

INVEST	INNOVATE	IMPACT
<ul style="list-style-type: none"> <li>○ Focus on data to prioritize investments.</li> <li>○ Optimize ROI through resource management.</li> <li>○ Increase resources for workforce development.</li> </ul>	<ul style="list-style-type: none"> <li>○ Pursue practices &amp; programs that can be scaled up.</li> <li>○ Develop strategic partnerships.</li> <li>○ Lead efforts that result in employment and advancement.</li> </ul>	<ul style="list-style-type: none"> <li>○ Mobilize opportunities that support industry sectors.</li> <li>○ Foster development of career pathways.</li> <li>○ Educate communities about workforce services available.</li> </ul>



**AGENDA**  
**CONSORTIUM MEETING**  
**Local Elected Officials**  
Clatsop Community College  
Patriot Hall, Room 207  
Telephone: +1 646 876 9923  
Meeting ID: 850 9533 8800  
Passcode: 116009

Computer: <https://us02web.zoom.us/j/85095338800?pwd=SWZXTjhuaEY5cUNENW94QWNsNXRtZz09>

**June 24, 2022 – Immediately Following Board of Directors Meeting**

This meeting has been properly noticed and posted in the following places:

- Columbia County Commissioners office: 230 Strand Street 331, St. Helens, OR 97051
- Clatsop County Commissioners office: 800 Exchange Street, Ste. 410, Astoria, OR 97103
- Tillamook County Commissioners office: 201 Laurel Ave., Tillamook, OR 97141
- Lincoln County Commissioners office: 225 West Olive Street Room 110, Newport, Oregon 97365
- Benton County Commissioners office: 205 NW 5th Street, Corvallis, OR 97330
- Columbia County: The Chronicle
- Clatsop County: Clatsop News
- Lincoln County: The News Guard
- Tillamook County: Headlight Herald
- Benton County: Gazette Times-Corvallis

*This Agenda is also available at [www.nworegonworks.org](http://www.nworegonworks.org).*

*Those wishing to speak should sign the “Public Comment” sign-in sheet*

- 1. CALL TO ORDER, CONFIRMATION of POSTING and ROLL CALL**
- 2. REVIEW and APPROVE AGENDA**  
*Inclusion of any emergency items, or deletion of any items*
- 3. PUBLIC COMMENT SESSION**  
*Please clearly state your name and address for the record. Each public comment will be limited to three (3) minutes at the Chair’s discretion.*
- 4. DISCUSSION and POSSIBLE ACTION**  
Accept Staff’s recommendation to approve Consortium Meeting Minutes from the May 27, 2022 Consortium Meeting. (pg. 3)

**5. DISCUSSION and POSSIBLE ACTION**

Accept the Board of Directors recommendation to approve the forecasted PY2022-23 Annual Budget (10 minutes) (pg. 6)

**6. INFORMATION** – Heather DeSart, NOW Executive Director  
Separation of Duties (10 minutes) (pg. 11)

**7. CONSORTIUM MEMBER COMMENTS** – *Roundtable*

**8. SECOND PUBLIC COMMENT SESSION**

*Please clearly state your name and address for the record. Each public comment will be limited to three (3) minutes at the Chair’s discretion.*

**9. ADJOURN**

*Northwest Oregon Works meetings are open to the public and conform to Oregon Public Meetings Laws. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities, should be made at least 72 hours in advance of the meeting to our EO officer, Jason Swain at 541-921-7270 or [jasons@nworegonworks.org](mailto:jasons@nworegonworks.org). TTY is available at 711 or (800) 735-2900*

# MINUTES

## CONSORTIUM MEETING LOCAL ELECTED OFFICIALS

ZOOM CALL

May 27, 2022, 10:00 AM – 11:30 AM

**This meeting has been properly noticed and posted in the following places:**

Columbia County Commissioners office: 230 Strand Street 331, St. Helens, OR 97051  
Clatsop County Commissioners office: 800 Exchange Street, Ste. 410, Astoria, OR 97103  
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Columbia County: The Chronicle                      Clatsop County: Clatsop News  
Lincoln County: The News Guard                      Tillamook County: Headlight Herald  
Benton County: Gazette Times-Corvallis

