

***Central Oklahoma Workforce  
Innovation Board, Inc.***  
*Oklahoma City, Oklahoma*

***REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION***

*For the Year Ended June 30, 2017*

***SAUNDERS & ASSOCIATES, PLLC***  
***Certified Public Accountants***

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CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

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Oklahoma City, Oklahoma

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# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Central Oklahoma Workforce Innovation Board, Inc.

We have audited the accompanying financial statements of Central Oklahoma Workforce Innovation Board, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Central Oklahoma Workforce Innovation Board, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required By Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2017 on our consideration of Central Oklahoma Workforce Innovation Board, Inc.'s internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Oklahoma Workforce Innovation Board, Inc.'s internal control over financial reporting and compliance.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

November 14, 2017

## FINANCIAL STATEMENTS

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

STATEMENT OF FINANCIAL POSITION

June 30, 2017

	<u>Unrestricted</u>
<u>ASSETS</u>	
Cash	\$ 592,960
Accounts Receivable:	
Grants	349,310
Other	<u>37,681</u>
Total Accounts Receivable	<u>386,991</u>
TOTAL ASSETS	<u>\$ 979,951</u>
<u>LIABILITIES AND NET ASSETS</u>	
Liabilities:	
Accounts Payable & Accrued Expenses	\$ 802,046
Accrued Payroll Liabilities	1,471
Deferred Grant Revenue	72,391
Accrued Annual Leave	<u>39,075</u>
Total Liabilities	<u>914,983</u>
Net Assets:	
Unrestricted	<u>64,968</u>
Total Net Assets	<u>64,968</u>
TOTAL LIABILITES AND NET ASSETS	<u>\$ 979,951</u>

\* The accompanying notes are an integral part of the financial statements.

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
<u>REVENUES, GAINS AND OTHER SUPPORT</u>			
Grant Funds	\$ 0	\$ 4,914,631	\$ 4,914,631
Contracts	349,952	0	349,952
Other	35,000	0	35,000
Net Assets Released From Restrictions:			
Satisfaction of Program Restrictions	4,914,631	(4,914,631)	0
Total Revenues, Gains and Other Support	5,299,583	0	5,299,583
 <u>EXPENSES</u>			
Administrative Costs:			
Fiscal Agent Administration	167,138	0	167,138
Board Administration	114,370	0	114,370
One Stop Operator Administration	19,831	0	19,831
Total Administrative	301,339	0	301,339
Program Activities:			
Board Program	1,033,417	0	1,033,417
Service Provision Program	1,699,730	0	1,699,730
Participant Training	1,002,557	0	1,002,557
Work Experience	516,113	0	516,113
Supportive Services	104,995	0	104,995
System Costs	608,621	0	608,621
Total Program	4,965,433	0	4,965,433
Total Expenses	5,266,772	0	5,266,772
Change in Net Assets	32,811	0	32,811
Prior Period Adjustment	13,196		13,196
Net Changes in Accrued Leave	24,026	0	24,026
Net Assets, Beginning of Year	(5,065)	0	(5,065)
 NET ASSETS, END OF YEAR	 \$ 64,968	 \$ 0	 \$ 64,968

\* The accompanying notes are an integral part of the financial statements.



CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2017

Cash Flow From Operating Activities

Change in Net Assets	\$ 32,811
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By Operations:	
(Increase)/Decrease in Grants Receivable	(299,403)
(Increase)/Decrease in Accounts Receivable	19,550
Increase/(Decrease) in Accounts Payable & Accrued Expenses	190,794
Increase/(Decrease) in Deferred Revenue	(195,524)
Prior Period Adjustment	<u>13,196</u>
Net Cash Flows Provided By Operations	<u>(238,576)</u>
<u>Cash Flow From Investing Activities</u>	
Net Cash Used by Investing Activities	<u>0</u>
<u>Cash Flow From Financing Activities</u>	
Net Cash Provided by Financing Activities	<u>0</u>
Net Increase/(Decrease) in Cash Flows	(238,576)
Cash Balance, June 30, 2016	<u>831,536</u>
CASH BALANCE, JUNE 30, 2017	<u>\$ 592,960</u>

\* The accompanying notes are an integral part of the financial statements.

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

NOTE 1: NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES

Central Oklahoma Workforce Innovation Board, Inc. (COWIB) is a not-for-profit corporation created to provide the operation, administration, and provision of various employment and training or related programs and services under federal, state, or local programs, or through the use of contributed funds.

Basis of Accounting – The accompanying financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized when earned and expenses when incurred. A receivable represents that portion of the grant which COWIB has earned and/or requested, but not received. Expenses incurred but not paid at year-end are represented by a liability on the statement of financial position. Grant funds received but not yet expended are represented as deferred revenue. Other revenue is recognized when received or earned. Net assets represent the cumulative excess or deficiency of revenue recognized over expenses incurred.

