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August 22, 2025

Monitoring Committee Meeting Notice

Members of the Monitoring Committee will meet on **Wednesday, 8/27/2025, at 9:30 AM via Zoom** link below.

Join Zoom Meeting

<https://us06web.zoom.us/j/87424060481?pwd=Oum8DHah8BPxymFtup1egE8cDwfKio.1>

Meeting ID: 874 2406 0481 Passcode: 633909 One tap mobile +13462487799

AGENDA

1. Call to order and introductions – Rhonda Schreiber, Chair
2. TWC EO Monitoring Report, State Monitor Advocate Program review



FY 25 Workforce
Solutions North Tex

3. Final Equus FY25 Allocation Addendum, DSA Fiscal Integrity Report, Risk Assessment and Monitoring Plan



Final DSA Equus FY25 Allocation Revi



DSA FY26 NTWDB



DSA FY26 NTWDB



DSA FY26 NTWDB
Financial Risk Asses:Financial Monitorin

4. Review summary of Workforce Center reviews



Summary of
Monitoring by Cent

5. Review summary of Child Care reviews
6. Other discussion
7. Next meeting date to be determined with email poll.
8. Adjourn

Texas Workforce Commission

A Member of Texas Workforce Solutions

Bryan Daniel, Chairman
Commissioner Representing
the Public

Alberto Treviño III
Commissioner Representing
Labor

Joe Esparza
Commissioner Representing
Employers

Edward Serna
Executive Director

Report 25.03.0201

June 27, 2025

VIA Email: lisa.mcdaniel@ntxworksolutions.org

Ms. Lisa McDaniel, Executive Director
Workforce Solutions North Texas
1501 Midwestern Parkway, Suite 101
Wichita Falls, TX 76302

Dear Ms. McDaniel:

The Texas Workforce Commission (TWC) is required to monitor whether our grant subrecipients are complying with the equal opportunity laws (29 CFR § 38.31(b)). Equal Opportunity is a critical subject because (a) these rules assure all customers full access to every program, and also (b) these rules protect the civil rights of customers, employees and the public.

TWC's Equal Opportunity Compliance Department (EOCD) has completed our FY 2024 review for the Workforce Solutions North Texas. This letter is our report. The EOCD has two findings: two workforce solutions locations did not meet physical accessibility requirements under Texas Government Code, Chapter 469. We have accepted the Corrective Action Plan submitted by Workforce Solutions North Texas to address these items.

Thank you again for your cooperation with this important task. We appreciate the assistance of Ms. Sharon Hulcy, your local EO officer. Should you have any further questions concerning the EOCD review, please call the EO Compliance Department Hotline at 512-463-2400.

Sincerely,

Jon Pokorney

Jon Pokorney
State of Texas Equal Opportunity Officer

cc: Rhonda Schreiber, Board Chair, Workforce Solutions North Texas
Frank Stluka, Acting Regional Administrator, ETA, USDOL
Bryan Daniel, Chairman and Commissioner Representing the Public, TWC
Alberto Treviño, III, Commissioner Representing Labor, TWC
Joe Esparza, Commissioner Representing Employers, TWC
Edward Serna, Executive Director, TWC
Mary York, Director, Workforce Development Division, TWC
Jason A. Stalinsky, Interim Director, Fraud Deterrence and Compliance Monitoring, TWC

101 E. 15th Street • Austin, Texas 78778-0001 • (512) 463-2222 • twc.texas.gov
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Relay Texas: 800-735-2989 (TTY) and 711 (Voice).



Texas Workforce Commission

A Member of Texas Workforce Solutions

Alberto Treviño III
Commissioner Representing
Labor

Joe Esparza
Commissioner Representing
Employers

Vacant
Commissioner Representing
the Public

Edward Serna
Executive Director

August 14, 2025

Lisa McDaniel, Executive Director
Main Workforce Center
4309 Old Jacksboro Hwy, Entrance 5
Wichita Falls, TX 76302

Re: On-Site Review by the State Monitor Advocate Program Specialist, September 15 – 18, 2025

Dear Ms. McDaniel:

I am planning to visit the workforce solutions office in *Wichita Falls* to conduct an on-site monitoring review under 20 CFR 653.108(h)(3). The planned dates for the visit are Monday September 15 through Thursday, September 18 of 2025. Please be advised that the monitoring review can continue as a desk review after the on-site visit and would be deemed extended up to October 3, 2025, unless written notice indicates an earlier closing date.

I would like an introductory meeting with you and your management team, including Employment Service (ES) office managers from the aforementioned locations. I would prefer to hold this entrance conference in the afternoon of Monday September 15, if possible, to explain the review process, discuss logistics, review the agenda, and address initial questions. I anticipate the office visit to last around four to five hours. Following the office visit, the review may include field visits to agricultural employers and related organizations within in the area. I would also appreciate a closing conference with the Board's leadership and ES office manager(s) to discuss any concerns, potential findings, offer initial recommendations and technical assistance, as well as review the need for any corrective action plan.

In the coming days, you will receive a checklist outlining the program items to be reviewed during the on-site visit. I would be grateful if you can provide as many of these items as possible *in advance* of our arrival. Please note that the planned dates for this monitoring review are subject to change due to unforeseen circumstances, and additional information or documentation may be requested during the on-site visit.

Attached is a Delegation of Authority letter from Horacio Lopez Montes, State Monitor Advocate, authorizing me to conduct a monitoring review of the workforce solutions office in Wichita Falls. This authority is delegated pursuant to 20 CFR 653.108(h)(3)(vii).

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Please feel free to contact me should you have any questions or concerns. Thank you for your cooperation and support in ensuring a successful onsite review.

Sincerely,

A handwritten signature in black ink, appearing to read "John E. DeLeon". The signature is fluid and cursive, with a large initial "J" and "E".

John E. DeLeon, Ph.D.
State Monitor Advocate Program Specialist
Texas Workforce Commission
+1 (737) 667-5955 | john.deleon@twc.texas.gov

CC: Michelle Kranes, Deputy Division Director, Workforce Development, Compliance & Assistance, TWC
Shunta Williams, Deputy Division Director, Workforce Development, Regional Operations, TWC
Jamie McInnis, Integrated Service Area Manager, TWC
Horacio Lopez Montez, State Monitor Advocate, TWC
Crystal Keel, Workforce Solutions North Texas

Texas Workforce Commission

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the Public

Edward Serna
Executive Director

August 14, 2025

Ms. Lisa McDaniel

Workforce Solutions North Texas
1501 Midwestern Parkway, Suite 101
Wichita Falls, Texas 76302

Re: Delegation of Authority for Monitoring Review

Dear Ms. McDaniel:

This letter formally authorizes John E. DeLeon, State Monitor Advocate Program Specialist, to conduct a monitoring review of the workforce solutions offices listed below under delegated authority pursuant to 20 CFR 653.108(h)(3)(vii).

Board Area: North Texas

Offices to be Reviewed: Wichita Falls
4309 Old Jacksboro Hwy, Entrance 5
Wichita Falls, TX 76302

This authorization grants the following authority:

- a) **Employment Service Review and Assessment:** To review items outlined in the State Monitor Advocate checklist, as well as any other program-related documentation or information deemed necessary during the on-site visit.
- b) **Conference Participation:** To participate in both entrance and exit conference(s) with the Board's leadership and management team.
- c) **Staff Interviews:** To conduct interviews with Employment Service (ES) staff to gain a comprehensive understanding of best practices and identify areas for improvement in ES service delivery at the listed offices.
- d) **Technical Assistance:** To provide technical assistance to ES staff regarding areas identified for improvement within the scope of the review.

As a reminder, the Grant Agreement with the Texas Workforce Commission includes access provisions and we appreciate your support in ensuring the success of this monitoring review. Your cooperation, and that of your staff, in providing access to information, participating in interviews and technical assistance sessions, will ensure continued success in serving Texas farmworkers and agricultural employers.

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Page 2.

Ms. Lisa McDaniel – Delegation Letter

Scope and Expiration: This authorization is specifically limited to the offices listed above and will expire upon the completion of the monitoring review, which is anticipated to be by October 3, 2025. Please do not hesitate to contact me directly should you have any questions or concerns regarding this authorization.