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*Those wishing to speak should sign the "Public Comment" sign-in sheet*

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**PRESENT:** Doug Hunt, Chair, Lincoln County Commissioner; Erin Skaar, Tillamook County Commissioner; Pamela Wev, Clatsop County Commissioner, Pat Malone, Benton County Commissioner

**STAFF:** Heather DeSart, NOW Executive Director; Jason Swain, NOW CCO; Aylee Rhea, Program Manager; Logan Garner, Youth Programs Manager; Adrienne Peters, Project Manager; Lindsey Larriba, Student Success Coach; Emily Schwartz, NOW Office Manager

**GUESTS:** Casey Garrett, Columbia County Commissioner

**1. CALL TO ORDER, CONFIRMATION of POSTING and ROLL CALL**

Commissioner Hunt called the meeting to order at 10:01 am.

Commissioner Hunt asked for confirmation of the public posting of the meeting; Ms. Schwartz confirmed; Roll Call taken, and Quorum established.

**2. REVIEW and APPROVE AGENDA**

*Inclusion of any emergency items, or deletion of any items*

Commissioner Hunt requested an item be added after the election of a new Chief Local Elected Official to discuss the need for another consortium meeting to be held at the end of June to approve the upcoming PY budget. He suggested it be held directly after the board meeting.

Commissioner Wev requested to discuss the partnership agreement changes by pulling it from the consent agenda.

**MOTION:** Pat Malone

**SECOND:** Pamela Wev

**MOTION CARRIED.**

**3. PUBLIC COMMENT SESSION**

*Please clearly state your name and address for the record. Each public comment will be limited to three (3) minutes at the Chair’s discretion.*

There were no public comments.

**4. CONSENT CALENDAR**

- Accept Staff’s recommendation to approve Consortium Meeting Minutes from the October 29, 2021 Joint Board of Directors and Consortium Meeting.
- Accept Board of Director’s recommendation to approve Policy B01 Nomination and Appointment.

**MOTION: Erin Skaar                      SECOND: Pat Malone                      MOTION CARRIED.**

**DISCUSSION:** Accept Board of Director’s recommendation to approve NOWC-NOW Partnership Agreement changes.

Commissioner Wev asked why changes were being made to the Partnership Agreement. Ms. DeSart explained that the State had given staff guidance on pieces that were missing in the agreement, so those items were added.

**MOTION: Erin Skaar                      SECOND: Pat Malone                      MOTION CARRIED**

**5. DISCUSSION and POSSIBLE ACTION**

Accept Staff’s recommendation to reappoint the following (one) NOW Board Member, and appointment of the following (two) NOW Board Members – The terms of these Board Members will be May 27, 2022 – June 1, 2025. Resumes and Nomination Letters for appointments are attached. (5 minutes)

- a. Terre Cooper – Rep. of Economic Development
- b. Heather Taksdal – Rep. of Business – APPOINTMENT
- c. Greg Morrill – Rep. of Business – APPOINTMENT

Commissioner Wev stated that she was very proud Greg Morrill had agreed to join the board of directors after she had recommended him. She expanded on his background and why he was a great voice to have on the board.

**MOTION: Pat Malone                      SECOND: Pamela Wev                      MOTION CARRIED**

**6. DISCUSSION and POSSIBLE ACTION**

Elect a new Chief Local Elected Official (CLEO)

Commissioner Hunt explained why there was a need to elect a new CLEO effective July 1, 2022.

Commissioner Wev motioned for Commissioner Erin Skaar be appointed as the new CLEO. Commissioner Malone seconded the motion.

Commissioner Skaar was elected as CLEO starting July 1, 2022.

**MOTION: Pamela Wev**

**SECOND: Pat Malone**

**MOTION CARRIED**

**7. DISCUSSION – ADDITIONAL ITEM**

Commissioner Hunt reiterated the need for a consortium meeting at the end of June and suggested holding it immediately following the board meeting on the 24<sup>th</sup>. Consortium members agreed to hold a meeting following the board meeting.

