



BLUE RIDGE REGION

Western Virginia Workforce Development Board
Executive Committee Meeting
Wednesday, May 8, 2019 – 8:30 AM
Virginia Career Works – Roanoke Center
3601 Thirlane Road NW, Suite 2, Roanoke, VA 24016

I. Welcome	Phil Peters
II. Public Comment	Phil Peters
III. February 14, 2019 Meeting Minutes	Phil Peters
IV. Director's Report	Morgan Romeo
<ul style="list-style-type: none">a. PY2020 Federal Allocationsb. Roanoke City Monitoring Letterc. Operational Assessment – May 16-17d. GO Virginia Projects Update – Approval of MOU	
V. Old Business (Closed Session)	Phil Peters
<ul style="list-style-type: none">a. WIOA Title I Adult, Dislocated Worker, and Youth Contractsb. PY2020 Budget & Personnel	
VI. Board Meeting Draft Agenda (pg. 17)	Phil Peters
VII. New Business	Morgan Romeo
<ul style="list-style-type: none">a. Open House for Roanoke Centerb. Ribbon Cutting for Covington Centerc. Board Member Nominationsd. WIOA Title I Adult and Dislocated Worker Budget Modificationse. Audit Engagement Letter/Contract	
VIII. Other Business	Phil Peters
IX. Adjournment	



BLUE RIDGE REGION

**Western Virginia Workforce Development Board
Executive Committee Meeting Minutes**

February 14, 2019 – 8:30 AM

Virginia Career Works – Roanoke Center

3601 Thirlane Road NW, Suite 2, Roanoke, VA 24016

Committee Members	Present
Shawn Hildebrand, Chair	
Phil Peters, Vice-Chair	X
Joyce Kessinger, Past-Chair	X
Casey Nicely, Treasurer	X
Crystal Hall, Chair, WCS Committee	X
David Olsen, At-Large Member	X

WVWDB Staff	Present
Morgan Romeo	X
Leah Gibson	X
Marshall Stanley	X

WELCOME

Phil Peters welcomed everyone and called the meeting to order at 10:01 AM.

PUBLIC COMMENT

There were no comments made from the public.

MEETING MINUTES

Phil Peters asked the Executive Committee members to review the minutes from December 4, 2018 and January 14, 2019 as presented in the packet. There were no additional questions from the Committee members.

Executive Committee Action: A motion was made by Crystal Hall to approve the December 4, 2018 and January 14, 2019 meeting minutes as presented. The motion was seconded by David Olsen. The motion was carried.

DIRECTOR'S REPORT

Rapid Response/Trade Statewide Team

Morgan Romeo reported to the Executive Committee that she had volunteered to represent the region and the Local Workforce Development Boards on a statewide Rapid Response/Trade team. This team made up of representatives from statewide representatives would focus on how to best deliver services to individuals that were dislocated from employment due to reductions

in force or closure of facilities. With the impending closure of G.E. in Salem, Morgan noted that involvement from this region would be critical. David Olsen asked if all the meetings would be held in Richmond. Morgan noted that the initial meeting is in-person, but that the following meetings would be conducted by conference call.

Pathways – US Department of Labor Visit

Morgan Romeo reported to the Executive Committee that the Pathways to the American Dream project that the Board was involved in with the New River/Mt. Rogers Workforce Development Board would be monitored by the US Department of Labor in June. This visit to the areas would include a visit to one of the three Local Workforce Development Areas acting as a sub-recipient to the New River/Mt. Rogers Workforce Development Board. The New River/Mt. Rogers Workforce Development Board had offered for the monitor to visit the Roanoke area. While the schedule has not been finalized, the monitor will be in the region sometime the week of June 17th.

NAWB Forum 2019

Morgan Romeo informed the Board that she had been awarded a scholarship from the Virginia Association of Workforce Directors (VAWD) to attend the National Association of Workforce Boards (NAWB) annual conference at the end of March. This event was something that the region had attended in the past, but with budget cuts, it was eliminated from this year's budget. The Committee agreed this opportunity would be a great learning experience as well as an opportunity to network with other non-profit and government entities. The only expenditure would be hotel costs which would be covered within the existing budget.

