

STATE OF CONNECTICUT

**AUDITORS' REPORT
OFFICE OF WORKFORCE COMPETITIVENESS
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 & 2003**

**AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE**

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June 8, 2004

**AUDITORS' REPORT
OFFICE OF WORKFORCE COMPETITIVENESS
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 & 2003**

We have made an examination of the financial records of the Office of Workforce Competitiveness for the fiscal years ended June 30, 2002 and 2003. This report on that examination consists of the Comments, Condition of Records, Recommendations and Certification which follow.

Financial statement presentation and auditing is performed annually on a Statewide Single Audit basis to include all State agencies. This audit examination has been limited to assessing the Office of Workforce Competitiveness' compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to ensure such compliance.

COMMENTS

FOREWORD:

The Office of Workforce Competitiveness (OWC) was created under Executive Order # 14 (as revised by Executive Order #14A) and Public Act 00-192, and codified as Section 4-124w of the General Statutes. OWC is identified as being within the Office of Policy and Management for administrative purposes only. OWC "...is intended to focus on the changes needed to prepare Connecticut's workforce for the rapidly changing and competitive economy of the 21st Century...". The responsibilities of OWC include functioning as the Governor's principal workforce development policy advisor; serving as the liaison between the Governor and any local, State, or Federal organizations or entities in workforce development matters and implementation of the Workforce Investment Act of 1998; and coordinating all State agencies' workforce development activities.

The passage of the Federal Workforce Investment Act (WIA) of 1998 resulted in significant changes in the way Federal employment and training programs are administered at the State level. The responsibilities of the Governor include establishment of a State workforce investment board, development of a strategic five-year workforce development plan for the State, and designation of

local workforce development areas. Each state responded to the creation of the Workforce Investment Act in a different way. Some states used the legislation as a means to reorganize employment and training activities in their states by combining and reorganizing state agencies, others created new state agencies responsible for oversight and control of employment and training in the state, while others maintained the same infrastructure used to support the Job Training Partnership Act.

In Connecticut, the Governor responded to the changes in Federal policy by designating the Connecticut Employment and Training Commission as his State Workforce Investment Board in February 1999, pursuant to the provisions of Section 111(e) of the Workforce Investment Act. In June 1999, the General Assembly passed Public Act 99-195, which authorized the Connecticut Employment and Training Commission to implement the Workforce Investment Act.

In June 2002 the Governor accepted the Commission's recommendation to consolidate the State's eight Workforce Investment Areas into five. The consolidation was completed by July 1, 2003.

The Office of Workforce Competitiveness provides staff support to the Connecticut Employment and Training Commission and the Governor's JOBS Cabinet. The Director of this Office serves as the Governor's principal Workforce Development policy advisor and is responsible for coordination of workforce development activities of all State agencies. The Connecticut Employment and Training Commission is discussed later in this report.

In accordance with Executive Order Number 14, dated April 14, 1999, the current director was appointed by the Governor as Director of the Office of Workforce Competitiveness and currently performs her duties as Director under a personal service contract. Executive Order Number 14A, dated July 2, 1999, amended Executive Order Number 14 by removing the specific reference to the director by name.

Connecticut Employment and Training Commission:

As noted above, the Connecticut Employment and Training Commission was previously part of the Department of Labor. The Commission oversees the development of the Statewide workforce investment policy. In accordance with Public Act 99-195, Section 31-3h of the General Statutes was modified to place the Commission within the Office of Workforce Competitiveness.

The Connecticut Employment and Training Commission's duties include:

- carrying out the duties of a State job training coordinating council pursuant to the Job Training Partnership Act,
- reviewing all employment and training programs in the State to determine their success,
- developing a plan for coordination of all employment and training programs to avoid duplication and promote the delivery of comprehensive employment and training services,
- overseeing the regional workforce development boards,
- implementing the Federal Workforce Investment Act of 1998,
- developing incumbent worker, and vocational and manpower training programs,

- developing a strategy for providing comprehensive services to eligible youth, including apprentice programs,

In accordance with Section 31-3i, subsection (b), of the General Statutes, the Connecticut Employment Training Commission is to consist of twenty-four members, a majority of whom shall represent business and industry and the remainder of whom shall represent State and local governments, organized labor, education and community based organizations, including a representative of a community action agency, as defined in Section 17b-885. The Governor shall fill any vacancy on the commission from recommendations submitted by the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the Majority Leader of the Senate, the Majority Leader of the House of Representatives, the Minority Leader of the Senate and the Minority Leader of the House of Representatives. Members appointed to the Commission prior to June 23, 1999, shall continue to serve on the Commission as if they were appointed to the Commission on June 23, 1999.