Financial Statement Presentation – Under financial statement reporting provisions, net assets and revenues, gains and losses are classified based on the existence or absence of imposed restrictions as follows:

- *Unrestricted Net Assets.* Net assets that are not subject to imposed stipulations.
- *Temporarily Restricted Net Assets.* Net assets subject to stipulations that can be fulfilled by actions of COWIB pursuant to those stipulations or that expire by the passage of time. As of June 30, 2017, COWIB had no temporarily restricted net assets.
- *Permanently Restricted Net Assets.* Net assets subject to donor stipulations that they be maintained permanently by COWIB. As of June 30, 2017, COWIB had no permanently restricted net assets.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes and Uncertain Tax Positions – COWIB qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. COWIB currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

COWIB has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. COWIB has analyzed tax positions taken for filing with the Internal Revenue Service and Oklahoma Tax Commission. COWIB believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, no reserves or related accruals for interest and penalties for uncertain income tax positions have been recorded at June 30, 2017

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

NOTE 1: NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES, CONTINUED

Income Taxes and Uncertain Tax Positions, Continued

COWIB is subject to routine audits by taxing jurisdictions for as far back as the previous three filing periods. There are currently no audits for any tax periods in progress.

Cash and Cash Equivalents – Cash consists of demand deposits. All funds are deposited in institutions insured by the FDIC.

Bank balances at year-end are categorized as follows to give an indication of the level of risk assumed by the organization.

<u>Category</u>	<u>Balance Per Bank</u>
1) Insured or collateralized with securities held by the organization or by its agent in the organization's name.	\$ 250,000
2) Collateralized with securities held by the pledging financial institution's trust department.	547,523
3) Uncollateralized	<u>0</u>
TOTAL	<u>\$ 797,523</u>

Fixed Assets – Fixed assets are recorded as expenditures at the time of acquisition in accordance with grant agreements. All equipment with a cost of \$5,000 or more and an estimated life of 1 year or more is recorded at cost at the time of purchase, and depreciated using the straight-line method and an estimated useful life appropriate for the specific asset. The net of equipment and accumulated depreciation is shown as investment in fixed assets. Assets purchased with federal funds remain the property of the federal government. At June 30, 2017, no fixed assets met the capitalization criteria to be depreciated.

NOTE 2: GRANTS RECEIVABLE

COWIB periodically submits request for advance and/or reimbursement to grantor and pass-through agencies for grant funds. At June 30, 2017, COWIB has outstanding requests for reimbursement and accruals as follows:

<u>Contract</u>	<u>Amount</u>
ADULT FY17	\$ 28,809
CO FY17 DLW	110,424
CO-Transition 2017	48,158
SC ADULT 6-554306	65,217
SC FY17 Adult	61,459
SC PY 16 DLW	4,327
SC Youth 6-553306	16,429
SC Transitional	<u>14,487</u>
Total Grants Receivable	<u>\$ 349,310</u>

All outstanding receivables are deemed collectible.

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

NOTE 3: DEFERRED GRANT REVENUES

Grant revenues received in excess of expenditures are reflected as deferred grant revenue. The deferred revenues are for active grants and expenditures made subsequent to June 30. Deferred grant revenues at June 30, 2017 were as follows:

<u>Contract</u>	<u>Amount</u>
CO-WIOA PY 16 YOUTH	\$ 517
SC DLW FY17	36,370
SC PY16 Youth	<u>35,504</u>
Total	<u>\$ 72,391</u>

NOTE 4: RETIREMENT PLAN

COWIB has an Accumulation Group Annuity Group Contract (401(k)), a defined contribution plan which includes substantially all full-time employees. COWIB's contribution to the retirement plan consists of a match to employee contributions of up to 6% of gross salary. The total expense paid by COWIB for the retirement plan during the year ended June 30, 2017 was \$27,615 on gross wages of approximately \$1,062,538.

NOTE 5: ACCRUED ANNUAL LEAVE

It is COWIB's policy to permit employees to accumulate a limited amount of earned, but unused, vacation benefits which will be paid to employees upon separation from COWIB service. The cost of vacation benefits are not allowable expenses until actually paid; therefore, the accrual recognized in the financial statements was not expensed to any of COWIB's grants. The liability for accumulated leave at June 30, 2017 was \$39,075.

NOTE 6: FUNDING SOURCES

Throughout the year ended June 30, 2017, the Oklahoma State University-Oklahoma City served as the primary source of federal assistance received by COWIB.

NOTE 7: LEASES

COWIB leases office space and equipment under various 1-year lease agreements. The leases can be canceled by COWIB at any time should the availability of funds be reduced. The total amount included in the statement of activities as expended for the leases was \$227,432 for the year ended June 30, 2017.

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

NOTE 8: CONTINGENT LIABILITIES

The organization participates in a number of federally assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, in accordance with the required levels of Federal Financial Assistance. Additionally, COWIB's programs are subject to monitoring and examination by the grantor agencies.

NOTE 9: MONITORING QUESTIONED COSTS

A monitoring was conducted by the U.S. Department of Labor on COWIB's NEG-DRE grants during February 2015. Results of the monitoring indicated instances where ineligible participants were provided services and costs charged for participant services were unallowable. In total, \$201,912 in questioned costs were identified.

"A Settlement Agreement and Full and Final Release of All Claims" was executed on August 31, 2016. COWIB agreed to pay to the Oklahoma Office of Workforce Development \$6,160 and that the Oklahoma Office of Workforce Development withhold \$35,000 from monies that would otherwise be disbursed by the Oklahoma Office of Workforce Development for the 2016-2017, 2017-2018, and 2018-2019 fiscal years.

