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## **WRTP/BIG STEP**

**Quarterly Reporting Framework for the Ready to Work Program**

**March 8, 2013**

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March 8, 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 2<sup>nd</sup> 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 2 Report of its administration of the Ready to Work Workforce Development program. Consistent with its prior report, the Quarter 2 Report contained both monthly snapshots of financial and program information from November 2012 through January 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 2 Report contains reasonable and accurate information regarding program expenditures. Regarding program participation, the Quarter 2 Report indicated that a participant was placed into a construction job in January 2013, whereas we determined that the participant was placed into a job in the “Other” category. It should be noted that the calculations of the total number of individuals who received recruitment and assessment, career pathway and training services, and were placed into employment were accurately reported based on the information we reviewed.

## 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 2012 through January 2013, WRTP/BIG STEP spent a total of \$164,994, including \$133,118 in direct expenditures and \$31,876 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 <sup>1</sup>			
	Direct Expenditures	Indirect Expenditures	Total
<b>November 2012</b>	\$ 41,099	\$11,627	\$ 52,727
<b>December 2012</b>	37,498	8,706	46,204
<b>January 2013</b>	54,520	11,543	66,063
<b>Total</b>	\$133,118	\$31,876	\$164,994

## 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 2 Report, as well as the quarterly summary information.

As shown in the table below, our review confirmed that 340 individuals received recruitment and assessment services from November 2012 through January 2013. We also confirmed that 106 participants were placed in career pathway and training programs during the same period.

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

## WRTP Quarterly Reporting Framework for the Ready to Work Program

Assessment and Training Services Provided to Milwaukee County Residents November 2012 through January 2013 <sup>2</sup>		
	Quarter 2 Report	Baker Tilly Calculation
<b>Received Recruitment and Assessment</b>	340	340
<b>Career Pathway and Training Services</b>	106	106

A total of 31 participants were placed into employment from November 2012 through January 2013. As noted, our findings differ from the Quarter 2 Report only in the type of job a participant was placed. The total number of job placements was accurately reported. As shown in the table below, we found:

- 5 individuals were placed into construction jobs;
- 25 individuals were placed into manufacturing jobs; and
- 1 individual was placed into a general labor position.

Number of Milwaukee County Resident Placed into Employment November 2012 through January 2013 <sup>3</sup>						
	Construction		Manufacturing		Other	
	Quarter 2 Report	Baker Tilly Calculation	Quarter 2 Report	Baker Tilly Calculation	Quarter 2 Report	Baker Tilly Calculation
<b>Full-Time</b>	6	5	25	25	0	1
<b>Part-time or Seasonal</b>	0	0	0	0	0	0
<b>Total</b>	<b>6</b>	<b>5</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>1</b>

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

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

Appendix A – Baker Tilly Review of Monthly Snapshots

November 2012		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 2 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	111	111
Career Pathways/Training Service	24	24
Number Placed in Employment		
Construction		
Full-time Employment	3	3
Part-time Employment	0	0
Manufacturing		
Full-time Employment	8	8
Part-time Employment	0	0
Other		
Full-time Employment	0	0
Part-time Employment	0	0
December 2012		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 2 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	80	80
Career Pathways/Training Service	45	45
Number Placed in Employment		
Construction		
Full-time Employment	2	2
Part-time Employment	0	0
Manufacturing		
Full-time Employment	7	7
Part-time Employment	0	0
Other		
Full-time Employment	0	0
Part-time Employment	0	0
January 2013		
Number Placed in Recruitment and Assessment or Career Pathways/Training Services	Quarter 2 Report	Baker Tilly Calculation
Recruitment and Assessment Participants	149	149
Career Pathways/Training Service	37	37
Number Placed in Employment		
Construction		
Full-time Employment	1	0
Part-time Employment	0	0
Manufacturing		
Full-time Employment	10	10
Part-time Employment	0	0
Other		
Full-time Employment	0	1
Part-time Employment	0	0