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# Key Points of Report

## **An Audit Report on the Local Workforce Boards**

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March 2001

### **Overall Conclusion**

The six local workforce boards (boards) we audited are progressing at varying rates in addressing weaknesses in accounting for funds and contact management reported in a prior audit report (*An Audit Report on Welfare Reform Implementation at the Texas Workforce Commission*, SAO Report No. 99-051, August 1999); however, in some cases significant improvements still must be made. At most boards, improvements are still necessary in the following areas: ensuring proper accounting for program funds, managing contracts with service providers, and/or ensuring data integrity. The audited boards are generally using funds as intended to provide jobs skill training and client support services. Data errors, introduced at the local board level, in The Workforce Information System of Texas (TWIST), compromise the usefulness of this system and its information. In fiscal year 2000, 56 percent of net clients who exited four major workforce programs administered by the boards left with employment. Almost all of the remaining 44 percent of net clients received training or other services.

### **Key Facts and Findings**

- The audited boards are generally using funds as intended to provide jobs skill training and client support services to eligible individuals. We were unable to determine the appropriateness of some expenditures at two boards due to poor documentation.
- While the audited boards have basic contract administration structures and processes in place, in some cases significant improvements in contract monitoring areas such as staffing, coverage, and risk assessment are still necessary. The Texas Workforce Commission (Commission) reported that half of the 28 boards failed to meet either required expenditure targets or local matching funds requirements during fiscal year 2000. As a result, a total of \$10.1 million in childcare funding was taken from these 14 boards and redistributed through reobligations.
- Our system testing revealed that TWIST handles data properly in performing calculations and generating reports. However, its usefulness has been impaired because boards have made data entry errors and have failed to maintain critical supporting documentation. Additional testing revealed that 29 percent of former employees at nine boards still had access rights to TWIST. As a result, there is an increased risk of unauthorized users accessing TWIST and changing records.
- We found that 56 percent of the 85,602 net clients who exited the Commission's four major workforce programs during fiscal year 2000 left with employment, according to TWIST data. The Commission could benefit by tracking performance using an additional systemwide measure that evaluates its programs as they are managed (as parts of a comprehensive, one-stop service network). For example, the Commission should measure combined outcomes for all programs.

### **Contact**

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## **Office of the State Auditor**

Lawrence F. Alwin, CPA



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*This audit was conducted in accordance with Government Code, Sections 321.0131, 321.0132, and 321.0133.*

# Executive Summary

The six Local Workforce Boards (boards) that we audited are progressing at varying rates in addressing weaknesses in accounting for funds and contact management reported in a prior audit report (*An Audit Report on Welfare Reform Implementation at the Texas Workforce Commission*, SAO Report No. 99-051, August 1999); however, in some cases significant improvements still must be made. At most boards, improvements are still necessary in the following areas: ensuring proper accounting for program funds, managing contracts with service providers, and/or ensuring data integrity. The audited boards are generally using funds as intended to provide jobs skill training and client support services.

## Program Dollars Are Generally Being Used as Intended

The audited boards are generally using funds designated for jobs skill training and client support services as intended. Only eligible individuals are receiving these benefits. Expenditures are generally supported with adequate documentation, and the amounts are

### Expenditure Testing Results

We tested 522 vouchers totaling \$1.3 million at six workforce boards.

- 100 percent of the clients associated with the expenditures were eligible for the services provided.
- 89.1 percent of expenditures had adequate records to support the payments and were properly authorized and reasonable.
- More than 70 percent of exceptions occurred at one board, while there were no exceptions at three boards.

almost always authorized and reasonable. However, in some cases we were unable to determine the appropriateness of expenditures due to poor documentation.

During fiscal year 2000, the boards received \$558 million in funding from the Texas Workforce Commission (Commission) for six programs<sup>1</sup> that provide jobs skills training and/or client support services.

## The Boards Have Created Basic Contract Administration Structures, But Specific Aspects of These Structures Need to Be Strengthened

While all six audited boards have basic contract administration structures and processes in place, in some cases significant improvements in contract monitoring areas such as staffing, coverage, and risk assessment still must be made. In addition to continuing to improve contract monitoring systems, some boards need to strengthen their oversight roles. The Commission reported that half of the 28 boards failed to meet either required expenditure targets or local matching funds requirements during fiscal year 2000. As a result, a total of \$10.1 million in childcare funding was taken from these 14 boards and redistributed through reobligations. For example, inadequate oversight on the part of one board caused it to lose approximately \$700,000 in childcare funding. Although the Commission redistributed these funds to other boards, the area served by the board that lost funding faced potential reductions in services.

Although contracts between the boards and their providers contain the majority of key provisions recommended in the Commission's *Financial Manual for Grants and Contracts*, the absence of certain key provisions increases the likelihood of substandard contractor performance and improper accounting for funds.

<sup>1</sup> These programs include Temporary Assistance for Needy Families (TANF), Welfare to Work (WtW), Food Stamp Employment and Training (FSE&T), Childcare Development Fund and Childcare Development Block Grant (Childcare), Job Training Partnership Act (JTPA) and the Workforce Investment Act (WIA)

# Executive Summary, continued

## Data Input Errors Made by the Boards Compromise the Usefulness of Data in The Workforce Information System of Texas (TWIST)

Board data entry errors into TWIST compromise the usefulness of this system and its information. Key TWIST data has an estimated error rate between 11.2 percent and 15.4 percent. The nine boards<sup>2</sup> had individual error rates ranging from 4.2 percent to 29.2 percent. These errors are the result of improper data entry and the failure of boards and service providers to maintain critical

### The Workforce Information System of Texas (TWIST)

TWIST is the information system maintained by the Commission to store client data for the Temporary Assistance for Needy Families (TANF), Workforce Investment Act (WIA), Food Stamps Employment & Training (FSE&T) and Welfare to Work (WtW) programs. The Commission and the local workforce boards use the system to manage and oversee workforce programs in Texas.

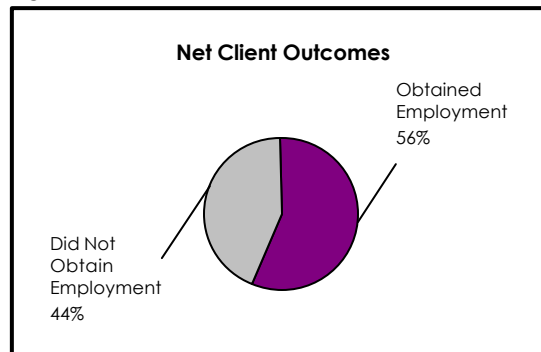
supporting documentation. The system itself does not introduce calculation or reporting errors.

Reliability concerns and misperceptions about TWIST processes have caused users to question its accuracy and usefulness. While TWIST experienced some utility limitations, some users mistakenly believe TWIST is in error because they do not understand how the system works.

Additional testing revealed that 29 percent of former employees at nine boards still had access rights to TWIST. As a result, there is an increased risk of unauthorized users accessing TWIST and changing records.

## Fifty-Sixty Percent of the Boards' Net Clients Obtained Employment During Fiscal Year 2000

Figure 1



Source: TWIST data

Our analysis indicated that 56 percent of the 85,602 net clients<sup>3</sup> who exited the Commission's four major workforce programs in fiscal year 2000 left with employment as shown in Figure 1. Almost all of the remaining 44 percent of clients received training or other services. Although the Commission currently measures performance of its workforce development system at the program level, tracking performance using an additional systemwide measure similar to what is depicted in Figure 1 could provide the Commission with more comprehensive information on which to assess its entire workforce development system.

## Summary of Management Responses

*Overall, we agree with your assessment and your recommendations. The Commission and our board partners will continue to strive to improve our administrative functions to effectively and efficiently promote workforce development.*

<sup>2</sup> We audited TWIST at nine boards—at three of the six boards where we audited expenditures and contract administration and at an additional six boards.

<sup>3</sup> Net clients do not include clients who transferred to different programs or who are exempt from working.