As of June 30, 2003, the members of the Commission were:

Wallace Barnes, Chair	Lewis A. Miller
James Abromaitis	William Moore
Robert E. Burgess	John W. Olsen
Shaun B. Cashman	Raymond R. Oneglia Jr.
Sonya Googins	Clarence W. Oppel
Adele Gordon	James M. Parent
Lauren W. Kaufman	Mardelle W. Pena
Sam D. Koutas	JoAnn Peters
Valerie F. Lewis	Louis D. Saloom
Jane Z. Mahler	Theodore S. Sergi
Kathleen McManus	Alan J. Tyma
Julio Mendoza	Patricia Wilson-Coker

RÉSUMÉ OF OPERATIONS:

General Fund receipts totaled \$23,000 during the fiscal year ended June 30, 2001, and \$389 and \$8,579, respectively for the 2002 and 2003 fiscal years.

General Fund expenditures during the fiscal years ended June 30, 2001, 2002, and 2003 are summarized below:

	Fiscal Year Ended June 30,		
	<u>2001</u>	<u>2002</u>	<u>2003</u>
Personal Services	\$ 388,005	\$ 522,509	\$ 500,031
Contractual Services	564,762	484,220	344,133
Commodities & Equipment	15,254	12,838	8,788
Grants and Transfers	<u>3,785,406</u>	<u>5,752,806</u>	<u>4,648,398</u>
Total General Fund Expenditures	<u>\$ 4,753,427</u>	<u>\$ 6,772,373</u>	<u>\$ 5,501,350</u>

Grants and transfers accounted for approximately 80 percent of OWC's total expenditures in 2001, the total grants and transfers increased slightly in the following years to 85 percent in 2002, and 84 percent in 2003. The majority of payments made to State agencies were to the Department of

Labor for various program initiatives including At-Risk and Out-of-School Youth Programs, and the Workforce Development Training Program. The funding provided for these initiatives totaled \$2,044,493 in 2002, and \$1,033,817 in 2003.

Grants and transfers to other than State agencies were \$3,657,832 in 2002 and \$3,614,582 in 2003. The majority of the payments made in accordance with these grants were to the Connecticut Economic Resource Center. The annual funding for the Center's Workforce Initiatives amounted to \$2,443,840 and \$2,110,110 during 2002 and 2003, respectively.

The contractual service expenditures related primarily to outside professional and consulting services.

CONDITION OF RECORDS

Our examination of the records of the Office of Workforce Competitiveness disclosed certain areas requiring attention, which are detailed in this section of the report.

FINDINGS:

Lack of Proper Commitment of Funds:

Criteria: Section 4-98 of the General Statutes indicates that, except for emergency purchases, no budgeted agency shall incur any obligation without an authorized commitment.

Section 4-124w of the General Statutes provides that the Office of Workforce Competitiveness shall be within the Office of Policy and Management for administrative purposes only.

Sections 4-212 through 4-219 of the General Statutes require that the Office of Policy and Management (OPM) establish standards to be followed when entering into a personal service agreement. Those standards require State agencies to execute a personal service agreement prior to a contractor providing services. The standards also indicate contractors should not be working without a contract in place.

Condition: Our review of the expenditures of the Office of Workforce Competitiveness for the fiscal years ended June 30, 2002, and 2003, noted an instance in which there was a gap in the ending date of one contract and the beginning date of the subsequent contract. The contract in question was for the services of the Director who continued to provide services during the period that was not covered by a fully executed personal service agreement.

The end date of the first contract was June 30, 2002, while the beginning date of the subsequent contract was December 1, 2002. The Director did not invoice the State for the services provided during the gap in contract dates.

Effect: The Office was not in compliance with the provisions of Section 4-98 of the General Statutes, or the OPM standards pertaining to personal service agreements. Incurring an obligation without a valid commitment circumvents budgetary controls and increases the risk that expenditures may exceed appropriations.

In accordance with the OPM standards, the contract could not be backdated. The Agency had no legal method to compensate the

Director for the services rendered. While the Director did not invoice the State for the work performed, the lack of a contract eliminates the protections afforded the State when such a contract is in place.

Cause: Due to the lack of a statewide budget, OPM exercised its authority to put all new contracts on hold, while at the same time OWC needed to continue efforts toward its initiatives.

Recommendation: The Office of Workforce Competitiveness, and the Office of Policy and Management, should institute procedures to promote compliance with the personal service agreement guidelines established pursuant to Sections 4-212 through 4-219 of the Connecticut General Statutes. (See Recommendation 1.)