Personnel Update

Morgan Romeo introduced Marshall Stanley to the Executive Committee. Marshall has been hired as the part-time temporary Program Liaison and will be assisting the Board with organizing projects, marketing and outreach, and other communication tasks.

Operational Assessment

Morgan Romeo updated the Executive Committee on the operational assessment that will be conducted by Mary Ann Lawrence. Morgan noted that Mary Ann has tentatively scheduled to be in the area at the end of April to conduct an assessment of Board operations, Title I Operations, and areas for continuous improvement.

Roanoke City – Grant Recipient Monitoring

Morgan Romeo spoke on the notice from Manisha Doncouse with the City of Roanoke's financial office that the Western Virginia Workforce Development Board (WVWDB) will henceforth be audited quarterly by the City, as opposed to the original annual or bi-annual reviews. Ms. Doncouse has informed the Board of findings which create alarm based on the City's checklist. The Board is unaware of this checklist and is requesting a copy from the City of Roanoke for future reference; there is a miscommunication between the City and the Board about the parameters for a financial checklist. The Board has agreed that a response from Morgan Romeo to the city manager including a financial history and reports before the next CLEO meeting is the next course of action.

OLD BUSINESS

WIOA Title I Adult, Dislocated Worker, and Youth Contracts

Morgan Romeo reported that the Board staff had submitted draft contracts to Ross Innovative Employment Solutions (IES) for review. The draft contracts included a removal of profit in the Adult and Dislocated Worker program, reducing by 50% the profit in the Youth In-School and Youth Out-of-School budget, and the removal of supervision costs that would be requested to the Board. Originally, Board staff had requested that Ross IES issue a refund of \$14,000 in overpayment to the Board. Morgan noted that Ross IES requested an alternative method of recouping the \$14,000, thus, the draft contract was revised to reduce profit. The reduction in profit for this year and the removal of supervision costs more than makes up for the deficit.

Ross Innovative Employment Solutions Performance Update

Morgan Romeo presented the PY2018 Quarter 1 Performance Report from the Virginia Community College System. Morgan reminded the Executive Committee that the performance that was being shown was that of ResCare Workforce Services and would continue to not reflect Ross IES's performance until next program year.

BOARD MEETING DRAFT AGENDA

Phil Peters asked the Executive Committee to review the draft agenda for the Board meeting in March. Phil noted that this meeting would be held at the Franklin Center and that there would be a guest speaker from Carilion to discuss the opioid challenge in the region. The Executive Committee noted that it would be a packed agenda and that things needed to keep moving to keep the time of the Board members in mind.

NEW BUSINESS

Medicaid Expansion

Morgan Romeo noted to the Executive Committee that the Medicaid Expansion signed into law by Governor Northam would include a work requirement for those eligible individuals. In order to execute a work requirement component, the Commonwealth of Virginia must request a waiver from the federal government. This waiver will include exemption situations for the work requirement. Those individuals that still are required to meet the work requirement to continue receiving Medicaid benefits will need to be enrolled in training or educational skills development and/or employed for a certain number of hours per week. At this time, Morgan reported that the plan to administer these work requirement activities included housing and operating these services out of the Virginia Career Works Centers. This would potentially lead to an increase in traffic at the Centers and an increase in the amount of documentation and intensive time spent with visitors. Morgan noted that the Commonwealth of Virginia has hired a consultant to examine how this process could work and would keep the Executive Committee informed of any developments.

Financial Empowerment Center Initiative

Morgan Romeo reported that the City of Roanoke had recently received funding, in partnership with Freedom First Credit Union, to plan the implementation of Financial Empowerment Centers in the region. These Centers/locations would provide one-on-one financial counseling services to any individual in need. The planning money that was received is being used to bring together partner groups, including Virginia Career Works, to see how this initiative would be

implemented in the region. Once the planning phase is done, the City will be able to unlock more funding for the actual implementation of the project, and this is anticipated to occur in July 2019. Morgan noted that this would be a valuable addition to the Virginia Career Works – Roanoke Center, if the Center was chosen as one of the locations for a Financial Empowerment Center.