# Executive Summary, concluded

## **Summary of Objectives and Scope**

The objectives for this audit were to answer the following questions:

- Are the contract administration functions of the boards designed and implemented to effectively and efficiently promote workforce development in their regions?
- Is the performance measure information used by the Commission to manage the State's workforce development system accurate and relevant?
- Are the services the boards deliver to the clients of the workforce development system resulting in the desired outcomes?

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## Program Dollars Are Generally Being Used as Intended

The audited boards are generally using funds designated for jobs skill training<sup>4</sup> and client support services<sup>5</sup> as intended. Only eligible individuals are receiving these benefits. Expenditures are generally supported with adequate documentation, and the amounts are almost always authorized and reasonable. However, we were unable to determine the appropriateness of expenditures at two boards due to poor documentation.

### Expenditure Testing Results

We tested 522 vouchers totaling \$1.3 million at six workforce boards.

- 100 percent of the clients associated with the expenditures were eligible for the services provided.
- 89.1 percent of expenditures had adequate records to support the payments and were properly authorized and reasonable.
- More than 70 percent of exceptions occurred at one board, while there were no exceptions at three boards.

During fiscal year 2000, the boards received \$558 million in funding from the Texas Workforce Commission (Commission) for six programs that provide jobs skills training and/or client support services.<sup>6</sup> We tested 522 vouchers totaling \$1.3 million from six of the 28 boards.

All payments tested were made on behalf of clients eligible for the services received.

With some exceptions, the boards had sufficient source records to document the payments adequately. Moreover, the boards properly approved the payments in compliance with board, state, and federal policy. We did, however, find the following exceptions:

- One board's service provider did not have adequate supporting documentation for 41 payments (7.9 percent of all audited vouchers).
- In three instances, one board made payments without sufficient supporting documents to verify that services were performed.
- We found 13 instances at two boards in which the boards paid approximately \$23,000 on behalf of clients in excess of board established limits. None of these payments is considered a questioned cost because there was no violation of federal provisions.

<sup>4</sup> Job skills training includes training in technical job skills and equivalent knowledge and abilities in a specific occupational area offered by post-secondary institutions, secondary schools, public and private agencies, and other organizations.

<sup>5</sup> Support services are services that are provided to remove barriers to client success in obtaining a job and achieving self-sufficiency. Support services can include transportation assistance, childcare assistance, and emergency or short-term housing assistance.

<sup>6</sup> These programs include Temporary Assistance for Needy Families (TANF), Welfare to Work (WtW), Food Stamp Employment and Training (FSE&T), Childcare Development Fund and Childcare Development Block Grant (Childcare), Job Training Partnership Act (JTPA), and the Workforce Investment Act (WIA).



Recommendation:

We provided recommendations to each audited board on ways to correct these problems. See Appendix 4 for a list of boards to which we issued management letters containing findings, recommendations, and board management responses.

Section 2:

## The Boards Have Created Basic Contract Administration Structures, But Specific Aspects of These Structures Need to Be Strengthened

All six audited boards have basic contract administration structures and processes in place. In some cases, however, significant improvements in contract monitoring areas such as staffing, coverage, and risk assessment still must be made. In addition to continuing to improve contract monitoring systems, some boards need to strengthen their oversight roles. For example, inadequate oversight on the part of one board caused it to lose approximately \$700,000 in childcare funding through deobligation, a process through which the Commission redistributes funds among boards. The Commission reported that half of the 28 boards failed to meet either required expenditure targets or local matching funds requirements during fiscal year 2000. As a result, a total of \$10.1 million in childcare funding was taken from these 14 boards and redistributed through reobligations. Although the Commission redistributed these funds to other boards, the areas served by the boards that lost funding faced potential reductions in services.

Although contracts between the boards and their providers contain the majority of key provisions recommended in the Commission's *Financial Manual for Grants and Contracts*, the absence of certain key provisions increases the likelihood of substandard contractor performance and improper accounting for funds.

### Contract Monitoring at the Boards

Current Status

All six boards have the basic structure and processes in place to perform contract monitoring. However, progress in the development of certain structural components of these processes varies among the boards. Therefore, weaknesses and opportunities for improvement still exist, particularly in the areas of staffing, coverage, and risk assessment.

Previous Status

"Commission Management and monitoring staff characterize the boards' monitoring as inconsistent and question most boards' understanding of their responsibility to monitor their contractors."

*Welfare Reform Implementation at the Texas Workforce Commission*,  
SAO Report No. 99-051, August 1999

The boards' payment methodologies generally helps ensure that the State pays a fair and reasonable rate for purchased services.

Section 2-A:

### Boards Are in Various Stages of Developing Effective Contract Monitoring Functions

The six audited boards have the basic structure and processes in place to perform contract monitoring. This is a significant improvement from the weak or non-existent monitoring by boards detailed in a prior State Auditor's Office audit (*Welfare Reform Implementation at the Texas Workforce Commission*, Report No. 99-051, August 1999). However, progress in the development of certain structural components of these processes varies among the boards. Therefore, weaknesses and opportunities for improvement still exist, particularly in the areas such as staffing, coverage, and risk assessment.

The components of the contract monitoring function and the rate of progress in the boards' implementations are as follows:

- Adequate, capable staff – Half of the audited boards have a single program monitor with limited monitoring experience. Staff members who lack sufficient monitoring skills and experience are less likely to carry out the monitoring function thoroughly and ensure that contractors are performing effectively.
- Adequate monitoring coverage – Although all boards have annual monitoring plans, the coverage of these plans needs to be strengthened. For example, one board has two service providers that perform self-monitoring. However, the board's monitor does not work with these providers to ensure maximum, coordinated risk coverage. Annual plans that lack adequate coverage of all areas of grant management increase the likelihood that management will not detect or correct major problems.
- Use of risk assessments for planning and prioritizing work – Half of the audited boards are in the process of moving from a cycle-based plan to a risk-based plan. The rest of the boards already use risk assessments to plan their monitoring. Regardless of implementation status, however, there is opportunity to improve all boards' use of risk assessments. For example, one board used risk assessment attributes that were too subjective and a rating system that was not specific enough to ensure consistent ratings.

Without an effective risk assessment to focus monitoring efforts on the areas of highest risk, a monitoring function may fail to detect and control service provider compliance, accounting, or performance problems. For example, one board does not monitor its self-arranged childcare providers even though these contractors are considered to be high-risk providers of childcare services<sup>7</sup>.

- Monitoring policies and tools – Four of the six audited boards have detailed comprehensive monitoring policies and tools. The two boards that do not have such policies and tools in place run the risk of overlooking compliance, accounting, or performance problems on the part of their service providers.
- Processes to report and follow up on known problems – With one exception<sup>8</sup>, all boards require contractors to prepare corrective action plans and report the results of monitoring activities to board management and at least some members of the board. Failing to require corrective action to resolve problems identified during monitoring engagements increases the risk that known problems will not be corrected. Not reporting the results of monitoring engagements to board management or board members leaves the board accountable for problems about which it is not aware and gives it no opportunity to ensure correction.

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<sup>7</sup> These providers are considered to be at higher risk of not providing services in accordance with contracts because they include unlicensed childcare providers who are subject to fewer regulations.

<sup>8</sup> The board that is the exception has both a program monitoring function and a fiscal monitoring function. While the program monitoring function does not produce reports or require corrective action plans, the fiscal monitoring function does both.

Recommendation:

We provided recommendations to each audited board on ways to correct these problems. See Appendix 4 for a list of boards to which we issued management letters containing findings, recommendations, and board management responses.

Section 2-B:

**Fourteen Boards Lost \$10.1 Million in Childcare Funding Through Transfers to Other Boards**

The Commission reported that during fiscal year 2000, 14 of the 28 boards failed to meet either required expenditure targets or local matching funds requirements and had approximately \$10.1 million in childcare funding (an average of \$722,000 each) redistributed away from them through deobligations. This funding represented an average of 7.8 percent of the 14 boards' childcare funding. See Appendix 5 for a detailed list of deobligation and reobligation by board.

