR. THEBERGE: Thank you, Susan. All right. So now what we're going to do is ask you specifically some of the challenges you're having so we can get some feedback from you all.

So any issues, challenges, concerns, questions specifically you're having with the TAADI or with accounting, accrual accounting issues or with reporting issues or anything around that under this arena, we would love to have those questions from you directly so that we can go over those now. If you have any, please type them right into the window. And we will be able to get to those. We'll give you a minute or two, a couple of minutes here to type some of those in before we continue past this.

So if anyone has anything related to anything we've covered today or anything we haven't covered that's related that you'd like us to go down that road, please let us know. So we'll just take a minute or two here and see if anybody has any questions. No questions at all. I can't imagine. All right. I'm seeing none.

Maybe the next slide will gather some additional questions, comments, concerns, or feelings. So why are we here? So one of the reasons we're here is to deal with the fact that the Trade Program for a variety of reasons will be returning a somewhat large amount of funds to the U.S. Treasury on or around 9/30. So the projected return for FY2017 funding to go back to the Treasury is around $148 million.

This is projected based on where we are through the 3/31 quarter. So part of why we're here is to make sure that people are accounting appropriately for all of the costs they have, and that states are aware of what resources are out there available to help you do that. All right? So what we have here are two slides' worth of resources for you.

One is the SMART 3.0 training that I already talked about earlier. Another is a training on the PIRL. There's a FAQ related for how to report training specifically in the PIRL. We then have another one on reporting TRA and RTAA in the PIRL. We have a couple more. We have our fiscal and state best practices webinar. It's from 2013, but it really still applies to all the things we're looking for you to be doing here.

There is a very specific session for the 9130 for trade and how to report on that. One of the newer ones we've done is Applying "Lean" Strategies to Case Management. So this is how do you use those lean principles for improving the case management for your participants. We have another specifically on case management under TAA – what that looks like, what you can do with it, what you should be doing with it, etc. Our other webinars are located on our doleta.gov website. On the Trade Act website, there is a link specifically there for our TAA webinars.

All right. So with that, any additional questions, comments, or snide remarks that anyone might have at this point in the presentation? Anything at all before we get into coming attractions and what's next? No?

MS. MCCALL: Hey, Tim. This is Grace. I think there might be a few technical difficulties, if you could just give me one moment.

MR. THEBERGE: Sure.

MS. MCCALL: Yeah. I think I heard you typing and I can't see that. And it looks like the chat froze. Give me one sec.

MR. THEBERGE: Yeah. It looks like we dropped. All right. Folks, if you can hear us, bear with us.

MS. MCCALL: OK. There we go. And I see there were a few people who were typing in the chat about how the webinar simply stopped happening. There we go. OK. I don't know, Tim, did it start working again for you or anything? Are you still on the last slide that says, if everyone's moving forward?

MR. THEBERGE: No. So where I'm at it says – the slide I can see says, who are you? I don't have status anymore. I'm not sure if anyone can hear us anymore in the chat. I will add that question. Yes. We will pause. Please let us know when you can hear us again. Did we lose everyone? Are the other presenters still on?

MR. TRUEMAN: I'm still here.

MR. THEBERGE: OK. All right.

MR. GUSTAFSON: I'm still here.

MR. THEBERGE: All right. Great. All right. So people are coming back. Slide 2 is showing. So I'm going to now scroll up and there were a couple of questions that did come in – but the chat window had frozen – related to leveraged resources. What are some creative ways these are being achieved?

So this is Gary Solski (sp). Gary, I'm not sure where you're from. So I want to make sure I'm clear. If you could provide me in the chat whether you're talking about how do you report leveraged resources on the 9130, or simply how programs are leveraging those resources against each other? I want to make sure I answer it the right way for you.

And, Grace, if you could move us to the slide, I think it's 56 maybe, the one that just says, any questions. All right, Gary. I need to identify all the leveraged resources. Right. So Gary, I want to make sure, there's two distinct parts of leveraged resources when we talk about those. One is, what is it that different programs can pay for? And how do you make all of those work together? The second part is how are those reported on the 9130? So when we talk about leveraged resources from what different programs can be brought, together obviously the big ones we're talking about are WIOA, Wagner-Peyser, and Trade for purposes of today's presentation.

There's also dislocated worker grants if you have a large enough dislocation that those funds might be available. Rapid Response comes into play in this arena. And then what you want to look at is which services or which benefit each of the different programs can provide. So if we talk about your traditional trade impact and a trade dislocation, a trade cannot pay for the traditional supportive services that dislocated worker can.

So one of the barriers would be an individual or a participant who gets a flat tire and is in a situation where they can't afford to get that flat tire fixed, but that's their barrier to attending training or holding employment.

So that would be where trade would expect some leveraged resources, if you will, from the dislocated worker program to maybe pay for the repair of that tire, or a set of eyeglasses, or whatever the individual predicament may be with regard to that. Steve Trueman, if you could provide some other local ways that that might happen in terms of what you might be leveraging for a participant or operations-wise?

MR. TRUEMAN: It wouldn't be on a participant level. Oftentimes with grants, we'll leverage some employer contributions that we collect as far as our private sector funding that we're raising that we can apply and help support maybe some group contracts that we're doing. That's about the only example that I think I could provide at this point.

MR. THEBERGE: All right. Great. So Gary, I'm not sure what else you might have on that for that question. I want to make sure I'm addressing that from that standpoint. OK. Great. Perfect.

And so to get to that point, I want to make it clear that a portion of your case management funding under trade, as well as a portion of your admin money under trade can go towards improving the systems that you all use to collect the information from participants and about participants and about training that will then actually feed into your reporting systems. So we do have some other webinars on this and some other guidance on what is a program cost versus what's an admin cost under trade. And we have other sessions on that that I would encourage you all to look at.

And if you do have specific questions about stuff you're working on, please send those through your local regional office of the Employment and Training Administration. They will eventually get to us. And we can help you through that.

So if there are no other questions, comments, what you want next – where are those sources located you just referred to? So if you go to the webinar page that we have on our Trade Act website, there are some there. There are some Q&As that are also on the Trade Act website. And is that’s doleta.gov/tradeact. Yep, perfect. Thank you. And there's the generic one. So either of those two links will get you to that.

We do have some Q&As that we've also developed – one specifically on co-enrollment that shows you the relationship between the major programs. We are also working on deploying a Workforce GPS home site, a community of practice for trade that will have some fairly specific examples on that, as well as peer-generated content and discussion forums for all of you to be able to discuss these issues more in a real-time type environment, although we do have webinars coming up and will continue to schedule these. That community of practice will allow you to share that type of stuff for that. And that will launch in July.

We have a couple of other save the dates for you on that. The next one we have is Serving English Language Learners under the TAA Program. That webinar is July 19. That will be at 1:00 p.m. Eastern. So look forward to that notice, and register for that one. If you have any questions for me, my contact information is on this slide.

Again, please feel free to send us emails, give us phone calls. We are here to help you do your job better. You are all the people that make our programs work since we don't directly provide those services anymore, or haven't for a generation or so.

I also have Steve Trueman's contact information on this slide. And then we have Steve Gustafson and Damon Weller 's information as well. Again, if you have any comments, any questions, please let us know. Please talk to your regions. They are more than willing to help you, as are we.

I'd like to thank all of our presenters for joining us here today. We think it's important that you hear not just from us, but from your peers around the country that have found ways to solve or are working on solving some of the same challenges that you are as well. So with that, thank you very much. And I will turn it back over to Grace.

(END)