VFSN Project Change

Morgan Romeo noted that the reason the Financial Empowerment Center opportunity was so valuable to the Board was because the Virginia Financial Success Network, which was slated to end September 30, 2019 would now be ending effective June 30, 2019. This would be the last opportunity for payroll or any other activities to be charged to the funding stream. In order to make sure that areas have closed out the grant, the Virginia Community College System has required all areas to cease enrollments in the project as of March 31, 2019. Morgan reported that this is a huge change for the region, as all the Career Specialists for the WIOA Title I programs are funded through this grant. Without it, there will be potential staffing cuts next program year. It will also mean that the financial and supportive services provided by this grant will no longer be available to WIOA Title I participants, which is why the Financial Empowerment Center initiative is so important.

Local Plan Update

Morgan Romeo presented the modifications to the Local Plan for PY2016-2020. This plan will be in place for two additional years but must be modified after the initial two years to change any details regarding performance, labor market conditions, Board structure, or programmatic and/or funding changes. The modifications that were presented to the Executive Committee detail all of these, with a significant update in the labor market information provided by Virginia Tech during the initial development of the Local Plan.

Executive Committee Action: A motion was made by David Olsen to release the Local Plan Modifications to the PY2016-2020 Local Plan for public comment. The Motion was seconded by Joyce Kessinger. The motion was carried.

Other Business

Phil Peters asked the Executive Committee when in May would be convenient for the next meeting of the Committee. The Committee discussed May 8th in the morning as the next meeting date at the Virginia Career Works – Roanoke Center.

Adjournment

The meeting was adjourned at 11:36 AM.



City of Roanoke
Department of Finance
Noel C. Taylor Municipal Building
215 Church Ave., SW, Room 461
Roanoke, Virginia 24011

PH: 540.853.1169
FAX: 540.853.2940

April 4, 2019

Morgan Romeo
Executive Director
Western Virginia Workforce Development Board
313 Luck Ave., SW
Roanoke, Virginia 24016

Dear Ms. Romeo,

On January 22-23, 2019, staff from the City of Roanoke Finance Department completed a review of the administration of the Program Year (PY) 2017 and PY 2018 Workforce Innovation and Opportunity Act (WIOA) grant programs for the period of July 1, 2018 through December 31, 2018. The monitoring visit included testing of cash receipts and expenditure testing for the PY 2017 and 2018 programs that provide supportive services and operating expenses for adult, youth, and dislocated workers programs. We also conducted a thorough testing of service provider's invoices, which was implemented in Fiscal Year (FY) 2019.

The results of the review were summarized during the on-site monitoring visits and via email with the financial staff. Based on the scope of the City's management and financial review of the PY 2017 and 2018 files and records, we have concluded that your agency administered the grant programs in a satisfactory manner. Specific comments related to the financial administration of your program are contained in the attachment WIOA Grant Programs Monitoring Results.

If you should have any questions, or require additional information, please do not hesitate to contact my supervisor or me.

Sincerely,

Manisha Doncouse
Grant Accountant

CC: Amelia Merchant, City of Roanoke Director of Finance
Sherry Dean, WVVDB Finance Director

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) GRANT PROGRAMS MONITORING RESULTS

Period Reviewed: 7/1/2018 to 12/31/2018

Subrecipient	Western Virginia Workforce Development Board
Project Name/Agreement No.	WIOA PY2017 and PY2018 programs
Project Director	Morgan Romeo, Executive Director

On-site monitoring visit conducted on 1/22/2019-1/23/2019

Monitoring Objectives

The purpose of the on-site monitoring is to determine if the subrecipient is in compliance with the Federal regulations regarding financial management and reporting and program administration.

Financial Management Systems:	Satisfactory
Program Management:	Not Tested. Will be reviewed in May'19
Equipment and Real Property:	Not Applicable/Not Tested

Comments and Concerns:

WDB has been working closely with Ross since their contract started this Fiscal Year (FY). We highly recommend continuing it and extending it to financial and budgetary functions.

- Ross is using 14 days instead of 10 days to calculate the salary accrual. The general industry practice is to use 10 days when the employees work only weekdays. The variance is immaterial but it is recommended that Ross align the accrual calculation methodology with the general practice.
- Ross uses the prior payroll report to calculate the accrual instead of using the base salary. It is recommended they switch to base salary for accrual calculation. The issue with using prior pay is when employee starts in the middle of the pay period or has an unpaid time off then this will miscalculate the accrual.