Sincerely,

Horacio Lopez Montes

Horacio Lopez Montes
State Monitor Advocate
Texas Workforce Commission
Direct T. + 1 (737) 279 3182
horacio.lopezmontes@twc.texas.gov

CC: Michelle Kranes, Deputy Division Director, Workforce Development, Compliance & Assistance, TWC
Shunta Williams, Deputy Division Director, Workforce Development, Regional Operations, TWC
Jamie McInnis, Integrated Service Area Manager, TWC
Crystal Keel, Workforce Solutions North Texas
John E. DeLeon, State Monitor Advocate Program Specialist, TWC

Report on the
Annual Financial
Monitoring
Evaluation
Of the:

Equus Workforce Solutions

Allocation Testing Addendum

In their capacity of, *Workforce and Specialty* Contractor for the
Workforce Solutions North Texas

August 22, 2025

Report Number: WFSNT 25-05A

Report Type: Final

Report Issue Date: August 22, 2025

Review Type: Allocation Addendum to Annual *Workforce* financial monitoring evaluation

Entity Reviewed: *Equus Workforce Solutions, (EWS)*
In their capacity of Workforce Contractor for the
Workforce Solutions North Texas (the Board)

Review Period: November 1, 2023 through January 31, 2025

Review Conducted by: Diaz, Smith, and Associates
Anna Rocha-Diaz
Sujuane Smith
Donna Richardson, CPA
Edward Taylor

Dates of Fieldwork: Off-site desk review

Exit Conference: March 25, 2025
[Allocation testing conducted subsequent to the exit conference](#)

Report Developed by: Sujuane Smith
Edward Taylor

Applicable Definitions

Board: The *North Texas Workforce Development Board Dba Workforce Solutions North Texas* created pursuant to Texas Government Code §2308.253 and certified by the Governor pursuant to Texas Government Code §2308.261.

Briefing Items: are general noncompliance conditions that are observed and documented by the monitors based on established law, procedures, or other authoritative guidance. These noncompliance conditions are considered lower risk findings but could potentially result in a higher risk finding based on the nature of the deficiency (i.e., repeat violations, issues indicative of systemic problems). These items while documented in the workpapers may or may not be included in the report. All briefing items are discussed on-site during the review. The determination of report inclusion shall be based on criteria as determined by the Board.

Disallowed Costs: Those charges to an award that are determined to be unallowable, in accordance with the applicable Federal cost principles, applicable State rules, regulations, policies or other terms and conditions contained in the award.

Finding: an instance where noncompliance with requirements contained in federal or State law, regulation, administrative code, guidance or other promulgations are determined and are considered to be issues that are of high risk that could potentially result in questioned costs and/or impact the integrity of program operations.

FMGC: *Texas Workforce Commission Financial Manual for Grants and Contracts*

Notable Practices - are informative statements that highlight and recognize positive processes and improvements.

Observations: A reportable condition that does not currently have a material effect on internal controls and the accuracy of the financial information. An observation, if not addressed, presents the possibility of a future circumstance of non-compliance and/or internal control weaknesses. Additionally, observations are informative statements or constructive comments made to identify processes that can assist the entity being reviewed improve service delivery and result in positive program outcomes. Observations are not expected to be responded to

Questioned cost: A cost that is questioned by the monitor because of a monitoring finding **(1)** that resulted from a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, including funds used to match Federal funds; **(2)** where the costs, at the time of the monitoring review, are not supported by adequate documentation; or **(3)** where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Recommendation: Suggested corrective action(s) for a finding and/or observation identified in a monitoring report. The recommendation, where and when appropriate, should address the cause of the problem, not the problem itself.

F inancial Monitoring Review Scope

This financial monitoring evaluation of *Equus Workforce Solutions, (EWS)* in its capacity of Workforce Center contractor of the *Workforce Solutions North Texas* (the Board) was performed to assess the reliability of review period fiscal data. Additionally, the review evaluated the degree of compliance with the applicable Board contract(s), policies, laws, regulations, and the adequacy of internal fiscal controls. The following areas/items were examined:

1. Applicable Contract(s):

2021-005 WFC PY2024, Amend #s 1-8, Period 10/1/23-9/30/24, \$3,620,476.64
2021-005 WFC PY2025, Amend 1, Period 10/1/24-9/30/25, \$5,591,790.89

2. Cost Allocation Plan, Indirect Cost and Allocated Costs Testing:

Our allocation testing included and evaluation of the following items:

- Equus Program Year (PY) 2023-2024 Cost Allocation Plan
- Equus Program Year (PY) 2024-2025 Cost Allocation Plan

Additionally, we tested the following a representative sample of allocated transactions derived from the following:

- Equus Cost Pool CO001-Workforce Snap Pool: The month of January 2025 was selected for testing.
- Equus Cost Pool CO004-Workforce Youth Cost Pool: The month of January 2025 was selected for testing.
- Equus Final Indirect Cost Rate Schedule Report dated 06/30/2024: Based upon the audited financial statements for the period ending 06/30/2024 the final indirect cost rate was calculated.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

*The work-papers and source documents resultant from this review are maintained by **Diaz Smith and Associates** and are available for inspection with approval by the **North Texas Workforce Development Board** (the Board).*

Cost Allocation Plan Review and Testing Determinations

1. **Cost Allocation Plan Review:** We examine the Equus Cost allocation plans for the program years ending 2024 and 2025 for compliance with the applicable sections of the TWC FMGC chapter 11. Both plans were determined to contain all of the FMGC Chapter 11 requirements. **No exceptions were noted.**
2. **Equus Cost Pool C0001-Workforce Snap Pool:** The month of January 2025 was selected for testing. The cost allocation plan stated the basis of the allocation for the SNAP ABAWD or SNAP General Population is based on the caseload. We recalculated the caseload percentage for SNAP ABAWD and SNAP General Population. Our review determined there was no allocation because the caseload for January 2025 was 100% SNAP ABAWD. **No exceptions were noted.**
3. **Equus Cost Pool C0004-Workforce Youth Cost Pool:** The month of January 2025 was selected for testing. The cost allocation plan stated the basis of the allocation for is the *In School Youth* or *Out of School Youth* caseload. We recalculated the caseload percentage for In School Youth and Out of School Youth. Per Equus there were no shared cost charged to the Youth Pool in the month January 2025. All costs were direct charged to the *In School* and *Out of School* programs in the tested month. **No exceptions were noted.**

Findings

Our financial review of the *Equus Workforce Solutions, (EWS)* evaluated the areas outlined in the Review Scope section of this report and did not determine any reportable observations. **Accordingly, no findings are presented.**

Observations

Our financial review of the *Equus Workforce Solutions, (EWS)* evaluated the areas outlined in the Review Scope section of this report and did not determine any reportable observations. **Accordingly, no observations are presented.**

Brief Items

Our financial review of the *Equus Workforce Solutions, (EWS)* evaluated the areas outlined in the Review Scope section of this report and **did not determine any allocation briefing items.**

Report on the Fiscal
Integrity Evaluation
of:

Contractors of Workforce Solutions North Texas

In their capacities of Workforce Center, Child Care and Specialty
Contractors in the **North Texas Workforce Development Area**

August 22, 2025

R

eport Demographics

Report Number: WFSNT 26-01

Report Type: Final

Report Issue Date: August 22, 2025

Report Type: Annual Fiscal Integrity Evaluation

Review Population:

Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions (EWS)

Rolling Plains Management Corp (RPMC)

In their capacities of Workforce Center, Child Care and Specialty Contractors in the North Texas Workforce Development Area

Applicable Period: October 1, 2025 through September 30, 2026

Review Conducted by: Diaz, Smith, and Associates

Sujuane Smith
Anna Rocha-Diaz
Edward Taylor

Report Developed by: Edward Taylor

Report Review and Approval:

Reviewed by:

1. Printed Name: Sharon Hulcy Printed Title: Contract Mgr.

Signature: Sharon Hulcy

Approved by:

1. Printed Name: Lisa McDaniel Printed Title: Executive Director

Signature: Lisa McDaniel

The provisions of the TWC rule §802.21 as outlined below requires the *Workforce Solutions North Texas* (the Board) to conduct an annual fiscal integrity evaluation of its applicable subcontractors as identified in the review population on page 2 of this report.

§802.21. Board Contracting Guidelines

(a) Fiscal Integrity Provisions.

- (1) A Board shall develop fiscal integrity evaluation indicators designed to appraise the fiscal integrity of its workforce service contractors.*
- (2) A Board shall assess its workforce service contractors to ensure the contractors meet the requirements of the Board's fiscal integrity evaluation based on the following schedule:*
 - (A) contracts under \$100,000-the fiscal indicators must be verified prior to the award of the contract and at each renewal of the contract;*
 - (B) contracts between \$100,000 and \$500,000-the fiscal indicators must be verified prior to the award of the contract, at each renewal of the contract, and not less than biennially; and*
 - (C) contracts over \$500,000-the fiscal indicators must be verified prior to the award of the contract, at each renewal of the contract, and not less than once annually.*
- (3) The fiscal integrity evaluation shall include the following provisions for ensuring that workforce service contractors are meeting performance measures in compliance with requirements contained in:*
 - (A) federal and state statutes and regulations and directives of the Commission or Agency;*
 - (B) Office of Management and Budget (OMB) circulars applicable to the entity, such as OMB Circulars A-21, A-87, or A-122, and the Office of the Governor's Uniform Grant Management Standards; and*
 - (C) any other safeguards a Board has identified that are designed to ensure the proper and effective use of funds placed under the control of its workforce service contractors.*
- (4) The fiscal integrity evaluation shall also include the review and consideration of the prospective or renewing workforce service contractor's prior three-year financial history before the Board awards or renews a workforce service contract. The review shall include any adverse judgments or findings, such as administrative audit findings; Commission, Agency, or Board monitor findings; or sanctions by a Board or court of law.*
- (5) The fiscal integrity evaluation may include provisions such as accounting for program income in accordance with federal regulations, resolving questioned costs and the repayment of disallowed costs in a timely manner, and safeguarding fixed assets, as well as those referenced in the Texas Workforce Commission's Financial Manual for Grants and Contracts.*

(b) Bonding, Insurance, and Other Methods of Securing Funds to Cover Losses.

- (1) A Board shall ensure that at least 10% of the funds subject to the control of the workforce service contractors is protected through bonds, insurance, escrow accounts, cash on deposit, or other methods to secure the funds consistent with this subchapter. A Board and its workforce service contractors may, consistent with this section, use any method or combination of methods to meet this requirement. At the Board's discretion, the Board may pay for the bonding, insurance, or other protection methods or require its workforce service contractors, to the extent allowable under state and federal law, to pay for such protection.
- (2) In conducting the fiscal integrity evaluation required in this section, a Board may determine that more than 10% of the funds subject to the control of its workforce service contractors shall be secured through bonds, insurance, escrow accounts, or other methods consistent with this subchapter.
- (3) Escrow of funds may also be used to satisfy the requirements of §801.54(b) provided that:
 - (A) the funds placed in escrow require the signature of persons other than the persons with signatory authority for the Board's workforce service contractors;
 - (B) the funds do not lapse due to requirements for timely expenditure of funds; and
 - (C) this provision does not conflict with any provision in contract, rule, or statute for the timely expenditure of funds.
- (4) If a bond is used, a Board shall ensure that the bond is executed by a corporate surety or sureties holding certificates of authority, authorized to do business in the state of Texas.
- (5) A Board shall ensure, based on the schedule referenced in §801.54(a)(2) of this section, that each of its workforce service contractors is required to verify that:
 - (A) the insurance or bond policy is valid, premiums are paid to date, the company is authorized to provide the bonding or insurance, and the company is not in receivership, bankruptcy or some other status that would jeopardize the ability to draw upon the policy;
 - (B) the escrow account balances are at an appropriate level;
 - (C) the method of securing the funds has not been withdrawn, drawn upon, obligated for another purpose, or is no longer valid for use as the method of security; and
 - (D) other such protections as are applicable and relied upon by the Board are verified as in force.
- (6) A Board shall ensure that the workforce service contractors are required to disclose any changes in and circumstances regarding the method of securing or protecting the funds under the workforce service contractors' control.

(c) Standards of Conduct. A Board shall ensure that the workforce service contractors:

- (1) comply with federal and state statutes and regulations regarding standards of conduct and conflict of interest provisions including, but not limited to, the following:
 - (A) 29 C.F.R. §97.36(b)(3), which includes requirements from the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments;
 - (B) professional licensing requirements, when applicable; and
 - (C) applicable OMB circular requirements and the Office of the Governor's Uniform Grant Management Standards.

- (2) *avoid any conflict of interest or any appearance of a conflict of interest; and*
- (3) *refrain from using nonpublic information gained through a relationship with the Commission, an Agency employee, a Board, or a Board employee, to seek or obtain financial gains that would be a conflict of interest or the appearance of a conflict of interest.*

(d) Disclosures. A Board shall require its workforce service contractors to disclose the following:

- (1) *Matters Subject to Disclosure. A Board shall ensure that its workforce service contractors promptly disclose in writing the following:*
 - (A) *a substantial financial interest that the workforce service contractor, or any of its workforce service contractor employees in decision-making positions, have in a business entity that is a party to any business transaction with a Board member or Board employee who is in a Board decision-making position;*
 - (B) *a gift greater than \$50 in value given to a Board member or Board employee by a workforce service contractor or its employees; and*
 - (C) *the existence of any conflict of interest and any appearance of a conflict of interest, or the lack thereof.*
- (2) *Content of Disclosure. A Board shall ensure that its workforce service contractors' written disclosures contain the following:*
 - (A) *information describing the conflict of interest; and*
 - (B) *information describing the appearance of a conflict of interest, and actions the workforce service contractor and its employees will take in order to prevent any conflict of interest from occurring.*
- (3) *Frequency of Disclosure. A Board shall ensure that its workforce service contractors disclose:*
 - (A) *at least annually, and as frequently as necessary, any conflict of interest and any appearance of a conflict of interest;*
 - (B) *within 10 days of giving a gift greater than \$50 in value as referenced in this section; and*
 - (C) *at least annually that no conflict of interest and no appearance of a conflict of interest exists.*
- (4) *Matters Not Subject to Disclosure. This provision does not apply to:*
 - (A) *a financial transaction performed in the course of a contract with the Board; or*
 - (B) *a transaction or benefit that is made available to the general public under the same terms and conditions.*

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Review Population and Documents Reviewed

Following are the documents, itemized by entity, evaluated in the conduct of this fiscal integrity evaluation. The evaluation was conducted on the behalf of **Workforce Solutions North Texas** (the Board) pursuant to the TWC requirements at its rule §802.21.

A. Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions (EWS)

1. Current Contract

Contract #: 201-005 WFC FY2025, October 1, 2024 through September 30, 2025, Budget Per Amendment \$6,664,803.46.

2. Questionnaire: *Diaz, Smith, and Associates' (DSA) Fiscal Integrity and Financial Risk Assessment Questionnaire (FIRA) completed by the EWS Project Accountant and dated July 14, 2025. The completed questionnaire indicates:*

- *Their contract for the October 1, 2025 through September 30, 2026 year will be cost reimbursement without funds advanced which includes profit and a budget of approximately \$3,500,000.*
- *In the current period FIRA response EWS indicated it incurred questioned/disallowed costs in the preceding five-year period in the amount \$7,504.00 (specifically in the 2023).*
- *EWS states the following regarding the TWC 10% fiscal integrity requirement: "N/A – Cost reimbursable contract and Equus does not draw down Federal funds nor requires advances from the Board"*
- *The EWS FIRA responses indicate the following anticipated budget amounts;*
 - Miscellaneous \$2,909,850.00,
 - Indirect cost \$247,000.00
 - Supplies 25,000.00,
 - Employee Development \$7,000.00,
 - Travel \$31,150.00.
- *EWS indicates a contractual maximum indirect rate of 10% for the fiscal year ended September 30, 2025. Additionally, EWS indicates "Equus does not receive direct Federal Funding; therefore, does not have a cognizant USG agency to approve/obtain a NICRA"*
- *EWS states it will provide clients gas cards (\$25), gift cards (\$25, \$50) and bus passes (\$25) at various workforce center locations during the period covered by this evaluation.*

3. **Organization Chart:** The EWS North Texas Organizational Chart dated June 13, 2025 was reviewed.
4. **Cost Allocation Plan:** The following allocation items were provided:
 - *Indirect Rate: EWS states it will use a ten (10) percent indirect rate to allocate overhead expenses for the period covered by this evaluation.*
 - *The "Equus Workforce Solutions Cost Allocation Plan for Contracts with the North Texas Workforce Development Board" for the Program Year 2024-2025. The plan was signed by the Director of Revenue on May 9, 2025.*
5. **Audit Reports:** The following EWS audit reports/documents were reviewed:
 - *Equus Workforce Solutions Report on Financial Statements and Expenditures of Federal Awards in Accordance with the Uniform Guidance for the Fiscal Year Ended June 30, 2024. The report was prepared by ML Weekes & Company, PC; dated April 30, 2025. No findings and/or questioned costs were identified.*
 - *Equus Workforce Solutions Report on Financial Statements and Expenditures of Federal Awards in Accordance with the Uniform Guidance for the Eight Month Period Ended June 30, 2023. The report was prepared by ML Weekes & Company, PC; dated January 12, 2024. No findings and/or questioned costs were identified.*
 - *Equus Workforce Solutions Career Services Equitable Social Solutions Final Indirect Cost Rates for the Eight Month Period Ended June 30, 2023; Audited By: ML Weekes & Company, PC; undated.*
 - *Equus Workforce Solutions Career Services FY2024 Provisional Indirect Cost Rates Schedule, Independent Accountant's Report for the Twelve Months Ended June 30, 2024; Audited By: ML Weekes & Company, PC; dated January 30, 2024.*
6. **Monitoring Reports:** The following monitoring reports were provided by EWS:

Excel spreadsheets reflecting the following monitoring reviews:

 - *Spreadsheets Reflecting monthly Support Services Reviews 2023.04 through 2503.12*
 - *Spreadsheets Reflecting Quarterly Procurement 2023 Q1 through 2024 Q4*

The following monitoring reports were provided with the prior period FIRA's:

 - *DSA Monitoring report WSNT23-05, issued March 31, 2023*
 - *February 7, 2023, CAP WIOA, Follow up for 2022 WIOA Program Monitoring review*
 - *Texas Workforce Commission Report #22.03.0001 reflecting the results of their review of the Boards Child Care Services, Choices, Employment Services and WIOA programs. The report is dated November 9, 2022*
 - *Texas Workforce Commission Report #21.03.0001 reflecting the results of their review of the Boards Child Care Services, Choices, Employment Services and WIOA programs. The report is dated March 7, 2022*
 - *Richard Rogers, Board Monitor; Equus Choices and SNAP Program Monitoring Final Report – North Texas; Date: February 3, 2023*

- *Richard Rogers, Board Monitor; Equus WIOA Program Monitoring Final Report – North Texas; Date: February 3, 2023*

External

- *-Richard Rogers, Board Monitor; Choices Program Monitoring Final Report – North Texas; Date: February 7, 2022*
- *-Richard Rogers, Board Monitor; SNAP Program Monitoring Report – North Texas; Date: February 7, 2022*
- *-Richard Rogers, Board Monitor; WIOA Program Monitoring Final Report – North Texas; Date: February 7, 2022*

7. Cash Management: *EWS provided its Arbor E &T, LLC North Texas Support Services Account June 2025 bank statement and reconciliation.*

8. Escrow Accounts: *EWS states the following regarding the TWC 10% fiscal integrity requirement: “N/A – Cost reimbursable contract and Equus does not draw down Federal funds nor requires advances from the Board”*

9. Conflict of Interest: *EWS provided the following:*

- *The EWS response to item 62 in the FIRA questionnaire states that EWS requires its Board members and personnel to sign a (non) conflict of interest attestation.*
- *EWS indicates that its personnel are required to disclose gifts greater than \$50, given to a Board member or Board employee.*

10. Policies and Procedures: *EWS provided the following policies and procedures:*

- *Workforce Solutions North Texas Board Policy Cash Equivalents Oversight and Monitoring Effective June 25, 2024*
- *Workforce Solutions North Texas Procurement Policy and Procedure Revised January 1, 2023*
- *Workforce Solutions North Texas Support Services Guide undated*

The following procedures were provided with prior period FIRA's:

- *ResCare Accounting Policies and Procedures Manual issued January 16, 2007 and last revised May 31, 2018.*
- *Accounting Policies and Procedures Manual Fraud Prevention dated December 06, 2018*
- *Process Document -Ordering, Preparing Gas, Incentive Cards and Bus Passes (undated)*
- *Project Accountant Training Procedure – Oracle Invoice and Payment Lookup (denoted as Cash Disbursement Procedure-Invoice Lookup in Oracle)*
- *Policy and Procedure Number 00-13, Fraud Prevention, Original Issue Date: 12/31/2006; Revised Date: 12/06/2018.*
- *Incentives for Choices Participants*
- *Workforce Solutions North Texas Procedure Month End-ITA Payment Reconciliation dated April 6, 2023*

- Workforce Solutions North Texas Support Services Guide dated 03/06/2022
- Procurement Policy and Procedure; Effective Date: 5/10/2016; Revised Date: 01/10/2023.

11. Insurance: The Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions Certificates of Insurance reflecting the following coverages for the period September 30, 2024 through September 30, 2025. The Certificate Holder was not identifiable in the documents provided.

Type of Insurance	Limits	
Commercial General Liability	each occurrence	\$1,000,000.00
	Damage to rented premises	100,000.00
	Medical Expenses	10,000.00
	Personal and ADV injury	1,000,000.00
	general aggregate	2,000,000.00
	Products	2,000,000.00
Automobile Liability	Combined single limit	3,000,000.00
	each accident	
Professional Liability	Each occurrence/Aggregate	5,000,000.00
	Excess	5,000,000.00
Workers Compensation	Each accident	1,000,000.00
	Disease each employee/policy limit	1,000,000.00
	Disease Policy Limit	1,000,000.00

12. Adverse Judgements: EWS indicated it did not have any adverse judgements or findings during the last twelve months that would impede their ability to perform the services pursuant to a contract with the Board.

B. Rolling Plains Management Corporation (RPMC)

1. Contract: The following contract was provided:

Contract No. 2022-008 CCS FY2025-4; Contract Period: 10/1/24 to 10/31/25 reflecting the following current period funding per amendment 4:

• Child Care Services Formula	\$8,025,453.60
• Child Care DFPS	\$588,050.00
• CCDF Quality Improvement Activity (#33-1077)	\$565,244.00
• Child Care Match	\$579,564.00
• CCDF Quality Improvement Activity (#33-1081)	\$506,128.00

2. Fiscal Integrity Questionnaire: *Diaz, Smith, and Associates'* (DSA) *Fiscal Integrity and Financial Risk Assessment Questionnaire (FIRA)* for the period October 1, 2025 through September 30, 2026 completed by the RPMC Financial Director signed and dated July 18, 2025. The questionnaire responses indicate the following:

- RPMC's contract with the Board will be cost reimbursement without fund advances of approximately \$9,000,000.
- Per the FIRA RPMC conducted a physical inventory in March 2025 but did not provide a value of the assets. RPMC states this value is "*maintained at the Board level.*"
- RPMC indicates it has incurred \$3.87 in disallowed costs in the preceding five (5) years.
- RPMC states that it will utilize "*Directors and Officers Insurance of \$2,000,00/\$100,000 to satisfy the TWC 10% fiscal integrity requirement*". Per the FIRA the contract with the Board *will be cost reimbursement without funds advanced.*
- Per the FIRA the RPMC Program Director departed June 2022 and their replacement was hired in August 2022.
- RPMC indicates it will use a *De Minimis* indirect rate of 15 % to allocate overhead expenses with a base of *modified total direct costs*.
- RPMC provided the following anticipated budget amounts for the period 10/1/25 through 9/30/26.

○ Equipment	\$0.00
○ Supplies	\$44,500.00
○ Employee Development	\$8,635.00
○ Indirect Costs	\$260,719.00 <u><i>(a significant increase over last year)</i></u>
○ Travel	\$21,801.00
○ Miscellaneous	\$7,902.00

3. Organization Charts:

- *The Rolling Plains Management Corporation Organization Agency Chart dated July 18, 2025.*
- *The Rolling Plains Management Corporation Organization Admin Chart dated July 18, 2025.*
- *The Rolling Plains Management Corporation Organization Chart (Child Care Assistance) dated July 18, 2025.*

4. Audit: RPMC provided the following:

- *The RPMC audit report for their fiscal year ended November 30, 2024 was not provided in response to this fiscal integrity evaluation. The audit is required to be completed on or before August 31, 2025.*
- **Financial Statements:** *RPMC provided its unaudited Balance Sheet -Entire Agency and Statement of Revenues and Expenditures -Budget to Actual, and Statement of Functional Expenses -Budget to Actual for the period ended May 31, 2025.*
- *Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman and Wilbarger Counties Financial Statements and Independent Auditor's Report, For the Year Ended November 30, 2023; Audited By: MWH Group, Certified Public Accountants Consultants; Dated: July 31, 2024. No findings or questioned costs are indicated*
- *Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman and Wilbarger Counties Auditor Management Letter for the Year Ended November 30, 2023, dated July 31, 2024, indicating the auditor encountered no significant, difficulties and/or disagreements with RPMC management in the conduct of the audit.*
- *Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman and Wilbarger Counties Financial Statements and Independent Auditor's Report, For the Year Ended November 30, 2022; Audited By: MWH Group, Certified Public Accountants Consultants; Dated: July 18, 2023. No findings or questioned costs are indicated*

5. Cash Management: RPMC provided the following bank statement and reconciliation:

- *Herring Bank Investment Account Bank Reconciliation and Statement for the month of June 2025*
- The following bank statements and reconciliations for the accounts per the prior years FIRA were not provided
- *Operating Account*
 - *Payroll Account*
 - *Herring Bank Cash Account*
 - *Cash Account RPMC 1*

Note: DSA Financial Monitoring Cash Management review workpapers were also considered in this FIRA evaluation.

6. **Monitoring:** The following RPMC monitoring reports were considered in the conduct of this fiscal integrity evaluation:
 - Office of Head Start Administration for Children and Families Program Performance Summary Report dated July 15, 2024 (the period covered was not specified) Findings and Corrective Actions Indicated
 - Seven (7) quarterly Texas Department of Transportation; Financial Monitoring Reports Texas: No Findings Indicated
 - Department of Housing and Community Affairs Monitoring Report; Dated: May 7, 2024: Findings and Observations Indicated
7. **Cost Allocation Plan:** RPMC provided its Rolling Plains Corporation Fiscal Year 2025 Cost Allocation Plan for the for the period December 1, 2024 through November 30, 2025. The plan was executed on December 1, 2024 by the RPMC Financial Director.
8. **IRS Form 990:** RPMC provided its IRS forms 990 and supporting schedules for the fiscal year ended November 30, 2021 (provided with prior years FIRA), November 30, 2022 and November 30, 2023. Our review of the 990's did not discern any reportable financial concerns.
9. **Policies and Procedures:** The following RPMC procedures were considered in the conduct of this fiscal integrity evaluation:
 - Employee Code of Conduct/Ethics Training (required to be signed by RPMC employees)
 - Conflict of Interest Disclosure Statement for RPMC
 - Requisition Form (used to determine potential procurement conflicts of interest)
 - Board Members Conflict of Interest Policy
 - RPMC Employees Conflict of Interest Disclosure Acknowledgement form dated July 2024
 - Financial Procedures Manual, updated December 2, 2024 (includes procurement policy)
 - Personnel Policies of RPMC, updated April 4, 2023
 - RPMC Personnel Policies amended December 2024
10. **Adverse Judgments:** RPMC indicated it did not have any adverse judgements or findings during the last twelve months that would impede their ability to perform the services pursuant to a contract with the Board.

11. Insurance: The RPMC provided documentation reflecting the following insurance coverages for the period January 11, 2025 through January 11, 2026. *The Certificate Holder is not identified*

D&O/EPLI	Limits	
EPLI	Limit	2,000,000.00
	Flat	10,000.00
Directors and Officers	Limit	1,000,000.00
	Flat	10,000.00

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our fiscal integrity assessment of the entities in the review population evaluated compliance with the citations below and those on the following pages. Following each citation is our determination.

1. Compliance

The TWC rules provide the following compliance requirements.

The fiscal integrity evaluation shall include the following provisions for ensuring that workforce service contractors are meeting performance measures in compliance with requirements contained in:

- (A) federal and state statutes and regulations and directives of the Commission or Agency;
- (B) Office of Management and Budget (OMB) circulars applicable to the entity, such as OMB Circulars A-21, A-87, or A-122, and the Office of the Governor's Uniform Grant Management Standards; and
- (C) any other safeguards a Board has identified that are designed to ensure the proper and effective use of funds placed under the control of its workforce service contractors.

Review Determination

Our review determined the Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions and Rolling Plains Management Corp (RPMC) are materially in compliance with the requirements of the above cited TWC provisions with the following qualifications:

- A. Both of the Entities should provide the Board their latest Audit reports to the promptly upon their completion.
- B. Upon provision of the audit reports to the Board Both entities should provide documentation the audit reports have been submitted to the (audit) Clearing House.

2. Cash on Deposit or Other methods to Secure Funds

The TWC rules provide the following securing funds requirements.

- (1) A Board shall ensure that at least 10% of the funds subject to the control of the workforce service contractors is protected through bonds, insurance, escrow accounts, **cash on deposit, or other methods to secure the funds** consistent with this subchapter. A Board and its workforce service contractors may, consistent with this section, use any method or combination of methods to meet this requirement. At the Board's discretion, the Board may pay for the bonding, insurance, or other protection methods or require its workforce service contractors, to the extent allowable under state and federal law, to pay for such protection.
- (2) In conducting the fiscal integrity evaluation required in this section, a Board may determine that more than 10% of the funds subject to the control of its workforce service contractors shall be secured through bonds, insurance, escrow accounts, or other methods consistent with this subchapter.

- (3) Escrow of funds may also be used to satisfy the requirements of §801.54(b) provided that:
- (A) the funds placed in escrow require the signature of persons other than the persons with signatory authority for the Board's workforce service contractors;
 - (B) the funds do not lapse due to requirements for timely expenditure of funds; and
 - (C) this provision does not conflict with any provision in contract, rule, or statute for the timely expenditure of funds.

Review Determination

Our review determined Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions and Rolling Plains Management Corp (RPMC) are materially in compliance with the requirements with the requirements of the above cited TWC provisions.

3. Bonding, Insurance, and Other Methods of Securing Funds to Cover Losses

The TWC rules provide the following securing funds requirements.

If a bond is used, a Board shall ensure that the bond is executed by a corporate surety or sureties holding certificates of authority, authorized to do business in the state of Texas.

- (5) A Board shall ensure, based on the schedule referenced in §801.54(a)(2) of this section, that each of its workforce service contractors is required to verify that:
- (A) the insurance or bond policy is valid, premiums are paid to date, the company is authorized to provide the bonding or insurance, and the company is not in receivership, bankruptcy or some other status that would jeopardize the ability to draw upon the policy;
 - (B) the escrow account balances are at an appropriate level;
 - (C) the method of securing the funds has not been withdrawn, drawn upon, obligated for another purpose, or is no longer valid for use as the method of security; and
 - (D) other such protections as are applicable and relied upon by the Board are verified as in force.

Review Determination

Our review determined Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions and Rolling Plains Management Corp (RPMC) are materially in compliance with the requirements with the requirements of the above cited TWC provisions.

4. Standards of Conduct a Board shall ensure that the workforce service contractors:

The TWC rules provide the following standard of conduct requirements.

- (1) *comply with federal and state statutes and regulations regarding standards of conduct and conflict of interest provisions including, but not limited to, the following:*
 - (A) *29 C.F.R. §97.36(b)(3), which includes requirements from the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments;*
 - (B) *professional licensing requirements, when applicable; and*
 - (C) *applicable OMB circular requirements and the Office of the Governor's Uniform Grant Management Standards.*
- (2) *avoid any conflict of interest or any appearance of a conflict of interest; and*
- (3) *refrain from using nonpublic information gained through a relationship with the Commission, an Agency employee, a Board, or a Board employee, to seek or obtain financial gains that would be a conflict of interest or the appearance of a conflict of interest.*

Review Determination

Our review determined the Board, Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions and Rolling Plains Management Corp (RPMC) are materially in compliance with the requirements with the requirements of the above cited TWC provisions.

5. Disclosures: A Board shall require its workforce service contractors to disclose the following:

The TWC rules provide the following standard of conduct requirements.

- (1) *Matters Subject to Disclosure. A Board shall ensure that its workforce service contractors promptly disclose in writing the following:*
 - (A) *a substantial financial interest that the workforce service contractor, or any of its workforce service contractor employees in decision-making positions, have in a business entity that is a party to any business transaction with a Board member or Board employee who is in a Board decision-making position;*
 - (B) *a gift greater than \$50 in value given to a Board member or Board employee by a workforce service contractor or its employees; and*
 - (C) *the existence of any conflict of interest and any appearance of a conflict of interest, or the lack thereof.*
- (2) *Content of Disclosure. A Board shall ensure that its workforce service contractors' written disclosures contain the following:*
 - (A) *information describing the conflict of interest; and*
 - (B) *information describing the appearance of a conflict of interest, and actions the workforce service contractor and its employees will take in order to prevent any conflict of interest from occurring.*

- (3) *Frequency of Disclosure. A Board shall ensure that its workforce service contractors disclose:*
- (A) *at least annually, and as frequently as necessary, any conflict of interest and any appearance of a conflict of interest;*
 - (B) *within 10 days of giving a gift greater than \$50 in value as referenced in this section; and*
 - (C) *at least annually that no conflict of interest and no appearance of a conflict of interest exists.*
- (4) *Matters Not Subject to Disclosure. This provision does not apply to:*
- (A) *a financial transaction performed in the course of a contract with the Board; or*
 - (B) *a transaction or benefit that is made available to the general public under the same terms and conditions.*

Review Determination

Our review determined the Board, Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions and Rolling Plains Management Corp (RPMC) are materially in compliance with the requirements with the requirements of the above cited TWC provisions.

Report on the
Annual Financial
Risk Assessment
Evaluation
Of the:

Contractors of Workforce Solutions North Texas

In their capacities of Workforce Center, Child Care and Specialty
Contractors in the **North Texas Workforce Development Area**

August 22, 2025

Report Number: WFSNT 26-02

Report Type: Final

Report Issue Date: August 22, 2025

Review Type: Annual *Child Care, Workforce and Specialty grants contractors* financial risk assessment

Review Population:
Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions (EWS)

Rolling Plains Management Corp (RPMC)

In their capacities of Workforce Center, Child Care and Specialty Contractors in the North Texas Workforce Development Area

Applicable Period: October 1, 2025 through September 30, 2026

Review Conducted by: **D**iaz, **S**mith, and **A**ssociates
Sujuane Smith
Anna Rocha-Diaz
Edward Taylor

Report Developed by: Edward Taylor

Financial Risk Assessment Background

Background

Risk assessment is the identification, analysis, and measuring of relevant risk(s) that may impede or impair an organization's ability to achieve contracted goals and objectives.

This report provides the results of the financial and procurement risk assessment evaluation of the Boards *Workforce, Child Care* and *Specialty* contractors.

This risk assessment of the Board subcontractors was conducted pursuant to the *Texas Workforce Commission's Agency Monitoring Activities, rule §802.83, Risk Assessment* below.

§802.83. Risk Assessment.

- (a) Boards and workforce service providers shall include the use of a risk assessment tool in their monitoring functions.*
- (b) The risk assessment tool shall identify high-risk workforce service providers and high areas of risk within an individual workforce service provider's operation. The entity responsible for including the risk assessment tool in their monitoring functions shall be responsible for determining what constitutes high risk or an area of high risk.*
- (c) Boards and workforce service providers shall establish monitoring schedules and monitoring programs that best use monitoring resources. Boards and workforce service providers shall quantify, as much as possible, and document areas of risk identified for assessment.*

The provisions of this §802.83 adopted to be effective February 7, 2011, as published in the Texas Register, February 4, 2011, 36 Texas Register 604.

Additionally, the Texas Workforce Commission (TWC) has promulgated a number of rules that have impacted the conduct of this year's risk assessment analysis. These rules adopted under the *Texas Labor Code* include the following:

§802.20. Definitions

§802.21. Board Contracting Guidelines

(a) Fiscal Integrity Provisions

(b) Bonding, Insurance, and Other Methods of Securing Funds to Cover Losses

(c) Standards of Conduct

(d) Disclosures

§802.41. Board Member Conflicts of Interest

§802.64. Fiscal Monitoring Activities

§802.83. Risk Assessment.

Certain applicable aspects of a TWC risk assessment model have been utilized in the conduct of the Boards risk assessment evaluation.

In consideration of the TWC model the following definitions shall apply:

Risk Category

The Risk Category provides the topical area for which the risk is being measured. The risk category evaluates a number of directly and indirectly relevant and related category items.

Maximum Risk Score for Category

The Maximum Risk Score Identifies the highest possible risk scores for the reflected category.

Entity Category Score

The number depicted for each risk category represents the subjective score determination of the entity being reviewed. This score measures the risk possibility of potential issues within the topical area and is used to determine the financial monitoring review scope.

Risk Rank for Category

The risk ranking categories are alpha designated and color coded. In addition to the color-coded risk rankings, the Board also assigns numeric score ranges for each of the risk categories. The contractor in the risk assessment population was evaluated with the final categorical risk designation depicted with a color-coded alpha designation and a numeric score using the parameters reflected in the diagram. The cumulative scores utilized to determine the contractor's overall score in the conduct of this risk assessment evaluation, are reflected in the diagram below.

Max Score	3,741.00	
RANGE	LOW	HIGH
HIGH	3,325.33	3,741.00
HM	2,909.67	3,325.33
HL	2,494.00	2,909.67
MH	2,078.33	2,494.00
MM	1,662.67	2,078.33
ML	1,247.00	1,662.67
LH	831.33	1,247.00
LM	415.67	831.33
L	-	415.67

Range Designations

High: The Occurrence of risk at this level could impact the accuracy of fiscal information and potential noncompliance with federal and state rules and regulations. Strong evidence exists to suggest that controls may not be in place or may not be effective. An element within a category with a high designation will be included in the scope of the fiscal monitoring review.

Medium: The Occurrence of risk at this level could impact the accuracy of fiscal information. Evidence, (not as strong as that in the High designation) exists to suggest that controls may not be in place or may not be effective. An element within a category with a medium designation will be included in the scope of the fiscal monitoring review. However, the sample size may be less than that of the high designation.

Low: The Occurrence of risk at this level could minimally impact the accuracy of fiscal information. There are indications that suggest that current controls maybe weak and/or need minor improvements to alleviate the possibility of future issues. An element within a category with a low designation may not be included in the scope of the fiscal monitoring review. Depending on the item it may be treated as a briefing item during the financial monitoring review.

Population

This financial risk assessment evaluated the contractors of *Workforce Solutions North Texas* identified in on the demographic's page of this report.

R

Review Population and Documents Reviewed

Reflected following are the documents, itemized by entity, evaluated in the conduct of this financial risk assessment evaluation. The evaluation was conducted on the behalf of **Workforce Solutions North Texas** (the Board) as required by the TWC requirements at its rule §802.83.

A. Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions (EWS)

1. Current Contract

Contract #: 201-005 WFC FY2025, October 1, 2024 through September 30, 2025, Budget Per Amendment \$6,664,803.46.

2. Questionnaire: *Diaz, Smith, and Associates' (DSA) Fiscal Integrity and Financial Risk Assessment Questionnaire (FIRA) completed by the EWS Project Accountant and dated July 14, 2025. The completed questionnaire indicates:*

- *Their contract for the October 1, 2025 through September 30, 2026 year will be cost reimbursement without funds advanced which includes profit and a budget of approximately \$3,500,000.*
- *In the current period FIRA response EWS indicated it incurred questioned/disallowed costs in the preceding five-year period in the amount \$7,504.00 (specifically in the 2023).*
- *EWS states the following regarding the TWC 10% fiscal integrity requirement: "N/A – Cost reimbursable contract and Equus does not draw down Federal funds nor requires advances from the Board"*
- *The EWS FIRA responses indicate the following anticipated budget amounts;*
 - Miscellaneous \$2,909,850.00,
 - Indirect cost \$247,000.00
 - Supplies 25,000.00,
 - Employee Development \$7,000.00
 - Travel \$31,150.00.
- *EWS indicates a contractual maximum indirect rate of 10% for the fiscal year ended September 30, 2025. Additionally, EWS indicates "Equus does not receive direct Federal Funding; therefore, does not have a cognizant USG agency to approve/obtain a NICRA"*
- *EWS states it will provide clients gas cards (\$25), gift cards (\$25, \$50) and bus passes (\$25) at various workforce center locations during the period covered by this evaluation.*

3. **Organization Chart:** The EWS North Texas Organizational Chart dated June 13, 2025 was reviewed.
4. **Cost Allocation Plan:** The following allocation items were provided:
 - *Indirect Rate: EWS states it will use a ten (10) percent indirect rate to allocate overhead expenses for the period covered by this evaluation.*
 - *The “Equus Workforce Solutions Cost Allocation Plan for Contracts with the North Texas Workforce Development Board” for the Program Year 2024-2025. The plan was signed by the Director of Revenue on May 9, 2025.*
5. **Audit Reports:** The following EWS audit reports/documents were reviewed:
 - *Equus Workforce Solutions Report on Financial Statements and Expenditures of Federal Awards in Accordance with the Uniform Guidance for the Fiscal Year Ended June 30, 2024. The report was prepared by ML Weekes & Company, PC; dated April 30, 2025. No findings and/or questioned costs were identified.*
 - *Equus Workforce Solutions Report on Financial Statements and Expenditures of Federal Awards in Accordance with the Uniform Guidance for the Eight Month Period Ended June 30, 2023. The report was prepared by ML Weekes & Company, PC; dated January 12, 2024. No findings and/or questioned costs were identified.*
 - *Equus Workforce Solutions Career Services Equitable Social Solutions Final Indirect Cost Rates for the Eight Month Period Ended June 30, 2023; Audited By: ML Weekes & Company, PC; undated.*
 - *Equus Workforce Solutions Career Services FY2024 Provisional Indirect Cost Rates Schedule, Independent Accountant’s Report for the Twelve Months Ended June 30, 2024; Audited By: ML Weekes & Company, PC; dated January 30, 2024.*
6. **Monitoring Reports:** The following monitoring reports were provided by EWS:

Excel spreadsheets reflecting the following monitoring reviews:

 - *Spreadsheets Reflecting monthly Support Services Reviews 2023.04 through 2503.12*
 - *Spreadsheets Reflecting Quarterly Procurement 2023 Q1 through 2024 Q4*

The following monitoring reports were provided with the prior period FIRA’s:

 - *DSA Monitoring report WSNT23-05, issued March 31, 2023*
 - *February 7, 2023, CAP WIOA, Follow up for 2022 WIOA Program Monitoring review*
 - *Texas Workforce Commission Report #22.03.0001 reflecting the results of their review of the Boards Child Care Services, Choices, Employment Services and WIOA programs. The report is dated November 9, 2022*
 - *Texas Workforce Commission Report #21.03.0001 reflecting the results of their review of the Boards Child Care Services, Choices, Employment Services and WIOA programs. The report is dated March 7, 2022*
 - *Richard Rogers, Board Monitor; Equus Choices and SNAP Program Monitoring Final Report – North Texas; Date: February 3, 2023*

- *Richard Rogers, Board Monitor; Equus WIOA Program Monitoring Final Report – North Texas; Date: February 3, 2023*

External

- *-Richard Rogers, Board Monitor; Choices Program Monitoring Final Report – North Texas; Date: February 7, 2022*
- *-Richard Rogers, Board Monitor; SNAP Program Monitoring Report – North Texas; Date: February 7, 2022*
- *-Richard Rogers, Board Monitor; WIOA Program Monitoring Final Report – North Texas; Date: February 7, 2022*

- Cash Management:** *EWS provided its Arbor E &T, LLC North Texas Support Services Account June 2025 bank statement and reconciliation.*
- Escrow Accounts:** *EWS states the following regarding the TWC 10% fiscal integrity requirement: “N/A – Cost reimbursable contract and Equus does not draw down Federal funds nor requires advances from the Board”*
- Conflict of Interest:** *EWS provided the following:*
 - The EWS response to item 62 in the FIRA questionnaire states that EWS requires its Board members and personnel to sign a (non) conflict of interest attestation.
 - *EWS indicates that its personnel are required to disclose gifts greater than \$50, given to a Board member or Board employee.*
- Policies and Procedures:** *EWS provided the following policies and procedures:*
 - *Workforce Solutions North Texas Board Policy Cash Equivalent Oversight and Monitoring Effective June 25, 2024*
 - *Workforce Solutions North Texas Procurement Policy and Procedure Revised January 1, 2023*
 - *Workforce Solutions North Texas Support Services Guide undated*

The following procedures were provided with prior period FIRA's:

 - *ResCare Accounting Policies and Procedures Manual issued January 16, 2007 and last revised May 31, 2018.*
 - *Accounting Policies and Procedures Manual Fraud Prevention dated December 06, 2018*
 - *Process Document -Ordering, Preparing Gas, Incentive Cards and Bus Passes (undated)*
 - *Project Accountant Training Procedure – Oracle Invoice and Payment Lookup (denoted as Cash Disbursement Procedure-Invoice Lookup in Oracle)*
 - *Policy and Procedure Number 00-13, Fraud Prevention, Original Issue Date: 12/31/2006; Revised Date: 12/06/2018.*
 - *Incentives for Choices Participants*
 - *Workforce Solutions North Texas Procedure Month End-ITA Payment Reconciliation dated April 6, 2023*
 - *Workforce Solutions North Texas Support Services Guide dated 03/06/2022*

- *Procurement Policy and Procedure; Effective Date: 5/10/2016; Revised Date: 01/10/2023.*

11. **Insurance:** The Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions *Certificates of Insurance* reflecting the following coverages for the period September 30, 2024 through September 30, 2025. The Certificate Holder was not identifiable in the documents provided.

Type of Insurance	Limits	
Commercial General Liability	each occurrence	\$1,000,000.00
Damage to rented premises	each occurrence	100,000.00
Medical Expenses	any one person	10,000.00
	Personal and ADV injury	1,000,000.00
	general aggregate	2,000,000.00
	Products	2,000,000.00
Automobile Liability	Combined single limit each accident	3,000,000.00
Professional Liability	Each occurrence/Aggregate	5,000,000.00
	Excess	5,000,000.00
Workers Compensation	Each accident	1,000,000.00
	Disease each employee/policy limit	1,000,000.00
	Disease Policy Limit	1,000,000.00

12. **Adverse Judgements:** EWS indicated it did not have any adverse judgements or findings during the last twelve months that would impede their ability to perform the services pursuant to a contract with the Board.

B. Rolling Plains Management Corporation (RPMC)

1. Contract: The following contract was provided:

Contract No. 2022-008 CCS FY2025-4; Contract Period: 10/1/24 to 10/31/25 reflecting the following current period funding per amendment 4:

• Child Care Services Formula	\$8,025,453.60
• Child Care DFPS	\$588,050.00
• CCDF Quality Improvement Activity (#33-1077)	\$565,244.00
• Child Care Match	\$579,564.00
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2. Fiscal Integrity Questionnaire: *Diaz, Smith, and Associates'* (DSA) *Fiscal Integrity and Financial Risk Assessment Questionnaire (FIRA)* for the period October 1, 2025 through September 30, 2026 completed by the RPMC Financial Director signed and dated July 18, 2025. The questionnaire responses indicate the following:

- RPMC's contract with the Board will be cost reimbursement without fund advances of approximately \$9,000,000.
- Per the FIRA RPMC conducted a physical inventory in March 2025 but did not provide a value of the assets. RPMC states this value is "*maintained at the Board level.*"
- RPMC indicates it has incurred \$3.87 in disallowed costs in the preceding five (5) years.
- RPMC states that it will utilize "*Directors and Officers Insurance of \$2,000,00/\$100,000 to satisfy the TWC 10% fiscal integrity requirement*". Per the FIRA the contract with the Board will be cost reimbursement without funds advanced.
- Per the FIRA the RPMC Program Director departed June 2022 and their replacement was hired in August 2022.
- RPMC indicates it will use a *De Minimis* indirect rate of 15 % to allocate overhead expenses with a base of *modified total direct costs*.
- RPMC provided the following anticipated budget amounts for the period 10/1/25 through 9/30/26.

○ Equipment	\$0.00
○ Supplies	\$44,500.00
○ Employee Development	\$8,635.00
○ Indirect Costs	\$260,719.00 <u><i>(a significant increase over last year)</i></u>
○ Travel	\$21,801.00
○ Miscellaneous	\$7,902.00

3. Organization Charts:

- *The Rolling Plains Management Corporation Organization Agency Chart dated July 18, 2025.*
- *The Rolling Plains Management Corporation Organization Admin Chart dated July 18, 2025.*
- *The Rolling Plains Management Corporation Organization Chart (Child Care Assistance) dated July 18, 2025.*

4. Audit: RPMC provided the following:

- *The RPMC audit report for their fiscal year ended November 30, 2024 was not provided in response to this fiscal integrity evaluation. The audit is required to be completed on or before August 31, 2025.*
- **Financial Statements:** *RPMC provided its unaudited Balance Sheet -Entire Agency and Statement of Revenues and Expenditures -Budget to Actual, and Statement of Functional Expenses -Budget to Actual for the period ended May 31, 2025.*
- *Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman and Wilbarger Counties Financial Statements and Independent Auditor's Report, For the Year Ended November 30, 2023; Audited By: MWH Group, Certified Public Accountants Consultants; Dated: July 31, 2024. No findings or questioned costs are indicated*
- *Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman and Wilbarger Counties Auditor Management Letter for the Year Ended November 30, 2023, dated July 31, 2024, indicating the auditor encountered no significant, difficulties and/or disagreements with RPMC management in the conduct of the audit.*
- *Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman and Wilbarger Counties Financial Statements and Independent Auditor's Report, For the Year Ended November 30, 2022; Audited By: MWH Group, Certified Public Accountants Consultants; Dated: July 18, 2023. No findings or questioned costs are indicated*

5. Cash Management: RPMC provided the following bank statement and reconciliation:

- *Herring Bank Investment Account Bank Reconciliation and Statement for the month of June 2025*

The following bank statements and reconciliations for the accounts per the prior year's FIRA were not provided

- *Operating Account*
- *Payroll Account*
- *Herring Bank Cash Account*
- *Cash Account RPMC 1*

Note: DSA Financial Monitoring Cash Management review workpapers were also considered in this FIRA evaluation.

6. **Monitoring:** The following RPMC monitoring reports were considered in the conduct of this fiscal integrity evaluation:
 - Office of Head Start Administration for Children and Families Program Performance Summary Report dated July 15, 2024 (the period covered was not specified) Findings and Corrective Actions Indicated
 - Seven (7) quarterly Texas Department of Transportation; Financial Monitoring Reports Texas: No Findings Indicated
 - Department of Housing and Community Affairs Monitoring Report; Dated: May 7, 2024: Findings and Observations Indicated
7. **Cost Allocation Plan:** RPMC provided its Rolling Plains Corporation Fiscal Year 2025 Cost Allocation Plan for the for the period December 1, 2024 through November 30, 2025. The plan was executed on December 1, 2024 by the RPMC Financial Director.
8. **IRS Form 990:** RPMC provided its IRS forms 990 and supporting schedules for the fiscal year ended November 30, 2021 (provided with prior years FIRA), November 30, 2022 and November 30, 2023. Our review of the 990's did not discern any reportable financial concerns.
9. **Policies and Procedures:** The following RPMC procedures were considered in the conduct of this fiscal integrity evaluation:
 - Employee Code of Conduct/Ethics Training (required to be signed by RPMC employees)
 - Conflict of Interest Disclosure Statement for RPMC
 - Requisition Form (used to determine potential procurement conflicts of interest)
 - Board Members Conflict of Interest Policy
 - RPMC Employees Conflict of Interest Disclosure Acknowledgement form dated July 2024
 - Financial Procedures Manual, updated December 2, 2024 (includes procurement policy)
 - Personnel Policies of RPMC, updated April 4, 2023
 - RPMC Personnel Policies amended December 2024
10. **Adverse Judgments:** RPMC indicated it did not have any adverse judgements or findings during the last twelve months that would impede their ability to perform the services pursuant to a contract with the Board.

11. **Insurance:** The RPMC provided documentation reflecting the following insurance coverages for the period January 11, 2025 through January 11, 2026. *The Certificate Holder is not identified*

D&O/EPLI	Limits	
EPLI	Limit	2,000,000.00
	Flat	10,000.00
Directors and Officers	Limit	1,000,000.00
	Flat	10,000.00

F inancial Risk Assessment Determinations

Our evaluation of the documents and completed questionnaires submitted by the contractors in the review population determined overall and categorical risk rankings as reflected in the following diagrams.

Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions (EWS)

EQUUS OVERALL

Risk Category	Maximum Risk Score	EQUUS Score	Risk Rank	Number of Risk Elements	Number of high-risk elements	Number of medium risk elements	Number of low-risk elements
Overall	3,741.00	1,663.00	MM	129	57	32	40

EQUUS CATEGORICAL

Risk Category	Maximum Risk Score for Category	Entity Category Score	Risk Rank for Category	Number of Risk Elements in Category	Number of high-risk elements	Number of medium risk elements	Number of low-risk elements
Fiscal Controls and General Risk Items	638	296	MM	22	10	6	6
Cash Management	783	309	ML	27	12	4	11
Cost Allocation	464	280	MH	16	14	0	2
Procurement, Budgeting, Reporting	696	207	LH	24	5	7	12
Audit and Monitoring	464	291	MH	16	11	5	0
Tax Return and Conflict of Interest	377	80	LM	13	4	0	9
Financial Reporting, Obligations, Provider Payments, Support Services, ITA'S	319	200	MH	11	1	10	0

Rolling Plains Management Corporation (RPMC)

ROLLING PLAINS OVERALL

Risk Category	Maximum Risk Score	Entity Score	Risk Rank	Number of Risk Elements	Number of high-risk elements	Number of medium risk elements	Number of low-risk elements
Overall	3,741.00	1,122.00	LH	129	15	53	61

ROLLING PLAINS CATEGORICAL

Risk Category	Maximum Risk Score for Category	Entity Category Score	Risk Rank for Category	Number of Risk Elements in Category	Number of high-risk elements	Number of medium risk elements	Number of low-risk elements
Fiscal Controls and General Risk Items	638	132	LM	22	1	8	13
Cash Management	783	174	LH	27	2	7	18
Cost Allocation	464	188	ML	16	0	13	3
Procurement, Budgeting, Reporting	696	250	ML	24	4	11	9
Audit and Monitoring	464	209	MM	16	8	1	7
Tax Return and Conflict of Interest	377	65	LM	13	0	5	8
Financial Reporting, Obligations, Provider Payments, Support Services, ITA'S	319	104	LH	11	0	8	3

Annual Financial
Monitoring Plan
of:

Workforce Solutions North
Texas

For the period, October 1, 2025 through September 30, 2026

August 22, 2025

R

Report Demographics

Report Number: WFSNT 26-03

Report Type: Annual Financial Monitoring Plan

Report Issue Date: August 22, 2025

Review Population:

Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions (EWS)

Rolling Plains Management Corp (RPMC)

In their capacities of Workforce Center, Child Care and Specialty Contractors in the North Texas Workforce Development Area

Applicable Period: October 1, 2025 through September 30, 2026

Plan Developed by: Diaz, Smith, and Associates

Review Scope & Schedules

This financial monitoring plan provides the schedule and scope of the *annual* financial monitoring reviews of the contractors reflected in the review population. The basis for the scope and schedule is the *Workforce Solutions North Texas* (the Board) annual financial risk assessment and fiscal integrity evaluations.

Proposed Review Scope and Schedule by Contractor

It is the position of the Board that certain areas must be included in the scope of any financial monitoring evaluation without regard to risk assessment/fiscal integrity determinations. These beliefs derive from the nature of *Workforce Development/Child Care* contracts and past review experiences. The must review areas are *cash management, cost allocation, payroll, transaction testing and fiscal integrity*. The balance of each entities financial monitoring review scope is risk assessment/fiscal integrity determined.

In addition to the financial risk assessment and fiscal integrity evaluations determined areas, risk consideration is given to the applicable TWC review areas. TWC recently issued a document outlining their review areas. Accordingly, where applicable, the following areas excerpted from their document will be examined.

A. Ross Innovative Employment Solutions Corporations; DB Grant Associates, Inc.; Dynamic Educational Systems, Inc; The Kaiser Group, LLC DBA: dba Equus Workforce Solutions (EQUUS)

EQUUS Review Areas by Category Based on Risk Assessment

Based on the *financial risk assessment results* the following areas will be examined in the annual financial monitoring review of the EQUUS. Each areas/category(s) sample size will be determined based on the categorical risk scores.

Items denoted in red will receive additional review attention.

A. Organization Structure, Internal Controls and Compliance History

- **Current Entity Structure**
- **Current Entity Internal Control Structure**
- **Current Audit Report Evaluation**
- **Current Monitoring Reports**
- **Current Entity Accounting policies and procedures *relevant to sample selections***

B. Cost Allocation, Budget, Reporting, and Resolution

- Cost Allocation Plan Compliance with the FMGC
- Cost Allocation Transaction Testing
- Indirect Cost
- Disbursement Transactions Testing
- Payroll Transaction Testing
- Budget vs. Expenditures *to include line-Item projections*

C. Program Specific Items/Areas

- Individual Training Accounts (policies and transactions)
- Work Experience (policies, procedures and transactions)
- On the Job Training, if applicable (policies, procedures and transactions)
- Support Services (policies, procedures and transactions)

D. Contracting and Procurement

- Current Contract *(limited scope review)*
- Financial Reporting
- Testing of a representative sample of formal procurements occurring in and/or applicable to the review period.
- Procurement policies and procedures to include micro purchase policy
- *Testing a 15% of micro-purchase procurements from disbursement sample (if 15% sample yields less than five micro procurements 100% will be tested)*

E. Cash and Cash Equivalents

- Cash Equivalents
- Bank reconciliations (policies, procedures, and transactions)
- Collateral agreement adequacy
- Petty Cash and Cash Equivalents (policies and transactions)

F. Conflict of Interest

- Examine conflict of interest policies/amendments
- Examine executed conflict of interest certifications where applicable

EQUUS Review Type, Period and Schedule

Following are the proposed financial monitoring *Type, Period and Schedule* for the October 1, 2025 through September 30, 2026 fiscal year.

Review Type:	Annual Financial Review
Period Covered by Review:	February 1, 2025 – December 31, 2025
Issue Review Document Request:	January 26, 2026
Review Dates:	February 23 – March 6, 2026
Exit Conference:	March 10, 2026
Issue Review Draft Report:	Within fifteen (15) days of the exit conference

B. Rolling Plains Management Corporation (Rolling Plains)

Review Areas by Category Based on Risk Assessment

Based on the *financial risk assessment results* the following areas will be examined in the annual financial monitoring review of Rolling Plains. Each areas/category(s) sample size will be determined based on the categorical risk scores.
Items denoted in red will receive additional review attention.

- A. Organization Structure, Internal Controls and Compliance History**
 - **Current Audit Report Evaluation**
 - Accounting policies, procedures and internal controls *relevant to sample selections*

- B. Cost Allocation, Budget, Reporting, and Resolution**
 - Cost Allocation Plan Compliance with the FMGC
 - Cost Allocation Transaction Testing
 - **Management Fee vs Indirect Cost**
 - Disbursement Transactions Testing
 - Payroll Transaction Testing
 - Budget vs. Expenditures *to include line-Item projections*

- C. Program Specific Items/Areas**
 - **Child Care Provider Payments (policies, procedures and transaction allowability)**
 - Child Care Quality Plan and Provider Compliance
 - **Child Recoupment (policies, procedures and transactions)**

D. Contracting and Procurement

- Current Contract *(limited scope review)*
- Financial Reporting
- Testing of a representative sample of formal procurements occurring in and/or applicable to the review period.
- Procurement policies and procedures to include micro purchase policy
- Testing a 15% of micro-purchase procurements from disbursement sample (if 15% sample yields less than five micro procurements 100% will be tested)

E. Cash Management

- Bank reconciliations (policies, procedures, and transactions)
- Collateral agreement adequacy

G. Conflict of Interest

- Examine conflict of interest policies/amendments
- Examine executed conflict of interest certifications where applicable

Rolling Plains Review Type, Period and Schedule

Following are the proposed financial monitoring *Type, Period and Schedule* for the October 1, 2025 through September 30, 2026 fiscal year.

Review Type:	Annual Financial Review
Period Covered by Review:	February 1, 2025 – December 31, 2025
Issue Review Document Request:	February 2, 2026
Review Dates:	March 2 - 13, 2026
Exit Conference:	March 17, 2026
Issue Review Draft Report:	Within fifteen (15) days of the exit conference



Summary of Monitoring by Center August 2025

Workforce Center Contractor: Equus Workforce Solutions

INTERNAL MONITORING REPORT	Period	Accuracy Rate	Final Accuracy Rate	Disallowed Cost
CHOICES Noncooperation-100%	2025.03	100%	100%	None
CHOICES Work Activities-100%	2025.04	42%	100% (training on decimal conversion)	None
SNAP Non-Cooperation-100%	2025.04	98%	98%	None
SNAP Work Activities-100%	2025.06	90%	99%	None
SUPPORT SERVICES REVIEW-100%	2025.04	87%	100% (future training on service ribbon entry)	None
WIOA CASE NOTE REVIEW-100%	2025.04	92%	95%	None
WIOA DV, MSG, Credential-100%	2025.Q2	70%	100%	None
WIOA ELIGIBILITY REVIEW-100%	2025.06	99%	100%	None
PROCUREMENT REVIEW-100%	2024.Q4	99%	100%	None
RESEA [New]	2025.Q2	68%	75%	None