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WRTP/BIG STEP

Quarterly Reporting Framework for the Ready to Work Program

November 27, 2013

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November 27, 2013

Mr. Earl Buford
President/CEO
3841 W Wisconsin Avenue
Milwaukee, WI 53208

Dear Mr. Buford:

On December 12, 2012, Baker Tilly Virchow Krause, LLP ("Baker Tilly") was contracted to establish and execute a quarterly reporting framework for the Ready to Work Workforce program. The purpose of the project was to establish a reporting framework to verify the accuracy of quarterly program outcomes and expenditures, and to provide an independent review of the quarterly reports on the Ready to Work Workforce Development program.

Baker Tilly is pleased to present our review of the program's 5th Quarter expenditures and participation. Please do not hesitate to contact us with any questions you might have regarding the information contained in this report or the work completed to reach the conclusions set forth.

We are pleased to be working with you throughout this project and appreciate the cooperation of the managers and staff with whom we have worked.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Christine Smith, Principal

Background and Summary

We have completed our review of the Wisconsin Regional Training Partnership/Building Industry Group Skilled Trades Employment Program’s (“WRTP/ BIG STEP”) Quarter 5 Report of its administration of the Ready to Work Workforce Development program. Consistent with the prior report, the Quarter 5 Report contained both monthly snapshots of financial and program information from August 2013 through October 2013, and a summary of the entire three month period.

Under its contract with Milwaukee County, WRTP/BIG STEP is required to complete quarterly reports throughout the duration of this 18 month program that contain information on the number of people served by the program, the types of services individuals received, and program expenditures, including personnel and program costs. Milwaukee County and WRTP/BIG STEP have jointly created a format for the quarterly reports. WRTP/BIG STEP has contracted with Baker Tilly Virchow Krause, LLP (“Baker Tilly”, “we”, “our”, “us”) as the outside agency to determine whether the quarterly reports are reasonable and accurately reflect the program activities and expenditures.

Based on our review, the Quarter 5 Report contains reasonable and accurate information regarding program expenditures and program participation. Baker Tilly did note one discrepancy from the quarterly report WRTP provided to the County. The report provided to the County stated that there were 29 construction placements in August but based on Baker Tilly’s review, there were actually 28.

Review of Program Expenditures

Our financial review confirmed that the direct and indirect expenditures were calculated accurately and are reasonable and tied out to WRTP/BIG STEP’s financial statements. As shown in the table below, from August 2013 through October 2013, WRTP/BIG STEP spent a total of \$151,161, including \$126,358 in direct expenditures and \$24,803 in indirect expenditures, to provide career pathway and training services and provide job placement assistance. Expenditures increased during the three month period as program participation increased.

Expenditures for the Ready to Work Workforce Development Program ¹			
	Direct Expenditures	Indirect Expenditures	Total
August 2013	\$ 38,108	\$7,277	\$ 45,385
September 2013	32,978	7,196	40,174
October 2013	55,272	10,330	65,602
Quarter 5 Total	\$126,358	\$24,803	\$151,161
Year-to-Date Total	\$686,201	\$166,797	\$852,998

Review of Program Participation

WRTP/BIG STEP uses Efforts to Outcomes (ETO)—a system that is used by many non-profits and governments—to record and analyze program participants’ progression through the program. To complete our review and verify the program outcomes reported by WRTP/BIG STEP, we obtained an unmodified extract of the information maintained in ETO for each of the months in the quarter under review. We independently analyzed the unmodified data to verify the accuracy of the program information contained in the monthly detail contained in the Quarter 5 Report, as well as the quarterly summary information.

In addition, this quarter we selected several program participants and verified existence by tracing sample selections to various supporting documents such as the participant intake form, picture identification, birth certificate, social security card and high school diploma. Though the type of supporting documentation varied by sample, Baker Tilly verified sufficient evidence for each sample to become reasonably comfortable that each selected participant was an actual individual involved in the program.

¹ Analyses performed using data provided by WRTP/BIG STEP.

WRTP Quarterly Reporting Framework for the Ready to Work Program

As shown in the table below, our review confirmed that 389 individuals received recruitment and assessment services from August 2013 through October 2013. We also confirmed that 165 participants were placed in career pathway and training programs during the same period.

Assessment and Training Services Provided to Milwaukee County Residents August 2013 through October 2013²		
	Quarter 5 Report	Baker Tilly Calculation
Received Recruitment and Assessment	389	389
Career Pathway and Training Services	165	165

A total of 103 participants were placed into employment from August 2013 through October 2013. As noted, our findings differ from the Quarter 5 Report by 1 in the number of Construction job placements in August. Follow up with WRTP indicated that this was a typo. The Baker Tilly calculation is the accurate total. As shown in the table below, we found:

- 54 individuals were placed into construction jobs;
- 36 individuals were placed into manufacturing jobs; and
- 13 individuals were placed into a general labor position.

Number of Milwaukee County Resident Placed into Employment August 2013 through October 2013³						
	Construction		Manufacturing		Other	
	Quarter 5 Report	Baker Tilly Calculation	Quarter 5 Report	Baker Tilly Calculation	Quarter 5 Report	Baker Tilly Calculation
Full-Time	55	54	36	36	13	13
Part-time or Seasonal	0	0	0	0	0	0
Total	55	54	36	36	13	13

² Analyses performed using data provided by WRTP/BIG STEP.

³ Analyses performed using data provided by WRTP/BIG STEP.

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Appendix A – Baker Tilly Review of Monthly Snapshots

August 2013		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 5 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	171	171
Career Pathways/Training Service	78	78
Number Placed in Employment		
Construction		
Full-time Employment	29	28
Part-time Employment	0	0
Manufacturing		
Full-time Employment	22	22
Part-time Employment	0	0
Other		
Full-time Employment	3	3
Part-time Employment	0	0
September 2013		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 5 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	101	101
Career Pathways/Training Service	48	48
Number Placed in Employment		
Construction		
Full-time Employment	9	9
Part-time Employment	0	0
Manufacturing		
Full-time Employment	7	7
Part-time Employment	0	0
Other		
Full-time Employment	4	4
Part-time Employment	0	0
October 2013		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 5 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	117	117
Career Pathways/Training Service	39	39
Number Placed in Employment		
Construction		
Full-time Employment	17	17
Part-time Employment	0	0
Manufacturing		
Full-time Employment	7	7
Part-time Employment	0	0
Other		
Full-time Employment	6	6
Part-time Employment	0	0