NOTE 10: ECONOMIC DEPENDENCY

The organization receives its revenue from funds provided through federal grants. The grant amounts are appropriated each year at the federal level. If significant budget cuts are made at the federal level, the amount of funds that the organization receives could be reduced significantly, and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the organization will receive in the next fiscal year.

NOTE 11: SUBSEQUENT EVENTS

Management of Central Oklahoma Workforce Innovation Board, Inc. has evaluated subsequent events through November 14, 2017, which is the date the financial statements were available to be issued.

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors  
Central Oklahoma Workforce Innovation Board, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Oklahoma Workforce Innovation Board, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2017.

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

In planning and performing our audit of the financial statements, we considered Central Oklahoma Workforce Innovation Board, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Oklahoma Workforce Innovation Board, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Central Oklahoma Workforce Innovation Board, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Central Oklahoma Workforce Innovation Board, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those 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 or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Central Oklahoma Workforce Innovation Board, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Oklahoma Workforce Innovation Board, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

November 14, 2017

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### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
Central Oklahoma Workforce Innovation Board, Inc.

#### **Report on Compliance for Each Major Program**

We have audited Central Oklahoma Workforce Innovation Board, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Central Oklahoma Workforce Innovation Board, Inc.'s major federal programs for the year ended June 30, 2017. Central Oklahoma Workforce Innovation Board, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Central Oklahoma Workforce Innovation Board, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*). Those standards and the *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Central Oklahoma Workforce Innovation Board, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Central Oklahoma Workforce Innovation Board, Inc.'s compliance.

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

In our opinion, Central Oklahoma Workforce Innovation Board, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.



## Report on Internal Control Over Compliance

Management of Central Oklahoma Workforce Innovation Board, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Central Oklahoma Workforce Innovation Board, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Central Oklahoma Workforce Innovation Board, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected, and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

November 14, 2017

SUPPLEMENTAL INFORMATION

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2017

<b>FEDERAL AWARDS</b>	Pass Through Entity Identifying	Grant Number	CFDA#	Award Amount	Current Year Expenditures
<u>Federal Grantor/Pass-Through Program</u>	Number				
<b>U.S. DEPARTMENT OF LABOR</b>					
<u>Pass-through Oklahoma State University - Oklahoma City</u>					
WIA/WIOA Cluster:	N/A				
WIOA Title 1 - Adult		CO-6-554256 WASFY16 Adult	17.258	\$ 1,208,294	\$ 137,273
WIOA Title 1 - Adult		CO-6-554927 PY16 Adult	17.258	167,442	167,442
WIOA Title 1 - Adult		CO-6-555197 PY17 Adult	17.258	1,199,581	601,328
WIOA Title 1 - Adult		EC-6-554266 FY16 Adult	17.258	292,418	116,792
WIOA Title 1 - Adult		SC-6-554967 PY16 Adult	17.258	48,291	48,291
WIOA Title 1 - Adult		SC-6-553636 Adult-2015	17.258	7,607	7,607
WIOA Title 1 - Adult		SC-6-554306 Adult FY16	17.258	168,487	168,487
WIOA Title 1 - Adult		SC-6-555237 Adult FY17	17.258	308,562	61,459
WIOA - Transition		CO-6-517061 Trans 2016	17.258	48,158	48,158
WIOA - Transition		SC-6-517078 Trans 2016	17.258	14,488	14,488
WIOA Title 1 - Dislocated Worker		CO-6-554376 DLW FY16	17.278	588,595	395,314
WIOA Title 1 - Dislocated Worker		CO-6-554827 DLW PY16	17.278	121,025	121,025
WIOA Title 1 - Dislocated Worker		CO-6-555307 DLW FY17	17.278	767,224	767,118
WIOA Title 1 - Dislocated Worker		EC-6-554386 DLW FY16	17.278	176,578	146,869
WIOA Title 1 - Dislocated Worker		SC-6-554867 DLW PY16	17.278	37,914	19,811
WIOA Title 1 - Dislocated Worker		SC-6-554426 DLW16	17.278	100,869	100,869
WIOA Title 1 - Dislocated Worker		SC-6-555347 DLW FY17	17.278	236,323	29,357
WIOA Title 1 - Youth		CO-6-553336 PY15 YOUTH	17.259	1,419,540	494,366
WIOA Title 1 - Youth		CO-6-554626 PY16 YOUTH	17.259	1,204,163	741,237
WIOA Title 1 - Youth		EC-6-553326 PY15 YOUTH	17.259	307,199	11,180
WIOA Title 1 - Youth		EC-6-554636 PY16 YOUTH	17.259	321,917	321,917
WIOA Title 1 - Youth		SC-6-554676 PY16 YOUTH	17.259	361,249	269,895
WIOA Title 1 - Youth		SC-6-553306 PY16 YOUTH	17.259	73,860	73,860
Total WIA/WIOA Cluster					<u>4,864,143</u>
<u>Pass through Oklahoma Employment Security Commission:</u>					
Trade Adjustment Assistance Program	N/A	CO - 170-004	17.245	50,488	50,488
Total Trade Assistance Program					<u>50,488</u>
Total U.S. Department of Labor					<u>4,914,631</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
<u>Pass-through Red River Community Corp.</u>					
Americorps	N/A		94.003	11,690	10,033
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$	<u>4,924,664</u>

\* See accompanying notes to the Schedule of Expenditures of Federal Awards.