Agency Response: “OWC does not agree with the “Effect” and “Recommendation” sections articulated in this finding. OWC has no authority over the Office of Policy and Management in the execution of contracts without a statewide budget. Because there was not a contract in place, no obligation was made nor compensation sought for the period prior to the actual execution of the contract. This complies with all applicable OPM standards and Connecticut General Statutes.

It is also unclear what “protections” were not provided the state during the period when there was no contractual relationship with the state. It is important to reiterate that the contractor did not obligate the State for any work performed during the period in question and, therefore, did not obligate the state in any way. Funding appropriations and budgetary controls remained in place to nullify the risk that expenditures might exceed appropriations.”

Auditors’ Concluding Comment:

Sections 4-212 through 4-219 of the Connecticut General Statutes require the Office of Policy and Management to establish standards to follow when entering into a personal service agreement. The standards require an executed contract to be in place prior to the rendering of service.

The Office of the Attorney General reviews and approves contracts for personal services. The contracts contain language affording certain protections to the State. Providing services when no contractual relationship exists eliminates the protections contained in the contracts.

Evidence of Insurance Coverage for Contractors:

- Criteria:* In accordance with standard contract language used by OPM and OWC, contractors are required to have adequate insurance coverage in place to protect the State in the event of a claim against the contractors for workers' compensation, motor vehicle, and employer liability. Contractors are generally required to deliver evidence of coverage to the State at the time the contract is entered into.
- Condition:* Staff at the Office of Policy and Management was unable to produce evidence of insurance coverage for any of OWC's contractors. The staff at OWC was able to provide evidence of motor vehicle insurance for one of six contracts in effect during the audit period. Evidence of the other required insurance was not available for this contractor. There was no documentation available for the remaining contractors.
- Effect:* The lack of evidence of insurance coverage presents an increased risk to the State in the event of an accident or injury.
- Cause:* A lack of administrative control contributed to this condition.
- Recommendation:* The Office of Workforce Competitiveness and the Office of Policy and Management should institute steps to provide evidence of current insurance coverage for contractors. (See Recommendation 2.)
- Agency Response:* "OWC agrees with this recommendation and will seek guidance from OPM on establishing procedures to obtain evidence of other types of insurance in addition to motor vehicle insurance."

Employment Status of the OWC Director:

- Criteria:* Executive Orders Number 14 and 14A, issued by the Governor on April 14, 1999, and July 2, 1999, respectively, created the Office of Workforce Competitiveness and provided for the position of Director.
- The State's budget process includes authorized position counts to control the personal service costs. Agency heads are normally included in authorized position counts.
- Sound internal control practices dictate that the individuals approving an invoice for payment would be in a position to certify that the services have been rendered in accordance with contractual terms.

- Condition:* The Director of the Office of Workforce Competitiveness was engaged via the use of a personal service agreement, rather than by the standard employee-employer relationship. Invoices submitted to OWC by the Director were approved by a staff member of OWC, as well as representatives of the Office of Policy and Management (OPM). OPM officials are not well-positioned to authorize payments because they may not be aware of the true deliverables. OWC staff are subordinate to the Director, placing them in a perceived conflict of interest when asked to approve invoices of the Agency head.
- Effect:* The practice of employing an agency head outside of the normal process increases the risk that the agency will exceed the authorized position count.
- The reliance that can be placed on the approval of the Director's invoices by the OWC staff is reduced under these circumstances.
- Cause:* A formal job description for the Director's position had not been created at the time the position was filled. OWC has requested the Department of Administrative Services to formally determine the position number and salary range for the Director's position. The determination has not been made.
- Recommendation:* The Office of Workforce Competitiveness should follow through on the initial steps taken to have the Department of Administrative Services establish the position of the Director of the Office of Workforce Competitiveness as an official State position. (See Recommendation 3.)
- Agency Response:* "OWC does not agree with this finding. OWC was statutorily created on July 1, 2000 to focus on the changes needed to prepare Connecticut's workforce for the rapidly changing and competitive economy of the 21st Century. The responsibilities of OWC included implementation of the Workforce Investment Act (WIA) of 1998. At that time, the position of Director was deliberately made co-terminous with the initial, five-year authorization period of WIA. Continuance of the position was intended to be subject to the reauthorization of WIA.
- With congressional action on reauthorizing WIA currently underway, OWC has requested that DAS continue to take the appropriate steps to establish an official state position for the Director of OWC. OWC, to the extent of its authority, will continue to follow through with DAS on establishing this state position. At no time did OWC ever exceed its authorized position count of five (5). The position of

Director has been and continues to be held vacant pending the creation of an official state position.”