Deobligation is a process through which the Commission takes program funds from boards that probably will not spend the funds within the grant period. Through reobligation, the Commission redistributes those funds among boards that are more likely to need additional funding. This process decreases the risk that the State will lose federal funds for programs administered through the boards.

Weaknesses in one board's monitoring of program budgets caused it to lose \$700,000 in funding through deobligation and jeopardized an additional \$3.2 million in funds. Although the State will not lose these funds, the money will no longer be available to the particular area served by that board.

Quick action by the board discussed above reduced its earlier loss of funds to \$700,000 from an original \$1.3 million. The board staff's inexperience with the affected programs, which are relatively new, and a failure to produce timely financial data appear to have contributed to this problem. Another factor that may have contributed to this issue was the board's failure to enforce financial reporting provisions in its contracts with service providers. For example, one childcare service provider routinely submitted its financial statements several months late. At the time of our audit, the board was taking steps to try to prevent the loss of the additional \$3.2 million.

Recommendation:

We provided recommendations to the audited board to correct these problems. See Appendix 4 for a list of boards to which we issued management letters containing findings, recommendations, and board management responses.

Section 2-C:

**Board Contracts With Service Providers Contain the Majority of Provisions Necessary to Protect the State’s Interests**

Contracts between the audited boards and their service providers contain most of the necessary provisions recommended in the Commission’s *Financial Manual for Grants and Contracts*. However, the existence of certain weak or incomplete contract provisions continues to adversely affect the boards’ contract monitoring functions.

Table 1: Contract Provisions at Each Board

	Reporting Provisions	Payment Provisions	Description of Services
Board 1	A	A	A
Board 2	A	I	A
Board 3	A	F	I
Board 4	A	I	I
Board 5	A	I	I
Board 6	A	A	I
<b>Legend</b>			
<b>A</b>	All audited contracts contain required provisions.		
<b>I</b>	Not all audited contracts contain required provisions.		
<b>F</b>	Some audited contracts lack significant provisions.		

For example, as highlighted in Table 1, Board 3 failed to include provisions that required payment within a reasonable designated time frame in certain contracts. This omission resulted in the board receiving a number of payments between 5 and 16 months after several clients received services or those clients received an invoice. Untimely payments such as these could result in inaccurate financial reporting, inefficiencies in tracking budgets for different program years, possible duplicate payments, and failure to comply with grant requirements.

As illustrated in Table 1, most boards incorporate the majority of necessary provisions into their contracts. All audited contracts contained necessary reporting provisions; however, opportunities for improvement still exist in payment provisions and description of services:

- Reporting Provisions – All boards have sufficient reporting provisions. Reporting provisions reduce the risk that board management will not have accurate, timely, and useful financial and program information on which to base its decisions. These provisions define the types of information the contractor must provide the board, performance measures the board will use to evaluate the contractor’s performance, and how and when the information must be presented.
- Payment Provisions – Not all boards link contract provisions for allowable costs with applicable federal cost principle guidance. This is important because payment provisions reduce the risk that funds will be spent or accounted for improperly. Payment provisions designate how contractors may spend program funds. These provisions specify the types of documentation the contractor must provide the board to receive payment and the manner in which the board will pay the contractor.
- Description of Services – Most boards’ contracts lacked a list of barriers to participants’ to success and the contractors’ plans to overcome these barriers. Additionally, half of the boards’ contracts did not contain specific provisions describing contingency plans if the contractor defaults on the contract. A

detailed description of services the contractor will provide reduces the risk of substandard performance. This description should include items such as a schedule of activities, participant selection criteria, and a list of barriers. If the board expects the contractor to self-monitor or to monitor its subcontractors, the expectations for this work should be listed in detail.

Recommendation:

We provided recommendations to each audited board on ways to correct these problems. See Appendix 4 for a list of boards to which we issued management letters containing findings, recommendations, and board management responses.

Section 2-D:

**The Boards' Payment Methodologies Help to Ensure Fair and Reasonable Rates for Services**

The boards' payment methodologies help to ensure that the State pays a fair and reasonable rate for purchased services.

The boards' payment methodologies have the following strengths:

- Procedures to ensure reasonable rates for contracted services – Contract budgets or rates for services are established prior to contract execution. Each of the boards has processes in place to analyze proposed costs to ensure a reasonable rate for administering the programs.
- Procedures to require documentation to support expenditures and track and compare contractor spending to budgets – All of the audited boards required that invoices be supported by expenditure documentation. They also had processes in place to compare expenditures to budgets to ensure that their contractors were on track with expenditures as they were projected in the budgets. However, as noted in Section 1, documented procedures alone are insufficient to ensure proper accounting for program funds, and, as noted in Section 2-B, active monitoring by the boards also is crucial.
- Systems to track and manage funding streams – The audited boards have coding structures in place that allow them to properly segregate the various federal program funding streams by grant, program, and program year. This structure allows them to track expenditures, determine budget status, ensure that funds are spent in accordance with state and federal guidelines, and meet external reporting requirements.

Section 3:

## Data Input Errors Made by the Boards Compromise the Usefulness of Data in The Workforce Information System of Texas (TWIST)

Data entry errors the boards have made in TWIST compromise the usefulness of the system and its data. These errors are the result of improper data entry and the failure of boards and service providers to maintain critical supporting documentation. The system itself does not introduce calculation or reporting errors.

### The Workforce Information System of Texas (TWIST)

TWIST is the information system maintained by the Commission to store client data for the Temporary Assistance for Needy Families (TANF), Workforce Investment Act (WIA), Food Stamps Employment & Training (FSE&T) and Welfare to Work (WtW) programs.

The Commission and the local workforce boards use the system to manage and oversee workforce programs in Texas.

Reliability concerns and misperceptions about TWIST processes have caused users to question its accuracy and usefulness. While TWIST experienced some utility limitations, some users mistakenly believe TWIST is in error because they do not understand how the system works

Data security is at increased risk because boards and their service providers failed to terminate the access rights of approximately 30 percent of former employees.

Section 3-A:

### TWIST Data Accuracy Should Be Improved

Key TWIST data has an estimated error rate between 11.2 percent and 15.4 percent<sup>9</sup>

due to data entry errors or unsupported information.

The system itself does not introduce error as it calculates information and prepares reports. TWIST data provides performance information used for oversight and management of the workforce system at all levels (federal, state, local, and contractors).

#### TWIST Accuracy

##### System Integrity

Tests found that TWIST always accurately rolled-up data into reports.

##### Data Accuracy

The estimated error rate for key TWIST data is between 11.2 percent and 15.4 percent, with a confidence level of 95 percent. The nine audited boards had individual error rates ranging from 4.2 percent to 29.2 percent. Client records were almost always entered into the system.

Approximately 13 percent of data elements (115 of 864) audited at nine workforce boards<sup>10</sup> were incorrect or lacked key supporting documentation. The nine boards had individual error rates ranging from 4.2 percent to 29.2 percent.<sup>11</sup> Individuals entering data made errors most frequently when entering data that required

judgment or knowledge of the program. Summary client data entered into TWIST must be supported by documentation that details the client's participation in such activities. In addition, individuals inputting data should be knowledgeable about program rules (see Appendix 2 for more detail).

<sup>9</sup> This is the error rate with a 95 percent confidence level.

<sup>10</sup> We audited TWIST at nine boards—at three of the six boards where we audited expenditures and contract administration and at an additional six boards.

<sup>11</sup> The boards had a median error rate of 10.4 percent.

Client records are correctly entered into TWIST. Only 8 of 269 audited client files (3 percent) did not have corresponding client records. One board was the source of all but one of these exceptions.

Recommendation:

The Commission, the boards, and board contractors should work together to develop an overall strategy and action plan to improve data accuracy:

- The Commission should consolidate all documentation instructions for programs administered by boards into a single issuance. This issuance should provide guidance on the level of detailed documentation that must be maintained to support the summary of services and activities recorded in TWIST. The Commission guidance should allow boards the flexibility to determine how the required documentation will be maintained (electronically or in hard copy format). Boards should be required to establish local policies that outline how documentation will be maintained.
- Each board should ensure that its monitoring activities include sufficient testing of TWIST data accuracy. Boards should consider requiring service providers to self-monitor for data accuracy. Boards should periodically test the integrity of the service providers' work and should analyze results to find the cause of data entry problems.
- The Commission should continue testing TWIST data accuracy as a regular part of its monitoring efforts and continue working to identify the cause of TWIST accuracy problems at the boards.