**8. CONSORTIUM MEMBER COMMENTS – Roundtable**

Ms. DeSart introduced Commissioner Casey Garrett who is planning to replace Commissioner Heimuller as the commissioner representing Columbia County.

Commissioner Skaar thanked everyone for electing her as CLEO.

Ms. DeSart had staff introduce themselves.

Commissioner Hunt asked for an explanation of all the new funding streams coming in. Ms. DeSart went over all the new funds and programs.

**9. SECOND PUBLIC COMMENT SESSION**

*Please clearly state your name and address for the record. Each public comment will be limited to three (3) minutes at the Chair's discretion.*

There were no public comments.

**10. ADJOURN**

The meeting was adjourned at 11:10 am.

*Northwest Oregon Works meetings are open to the public and conform to Oregon Public Meetings Laws. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities, should be made at least 72 hours in advance of the meeting to our EO officer, Jason Swain at 541-921-7270 or [jasons@nworegonworks.org](mailto:jasons@nworegonworks.org). TTY is available at 711 or (800) 735-2900*



## Northwest Oregon Works

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[www.nworegonworks.org](http://www.nworegonworks.org)

Fiscal Year 2022-2023

### BUDGET

Budget Available --- June 17th, 2022

Budget Board & Consortium Meeting --- June 24, 2022

Treasury Officer  
Linda Dugan  
[linda@duganins.com](mailto:linda@duganins.com)

## **BUDGET**

Northwest Oregon Works (NOW) was formed on July 1, 2015, as a 501(c)(3) nonprofit corporation organized in the state of Oregon. The organization services a five-county area in Northwest Oregon including Benton, Clatsop, Columbia, Lincoln, and Tillamook Counties. As a workforce development organization dedicated to assisting employers in recruiting and retaining employees, and helping individuals find employment, NOW budgets, on an annual basis, the financial support required to accomplish the specific goals and the overriding mission of the organization.

### **Upcoming Year Budget Variances**

NOW's major funding category flows into the organization from Workforce Innovation Opportunity Act (WIOA) pass-through federal dollars on behalf of the state of Oregon. These funds are estimated to represent 35 percent of NOW's overall funding for PY22-23. NOW's PY22-23 WIOA allocations decreased 9.82 percent from previous years' WIOA funding with a total amount decrease of \$165,000 when compared to PY21-22.

Towards the end of PY21-22, Senate Bill 1545 was passed for Future Ready Oregon initiative in which Local Workforce Development Boards (LWDB) were allocated two groups of funding; first, the State's distributed general funding to boards in which NOW received \$859,010 with a one-year project timeline and second American Rescue Plan federal funding and NOW anticipates receiving \$1,004,690 with a three-year project timeline. In addition, during the month of May, NOW received a State contract for Oregon Youth Employment in the amount of \$380,640 with a one-year project timeline.

During the last April of PY21-22 NOW received \$250,000 in additional founding from InterCommunity Health Network to assist NOW's behavioral health efforts with calendar end of year project date. In addition, to promises-to-give awards and/or new funding streams received, NOW is actively pursuing additional state, and foundational funding to assist with project initiatives for PY22-23.

### **Detailed Budget**

The narrative of this budget provides specificity and context to revenues and expenditures. As a nonprofit organization, NOW does not budget with proprietary or fiduciary funds such as general, capital, and debt service funding typical in a state government or local municipalities accounting. NOW functions as a pass-through entity where funds are received and filtered through to funding partners that provide the services in accordance with NOW's mission purpose. Detailed support for the revenue and expenditure categories within NOW's proposed budget can be obtained upon request with NOW's Treasurer, Executive Director or CCO.

## **Operating Expenditures**

NOW incurs various operating infrastructure costs such as audits, wages, benefits, leases, utilities etc. These operating costs are paid with WIOA administration funds and other state funds set aside to assist the workforce board in covering such costs. NOW's administrative operating costs is estimated at 9% of the total PY22-23 forecasted expenditures.