*Auditors’ Concluding
Comment:*

In the event Congress does not reauthorize the Workforce Investment Act, the Director’s position may be eliminated. The agency could intercede with the Department of Administrative Services to establish the Director’s position.

Report Not Timely Filed:

Criteria:

Section 31-3bb of the Connecticut General Statutes requires the Connecticut Employment and Training Commission to submit the “Report Card for Employment and Training Programs” on or before October 1, 1998, and annually thereafter.

Condition:

The “Report Card for Employment and Training Programs” for the fiscal year ended June 30, 2002 is dated March 2003. The same report for the fiscal year ended June 30, 2003 has not been completed. Similar delays in reporting were noted in the prior audit.

Effect:

The timely submission of the required reports allows a determination to be made as to whether or not the programs are meeting their intended goals. The report requires at a minimum, the identification of program costs, and number of persons satisfactorily completing the program and employment rates

Cause:

The “Report Cards for Employment and Training Programs” includes wage information for the last quarter of the program year. The Unemployment Insurance Wage file is obtained from the Department of Labor and is used to determine percentages of various programs. The wage information for the last quarter of the program year is not available until October of the same year.

Recommendation:

The Agency should seek legislation to resolve the conflict between the statutory requirements and the programmatic reporting requirements. (See Recommendation 4.)

Agency Response:

“The Report Cards for Employment and Training Programs have been submitted in March and April rather than October to accommodate utilization of the Unemployment Insurance (UI) Wage file to determine entered employment percentages for the programs reported. As stated in Section 31-3bb of the Connecticut General Statutes, “the report shall, at a minimum, identify for each program the cost, number of individuals entering the program, number of

individuals satisfactorily completing the program and the employment placement rates of those individuals at thirteen and twenty-six week intervals following completion of the program or a statement as to why such measure is not relevant.” The wage information used for the last quarter of the program year reported is not available until December after the end of the program year. In addition, the Legislative Report Card timing corresponds to most of the programmatic reporting requirements for the programs. Working with the Department of Labor and other state agencies, data collection is coordinated, client identifiers are run against the UI Wage file, agencies validate performance levels, a draft report including narrative is completed for review in January, and the final report is presented and approved by the CETC during the March meeting. OWC will seek to resolve the conflict between the statutory requirements and the programmatic reporting requirements by requesting a legislative change.”

Meetings Not Held According to By-Laws:

- Criteria:* Section 1-225 of the General Statutes requires a schedule of regular meetings to be filed with the Secretary of the State. The By-Laws of the Connecticut Employment and Training Commission state in Article IV, Section 1... “The CETC shall meet no less than once every calendar quarter.”
- Condition:* The annual 2002 and 2003 schedules of regular meetings, which were filed with the Secretary of the State, do not provide for a meeting each calendar quarter. One of the regularly scheduled meetings was postponed which resulted in no meeting being held during the third quarter of 2002.
- Effect:* The By-laws of the Connecticut Employment and Training Commission are not being adhered to. The schedules on file with the Secretary of the State do not reflect a meeting for each calendar quarter.
- Cause:* Meetings are not being planned for each calendar quarter as required in the By-Laws.
- Recommendation:* The Connecticut Employment and Training Commission should plan a schedule of meetings that adheres to the guidelines established in the By-Laws. (See Recommendation 5.)
- Agency Response:* “OWC agrees with this recommendation and will work with the CETC to plan a schedule of meetings that adheres to the guidelines

established by the By-laws. The regularly scheduled meeting during the third quarter of 2002 referenced above was postponed due to significant efforts underway to manage the statewide transition to five local workforce investment areas. Given the absence of major items warranting formal CETC action at the time, the meeting was rescheduled to a date by which matters requiring CETC consideration were further along. It is important to note, however, that the full CETC did meet four (4) times during 2002.”

OTHER MATTERS:

Contracting with Connecticut Economic Resource Center:

The Office of Workforce Competitiveness entered into five grant agreements with the Connecticut Economic Resource Center valued at approximately \$5,400,000. Documents provided by the Office of Workforce Competitiveness indicate that most or all of the services to be provided to the Office are subcontracted by the Connecticut Economic Resource Center without benefit of competitive bidding.

The Auditors of Public Accounts-*2001 Annual Report to the General Assembly*, criticized the procurement of services from the Connecticut Economic Resource Center by non-competitive selection. The *2002* and *2003 Annual Reports to the General Assembly* recommend that the General Assembly either repeal or revise Section 32-4a of the General Statutes, which specifies that State agencies may provide financial assistance to the Connecticut Economic Resource Center within available appropriations but imposes no compliance requirements on the Center. We recommended eliminating the law, thereby requiring the Connecticut Economic Resource Center to conform to competitive bidding requirements and other procurement safeguards, possibly resulting in more economical costs of services.