Management's Response:

- *The Agency strives to ensure the highest level of data integrity and is open to ways to improve operations. We believe that consolidating all documentation requirements into one issuance will provide clearer direction to the Boards and assist in improving the integrity of the data in TWIST.*
- *We agree that self-monitoring by all service providers would provide more assurance of TWIST data integrity. Some Boards do provide data integrity monitoring of the service providers and some service providers do self-monitoring. We will provide your recommendations to the Boards and encourage those not already monitoring data accuracy to implement a process to do so. The Agency's monitoring of the data should help determine where there may be problems with the data accuracy.*
- *We appreciate the State Auditor's Office recognizing that the Contract Monitoring Department tested TWIST data accuracy during reviews of the Local Workforce Boards. Reviews are conducted at all of the 28 Boards annually. Monitoring procedures will continue to include testing and analysis of TWIST data.*

Section 3-B:

### **The Commission Should Continue to Improve TWIST Reliability and User Understanding of System Processes to Ensure the System's Usefulness**

Lack of knowledge about TWIST processes and system reliability problems have prevented optimal use of the system. There is a widespread perception among the staff members of several boards and service providers that TWIST data is inaccurate and that the system is undependable. We noted that TWIST often experienced system failure, that report turnarounds can take several hours, and that improper data entries compromise data accuracy. However, some users mistakenly think TWIST introduces errors. As a result, they misuse and misinterpret TWIST reports because they do not understand system operations.

For example, one contractor believed TWIST had created a series of data discrepancies, but the Commission was able to show the contractor that there was nothing wrong with the TWIST data. Instead, the error occurred when the contractor used and interpreted the TWIST reports. This misinterpretation occurred because contractor personnel did not understand key aspects of the interface between TWIST and the Department of Human Services' System for Application, Verification, Eligibility, Referral, and Reporting (SAVERR). SAVERR is the source of key demographic and program participation data in TWIST. This lack of knowledge has caused at least one other board to question the accuracy of TWIST data.

#### **TWIST Interface With SAVERR**

There is a widespread perception among the staff members of several boards and service providers that TWIST data is inaccurate. One cause of misinterpretation is that some TWIST users do not understand key aspects of the interface between TWIST and SAVERR.

The Commission has taken steps to address TWIST utility issues. It made enhancements to the system and began offering TWIST training for board staff members in May 2000.

#### Recommendation:

The Commission should ensure TWIST usefulness by taking the following steps:

- Continue to provide training for both board and contractor staff members. Training should include hands-on exercises and information on how TWIST works.
- Continue to improve system reliability to decrease system downtime.

#### Management's Response:

- *The Agency is committed to providing training to meet the needs of both Board and contractor staff. We will continue to assess the training needs of Board area staff and offer training that is identified to meet their needs, including TWIST.*



- *System reliability is a high priority of the Agency. The system downtime experienced was primarily the result of hardware failure. The Agency has continued to make improvements to hardware and software to improve system reliability and decrease downtime. Much of the hardware on the existing server has been replaced or upgraded. The upgrades included the replacement of 16 processors, network cards, and interface cards and upgrades to the operating system software.*

*Additionally, Agency staff has reconfigured the disk storage device to distribute data files, which are often accessed, across multiple disks in order to distribute the IO traffic. Agency staff also modified application transaction processing to perform more efficiently. These upgrades have stabilized the system. Over the past 3 months, the system has been down (other than scheduled maintenance) only 4 times and each time for less than 2 hours. Over the past 6 weeks, the system has not been down at all other than for scheduled maintenance.*

*To ensure even better reliability in the future, the Agency has purchased additional servers that will replace the current servers. These purchases included two production servers. The purchasing of two production servers will allow for fail-over capabilities. That is, if one production server has hardware problems, production will automatically switch over to the second server, allowing for continued up time. Also a standalone server is being purchased that will be dedicated to ad hoc queries for management or evaluation needs. This will take resource requirements off the production server and will make more resources available for reporting, a very important function of TWIST.*

Section 3-C:

### **Strengthen TWIST Access Security**

Nine boards failed to terminate access rights for 402 of 1392 former employees (29 percent). Exception rates at the boards ranged from 0 to 66.5 percent<sup>12</sup>. As a result, there is an increased risk of unauthorized users accessing TWIST and changing records.

#### Recommendation:

The Commission should ensure that boards and contractors develop, implement, and enforce policies and procedures for removing non-employee TWIST access.

#### Management's Response:

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<sup>12</sup> The median exception rate was 32.5 percent. Two boards had no exceptions.

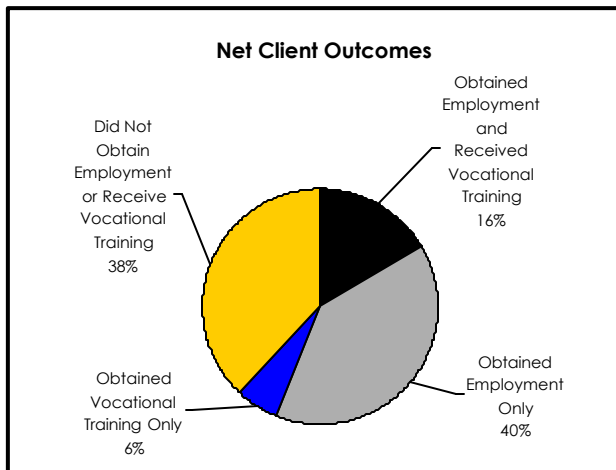
The Agency has built security into the TWIST system. The Agency has policies and procedures for state office staff, board staff and contractor staff. There is a table in TWIST that determines by functional area what responsibilities a person has for that area. These levels of responsibility are no access, view, add, and delete. Each Board has a System Administrator who is responsible for controlling access to TWIST users in their Board area. This person or their designee will set up each person with a logon ID and define what authorities that person has. Before an employee is assigned authorization to use TWIST, they are required to sign the "TWC Information System Security Agreement," P-41B. This agreement is very much like the one all Agency employees sign except it is tailored for Board personnel. When a Board person leaves, the System Administrator is supposed to revoke the access authority. The Agency contract monitors will add a step to their program to test the system at each location to strengthen the assurance that terminated personnel's access is revoked.

Section 4:

### Fifty-Six Percent of the Boards' Net Clients Obtained Employment During Fiscal Year 2000

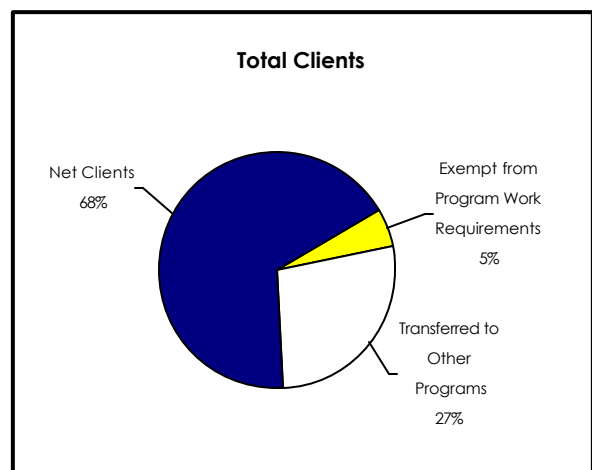
Our analysis indicated that 56 percent of 85,602 net clients who exited the Commission's four major workforce programs in fiscal year 2000 left with employment as illustrated in Figure 2. An additional 6 percent of clients received vocational training, which should increase their likelihood of future employment. These four programs included the Welfare to Work, Temporary Assistance to Needy Families/Choices, Workforce Investment Act, and Food Stamps Employment and Training programs. Net clients do not include clients who transferred to different programs or are exempt from working.