## **Program Internal Expenditures**

NOW directly pays for expenditures related to program objectives. Examples of these costs are rent and utilities for workforce centers in five counties, professional services tailored for county programs, program related software systems and wages/benefit costs. NOW's program expenditures are estimated at 29% of forecasted expenditures.

The projected PY22-23 programs and initiatives are as follows:

- Industry manufacturing collaboration
- Industry leisure & hospitality
- Industry maritime worker training
- Industry healthcare with an emphasis on behavioral health

## **Program External Expenditures**

NOW contracts with various companies or organizations that provide the necessary services required to achieve program objectives and mission purposes. The contracted service providers directly invoice NOW for incurred costs and receive reimbursement monthly. NOW's service provider expenditures are estimated at 62% of forecasted expenditures. The projected PY22-23 subrecipient services and initiatives are as follows:

- WIOA adult, youth, and dislocated workers
- WIOA quality control
- Future Ready Oregon initiatives
- Oregon youth employment
- SAEEI apprenticeship expansion
- Training and work experience
- Summer and high concentration of youth



**NOW Annual Budget  
Program Year 22-23**

Line #	Program Year 22-23						PY21-22		PY 20-21		
	PY21-22 Carry Over	PY22-23 Awarded	ADJ	Total Funding	%	REF	Carry Over/ Awarded	%	Carry Over/ Awarded	%	
<b>Federal Funding</b>											
1	DOL WIOA Youth (Program)	89,000	538,749	-	627,749	11%		689,365	14%	526,650	12%
2	DOL WIOA Adult (Program)	129,500	444,772	-	574,272	10%		659,532	13%	488,696	11%
3	DOL WIOA Dislocated Worker (Program)	151,000	382,051	-	533,051	9%		616,855	12%	561,424	13%
4	HHS American Rescue Plan Act (Program)	-	904,221	-	904,221	15%		-	0%	-	0%
5	DOL/HECC Apprenticeship Expansion (Program)	142,000	-	-	142,000	2%		149,220	3%	-	0%
6	DHS Summer Youth Employment (Program)	44,500	-	-	44,500	1%		85,179	2%	28,818	0.7%
7	DOL WIOA High Concentration Youth (Program)	8,380	8,100	-	16,480	0.3%		20,899	0%	13,525	0.3%
8	DOL WIOA Disaster Recovery (Program)	-	-	-	-	0%		55,497	1%	154,881	4%
9	DOL WIOA Layoff Aversion (Program)	-	-	-	-	0%		42,000	1%	51,340	1%
10	DOL WIOA Employment Recovery (Program)	-	-	-	-	0%		37,170	1%	159,287	4%
11	DOL WIOA COVID Assistance (Program)	-	-	-	-	0%		-	0%	58,967	1%
12	DOL WIOA Wildfire Recovery (Program)	-	-	-	-	0%		550,998	11%	300,000	7%
13	DOL WIOA (Administrative)	168,246	151,730	-	319,976	5%		319,715	6%	267,329	6%
14	HHS American Rescue Plan Act (Administrative)	-	100,469	-	100,469	2%		-	0%	-	0%
15	DOL/HECC Apprenticeship Expansion (Administrative)	5,900	-	-	5,900	0.1%		7,780	0%	-	0%
16	DOL WIOA Wildfires Recovery (Administrative)	-	-	-	-	0%		64,018	1%	33,333	1%
17	DOL WIOA Employment Recovery (Administrative)	-	-	-	-	0%		14,559	0%	17,699	0%
18	DOL WIOA Disaster Recovery (Administrative)	-	-	-	-	0%		14,467	0%	17,524	0%
19	<b>Total Federal Funding</b>	<b>738,526</b>	<b>2,530,092</b>	<b>-</b>	<b>3,268,618</b>	<b>55%</b>	<b>R-1</b>	<b>3,327,254</b>	<b>67%</b>	<b>2,679,473</b>	<b>61%</b>
<b>State Funding</b>											
20	Future Ready Oregon Prosperity 10k (Program)	-	773,110	-	773,110	13%		-	0%	-	0%
21	HECC Oregon Youth Employment (Program)	-	350,170	-	350,170	6%		-	0%	-	0%
22	OHA Healthy Oregon (Program)	478,000	-	-	478,000	8%		640,299	13%	670,770	15%
23	ODE Youth Development (Program)	150,000	-	-	150,000	3%		220,800	4%	265,000	6%
24	HECC Work Experience (Program)	76,500	-	-	76,500	1%		160,921	3%	96,025	2%
25	HECC Industry Engagement (Program)	117,500	-	-	117,500	2%		135,858	3%	72,983	2%
26	HECC OWP Layoff Aversion (Program)	-	-	-	-	0%		-	0%	-	0%
27	Future Ready Oregon Prosperity 10k (Administrative)	-	85,900	-	85,900	1%		-	0%	-	0%
28	HECC Oregon Youth Employment (Administrative)	-	30,470	-	30,470	1%		-	0%	-	0%
29	HECC Board Support (Administrative)	257,000	-	-	257,000	4%		338,135	7%	289,038	7%
30	OHA Healthy Oregon (Administrative)	40,000	-	-	40,000	1%		63,795	1%	67,077	2%
31	ODE Youth Development (Administrative)	9,700	-	-	9,700	0%		19,200	0%	25,000	1%
32	HECC Work Experience (Administrative)	12,600	-	-	12,600	0%		17,880	0%	2,264	0%
33	HECC Industry Engagement (Administrative)	13,585	-	-	13,585	0%		-	0%	5,187	0%
34	HECC Unrestricted (General)	19,900	-	-	19,900	0%		30,353	1%	30,404	1%
35	<b>Total State Funding</b>	<b>1,174,785</b>	<b>1,239,650</b>	<b>-</b>	<b>2,414,435</b>	<b>41%</b>	<b>R-2</b>	<b>1,627,241</b>	<b>33%</b>	<b>1,523,748</b>	<b>35%</b>
<b>Local Funding</b>											
36	Oregon Community Foundation (Program)	28,000	-	-	28,000	0%		-	0.0%	-	0%
37	IHN-COO HealthCare Supplement (Program)	211,500	-	-	211,500	4%		-	0.0%	-	0%
38	Columbia River PUD (Program)	3,000	-	-	3,000	0%		6,031	0.1%	7,500	0%
39	Oregon Counties (Program)	-	-	-	-	0%		10,000	0.2%	10,000	0%
40	Lincoln Cnty. Commissioners (Program)	-	-	-	-	0%		4,960	0.1%	10,000	0%
41	Southern Oregon Workforce (Program)	-	-	-	-	0%		10,000	0.2%	10,000	0%
42	Ford Family (Program)	-	-	-	-	0%		-	0.0%	50,000	1.1%
43	Lincoln Cnty. Echo Mtn. Fires (Program)	-	-	-	-	0%		-	0.0%	5,000	0%
44	Port of Garibaldi (Program)	-	-	-	-	0%		-	0.0%	1,000	0%
45	IHN-COO HealthCare Supplement (Administrative)	3,800	-	-	3,800	0%		-	0.0%	-	0%
46	Lincoln Cnty. CARES (Administrative)	-	-	-	-	0%		-	0.0%	15,000	0%
47	<b>Total Local Funding</b>	<b>246,300</b>	<b>-</b>	<b>-</b>	<b>246,300</b>	<b>4%</b>	<b>R-3</b>	<b>30,991</b>	<b>0.6%</b>	<b>108,500</b>	<b>2.5%</b>
<b>Other Funding</b>											
48	Payment Protection Plan	-	-	-	-	0%		-	0.0%	79,697	2%
49	<b>Total Other Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>		<b>-</b>	<b>0.0%</b>	<b>79,697</b>	<b>2%</b>
50	<b>Total Funding</b>	<b>\$ 2,159,611</b>	<b>\$ 3,769,742</b>	<b>\$ -</b>	<b>\$ 5,929,353</b>	<b>100%</b>		<b>4,985,486</b>	<b>100%</b>	<b>4,391,418</b>	<b>100%</b>
<b>Operating Payroll Expenses</b>											
		<b>Budgeted Expenses</b>	<b>ADJ</b>	<b>Total Expenses</b>	<b>%</b>	<b>REF</b>	<b>Budgeted</b>	<b>%</b>	<b>Actuals</b>	<b>%</b>	
51	Wages	189,812	-	189,812	4.1%		183,515	5%	176,514	5%	
52	Employee Health Insurance	25,382	-	25,382	0.5%		21,924	1%	28,565	1%	
53	Payroll Taxes	17,966	-	17,966	0.4%		17,370	0%	16,707	0%	
54	PTO	9,546	-	9,546	0.2%		17,107	0%	16,129	0%	
55	Employee Retirement Plan	9,919	-	9,919	0.2%		9,262	0%	8,652	0%	
56	<b>Total Operating Payroll Expenses</b>	<b>252,625</b>	<b>-</b>	<b>252,625</b>	<b>5%</b>	<b>E-1</b>	<b>249,178</b>	<b>7%</b>	<b>246,567</b>	<b>7%</b>	
<b>Operating General Expenses</b>											
57	Travel	15,500	-	15,500	0.3%	E-2	12,500	0%	16,500	0%	
58	Audit & Legal Services	23,000	-	23,000	0.5%	E-3	23,000	1%	20,400	1%	
59	Office Lease	6,068	-	6,068	0.1%	E-4	5,812	0%	17,530	1%	
60	Professional Services (Other)	40,200	-	40,200	0.9%	E-5	31,400	1%	27,000	1%	
61	Memberships	12,740	-	12,740	0.3%	E-6	13,500	0%	13,500	0%	
62	Fees	8,058	-	8,058	0.2%	E-7	8,400	0.2%	7,320	0.2%	
63	Phone & Internet	26,500	-	26,500	0.6%	E-8	6,665	0.2%	6,825	0.2%	
64	Computer Equipment	7,529	-	7,529	0.2%	E-9	6,700	0.2%	12,280	0.4%	
65	Staff Training/Development	9,000	-	9,000	0.2%	E-10	6,000	0.2%	6,000	0%	
66	Insurance	6,931	-	6,931	0.1%	E-11	6,700	0.2%	5,300	0.2%	
67	Supplies/Postage/Meetings	6,000	-	6,000	0.1%	E-12	6,000	0.2%	5,200	0.2%	
68	Depreciation	-	-	-	0.0%		-	0%	-	0%	
69	<b>Total Operating General Expenses</b>	<b>161,527</b>	<b>-</b>	<b>161,527</b>	<b>3%</b>		<b>126,677</b>	<b>3%</b>	<b>137,855</b>	<b>4%</b>	