RECOMMENDATIONS

Our prior report on the fiscal year ended June 30, 2001, contained a total of five recommendations. Of those recommendations, one has been implemented or otherwise resolved.

One is being presented as “Other Matters”, and three recommendations are being repeated in whole or a modified form. The status of recommendations contained in the prior report are presented below.

Status of Prior Audit Recommendations:

- The Office of Workforce Competitiveness, in consultation with the Governor’s Office, should review the membership of the Connecticut Employment and Training Commission in order to ensure compliance with Section 31-3i of the General Statutes. This recommendation has been satisfied.
- The Office of Workforce Competitiveness and the Office of Policy and Management should institute procedures to promote compliance with Section 4-98 of the General Statutes. This recommendation is being repeated in a modified form as Recommendation 1.
- The Office of Workforce Competitiveness and the Office of Policy and Management should institute steps to provide evidence of current insurance coverage for contractors. This recommendation is being repeated as Recommendation 2.
- The Office of Workforce Competitiveness should avoid contracting only with the Connecticut Economic Resource Center and procure outside consultants using a competitive process. When subcontractors are used, contractual provisions requiring pre-approval should be enforced. This recommendation is not being repeated, however, we have presented it as “Other Matters”.
- Steps should be taken to establish the position of Director of the Office of Workforce Competitiveness as an official State position. This recommendation is being modified and repeated as Recommendation 3.

Current Audit Recommendations:

- 1. The Office of Workforce Competitiveness and the Office of Policy and Management should institute procedures to promote compliance with the personal service agreement guidelines established pursuant to Sections 4-212 to 4-219 of the Connecticut General Statutes.**

Comment:

Services were provided by the Director without a valid commitment in place.

- 2. The Office of Workforce Competitiveness and the Office of Policy and Management should institute steps to provide evidence of current insurance coverage for contractors.**

Comment:

Documentation of insurance coverage for contractors was not available.

- 3. The Office of Workforce Competitiveness should follow through on the initial steps taken to have the Department of Administrative Services establish the position of Director of the Office of Workforce Competitiveness as an official State position.**

Comment:

Initial requests to establish the Director's position as an official State position have not been followed-up on.

- 4. The Agency should seek legislation to resolve the conflict between the statutory requirements and the programmatic reporting requirements.**

Comment:

The current report due date specified in the Statutes conflicts with the due date of the material required to compile the report.

- 5. The Connecticut Employment and Training Commission should plan a schedule of meetings that adheres to the guidelines established by the By-Laws**

Comment:

The schedule submitted to the Secretary of the State and the schedule adhered to by the Commission do not adhere to the requirements of the By-Laws.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of

the Office of Workforce Competitiveness for the fiscal years ended June 30, 2002 and 2003. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grants, and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management's authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Office of Workforce Competitiveness for the fiscal years ended June 30, 2002 and 2003, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial-related audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Office of Workforce Competitiveness complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grants and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Compliance:

Compliance with the requirements of laws, regulations, contracts, and grants applicable to the Office of Workforce Competitiveness is the responsibility of the Office of Workforce Competitiveness' management.

As part of obtaining reasonable assurance about whether the Agency complied with laws, regulations, contracts, and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency's financial operations for the fiscal years ended June 30, 2002 and 2003, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial or less than significant instances of noncompliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

Internal Control over Financial Operations, Safeguarding of Assets and Compliance:

The management of the Office of Workforce Competitiveness is responsible for establishing and maintaining effective internal control over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts, and grants applicable to the Agency. In planning and performing our audit, we considered the Agency's internal control over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency's financial operations in order to determine our auditing

procedures for the purpose of evaluating the Office of Workforce Competitiveness' financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives.

Our consideration of the internal control over the Agency's financial operations and over compliance would not necessarily disclose all matters in the internal control that might be material or significant weaknesses. A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants or failure to safeguard assets that would be material in relation to the Agency's financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control that we consider to be material or significant weaknesses.

However, we noted certain matters involving the internal control over the Agency's financial operations, safeguarding of assets, and/or compliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

This report is intended for the information of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.

CONCLUSION

In conclusion, we wish to express our appreciation for the courtesies extended to our representatives by the personnel of the Office of Workforce Competitiveness during the course of our audit.

Mary C. Avery
Auditor II

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts