



OHIO AUDITOR OF STATE  
**KEITH FABER**





**GREATER OHIO WORKFORCE BOARD, INC.  
MONTGOMERY COUNTY  
JUNE 30, 2021**

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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 Financial Statements***

We have audited the accompanying 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, 2021, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash financial position of the Greater Ohio Workforce Board, Inc., as of June 30, 2021, and the change in cash financial position thereof for the fiscal year then ended in accordance with the accounting basis described in Note 2.

**Accounting Basis**

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

**Emphasis of Matter**

As discussed in Note 8 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Board. We did not modify our opinion regarding this matter.

**Other Matters**

*Supplementary Information*

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis 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 and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and 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 taken as a whole.

*Other Information*

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2022, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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

May 17, 2022

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

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(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, 2021, 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 2021 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 decreased by \$20,374.
- The Board's program receipts increased by \$1,588,197.
- The Boards program disbursements increased by \$1,643,719.

**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 2021, 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 2021.

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

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(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 2021 and Table 1 provides a summary of the Board's net position for 2021 compared to 2020.

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

	<u>2021</u>	<u>2020</u>
<b>Assets:</b>		
Cash	<u>\$25,426</u>	<u>\$45,800</u>
<b>Net Position:</b>		
<b>Restricted:</b>		
Grant Programs	<u>25,426</u>	<u>45,800</u>
Total Net Position	<u>\$25,426</u>	<u>\$45,800</u>

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

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(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 2021 as well as a comparative analysis of fiscal year 2020.

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

	<u>2021</u>	<u>2020</u>
<b>Program Disbursements:</b>		
<b>Workforce Development:</b>		
Adult Formula Program	\$6,274,763	\$6,468,002
Dislocated Worker Formula Program	5,248,801	3,973,011
Rapid Response Grants	885,701	624,283
Business Network Outreach Covid	720,804	
RESEA	161,960	
Youth Formula Program	6,056,734	6,600,140
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	1,879,283	1,883,523
Wagner-Peyser Activities	272,884	399,053
Trade Adjustment Assistance	48,099	67,532
Youthbuild	192,578	301,643
Pathway Home	115,468	
Temporary Assistance for Needy Families Ohio Works First	1,033,776	941,081
Wage Pathway		7,131
State Opioid Response Administration	32,916 1,771,214	1,785,863
Total Program Disbursements	<u>24,694,981</u>	<u>23,051,262</u>
<b>Program Receipts:</b>		
<b>Operating Grants:</b>		
Adult Formula Program	6,274,763	6,468,003
Dislocated Worker Formula Program	5,248,515	3,973,011
Rapid Response Grants	885,701	624,283
Business Network Outreach Covid	720,804	
RESEA	161,960	
Youth Formula Program	6,056,734	6,600,004
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	1,879,283	1,878,023
Wagner-Peyser Activities	272,884	399,053
Trade Adjustment Assistance	48,099	67,532
Youthbuild	242,844	301,266
Pathway Home	117,230	
Temporary Assistance for Needy Families Ohio Works First	1,027,776	927,081
Wage Pathway		7,131
State Opioid Response Administration	34,251 1,703,763	1,841,023
Total Program Receipts	<u>24,674,607</u>	<u>23,086,410</u>
Increase(Decrease) in Net Position	<u>(20,374)</u>	<u>35,148</u>

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

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(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 July 1, 2019 through September 30, 2020, at a cost not to exceed \$93,750 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, 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 a contract with Clark State Community College, for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Rochelle Daniels, for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$20,000 for consulting and advising services as legal counsel. The Board entered into another 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 a contract with Tim McCourtie, for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$16,800 for consulting services to provide program and fiscal monitoring duties for the Board's sub-recipient counties.

The Board entered into a contract with Donald Myers, for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$20,300 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, 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.

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

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(UNAUDITED)  
(Continued)**

The Board entered into a contract with Donald Myers, for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Mike Daines for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$36,000 for consulting services to provide site visits and monitoring duties for Muskingum, Jackson, Gallia and Lawrence counties of the NEG OH-30 Flood assistance. The Board entered into another contract with Mike Daines for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$13,000 for consulting services to provide site visits and monitoring duties for Gallia county of the NEG OH-30 Flood assistance.

The Board entered into a contract with Robintek for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Rebecca Shelley for the period July 1, 2020 through June 30, 2021, at a cost not to exceed \$11,700 for OWIP coordination of invoicing and reporting between Area's OMJ centers, Administration, Area 7 Fiscal and Ohio Department of Job and Family Services.

The Board entered into a contract with Mike Emmert, for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Great Lakes Community Action Partnership, for the period January 1, 2020 through September 30, 2020, at a cost not to exceed \$49,556 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, 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 a contract with Real Workforce Solutions, for the period January 1, 2020 through September 30, 2020, at a cost not to exceed \$8,000 for consulting services to provide grant research and grant opportunities for the Board. The Board entered into another 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 January 1, 2020 through September 30, 2020, at a cost not to exceed \$42,000 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 January 1, 2020 through September 30, 2020, at a cost not to exceed \$43,000 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 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.

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

**MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(UNAUDITED)  
(Continued)**

The Board entered into a contract with University of Cincinnati, for the period March 1, 2021 through June 30, 2021, at a cost not to exceed \$13,000 for consulting services to provide training to the Area's OMJ Centers and staff

**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.

GREATER OHIO WORKFORCE BOARD, INC.  
MONTGOMERY COUNTY

STATEMENT OF NET POSITION – CASH BASIS  
JUNE 30, 2021

<b>Assets:</b>	
Cash	\$25,426
Total Assets	<u>\$25,426</u>
<b>Net Position:</b>	
<b>Restricted:</b>	
Grant Programs	\$25,426
Total Net Position	<u>\$25,426</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, 2021**

**Program Disbursements:**

**Workforce Development:**

Adult Formula Program	\$6,274,763
Dislocated Worker Formula Program	5,248,801
Rapid Response Grants	885,701
Business Network Outreach Covid	720,804
RESEA	161,960
Youth Formula Program	6,056,734
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	1,879,283
Wagner-Peyser Activities	272,884
Trade Adjustment Assistance	48,099
Youthbuild	192,578
Pathway Home	115,468
Temporary Assistance for Needy Families Ohio Works First	1,033,776
State Opioid	32,916
Administration	1,771,214
Total Program Disbursements	<u>24,694,981</u>

**Program Receipts:**

**Operating Grants:**

Adult Formula Program	6,274,763
Dislocated Worker Formula Program	5,248,515
Rapid Response Grants	885,701
Business Network Outreach Covid	720,804
RESEA	161,960
Youth Formula Program	6,056,734
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	1,879,283
Wagner-Peyser Activities	272,884
Trade Adjustment Assistance	48,099
Youthbuild	242,844
Pathway Home	117,230
Temporary Assistance for Needy Families Ohio Works First	1,027,776
State Opioid Response	34,251
Administration	1,703,763
Total Program Receipts	<u>24,674,607</u>

Change in Net Position (20,374)

**Net Position Beginning of Year** 45,800

**Net Position Ending of Year** \$25,426

*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, 2021**

**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 and a secretary. The board also employed a Grants Manager as of June 21, 2021. 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, RESEA, 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 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, 2021  
(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, RESEA, 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, 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, 2021  
(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 \$25,426. 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, 2021, 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, 2021  
(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 July 1, 2019 through September 30, 2020, at a cost not to exceed \$93,750 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, 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 a contract with Clark State Community College, for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Rochelle Daniels, for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$20,000 for consulting and advising services as legal counsel. The Board entered into another 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 a contract with Tim McCourtie, for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$16,800 for consulting services to provide program and fiscal monitoring duties for the Board's sub-recipient counties.

The Board entered into a contract with Donald Myers, for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$20,300 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, 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 a contract with Donald Myers, for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Mike Daines for the period October 1, 2019 through September 30, 2020, at a cost not to exceed \$36,000 for consulting services to provide site visits and monitoring duties for Muskingum, Jackson, Gallia and Lawrence counties of the NEG OH-30 Flood assistance. The Board entered into another contract with Mike Daines for the period October 1, 2020 through September 30, 2021, at a cost not to exceed \$13,000 for consulting services to provide site visits and monitoring duties for Gallia county of the NEG OH-30 Flood assistance.

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

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)**

The Board entered into a contract with Robintek for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Rebecca Shelley for the period July 1, 2020 through June 30, 2021, at a cost not to exceed \$11,700 for OWIP coordination of invoicing and reporting between Area's OMJ centers, Administration, Area 7 Fiscal and Ohio Department of Job and Family Services.

The Board entered into a contract with Mike Emmert, for the period October 1, 2019 through September 30, 2020, 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, 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 a contract with Great Lakes Community Action Partnership, for the period January 1, 2020 through September 30, 2020, at a cost not to exceed \$49,556 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, 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 a contract with Real Workforce Solutions, for the period January 1, 2020 through September 30, 2020, at a cost not to exceed \$8,000 for consulting services to provide grant research and grant opportunities for the Board. The Board entered into another 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 January 1, 2020 through September 30, 2020, at a cost not to exceed \$42,000 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 January 1, 2020 through September 30, 2020, at a cost not to exceed \$43,000 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 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 a contract with University of Cincinnati, for the period March 1, 2021 through June 30, 2021, at a cost not to exceed \$13,000 for consulting services to provide training to the Area's OMJ Centers and staff

**7. CONTINGENCIES**

**A. Litigation**

The Board is not a party to any litigation.

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

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Continued)**

**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, 2021 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. The financial impact of COVID-19 and the continuing emergency 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.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>FEDERAL GRANTOR Pass Through Grantor Program/Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass - Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<b>Direct Program</b>				
<b>YouthBuild</b>				
YouthBuild	17.274	N/A	\$192,578	\$192,578
YouthBuild Administrative	17.274	N/A	39,536	70,436
Total YouthBuild			<u>232,114</u>	<u>263,014</u>
<b>Reentry Employment Opportunities</b>				
Reentry Employment Opportunities	17.270	N/A	113,269	115,468
Reentry Employment Opportunities Administrative	17.270	N/A		1,762
Total Reentry Employment Opportunities			<u>113,269</u>	<u>117,230</u>
<b>Passed Through Ohio Department of Job and Family Services</b>				
<b>WIOA Cluster</b>				
<b>WIOA Adult Program</b>				
Adult Formula Program (SFY21)	17.258	G-2021-15-0031	1,690,214	1,690,214
Adult Formula Program (SFY20)	17.258	G-2021-15-0031	4,261,831	4,261,831
Adult Formula Administrative (SFY20)	17.258	G-2021-15-0031		126,504
Adult Formula Program (SFY19)	17.258	G-2021-15-0031	146,538	146,538
Adult Formula Administrative (SFY19)	17.258	G-2021-15-0031		51,177
OMJ Center Resource Sharing WIOA Statewide (SFY21)	17.258	G-2021-15-0031	4,312	4,312
OMJ Center Resource Sharing WIOA Statewide (SFY20)	17.258	G-2021-15-0031	2,403	2,403
State Special Project Initiatives (SFY21)	17.258	G-2021-15-0031	139,911	139,911
State Special Project Initiatives (SFY20)	17.258	G-2021-15-0031	29,554	29,554
Total WIOA Adult Program			<u>6,274,763</u>	<u>6,452,444</u>
<b>WIOA Youth Activities</b>				
Youth Formula Program (SFY21)	17.259	G-2021-15-0031	1,346,199	1,346,199
Youth Formula Program (SFY20)	17.259	G-2021-15-0031	4,354,625	4,354,625
Youth Formula Program Administrative (SFY20)	17.259	G-2021-15-0031		896,262
Youth Formula Program (SFY19)	17.259	G-2021-15-0031	355,910	355,910
Youth Formula Program Administrative (SFY19)	17.259	G-2021-15-0031		8,772
Total WIOA Youth Activities			<u>6,056,734</u>	<u>6,961,768</u>
<b>WIOA Dislocated Worker Formula Grants</b>				
Dislocated Worker Formula Program (SFY21)	17.278	G-2021-15-0031	603,228	603,228
Dislocated Worker Formula Program (SFY20)	17.278	G-2021-15-0031	3,759,278	3,759,278
Dislocated Worker Formula Administrative (SFY20)	17.278	G-2021-15-0031		315,926
Dislocated Worker Formula Program (SFY19)	17.278	G-2021-15-0031	875,031	875,031
Dislocated Worker Formula Administrative (SFY19)	17.278	G-2021-15-0031		118,345
OMJ Center Resource Sharing Rapid Response (SFY21)	17.278	G-2021-15-0031	6,469	6,469
OMJ Center Resource Sharing Rapid Response (SFY20)	17.278	G-2021-15-0031	4,795	4,795
Rapid Response (SFY20)	17.278	G-2021-15-0031	885,701	885,701
Business Network Outreach Covid (SFY21)	17.278	G-2021-15-0031	720,804	720,804
RESEA (PY20)	17.278	G-2021-15-0031	161,960	161,960
Total WIOA Dislocated Worker Formula Grants			<u>7,017,266</u>	<u>7,451,537</u>
<b>Total WIOA Cluster</b>			<u>19,348,763</u>	<u>20,865,749</u>
<b>WIOA National Dislocated Worker Grants/WIA National Emergency Grants</b>				
NDWG - Flood #2	17.277	G-2021-15-0031	549,967	549,967
NDWG - Flood #2 Administrative	17.277	G-2021-15-0031		116,381
NDWG - Opioids #3	17.277	G-2021-15-0031	957,677	957,677
NDWG - 32 Opioids	17.277	G-2021-15-0031	34,610	34,610
NDWG - 32 Opioids Administrative	17.277	G-2021-15-0031		10,607
Employment Recovery	17.277	G-2021-15-0031	337,029	337,029
Total WIOA National Dislocated Worker Grants/WIA National Emergency Grants			<u>1,879,283</u>	<u>2,006,271</u>
<b>Employment Service Cluster</b>				
Employment Service/Wagner Peyser Funded Activities (SFY21)	17.207	G-2021-15-0031	180,210	180,210
Employment Service/Wagner Peyser Funded Activities (SFY20)	17.207	G-2021-15-0031	92,674	92,674
Total Employment Service/Wagner Peyser Funded Activities			<u>272,884</u>	<u>272,884</u>
<b>Total Employment Service Cluster</b>			<u>272,884</u>	<u>272,884</u>
<b>Trade Adjustment Assistance</b>				
Trade Adjustment Assistance (SFY21)	17.245	G-2021-15-0031	31,298	31,298
Trade Adjustment Assistance (SFY20)	17.245	G-2021-15-0031	16,801	16,801
Total Trade Adjustment Assistance			<u>48,099</u>	<u>48,099</u>
<b>Total U.S. Department of Labor</b>			<u>21,894,412</u>	<u>23,573,247</u>

GREATER OHIO WORKFORCE BOARD, INC.  
MONTGOMERY COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families				
Ohio Works Incentive Program (SFY21)	93.558	G-2021-15-0031	149,500	149,500
CCMEP TANF (SFY21)	93.558	G-2021-15-0031	457,967	457,967
CCMEP TANF Administration (SFY21)	93.558	G-2021-15-0031	38,273	42,803
CCMEP TANF (SFY20)	93.558	G-2021-15-0031	426,309	426,309
CCMEP TANF Administration (SFY20)	93.558	G-2021-15-0031	11,415	11,415
Total Temporary Assistance for Needy Families			1,083,464	1,087,994
Opioid STR				
Opioid STR	93.788	G-2021-15-0031	31,264	32,916
Opioid STR Administrative	93.788	G-2021-15-0031		1,450
Total Opioid STR			31,264	34,366
Total U.S. Department of Health and Human Services			1,114,728	1,122,360
Total Expenditures of Federal Awards			\$23,009,140	\$24,695,607

*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, 2021**

**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, 2021. 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 sub-recipient, the Board has certain compliance responsibilities, such as monitoring its sub-recipients to help assure they use these sub-awards 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



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(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 auditing standards generally accepted in the United States and 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, 2021, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated May 17, 2022, 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 emergency measures may impact subsequent periods of the Board.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Board's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Board's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Board's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 17, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH 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 Each Major Federal Program***

We have audited Greater Ohio Workforce Board, Inc.'s (the Board) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the Greater Ohio Workforce Board, Inc.'s major federal programs for the fiscal year ended June 30, 2021. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies each of the Board's major federal programs.

***Management's Responsibility***

The Board's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on the Board's compliance for each of the Board's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the Board's major programs. However, our audit does not provide a legal determination of the Board's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Greater Ohio Workforce Board, Inc. complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the fiscal year ended June 30, 2021.

**Report on Internal Control Over Compliance**

The Board's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Board's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Board's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *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 federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 17, 2022

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

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
JUNE 30, 2021**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	WIOA Cluster (AL #17.258, #17.259, #17.278) Temporary Assistance for Needy Families (AL #93.558)
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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# 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 6/9/2022**

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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)