70	<b>Total Operating Expenses</b>	414,152	-	<b>414,152</b>	9%		375,855	10%	384,422	11%
	<b>Program Payroll Expenses</b>									
71	Wages	406,379	-	406,379	8.8%		284,281	7.5%	165,149	4.9%
73	Employee Health Insurance	63,392	-	63,392	1.4%		38,068	1.0%	22,289	0.7%
74	Payroll Taxes	38,464	-	38,464	0.8%		26,907	0.7%	15,632	0.5%
75	PTO	15,327	-	15,327	0.3%		18,557	0.5%	14,686	0.4%
76	Employee Retirement Plan	24,383	-	24,383	0.5%		11,213	0.3%	7,746	0.2%
77	<b>Total Program Payroll Expenses</b>	547,944	-	<b>547,944</b>	12%	E-1	379,026	10%	225,502	7%
	<b>Program General Expenses</b>									
78	WSO Leases	54,369	-	54,369	1.2%	E-13	53,355	1%	52,860	2%
79	WSO Phone & Internet	19,591	-	19,591	0.4%	E-14	16,687	0%	21,543	1%
80	I-Trac Database	33,500	-	33,500	0.7%	E-15	30,000	1%	24,500	1%
81	Outreach Operational	46,765	-	46,765	1.0%	E-16	69,459	2%	348,769	10%
82	Outreach Program	544,037	-	544,037	11.8%	E-16	392,260	10%	379,250	11%
83	Outreach Professional Services	87,750	-	87,750	1.9%	E-17	55,460	1%	379,250	11%
84	<b>Total Program General Expenses</b>	786,013	-	<b>786,013</b>	17%		617,221	16%	826,922	25%
	<b>Program Subrecipient Expenses</b>									
85	WIOA (Equus)/(CSC)	1,543,000	-	1,543,000	33.3%	E-18	1,469,656	39%	1,146,000	34%
86	WORKEK (Equus)	70,000	-	70,000	1.5%	E-18	153,421	4%	93,664	3%
87	FRO ARPA (TBD)	250,000	-	250,000	5.4%	E-18	-	0%	0	0%
88	FRO Prosperity 10k (TBD)	735,000	-	735,000	15.9%	E-18	-	0%	0	0%
89	OYEP (TBD)	212,600	-	212,600	4.6%	E-18	-	0%	-	0%
90	SYEP (Equus)/(CSC)	44,500	-	44,500	1.0%	E-18	85,179	2%	53,070	2%
91	WIOA (OMEK)	25,000	-	25,000	0.5%	E-18	25,000	1%	24,027	1%
92	SAEEI	-	-	-	0.0%		78,500	2%	0	0%
93	HCY	-	-	-	0.0%		-	0%	24,450	1%
94	WIOA Employment Recovery (Equus)	-	-	-	0.0%		36,242	1%	156,150	5%
95	WIOA Disaster Recovery (Equus)	-	-	-	0.0%		54,719	1%	151,745	4%
96	WIOA Wildfire Disaster Recovery (Equus)	-	-	-	0.0%		540,331	14%	288,073	9%
97	<b>Total Subrecipient Expenses</b>	2,880,100	-	<b>2,880,100</b>	62%	E-18	2,443,048	64%	1,937,179	57%
98	<b>Total Program Expenses</b>	4,214,057	-	<b>4,214,057</b>	91%		3,439,295	90%	2,989,603	89%
99	<b>TOTAL EXPENSES</b>	\$ 4,628,209	\$ -	\$ 4,628,209			3,815,150		3,374,025	
100	<b>NET FUNDING &amp; EXPENSES</b>			\$ 1,301,144			1,170,336		1,017,393	



