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WRTP/BIG STEP

Quarterly Reporting Framework for the Ready to Work Program

February 28, 2014

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February 28, 2014

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 6th 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.

It has been our pleasure to work with WRTP and the County on this important project. We 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 6 and Final Report of its administration of the Ready to Work Workforce Development program. Consistent with the prior report, the Quarter 6 Report contains both monthly snapshots of financial and program information from November 2013 through January 2014, 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 6 Report contains reasonable and accurate information regarding program expenditures and program participation. Baker Tilly did not note any discrepancies from the quarterly report WRTP provided to the County.

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 November 2013 through January 2014, WRTP/BIG STEP spent a total of \$163,813 in direct expenses, to provide career pathway and training services and provide job placement assistance. Expenditures increased during the three month period as program participation increased.

Under its contract with Milwaukee County, WRTP/BIG STEP is allowed to charge indirect expenses up to 15% of the total contract award. During the period from November 2013 through January 2014, WRTP/BIG STEP did not charge indirect expenses to the Ready to Work Workforce Development program as a result of exceeding the 15% threshold. While these expenses continued to be incurred, they were covered with funds other than County funds.

Expenditures for the Ready to Work Workforce Development Program ¹			
	Direct Expenditures	Indirect Expenditures	Total
November 2013	\$ 43,712	\$ -	\$ 43,712
December 2013	37,249	-	37,249
January 2014	82,852	-	82,852
Quarter 6 Total	\$163,813	\$ -	\$ 163,813
Final Program Total	\$686,201	\$166,797	\$1,016,811

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 6 Report, as well as the quarterly summary information.

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 558 individuals received recruitment and assessment services from November 2013 through January 2014. We also confirmed that 123 participants were placed in career pathway and training programs during the same period.

Assessment and Training Services Provided to Milwaukee County Residents November 2013 through January 2014 ²		
	Quarter 6 Report	Baker Tilly Calculation
Received Recruitment and Assessment	558	558
Career Pathway and Training Services	123	123

As shown in the table below, our review confirmed that 2,512 individuals received recruitment and assessment services over the entire 18 month program. We also confirmed that 855 participants were placed in career pathway and training programs during the same 18 month period.

Assessment and Training Services Provided to Milwaukee County Residents Eighteen Month Total	
	Eighteen Month Total
Received Recruitment and Assessment	2,512
Career Pathway and Training Services	855

A total of 89 participants were placed into employment from November 2013 through January 2014. The total number of job placements was accurately reported. As shown in the table below, we found:

- 32 individuals were placed into construction jobs;
- 46 individuals were placed into manufacturing jobs; and
- 11 individuals were placed into a general labor position.

Number of Milwaukee County Resident Placed into Employment November 2013 through January 2014 ³						
	Construction		Manufacturing		Other	
	Quarter 6 Report	Baker Tilly Calculation	Quarter 6 Report	Baker Tilly Calculation	Quarter 6 Report	Baker Tilly Calculation
Full-Time	32	32	46	46	11	11
Part-time or Seasonal	0	0	0	0	0	0
Total	32	32	46	46	11	11

A total of 503 participants were placed into employment during the entire 18 month program with an overall average hourly wage of \$15.85. The average hourly wage of these participants over the 18 month program period for construction, manufacturing and other was \$18.94, \$13.26 and \$8.99 respectively.

Number of Milwaukee County Resident Placed into Employment Eighteen Month Total						
	Construction		Manufacturing		Other	
	Eighteen Month Total		Eighteen Month Total		Eighteen Month Total	
Full-Time	236		200		40	
Part-time or Seasonal	8		0		19	
Total	244		200		59	

² Analyses performed using data provided by WRTP/BIG STEP.
³ Analyses performed using data provided by WRTP/BIG STEP.

Appendix A – Baker Tilly Review of Monthly Snapshots

November 2013		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 6 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	185	185
Career Pathways/Training Service	40	40
Number Placed in Employment		
Construction		
Full-time Employment	19	19
Part-time Employment	0	0
Manufacturing		
Full-time Employment	14	14
Part-time Employment	0	0
Other		
Full-time Employment	4	4
Part-time Employment	0	0
December 2013		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 6 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	156	156
Career Pathways/Training Service	57	57
Number Placed in Employment		
Construction		
Full-time Employment	8	8
Part-time Employment	0	0
Manufacturing		
Full-time Employment	15	15
Part-time Employment	0	0
Other		
Full-time Employment	7	7
Part-time Employment	0	0
January 2014		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 6 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	217	217
Career Pathways/Training Service	26	26
Number Placed in Employment		
Construction		
Full-time Employment	5	5
Part-time Employment	0	0
Manufacturing		
Full-time Employment	17	17
Part-time Employment	0	0
Other		
Full-time Employment	0	0
Part-time Employment	0	0