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**Workforce Training and Education Coordinating Board (WFTECB)**

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**Agency: 354**

**Audit Report:** 2014 F

**Finding Number:** 012

**Finding:** The Workforce Training and Education Coordinating Board did not have adequate internal controls to ensure it meets federal level of effort requirements for the Career and Technical Education Grant.

**Resolution:** As of November 2015, the Board in coordination with the State Board for Community and Technical Colleges and the Office of the Superintendent for Public Instruction, developed written policies and procedures and established an administrative level of effort tracking process. In addition, annually, at the end of each grant cycle, the Board submits a consolidated annual report to the federal granting agency including a certification that the desired level of maintenance of effort was achieved.

**Completion Date:** November 2015, subject to audit follow-up

**Agency Contact:** Glena Red Elk  
Workforce Training & Education Coordinating Board  
PO Box 43105  
Olympia, WA 98504-3105  
(360) 709-4620  
[glena.redelk@wtb.wa.gov](mailto:glena.redelk@wtb.wa.gov)

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**Workforce Training and Education Coordinating Board (WFTECB)**

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**Agency: 354**

**Audit Report:** 2014 F

**Finding Number:** 013

**Finding:** The Workforce Training and Education Coordinating Board does not have adequate internal controls to ensure reports required by the Federal Funding Accountability and Transparency Act are filed.

**Resolution:** As of December 2014, the Board began coordinating the collection of Federal Funding Accountability and Transparency Act (FFATA) reportable data with its secondary award recipient, the Office of the Superintendent of Public Instruction (OSPI). Monthly, OSPI reports to the Board all awards passed through to non-state agency subrecipients greater than \$25,000. The Board then enters the data for each subrecipient award into the FFATA Subaward Reporting System (FSRS) as required under the terms and conditions of the grant. The chief financial officer and the assigned program manager will review each federal grant award received to ensure the Board is aware of all federal grant requirements.

As of November 2015, the Board developed written policies and procedures documenting this process.

**Completion Date:** November 2015, subject to audit follow-up

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