

PARTNER4WORK
Pittsburgh, Pennsylvania

Additional Reporting in Accordance with
Allegheny County Human Services Department
For the year ended June 30, 2020

and Independent Accountant's Report
on Applying Agreed-Upon Procedures



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INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors
TRWIB, Inc. and Affiliate d/b/a Partner4Work
Pittsburgh, Pennsylvania

We have performed the procedures enumerated below, on the Employee Advancement and Retention Network Reconciliation (Reconciliation), required by the Allegheny County Department of Human Services (DHS) and the Commonwealth of Pennsylvania DHS, of TRWIB, Inc. and Affiliate d/b/a Partner4Work (Organization) as of June 30, 2020. The Organization’s management is responsible for the reconciliation.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose as stated in the guidelines of the Allegheny County DHS and the Commonwealth of Pennsylvania DHS on the required Reconciliation. Additionally, the Allegheny County DHS and the Commonwealth of Pennsylvania DHS have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- a. We have verified, by comparison, the amounts and classifications shown on the schedules listed below, which summarize amounts reported for year ended June 30, 2020, to the audited books and records of the Organization. We have also verified, by comparison to the example schedules, that these schedules are presented, at a minimum, at the level of detail and in the format required by the Allegheny County DHS Provider Audit Guidelines and the Commonwealth of Pennsylvania DHS Single Audit Supplement pertaining to this period.

Program	Referenced Schedule
Employment Advancement and Retention Network	Schedule of Revenues and Expenditures relating to Grants from Allegheny County DHS Programs - Employment Advancement and Retention Network

- b. We have inquired of management regarding adjustments to reported revenues or expenditures that were not reflected on reports submitted to Allegheny County DHS for the period in question, noting none.
- c. The procedures detailed in paragraphs (a) and (b) above disclosed the following adjustments and/or findings.

Management response: Differences between budget and actual related to three key personnel charging less time to the program than budgeted. In addition, the retirement and healthcare were charged less than budgeted. Finally, other program activities were charged less than budgeted due to the impact of COVID-19 on transportation through Travelers Aid.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Reconciliation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the board of directors, management, the Allegheny County DHS and the Commonwealth of Pennsylvania DHS, and is not intended to be and should not be used by anyone other than these specified parties.

Schneider Downs & Co., Inc.

Pittsburgh, Pennsylvania
January 12, 2022

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SCHEDULE OF REVENUES AND EXPENDITURES
RELATING TO GRANTS FROM ALLEGHENY COUNTY DHS PROGRAMS

EMPLOYMENT ADVANCEMENT AND RETENTION NETWORK
AGREEMENT 4100078069
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Revenues			
Grant Award	\$ 3,960,334	\$ 3,930,612	\$ 29,722
Administration			
Personnel	189,142	170,220	18,922
Equipment and supplies	1,500	1,289	211
Operating	68,111	67,768	343
Total Administration	<u>258,753</u>	<u>239,277</u>	<u>19,476</u>
Program Activities/Subcontractors			
Subcontractors	2,045,645	2,045,645	-
Other Program Expenses	269,819	259,573	10,246
Total Program Activities/Subcontractors	<u>2,315,464</u>	<u>2,305,218</u>	<u>10,246</u>
Performance-based:			
Job placement	623,753	623,753	-
Job retention	623,753	623,753	-
Credentialing	138,611	138,611	-
Total Performance Based	<u>1,386,117</u>	<u>1,386,117</u>	<u>-</u>
Total Expenses	<u>3,960,334</u>	<u>3,930,612</u>	<u>29,722</u>
	<u>\$ 3,960,334</u>	<u>\$ 3,930,612</u>	<u>\$ 29,722</u>

See independent accountant's report on applying agreed-upon procedures.

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NOTES TO ALLEGHENY COUNTY SUPPORTING SCHEDULES

AGREEMENT NUMBER 4100078069

JUNE 30, 2020

NOTE 1 - ORGANIZATION

The Allegheny County Employment Advancement and Retention Network (EARN) Programs (Programs) of Partner4Work are operated as part of Partner4Work. The Programs have been partially funded by Allegheny County grants to the extent expenses exceed the amount collected from other parties. Net eligible expenditures in excess of the Allegheny County contract amounts are funded by Partner4Work.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The supporting schedules related to the Allegheny County EARN Programs of Partner4Work have been prepared in accordance with the accounting principles and practices prescribed by the Allegheny County Department of Human Services Provider Audit Guidelines as referenced in the current contract with Allegheny County. Expenditures for employee leave are recognized when paid pursuant to the terms of the contract. This is the primary difference between the Audit Guidelines' accounting principles and practices, and accounting principles generally accepted in the United States.

Administrative Cost Allocation - Indirect expenses incurred by Partner4Work, such as for maintenance and housekeeping, are allocated to the Programs using various relevant statistics, such as square footage, direct labor hours spent on the program, etc. The methodology used for fiscal year 2020 is consistent with prior years.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020 include the following:

Allegheny County Human Services Department:	
EARN	\$ <u>398,474</u>