Figure 2



Source: TWIST data

Figure 3



During fiscal year 2000, 189,647 clients participated in the four major workforce and welfare programs administered by the local workforce boards. As Figure 3 illustrates, of the 126,494 clients who terminated from these programs that year, 34,103

(27 percent) transferred to other programs, and 6,789 (5 percent) were exempt from work requirements.<sup>13</sup> Table 2 displays the top five outcomes for the net clients who completed these programs.

Table 2

Top Five Outcomes for Net Clients	
1. Received services and did not obtain employment .....	25.0%
2. Obtained employment and received nonvocational training .....	24.9%
3. Obtained employment and received vocational training.....	16.4%
4. Obtained employment and received services.....	14.2%
5. Received nonvocational training and did not obtain employment ...	11.8%

Source: TWIST data

There are several caveats to our analysis that, as discussed in the Methodology section of Appendix 1, should be considered when using this information.

Section 4-A:

### **The Commission Should Measure Program Performance on a Systemwide Basis**

The Commission reports program performance by individual programs, but it does not track performance on a consolidated basis by using analysis similar to the preceding section of this report. Tracking performance by individual programs alone has limited usefulness, and it does not provide a depiction of the workforce development system in its entirety.

State law requires local workforce boards to administer programs through a one-stop service network. Therefore, the Commission administers its workforce programs primarily as members of a single workforce system rather than as individual programs. Because it administers workforce programs in this manner, the Commission should assess overall performance as a whole as well.

Good performance measurement systems are useful, selective, and results-oriented.<sup>14</sup> Results-oriented systems focus primarily on outcomes and outputs. Selective systems concentrate on the most important indicators of performance. Useful systems provide information of value to the Commission and decision makers.

Fiscal year 2000 performance for clients who entered employment for the four major programs ranged from 46.2 percent to 77.1 percent, as shown in Table 3. These program-level performance measures are required and necessary. However, they are not completely results-oriented or completely useful because they only show results for segments of the workforce system rather than for the system in its entirety. These measures are not selective because performance of the whole system is at least as important to the State as the performance of any one program.

<sup>13</sup> Exemptions are given for a variety of reasons that prevent work participation. For example, reasons TANF/Choices clients are exempt from the work requirements include being temporarily or permanently disabled or caring for a related child under age three.

<sup>14</sup> *Guide to Performance Measure Management*, December 1999, 2000 Edition, p. 8.

Table 3: Program-level Entered Employment Data

Program	Number Served	Percentage Who Entered Employment	
Temporary Assistance to Needy Families/Choices	105,736	61.60%	
Food Stamp Employment and Training	15,289	46.18%	
Welfare to Work	11,328	67.15%	
Workforce Investment Act (fiscal year 1999)	57,294	Adult	70.55%
		Youth 19-21	65.65%
		Displaced Worker	77.10%

Source: Commission Year End Program Status Report. All data is for fiscal year 2000 except where noted.

As demonstrated by the caveats listed in Appendix 1, we acknowledge that any consolidated analysis has some shortcomings. However, adding an overall performance measure will provide value to the Commission and the State's leadership by measuring performance in the same manner that workforce programs are administered—as a unified system rather than as individual, unrelated programs.

Recommendation:

The Commission should develop performance measures that assess the performance of the workforce system as a whole as well as activities that contribute to positive outcomes. These measures will enable the Commission and other stakeholders to evaluate the effectiveness of the workforce system in a manner similar to the way the workforce system is managed.

Management's Response:

*We concur with the recommendation to provide consolidated performance on a systemwide basis. In fact, we currently have in place several performance measures that consolidate outcomes related to entered employment rates, retention rates, and earnings across a number of programs, including Choices, Workforce Investment Act, Food Stamp Employment and Training, and Job Search Seminar. These measures are reported quarterly pursuant to Rider 35, Article VI, General Appropriations Act, 76th Legislature. We agree that tracking by individual program is of limited usefulness. Institutional conventions at the state and federal levels tend to emphasize historical continuity in reporting and performance tracking by funding source, which promotes the proliferation of measures and dilutes administrative resources. Our current system of performance reporting is premised on these conventions; however, as one-stop service integration is achieved, the relevance of funding source in tracking performance has become less and less meaningful. We will examine new ways to analyze those factors contributing to our systemwide performance, starting with a review of service-related data currently being collected as suggested in Table 2. During the development of the agency's next strategic plan, we will again solicit input from local boards in developing our proposed changes. We will also seek changes to improve the relevance and reduce the number of program specific performance measures required by the Legislative Budget Board and the Governor's Office of Budget and Planning.*

## Objectives, Scope, and Methodology

### Objectives

The objectives for this audit were to answer the following questions:

- Are the contract administration functions of the local workforce development boards designed and implemented to effectively and efficiently promote workforce development in their regions?
- Is the performance measure information used to manage the State's workforce development system accurate and relevant?
- Are the services being delivered to the clients of the workforce development system resulting in the desired outcomes?

### Scope

The scope of the audit included:

- Contract Administration – We examined contract administration at the following six local workforce development boards:

- South Texas Workforce Development Board
- Rural Capital Workforce Development Board
- Alamo Workforce Development Board
- East Texas Workforce Development Board
- Coastal Bend Workforce Development Board
- West Central Texas Workforce Development Board

We examined the contract terms, the payment methodology, and contract monitoring at each board. In addition, we examined the contractor selection process at the South Texas Workforce Development Board and the Rural Capital Workforce Development Board.

- Performance Measure Information – We examined input controls over The Workforce Information System of Texas (TWIST) and the accuracy of data input into TWIST at the following nine local workforce development boards:

- Alamo Workforce Development Board
- East Texas Workforce Development Board
- Coastal Bend Workforce Development Board
- Cameron County Workforce Development Board

- South East Texas Workforce Development Board
  - Gulf Coast Workforce Development Board
  - Dallas Workforce Development Board
  - Concho Valley Workforce Development Board
  - Upper Rio Grande Workforce Development Board
- Service Delivery – We examined a sample of support service and training expenditures that occurred in the first quarter of calendar year 2000 at the six boards listed in the Contract Administration section (see previous page) in the following programs:
    - Food Stamps Employment & Training
    - Job Training Partnership Act
    - Temporary Aid to Needy Families/Choices
    - Workforce Investment Act
    - Welfare to Work

In addition, we examined service payments made for the Childcare Development Fund and the Childcare Development Block Grant at the following three boards:

    - East Texas Workforce Development Board
    - Coastal Bend Workforce Development Board
    - West Central Texas Workforce Development Board
- Outcomes – We examined the TWIST records for all participants who terminated from the following four programs during fiscal year 2000:
    - Food Stamps Employment & Training
    - Temporary Aid to Needy Families/Choices
    - Workforce Investment Act
    - Welfare to Work

## **Methodology**

### Procedures used to gather general information:

- Reviewed agency financial data and relevant reports and documentation.
- Interviewed board members, board and service provider staff members, and other stakeholders.
- Examined Commission financial and performance data.

- Examined the Commission Monitoring Division’s risk assessment.
- Analyzed compliance requirements for Workforce Investment Act, Food Stamp Education & Training, Job Training Partnership Act, Welfare to Work, Childcare Development Fund and Childcare Development Block Grant, and Temporary Assistance to Needy Families programs to gain an understanding of the programs.

Contract Administration:

- Reviewed a sample of contracts for content at each audited board.
- Interviewed board, provider, and contractor monitor staff members.
- Reviewed policies and procedures.
- Reviewed monitoring reports and risk assessments.
- Reviewed supporting documents for contract payments.
- At South Texas Workforce Development Board and Rural Capital Workforce Development Board, reviewed requests for proposals, proposals, bid scoring sheets, and other relevant documentation regarding chosen contract selection processes.

Performance Measure Information:

- Selected a statistical sample of clients from the following reports at each of nine boards listed in the scope section:
  - Choices Time report from February 1, 2000, to February 29, 2000
  - Active List report as of February 29, 2000
  - Termination List from February 1, 2000, to February 29, 2000
  - Support Services – Client Level from February 1, 2000, to February 29, 2000
- Compared selected client records to records in TWIST.
- Manually re-created performance measure calculations performed by TWIST.
- Selected a sample of client files and traced the clients to TWIST.
- Examined documentation of input controls over TWIST and interviewed individuals responsible for data entry at all boards except West Central Workforce Development Board.
- Compared persons currently allowed access to TWIST with current board and contractor employees.

Service Delivery:

- Interviewed board and service provider staff members.
- Examined policies and procedures relating to expenditures.
- Selected a sample of training and support service expenditures that occurred between January and March 2000 at each board listed in the scope section.
- Compared data in the accounting records to payment documentation.
- Traced recipient of training or services to TWIST to verify eligibility.

Outcomes:

- We examined activity and termination records for every client terminating from TANF/Choices, WtW, WIA, and FSE&T during fiscal year 2000.
- We created broad categories that included each termination and activity code.
- When clients had multiple terminations or activities, we selected the most favorable to use in the analysis.

There are several caveats that must be considered when using this analysis:

- The analysis does not include the total population served by the boards, only clients who participated in the four major programs for which there is data in TWIST. The boards operate other programs such as the Childcare program. Additionally, several board clients receive only limited services. These services include using a computer to identify job openings or participating in a board-sponsored job fair. We only looked at clients who qualified for the more intensive programs, which receive the vast majority of funding and effort.
- We prepared the analysis using TWIST as the basis of information. As discussed in Section 3, TWIST has some data integrity issues.
- Multiple outcomes for the same client are not shown. Many clients had multiple outcomes during fiscal year 2000. We designed the analysis to count each client only once and to favor certain outcomes over others. For example, some clients obtained employment, received services, and received vocational training. This analysis would show those clients as obtaining employment and receiving vocational training.
- Not all clients whom the Commission counts as having obtained employment are identified in this analysis. The entered employment performance measures allow counting the client as employed through workforce system services if he or she gets a job in the quarter following exit from the program. The data used for this analysis was extracted from TWIST before the first quarter of fiscal year 2001 had ended.



- The Commission used the Unemployment Insurance database when preparing its performance measure data. This database, which the Commission considers more reliable than TWIST, enables the Commission to verify the accuracy of TWIST data. We used TWIST data alone.

Audit testing and analysis included reviewing controls, examining a sample of contracts for content, reviewing contract monitoring material, comparing TWIST access reports with current employee lists, comparing TWIST data with client files, and examining expenditure documentation.

### **Other Information**

We conducted fieldwork from May 2000 through October 2000. The audit was conducted in accordance with generally accepted government auditing standards.

The following members of the State Auditor's staff performed the audit work:

- Gregory S. Adams, CPA, CGFM, MPA (Project Manager)
- Beth Arnold, CIA, CGFM
- Fred Bednarski
- Vicki Durham, MBA
- Ruben Juarez
- Phil Kirk
- Polly Laoboonmi
- Trent B. Nichol, MAcc
- Patricia Perme
- Rick Rupert, MPA
- Cesar Saldivar
- Stephanie Thayer, CPA
- Nick Villalpando, MPA, CPA
- Anna Zhang, MPAff
- Leslie Ashton, CPA (Quality Control Reviewer)
- Worth Ferguson, CPA (Quality Control Reviewer)
- Bruce Truitt, MPAff (Quality Control Reviewer)
- Deborah L. Kerr, PhD (Audit Director)

## Detailed Results of Auditing The Workforce System of Texas (TWIST)

The results of auditing four different reports generated by TWIST at each of nine local boards appear in Table 4 and Table 5. These reports were the Choices Time report, the Active List, the Termination List, and the Support Services Report. Testing involved matching data entered into TWIST with documentation in case files.

Table 4: TWIST Data Integrity Test Results - Total Exceptions per Board

Board	Total Number of Files tested	Total Number of Exceptions	Error Rate
Board 1	96	28	29.2%
Board 2	96	24	25.0%
Board 3	96	19	19.8%
Board 4	96	11	11.5%
Board 5	96	10	10.4%
Board 6	96	7	7.3%
Board 7	96	6	6.3%
Board 8	96	6	6.3%
Board 9	96	4	4.2%
<b>Total</b>	<b>864</b>	<b>115</b>	<b>13.3%</b>

Table 5: TWIST Data Integrity Test Results - Total Exceptions per Report Type

Report Type	Number Tested	Total Number of Exceptions	Error Rate
Choices Time	175	46	26.3%
Active List	535	54	10.1%
Termination List	95	7	7.4%
Support Services	59	8	13.6%
<b>Total</b>	<b>864</b>	<b>115</b>	<b>13.3%</b>

Another test involved randomly selecting client files and determining whether these clients' information had been entered into the system. Testing results appear in Table 6.

Table 6: TWIST Data Integrity Test Results – Tracing Client Files to TWIST

Board	Total Number of Files tested	Total Number of Exceptions	Error Rate
Board 1	30	0	0.0%
Board 2	29	0	0.0%
Board 3	30	0	0.0%
Board 4	30	0	0.0%
Board 5	30	0	0.0%
Board 6	30	1	3.3%
Board 7	30	7	23.3%
Board 8	30	0	0.0%
Board 9	30	0	0.0%
<b>Total</b>	<b>269</b>	<b>8</b>	<b>3.0%</b>

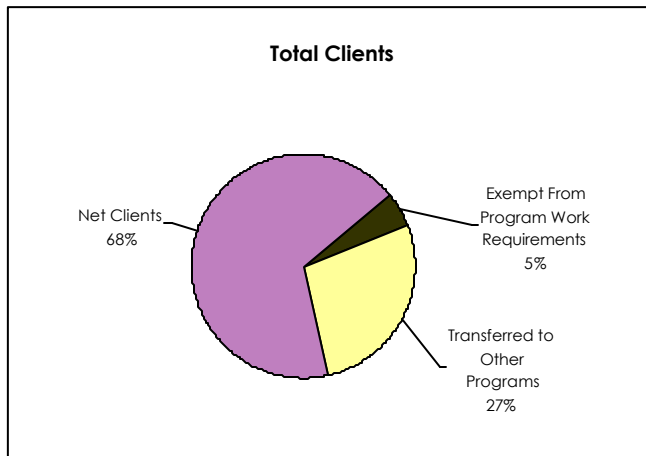
Appendix 3:

## A More Detailed Examination of Local Workforce Board Program Outcomes

As discussed in Section 4, we performed an analysis of program outcomes for clients of the local workforce boards. We examined all 126,494 clients who terminated from one of four programs: Welfare to Work (WtW), Temporary Assistance to Needy Families (TANF)/Choices, Workforce Investment Act (WIA), and Food Stamps Employment and Training (FSE&T). We did not examine the Childcare program because data for that program is not available.

Because the Commission does not have a performance measure for overall effectiveness, we measured the overall effectiveness of programs administered through the local boards by building a model in which there were two positive outcomes:

Figure 4



- A client obtained employment.
- A client received vocational training.

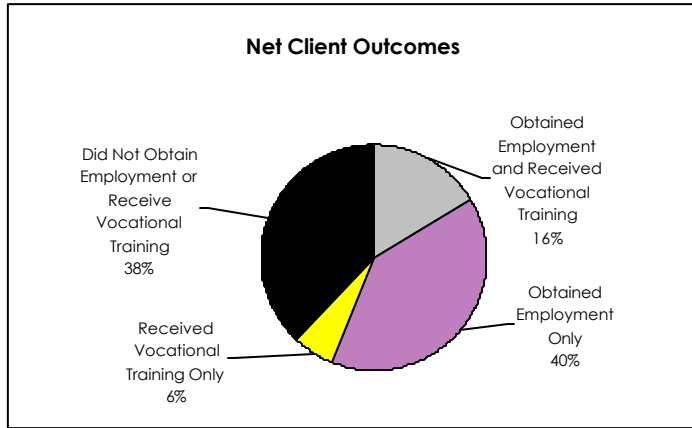
There are two categories of clients who did not obtain employment or receive vocational training for reasons outside the boards' control, as illustrated in Figure 4. The first group, which represents 5 percent of total clients, was exempt from the work requirements of the Commission's programs for various reasons. For example, TANF/Choices clients are exempt from working if they are temporarily or permanently disabled. The second group, which

Source: TWIST data

represents 27 percent of total clients, transferred between programs. We did not include these two groups in our analysis.

We divided the remaining 85,602 net clients into four groups, as illustrated in Figure 5:

Figure 5



Source: TWIST data

- Clients who obtained employment and received vocational training
- Clients who obtained employment but did not receive vocational training
- Clients who did not obtain employment but received vocational training
- Clients who did not obtain employment and did not receive vocational training

Section 3-A:

### **Clients Who Obtained Employment and Received Training**

The first group, 16 percent of net clients, received vocational training and left programs because they obtained employment. These individuals experienced a variety of different employment outcomes. Some clients obtained employment within the area served by the board. Others entered an apprenticeship program or the armed forces. In other cases, clients returned to employment they had previously left due to layoffs.

Vocational training includes training done in an institutional setting, on-the-job training, workfare, and work experience.

Section 3-B:

### **Clients Who Obtained Employment But Not Vocational Training**

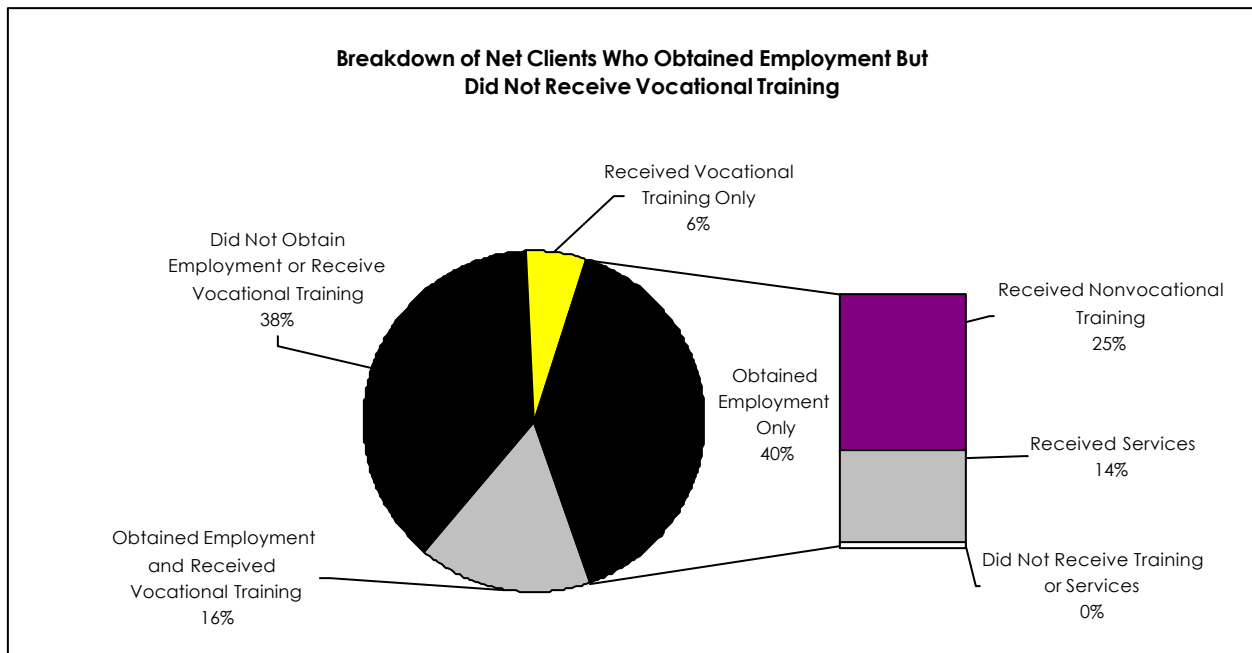
The second group includes clients who obtained employment but did not receive vocational training. As Figure 6 illustrates, these individuals are divided into three groups:

- Clients who obtained employment and received nonvocational training
- Clients who obtained employment and received services
- Clients who obtained employment and received neither training nor services

The local workforce boards offer several forms of nonvocational training. This training includes:

- **Job Readiness Activities** – Job readiness activities include individual assistance; self-paced curriculum; and coordinated, planned, and supervised classes for participants to prepare them for seeking employment. Activities include, but are not limited to, training in personal job development, life skills, parenting skills, and behaviors necessary for the labor market.
- **English as a Second Language (ESL)** – Instruction in the English language for nonnative speakers. Adults take ESL classes to learn to speak, understand, read, and write English.
- **Basic Educational Skills/Adult Basic Education (ABE)** – Participants may be referred to the following activities deemed necessary for increasing self-sufficiency: basic skills and literacy, secondary school or alternative school, or a course of study leading to a certificate of high school equivalency.

Figure 6



Source: TWIST data

A total of 32,290 net clients received nonvocational training. The 21,354 net clients who gained employment and received nonvocational training represented 25 percent of the population of all net clients.

In addition to training, the local workforce boards also offer a variety of other services. These services include:

- **Objective Assessment** – This service includes an objective assessment of each participant’s skill levels and service needs. This assessment includes a review of basic skills, occupational skills, prior work experience, employability, and interests and aptitudes (including interests and aptitudes for nontraditional employment and supportive service needs).

- Job Search Assistance/Job Search – This service involves helping individuals develop or enhance their employment-seeking or job-seeking skills. Most job search assistance focuses on building practical skills and knowledge to identify and initiate employer contacts and interviews with employers.
- Counseling – This service involves assisting participants in realistically assessing their needs, abilities, and potential; providing guidance in the development of vocational goals and the means to achieve them; and helping participants find solutions to a variety of individual problems that occur during participation.

A total of 33,676 net clients received services during fiscal year 2000. Of these clients, 12,187 (14 percent of all net clients) obtained employment.

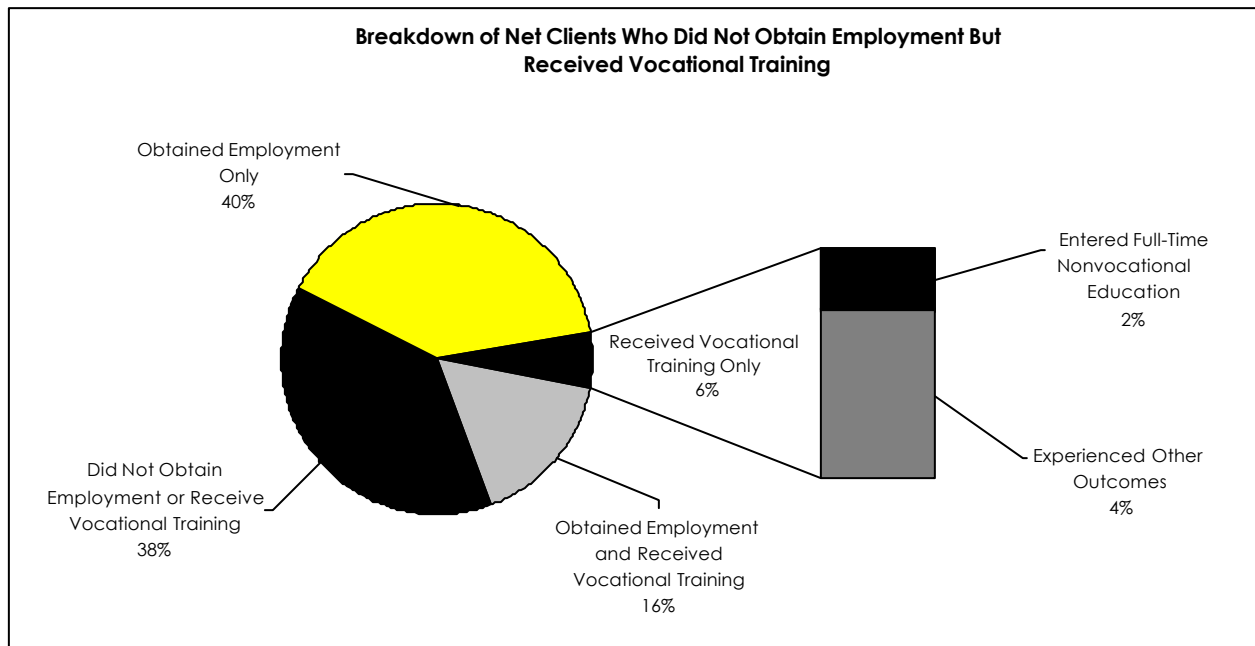
Only 496 net clients received neither services nor training. Of these clients, 405 (less than 1 percent of all net clients) obtained employment.

Section 3-C:

### **Clients Who Received Vocational Training But Did Not Obtain Employment**

The third group of clients received vocational training but did not obtain employment. As illustrated in Figure 7, these individuals had one of two additional outcomes. The first group received vocational education and then entered full-time, nonvocational education. These individuals include youths returning to school or continuing in school after completing vocational training. Only 2,290 net clients entered full-time nonvocational education. Of these clients, 1,399 (less than 2 percent of all net clients) received vocational training.

Figure 7



Source: TWIST data

The second group of clients who received vocational training but did not obtain employment had a variety of outcomes. This group includes the following:

- Clients who completed education that increased their employability, but did not immediately obtain employment
- Clients whom the board is no longer able to locate
- Clients found to be ineligible for a program after beginning participation
- Clients who refused to participate in the program
- Clients who moved out of the state

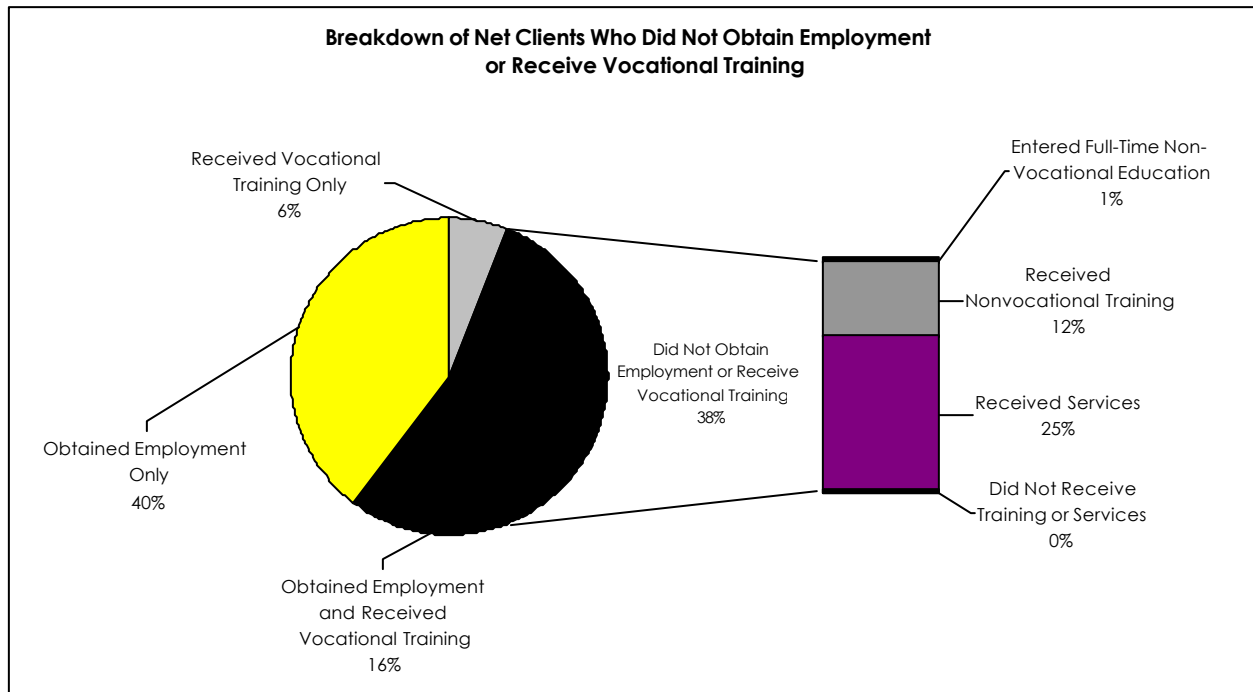
A total of 35,297 net clients did not enter full-time nonvocational education. Of these clients, 3,672 (approximately 4 percent of all net clients) received vocational training.

Section 3-D:

### **Clients Who Did Not Obtain Employment or Receive Vocational Training**

The fourth group of clients neither obtained employment nor received training, as Figure 8 illustrates. Most of these clients received other services or nonvocational training.

Figure 8



Source: TWIST data

Appendix 4:

## Individual Management Letters

We have issued individual management letters to each of the six boards at which we performed fieldwork related to contract administration and expenditures. Copies of these management letters are available from the State Auditor's Office. Individual report numbers are as follows:

- Rural Capital Area Workforce Development Board (SAO No. 01-361, February 2001)
- West Central Texas Workforce Development Board (SAO No. 01-365, February 2001)
- South Texas Workforce Development Board (SAO No. 01-382, March 2001)
- Alamo Workforce Development Board (SAO No. 01-383, March 2001)
- East Texas Workforce Development Board (SAO No. 01-397, March 2001)
- Coastal Bend Local Workforce Development Board (SAO No. 01-412, March 2001)

Appendix 5:

## Detailed Listing of Childcare Deobligations and Reobligations

Table 7 on the next page lists total deobligations and reobligations by boards, as reported by the Commission. Deobligation and reobligation significantly reduce the State's risk of losing funds when individual boards do not spend them.

There are two ways for boards to lose Childcare program funds through deobligation. The first way is for a board to fail to spend a specified percentage of funds by specified dates. Failing to spend funds in a timely manner increases the risk that the State will lose unspent federal funds. The second way is to fail to meet local matching fund requirements.



For example, Board 28 has funds both deobligated and reobligated. Although this board demonstrated sufficient local need to garner reobligations, it failed to raise its entire required local match, causing it to also lose funds through deobligation.

Table 7: Reobligations and Deobligations

Board	Total Deobligations	Total Reobligations	Fiscal 2000 Allocation	Percentage Lost in Deobligations
Board 1	\$ 1,229,182	\$ 0	\$ 6,411,937	19.17%
Board 2	0	364,688	7,083,052	0
Board 3	0	115,680	3,244,756	0
Board 4	1,369,703	0	15,510,427	8.83%
Board 5	0	1,081,826	20,050,502	0
Board 6	0	1,804,180	34,460,097	0
Board 7	324,346	0	4,175,849	7.77%
Board 8	507,672	0	10,852,984	4.68%
Board 9	0	184,707	5,180,930	0
Board 10	0	716,735	20,104,077	0
Board 11	63,599	0	7,234,615	0.88%
Board 12	151,771	0	2,442,934	6.21%
Board 13	0	254,023	5,039,394	0
Board 14	0	544,958	10,233,676	0
Board 15	179,439	0	6,119,780	2.93%
Board 16	0	138,807	3,882,297	0
Board 17	631,513	0	5,568,937	11.34%
Board 18	0	213,385	5,985,343	0
Board 19	0	0	3,025,872	0
Board 20	0	1,756,080	34,239,637	0
Board 21	923,985	0	9,623,046	9.60%
Board 22	716,799	0	13,411,582	5.34%
Board 23	1,845,842	0	18,674,195	9.88%
Board 24	418,396	0	10,625,018	3.94%
Board 25	0	0	2,412,069	0
Board 26	0	232,061	6,509,204	0
Board 27	1,051,427	0	6,028,350	17.44%
Board 28	696,573	2,703,118	75,821,144	0.92%
<b>Total</b>	<b>\$ 10,110,247</b>	<b>\$ 10,110,247</b>	<b>\$ 353,951,703</b>	<b>2.86%</b>

Source: Texas Workforce Commission