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2017

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of COWIB and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*).

NOTE 2: CONTINGENT LIABILITIES

The organization participates in a number of federally assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Additionally, COWIB's programs are subject to monitoring and examination by the grantor agencies.

A monitoring was conducted by the U.S. Department of Labor on COWIB's NEG-DRE grants during February 2015. Results of the monitoring indicated instances where ineligible participants were provided services and costs charged for participant services were unallowable. In total, \$201,912 in questioned costs were identified.

"A Settlement Agreement and Full and Final Release of All Claims" was executed on August 31, 2016. COWIB agreed to pay to the Oklahoma Office of Workforce Development \$6,160 and that the Oklahoma Office of Workforce Development withhold \$35,000 from monies that would otherwise be disbursed by the Oklahoma Office of Workforce Development for the 2016-2017, 2017-2018, and 2018-2019 fiscal years.

NOTE 3: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with the agencies.

NOTE 4: INDIRECT COSTS

COWIB has elected not to use the 10 percent de minimus indirect cost rate as allowed under the *Uniform Guidance*.

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-554256 WASFY16  
 Grant Period: 10/01/2015-06/30/2017  
 Grant Amount: \$1,208,294  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<b><u>REVENUES</u></b>			
Grant Funds	\$ 1,071,021	\$ 137,273	\$ 1,208,294
Total Revenues	<u>1,071,021</u>	<u>137,273</u>	<u>1,208,294</u>
<b><u>EXPENSES</u></b>			
Administrative:			
Fiscal Agent Admin	26,628	1,330	27,958
Board Admin	22,916	9,122	32,038
One Stop Operator Admin	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative	<u>49,544</u>	<u>10,452</u>	<u>59,996</u>
Program:			
Board Program	153,632	21,289	174,921
Service Provision Program	308,955	56,045	365,000
Direct Participant Training	460,809	19,999	480,808
Supportive Services	15,089	3,911	19,000
System Costs	<u>82,992</u>	<u>25,577</u>	<u>108,569</u>
Total Program	<u>1,021,477</u>	<u>126,821</u>	<u>1,148,298</u>
Total Expenses	<u>1,071,021</u>	<u>137,273</u>	<u>1,208,294</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET ASSETS, END OF YEAR</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-554927 PY16 Adult  
 Grant Period: 07/01/16 - 06/30/18  
 Grant Amount: \$167,442  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 167,442	\$ 167,442
Program Income	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>0</u>	<u>167,442</u>	<u>167,442</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	3,369	3,369
Board Admin	0	4,910	4,910
One Stop Operator Admin	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative	<u>0</u>	<u>8,279</u>	<u>8,279</u>
Program:			
Board Program	0	31,015	31,015
Service Provision Program	0	56,930	56,930
Direct Participant Training	0	50,598	50,598
Supportive Services	0	1,055	1,055
System Costs	<u>0</u>	<u>19,565</u>	<u>19,565</u>
Total Program	<u>0</u>	<u>159,163</u>	<u>159,163</u>
Program Income Expensed for:			
Program Activities	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>0</u>	<u>167,442</u>	<u>167,442</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-555197 FY17 Adult  
 Grant Period: 10/01/16 - 06/30/18  
 Grant Amount: \$1,199,581  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 601,328	\$ 601,328
Total Revenues	<u>0</u>	<u>601,328</u>	<u>601,328</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	20,866	20,866
Board Admin	0	7,490	7,490
One Stop Operator Admin	<u>0</u>	<u>5,755</u>	<u>5,755</u>
Total Administrative	<u>0</u>	<u>34,111</u>	<u>34,111</u>
Program:			
Board Program	0	45,462	45,462
Service Provision Program	0	237,121	237,121
Direct Participant Training	0	134,066	134,066
Supportive Services	0	7,798	7,798
Work Related	0	48,564	48,564
System Costs	<u>0</u>	<u>94,206</u>	<u>94,206</u>
Total Program	<u>0</u>	<u>567,217</u>	<u>567,217</u>
Total Expenses	<u>0</u>	<u>601,328</u>	<u>601,328</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: EC-6-554266 WASFY16 ADULT  
 Grant Period: 07/01/2015-06/30/2017  
 Grant Amount: \$292,418  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 175,626	\$ 116,792	\$ 292,418
Total Revenues	<u>175,626</u>	<u>116,792</u>	<u>292,418</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	9,039	4,362	13,401
Board Admin	6,404	3,708	10,112
One Stop Operator Admin	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative	<u>15,443</u>	<u>8,070</u>	<u>23,513</u>
Program:			
Board Program	18,877	16,654	35,531
Service Provision Program	90,361	54,010	144,371
Direct Participant Training	37,939	22,235	60,174
Supportive Services	1,816	7,477	9,293
System Costs	<u>11,190</u>	<u>8,346</u>	<u>19,536</u>
Total Program	<u>160,183</u>	<u>108,722</u>	<u>268,905</u>
Total Expenses	<u>175,626</u>	<u>116,792</u>	<u>292,418</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC 6-554967 PY16 ADULT  
 Grant Period: 07/01/16 - 06/30/18  
 Grant Amount: \$48,291  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 48,291	\$ 48,291
Total Revenues	<u>0</u>	<u>48,291</u>	<u>48,291</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	836	836
Board Admin	0	1,396	1,396
One Stop Operator Admin	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative	<u>0</u>	<u>2,232</u>	<u>2,232</u>
Program:			
Board Program	0	3,952	3,952
Service Provision Program	0	23,179	23,179
Direct Participant Training	0	15,205	15,205
Supportive Services	0	892	892
Work Experience	0	0	0
System Costs	<u>0</u>	<u>2,831</u>	<u>2,831</u>
Total Program	<u>0</u>	<u>46,059</u>	<u>46,059</u>
Total Expenses	<u>0</u>	<u>48,291</u>	<u>48,291</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University  
 Grant No.: SC-6-553636 Adult 2015  
 Grant Period: 07/01/2016-06/30/2017  
 Grant Amount: \$7,607  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 7,607	\$ 7,607
Total Revenues	<u>0</u>	<u>7,607</u>	<u>7,607</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	340	340
Board Admin	0	0	0
One Stop Operator Admin	0	0	0
Total Administrative	<u>0</u>	<u>340</u>	<u>340</u>
Program:			
Board Program	0	1,267	1,267
Service Provision Program	0	3,000	3,000
Direct Participant Training	0	3,000	3,000
Supportive Services	0	0	0
System Costs	0	0	0
Total Program	<u>0</u>	<u>7,267</u>	<u>7,267</u>
Total Expenses	<u>0</u>	<u>7,607</u>	<u>7,607</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-554306 Adult FY 16  
 Grant Period: 07/01/2016-06/30/2017  
 Grant Amount: \$168,487  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 168,487	\$ 168,487
Total Revenues	<u>0</u>	<u>168,487</u>	<u>168,487</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	3,164	3,164
Board Admin	0	5,863	5,863
One Stop Operator Admin	<u>0</u>	<u>199</u>	<u>199</u>
Total Administrative	<u>0</u>	<u>9,226</u>	<u>9,226</u>
Program:			
Board Program	0	16,938	16,938
Service Provision Program	0	75,772	75,772
Direct Participant Training	0	59,696	59,696
Supportive Services	0	960	960
System Costs	<u>0</u>	<u>5,895</u>	<u>5,895</u>
Total Program	<u>0</u>	<u>159,261</u>	<u>159,261</u>
Total Expenses	<u>0</u>	<u>168,487</u>	<u>168,487</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-555237 FY17 Adult  
 Grant Period: 10/01/2016-06/30/2018  
 Grant Amount: \$308,562  
 Program: WIOA Title I - Adult

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 61,459	\$ 61,459
Total Revenues	<u>0</u>	<u>61,459</u>	<u>61,459</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	61	61
Board Admin	0	0	0
One Stop Operator Admin	0	0	0
Total Administrative	<u>0</u>	<u>61</u>	<u>61</u>
Program:			
Board Program	0	11,640	11,640
Service Provision Program	0	41,417	41,417
Direct Participant Training	0	8,341	8,341
Supportive Services	0	0	0
System Costs	0	0	0
Total Program	<u>0</u>	<u>61,398</u>	<u>61,398</u>
Total Expenses	<u>0</u>	<u>61,459</u>	<u>61,459</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-554375 WDFY16  
 Grant Period: 10/01/2015-06/30/2017  
 Grant Amount: \$588,595  
 Program: WIOA Title I - Dislocated Worker

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 193,281	\$ 395,314	\$ 588,595
Total Revenues	<u>193,281</u>	<u>395,314</u>	<u>588,595</u>
<u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	9,824	19,221	29,045
Board Admin	5,349	9,367	14,716
One Stop Operator Admin	<u>0</u>	<u>504</u>	<u>504</u>
Total Administrative	<u>15,173</u>	<u>29,092</u>	<u>44,265</u>
Program:			
Board Program	18,834	57,372	76,206
Service Provision Program	55,510	131,739	187,249
Direct Participant Training	49,672	129,957	179,629
Supportive Services	1,183	4,805	5,988
System Costs	<u>52,909</u>	<u>42,349</u>	<u>95,258</u>
Total Program	<u>178,108</u>	<u>366,222</u>	<u>544,330</u>
Total Expenses	<u>193,281</u>	<u>395,314</u>	<u>588,595</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-554827 DLW PY16  
 Grant Period: 07/01/2016-06/30/2018  
 Grant Amount: \$121,025  
 Program: WIOA Title I - Dislocated Worker

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 121,025	\$ 121,025
Total Revenues	<u>0</u>	<u>121,025</u>	<u>121,025</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	3,630	3,630
Board Admin	0	2,420	2,420
One Stop Operator Admin	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative	<u>0</u>	<u>6,050</u>	<u>6,050</u>
Program:			
Board Program	0	19,364	19,364
Service Provision Program	0	41,148	41,148
Direct Participant Training	0	25,104	25,104
Supportive Services	0	2,420	2,420
Work Related	0	14,837	14,837
System Costs	<u>0</u>	<u>12,102</u>	<u>12,102</u>
Total Program	<u>0</u>	<u>114,975</u>	<u>114,975</u>
Total Expenses	<u>0</u>	<u>121,025</u>	<u>121,025</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-555307 DLW FY17  
 Grant Period: 10/01/2016-06/30/2018  
 Grant Amount: \$767,224  
 Program: WIOA Title I - Dislocated Worker

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 767,118	\$ 767,118
Total Revenues	<u>0</u>	<u>767,118</u>	<u>767,118</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	26,421	26,421
Board Admin	0	14,081	14,081
One Stop Operator Admin	<u>0</u>	<u>6,166</u>	<u>6,166</u>
Total Administrative	<u>0</u>	<u>46,668</u>	<u>46,668</u>
Program:			
Board Program	0	113,005	113,005
Service Provision Program	0	240,000	240,000
Direct Participant Training	0	231,626	231,626
Supportive Services	0	9,227	9,227
Work Related	0	46,588	46,588
System Costs	<u>0</u>	<u>80,004</u>	<u>80,004</u>
Total Program	<u>0</u>	<u>720,450</u>	<u>720,450</u>
Total Expenses	<u>0</u>	<u>767,118</u>	<u>767,118</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: EC-6-554386 DLW FY16  
 Grant Period: 10/01/2015-06/30/2017  
 Grant Amount: \$176,578  
 Program: WIOA Title I - Dislocated Worker

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 29,709	\$ 146,869	\$ 176,578
Total Revenues	<u>29,709</u>	<u>146,869</u>	<u>176,578</u>
<u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	5,252	6,748	12,000
Board Admin	1,777	5,658	7,435
One Stop Operator Admin	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative	<u>7,029</u>	<u>12,406</u>	<u>19,435</u>
Program:			
Board Program	0	13,293	13,293
Service Provision Program	16,742	23,247	39,989
Direct Participant Training	2,255	41,317	43,572
Supportive Services	2,465	13,524	15,989
System Costs	<u>1,218</u>	<u>43,082</u>	<u>44,300</u>
Total Program	<u>22,680</u>	<u>134,463</u>	<u>157,143</u>
Total Expenses	<u>29,709</u>	<u>146,869</u>	<u>176,578</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-554867 DLW PY16  
 Grant Period: 07/01/2016-06/30/2018  
 Grant Amount: \$37,914  
 Program: WIOA Title I - Dislocated Worker

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 19,811	\$ 19,811
Total Revenues	<u>0</u>	<u>19,811</u>	<u>19,811</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	1,318	1,318
Board Admin	0	2,154	2,154
One Stop Operator Admin	0	4	4
Total Administrative	<u>0</u>	<u>3,476</u>	<u>3,476</u>
Program:			
Board Program	0	1,929	1,929
Service Provision Program	0	12,117	12,117
Direct Participant Training	0	0	0
Supportive Services	0	0	0
System Costs	0	2,289	2,289
Total Program	<u>0</u>	<u>16,335</u>	<u>16,335</u>
Total Expenses	<u>0</u>	<u>19,811</u>	<u>19,811</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-554426 DLW16  
 Grant Period: 07/01/2016-06/30/2017  
 Grant Amount: \$100,869  
 Program: WIOA Title I - Dislocated Worker

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 100,869	\$ 100,869
Total Revenues	<u>0</u>	<u>100,869</u>	<u>100,869</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	3,686	3,686
Board Admin	0	3,000	3,000
One Stop Operator Admin	0	529	529
Total Administrative	<u>0</u>	<u>7,215</u>	<u>7,215</u>
Program:			
Board Program	0	13,907	13,907
Service Provision Program	0	42,928	42,928
Direct Participant Training	0	33,011	33,011
Supportive Services	0	26	26
System Costs	0	3,782	3,782
Total Program	<u>0</u>	<u>93,654</u>	<u>93,654</u>
Total Expenses	<u>0</u>	<u>100,869</u>	<u>100,869</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-555347 DLW FY17  
 Grant Period: 10/01/2016-06/30/2018  
 Grant Amount: \$236,323  
 Program: WIOA Title I - Dislocated Worker

	<u>Prior Year</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 29,357	\$ 29,357
Total Revenues	0	29,357	29,357
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	0	0
Board Admin	0	1,767	1,767
One Stop Operator Admin	0	0	0
Total Administrative	0	1,767	1,767
Program:			
Board Program	0	17,126	17,126
Service Provision Program	0	7,809	7,809
Direct Participant Training	0	0	0
Supportive Services	0	0	0
System Costs	0	2,655	2,655
Total Program	0	27,590	27,590
Total Expenses	0	29,357	29,357
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	0	0	0
NET ASSETS, END OF YEAR	\$ 0	\$ 0	\$ 0

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-553336 PY15 YOUTH  
 Grant Period: 04/01/2015-06/30/2017  
 Grant Amount: \$1,419,540  
 Program: WIOA Title I - Youth

	<u>Prior Year</u>	<u>Current Year</u>	<u>Year To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 925,174	\$ 494,366	\$ 1,419,540
Total Revenues	<u>925,174</u>	<u>494,366</u>	<u>1,419,540</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	33,948	17,155	51,103
Board Admin	18,691	8,280	26,971
One Stop Operator Admin	328	102	430
Total Administrative	<u>52,967</u>	<u>25,537</u>	<u>78,504</u>
Program:			
<u>Out-of-School</u>			
Board Program	182,388	76,178	258,566
Service Provision Program	272,061	60,112	332,173
Supportive Services	29,128	9,837	38,965
System Costs	0	0	0
Direct Participant Training	61,848	81,263	143,111
Work Experience	62,323	101,760	164,083
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	62,764	36,604	99,368
Supportive Services	19,449	9,195	28,644
Direct Participant Training	6,651	11,834	18,485
Work Experience	23,241	10,542	33,783
System Costs	152,354	71,504	223,858
Total Program	<u>872,207</u>	<u>468,829</u>	<u>1,341,036</u>
Total Expenses	<u>925,174</u>	<u>494,366</u>	<u>1,419,540</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: CO-6-554626 PY16 Youth  
 Grant Period: 04/01/2016-06/30/2018  
 Grant Amount: \$1,204,163  
 Program: WIOA Title I - Youth

	<u>Prior Year</u>	<u>Current Year</u>	<u>Year To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 741,237	\$ 741,237
Total Revenues	0	741,237	741,237
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	22,854	22,854
Board Admin	0	10,659	10,659
One Stop Operator Admin	0	5,705	5,705
Total Administrative	0	39,218	39,218
Program:			
<u>Out-of-School</u>			
Board Program	0	87,373	87,373
Service Provision Program	0	246,319	246,319
Supportive Services	0	2,438	2,438
Direct Participant Training	0	21,124	21,124
Work Experience	0	126,743	126,743
System Costs	0	0	0
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	0	61,019	380,888
Supportive Services	0	927	927
Direct Participant Training	0	506	506
Work Experience	0	1,932	1,932
System Costs	0	153,638	153,638
Total Program	0	702,019	702,019
Total Expenses	0	741,237	741,237
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	0	0	0
NET ASSETS, END OF YEAR	\$ 0	\$ 0	\$ 0

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: EC-6-553326 PY15 YOUTH  
 Grant Period: 04/01/2015-06/30/2017  
 Grant Amount: \$307,199  
 Program: WIOA Title I - Youth

	<u>Prior Year</u>	<u>Current Year</u>	<u>Year To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 296,019	\$ 11,180	\$ 307,199
Total Revenues	<u>296,019</u>	<u>11,180</u>	<u>307,199</u>
<u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	14,639	1,151	15,790
Board Admin	7,976	1,977	9,953
One Stop Operator Admin	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative	<u>22,615</u>	<u>3,128</u>	<u>25,743</u>
Program:			
<u>Out-of-School</u>			
Board Program	33,845	2,425	36,270
Service Provision Program	116,195	1,266	117,461
Supportive Services	8,353	0	8,353
Direct Participant Training	17,193	2,619	19,812
Work Experience	63,967	0	63,967
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	0	0	0
Supportive Services	1,302	0	1,302
Direct Participant Training	1,481	0	1,481
Work Experience	15,695	0	15,695
System Costs	<u>15,373</u>	<u>1,742</u>	<u>17,115</u>
Total Program	<u>273,404</u>	<u>8,052</u>	<u>281,456</u>
Total Expenses	<u>296,019</u>	<u>11,180</u>	<u>307,199</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: EC-6-554636 PY16 Youth  
 Grant Period: 04/01/2016-06/30/2018  
 Grant Amount: \$321,917  
 Program: WIOA Title I - Youth

	<u>Prior Year</u>	<u>Current Year</u>	<u>Year To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 321,917	\$ 321,917
Total Revenues	<u>0</u>	<u>321,917</u>	<u>321,917</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	12,584	12,584
Board Admin	0	6,438	6,438
One Stop Operator Admin	<u>0</u>	<u>325</u>	<u>325</u>
Total Administrative	<u>0</u>	<u>19,347</u>	<u>19,347</u>
Program:			
<u>Out-of-School</u>			
Board Program	0	48,257	28,429
Service Provision Program	0	87,560	87,560
Supportive Services	0	18,208	18,208
Direct Participant Training	0	45,893	45,893
Work Experience	0	42,118	42,118
System Costs	0	0	0
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	0	21,891	21,891
Supportive Services	0	1,195	1,195
Direct Participant Training	0	0	0
Work Experience	0	8,476	8,476
System Costs	<u>0</u>	<u>28,972</u>	<u>28,972</u>
Total Program	<u>0</u>	<u>302,570</u>	<u>302,570</u>
Total Expenses	<u>0</u>	<u>321,917</u>	<u>321,917</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-554676 PY16 Youth  
 Grant Period: 04/01/2016-06/30/2018  
 Grant Amount: \$361,249  
 Program: WIOA Title I - Youth

	<u>Prior Year</u>	<u>Current Year</u>	<u>Year To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 269,895	\$ 269,895
Total Revenues	<u>0</u>	<u>269,895</u>	<u>269,895</u>
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	3,849	3,849
Board Admin	0	7,802	7,802
One Stop Operator Admin	0	542	542
Total Administrative	<u>0</u>	<u>12,193</u>	<u>12,193</u>
Program:			
<u>Out-of-School</u>			
Board Program	0	41,019	28,429
Service Provision Program	0	75,574	75,574
Supportive Services	0	10,141	10,141
Direct Participant Training	0	14,179	14,179
Work Experience	0	76,326	76,326
System Costs	0	0	0
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	0	19,571	19,571
Supportive Services	0	297	297
Direct Participant Training	0	0	0
Work Experience	0	14,314	14,314
System Costs	0	6,281	6,281
Total Program	<u>0</u>	<u>257,702</u>	<u>257,702</u>
Total Expenses	<u>0</u>	<u>269,895</u>	<u>269,895</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-553306 PY16 Youth  
 Grant Period: 07/01/2016-06/30/2017  
 Grant Amount: \$73,860  
 Program: WIOA Title I - Youth

	<u>Prior Year</u>	<u>Current Year</u>	<u>Year To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 73,860	\$ 73,860
Total Revenues	0	73,860	73,860
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	2,128	2,128
Board Admin	0	0	0
One Stop Operator Admin	0	0	0
Total Administrative	0	2,128	2,128
Program:			
<u>Out-of-School</u>			
Board Program	0	7,726	28,429
Service Provision Program	0	33,568	33,568
Supportive Services	0	662	662
Direct Participant Training	0	496	496
Work Experience	0	23,690	23,690
System Costs	0	0	0
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	0	3,080	3,080
Supportive Services	0	0	0
Direct Participant Training	0	0	0
Work Experience	0	0	0
System Costs	0	2,510	2,510
Total Program	0	71,732	71,732
Total Expenses	0	73,860	73,860
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	0	0	0
NET ASSETS, END OF YEAR	\$ 0	\$ 0	\$ 0

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma Employment Security Commission  
 Grant No.: CO-6-517061 Trans 2016  
 Grant Period: 07/01/2016-06/30/2017  
 Grant Amount: \$48,158  
 Program: WIOA Transition

	<u>Prior Year</u>	<u>Current Year</u>	<u>Year To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 48,158	\$ 48,158
Total Revenues	0	48,158	48,158
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	2,413	2,413
Board Admin	0	0	0
One Stop Operator Admin	0	0	0
Total Administrative	0	2,413	2,413
Program:			
<u>Out-of-School</u>			
Board Program	0	37,527	28,429
Service Provision Program	0	6,266	6,266
Supportive Services	0	0	0
Direct Participant Training	0	0	0
Work Experience	0	0	0
System Costs	0	0	0
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	0	440	440
Supportive Services	0	0	0
Direct Participant Training	0	0	0
Work Experience	0	222	222
System Costs	0	1,290	1,290
Total Program	0	45,745	45,745
Total Expenses	0	48,158	48,158
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	0	0	0
NET ASSETS, END OF YEAR	\$ 0	\$ 0	\$ 0

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma State University - Oklahoma City  
 Grant No.: SC-6-517078 Trans 2016  
 Grant Period: 07/01/2016-06/30/2017  
 Grant Amount: \$14,488  
 Program: WIOA Transition

	Prior Years	Current Year	Total
<u>REVENUES</u>			
Grant Funds	\$ 0	\$ 14,488	\$ 14,488
Total Revenues	0	14,488	14,488
 <u>EXPENSES</u>			
Administrative:			
Fiscal Agent Admin	0	0	0
Board Admin	0	8,278	8,278
One Stop Operator Admin	0	0	0
Total Administrative	0	8,278	8,278
Program:			
<u>Out-of-School</u>			
Board Program	0	6,210	28,429
Service Provision Program	0	0	0
Supportive Services	0	0	0
Direct Participant Training	0	0	0
Work Experience	0	0	0
System Costs	0	0	0
<u>In-School</u>			
Board Program	0	0	0
Service Provision Program	0	0	0
Supportive Services	0	0	0
Direct Participant Training	0	0	0
Work Experience	0	0	0
System Costs	0	0	0
Total Program	0	6,210	6,210
Total Expenses	0	14,488	14,488
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	0	0	0
NET ASSETS, END OF YEAR	\$ 0	\$ 0	\$ 0

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

INDIVIDUAL GRANT BASIS STATEMENT OF ACTIVITY

For the Year Ended June 30, 2017

Grantor: State of Oklahoma, Oklahoma Employment Security Commission  
 Grant No.: 170-004, Central Oklahoma WIA  
 Grant Period: 07/01/2015-09/30/2016  
 Grant Amount: \$250,000  
 Program: Trade Adjustment Assistance

	<u>Prior Years</u>	<u>Current Year</u>	<u>Grant To Date</u>
<u>REVENUES</u>			
Grant Funds	\$ <u>0</u>	\$ <u>50,488</u>	\$ <u>50,488</u>
Total Revenues	<u>0</u>	<u>50,488</u>	<u>50,488</u>
 <u>EXPENSES</u>			
Program Expenses	<u>0</u>	<u>50,488</u>	<u>50,488</u>
Total Expenses	<u>0</u>	<u>50,488</u>	<u>50,488</u>
Excess (Deficit) Revenues Over Expenses	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

June 30, 2017

**Section II – Financial Statement Findings and Questioned Costs:**

None reported.

**Section III – Federal Awards Findings and Questioned Costs:**

None reported.

CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD, INC.  
Oklahoma City, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2017

**Section I – Summary of Auditor’s Results**

*Financial Statements:*

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weaknesses?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weakness(es)?  Yes  None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with *Uniform Guidance*?  Yes  
 No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee?  Yes  No

*Identification of Major Programs:*

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
17.258, 17.259, 17.278	Workforce Investment Act Cluster (WIA) Workforce Innovation and Opportunity Act Cluster (WIOA)

**Section II – Financial Statement Findings and Questioned Costs:**

None reported.

**Section III – Federal Awards Findings and Questioned Costs:**

None reported.