Recently, NOW made changes within the organization regarding compliance responsibilities related to program functions. Traditionally, local workforce development boards include compliance as part of the program manager/director position, but NOW made the decision to combine the program and fiscal compliance duties & responsibilities within one Chief Compliance Officer position.

This approach was discussed with HEEC's Deputy Director, and the request was made that NOW communicate this transition with NOW's Board of Directors and Consortium Board, along with a high-level overview of the segregation of duty changes as a result of this decision.

NOW believes this change will further strengthen segregation of duties and decrease risks or concerns as the CFO will now take more of a compliance/oversight role for both fiscal and program. This will involve moving tasks that cause segregation of duty concerns to other employees such as NOW's new accounting technician position. This will also allow NOW's program manager to focus efforts on program objectives and goals. Please see the segregation of duties summary matrix for a complete breakdown of duties.

**NOW's SUMMARY SEGREGATION DUTIES**

<b>Functions</b>	<b>Employee Name</b>	<b>Employee Title</b>
<b>1. Policy &amp; Procedure Development &amp; Implementation</b>		
a) Review, approve and present to board	Jason Swain	Chief Compliance Officer
b) Develop policies & procedures in draft form	Jason Swain	Chief Compliance Officer
c) Review, approve and present to board	Heather DeSart	Executive Director
d) Final approval NOW's board	NOW's Board	Board Members
e) Semi or Annual Procedure & Policy Review and Updates	Jason Swain	Chief Compliance Officer
<b>2. Contracts (Sub-Awards &amp; Professional Services)</b>		
a) Determine nature of service contract agreements	Jason Swain	Chief Compliance Officer
b) Develop and draft contract agreements	Jason Swain	Chief Compliance Officer
c) Review, approve and sign	Heather DeSart	Executive Director
d) Contract documenting, tracking and repository	Jason Swain	Chief Compliance Officer
<b>3. Contracts (Performance &amp; Support) (Program Operations)</b>		
a) Determine program goals & objectives	Aylee Rhea	Program Manager
b) Approve program goals, objectives, & directives	Heather DeSart	Executive Director
c) Case management & reporting	Aylee Rhea	Program Manager
d) Technical assistance	Jason Swain/Aylee Rhea/Heather DeSart	CCO, PM, ED
d) Achievement assessment	Heather DeSart / Aylee Rhea	Executive Director / Program Manager
e) Closure / Wrap-Up	Jason Swain	Chief Compliance Officer
<b>4. Contracts Monitoring</b>		
a) Sub-awards program compliance	Aylee Rhea / Jason Swain	PM, CCO
b) Sub-awards fiscal compliance	Emily Schwartz / Jason Swain	Accounting Technician / CCO
c) Monitoring Results Review	Heather DeSart	Executive Director
d) External monitoring reporting	Jason Swain	Chief Compliance Officer
<b>5. Safeguarding</b>		
a) Equipment tracking	Emily Schwartz	Accounting Technician
b) Equipment addition / removal approval	Heather DeSart	Executive Director
c) Equipment inventory counts	Emily Schwartz / Jason Swain	Accounting Technician / CCO
d) Equipment count adjustments	Jason Swain / Heather DeSart	ED, CCO
<b>6. Fiscal Processing, Recording and Reporting</b>		
Disbursements		
a) Vendor invoice processing, coding and entering	Emily Schwartz	Accounting Technician
b) Vendor invoice review and posting	Jason Swain	Chief Compliance Officer
c) Vendor payment batches review & signature	Heather DeSart	Executive Director
Invoicing & Receipts		
a) Monthly invoice preparation and coding	Emily Schwartz	Accounting Technician
b) Invoice review and posting	Jason Swain	Chief Compliance Officer
c) Deposits receipt and coding preparation	Emily Schwartz	Accounting Technician
d) Deposit receipt review and posting	Jason Swain	Chief Compliance Officer
Bank Reconciliations		
a) Receives and reviews bank statements	Jason Swain	Chief Compliance Officer
b) Processes bank reconciliations and prepares entries	Emily Schwartz	Accounting Technician
c) Reviews reconciliations and posts	Jason Swain	Chief Compliance Officer
d) Reviews bank stmts, reconciliations, postings and signs	Heather DeSart	Executive Director
Payroll		
a) Reviews timesheets and approves	Jason Swain/Heather DeSart	CCO, ED
b) Processes payroll and prepares entries	Emily Schwartz	Accounting Technician
c) Reviews payroll batch, entries and posts	Jason Swain	Chief Compliance Officer
d) Reviews payroll reports and signs	Heather DeSart	Executive Director
Journal Entries		

a) Creates common and month-end journals entries	Emily Schwartz	Accounting Technician
b) Reviews and post journal entries	Jason Swain	Chief Compliance Officer
c) Reviews monthly budget-to-actual reports	Heather DeSart	Executive Director
d) Requests and examines unusual budget-to-actual trends	Linda Dugan	Board Treasury
<b>7. Human Resource</b>		
a) Prepares on-boarding documents for new hires	Brittney Lane	Executive Assistance
b) Review all new hire documentation for completeness	Jason Swain	Chief Compliance Officer
c) Update all human resource documentation as needed	Jason Swain	Chief Compliance Officer
d) Investigate, document and report all complaints	Jason Swain	Chief Compliance Officer
e) Review all human resource or ethics issues reporting results	Heather DeSart	Executive Director
<b>8. Information Technology</b>		
a) Oversee all systems for program and fiscal compliance	Jason Swain	Chief Compliance Officer
b) Research updated or potential system changes	Brittney Lane	Executive Assistance
c) Review and approve system updates or additions	Heather DeSart	Executive Director