Findings:

- FY18 Audit invoice #556 was submitted to VCCU for \$8,925.00. The WIOA portion was \$7,987.87. No action needed as the following month's invoice corrected this error. A thorough review and a better communication between WDB and RVARC can help prevent improper drawdowns.
- Ross did not properly allocate PTO in October 2018 invoice. WDB had already discovered it and was working with Ross to fix it. Please provide detail documentation on the salary allocation correction once available.

Conclusion:

Satisfactory

M. Doncouse

Manisha Doncouse, Grant Accountant

4/4/2019

Date

**MEMORANDUM OF UNDERSTANDING
BETWEEN
CENTRAL VIRGINIA PLANNING DISTRICT COMMISSION
AND
WESTERN VIRGINIA WORKFORCE DEVELOPMENT BOARD**

This Memorandum of Understanding (MOU) is entered into between Central Virginia Planning District Commission, hereinafter referred to as CVPDC, and the Western Virginia Workforce Development Board, hereinafter referred to as WVVDB. The CVPDC is the fiscal agent and provides staffing and administrative support for the Central Virginia Workforce Development Board (CVWDB) WITNESSETH THAT:

WHEREAS, Virginia Polytechnic Institute and State University, hereinafter referred to as VIRGINIA TECH, has been authorized to secure financial support from the Commonwealth of Virginia Department of Housing and Community Development, hereinafter referred to as DHCD, on behalf of REGIONAL COUNCIL TWO under the terms of the Virginia Growth and Opportunity Act; and

WHEREAS the "GO Virginia Region 2 Talent Collaborative" (TALENT COLLABORATIVE) as described in the GO Virginia Per Capita Allocation Grant Application submitted by VIRGINIA TECH on behalf of REGIONAL COUNCIL TWO qualified for funding through DHCD and the Growth and Opportunity Board, hereinafter referred to as BOARD;

WHEREAS, DHCD entered into an Agreement with VIRGINIA TECH as the fiduciary recipient of GO Virginia Per Capita Allocation Grants on behalf of REGIONAL COUNCIL TWO; and

WHEREAS, CVPDC has entered into an Allocation Grant Contract (No. 17-GOVA-02) with VIRGINIA TECH, DHCD, and REGIONAL COUNCIL TWO as to the specific requirements and procedures relating to the completion of the scope of work outlined and the reporting of financials and outcomes for the "GO Virginia Region 2 Talent Collaborative" project (CONTRACT); and

WHEREAS, CVPDC and WVVDB enter into this MOU in order to establish the obligations and understandings as to the responsibilities of WVVDB and CVWDB and CVPDC with respect to the CONTRACT.

NOW THEREFORE, the parties to this MOU hereto mutually agree as follows:

TERM

This MOU will take effect on March 1, 2019 and shall run through July 31, 2020.

If either party wishes to terminate this MOU, a written notice must be given 30 days prior to the requested termination date. Written notice will be provided to either:

**Western Virginia Workforce
Development Board**

c/o Morgan Romeo, Director
313 Luck Avenue SW
Roanoke, VA 24016

**Central Virginia Planning District
Commission**

c/o Ben Bowman, Executive Director, CVWDB
828 Main Street, 12th Floor
Lynchburg, VA 24504

Upon such termination, WWVDB shall submit its final reimbursement request to CVPDC as soon as reasonably possible. CVPDC shall promptly review and process such reimbursement request for payment.

PROJECT OVERVIEW

The “GO Virginia Region 2 Talent Collaborative” project is a joint undertaking between the Central Virginia Workforce Development Board, the New River/Mt. Rogers Workforce Development Board, and the WWVDB. The project also includes participation by the Central Virginia Planning District Commission, the New River Valley Regional Commission and the Roanoke Valley-Alleghany Regional Commission. Developing and enhancing the talent pipeline for businesses is a critical workforce development activity that will ensure businesses remain and grow throughout the region. The project focuses on two main activities that coincide with the GO Virginia Region Two Growth and Diversification Plan:

- **Awareness Campaign:** This project will address the skills and interest gaps in middle and high-skill occupations in manufacturing, healthcare, and information technology through a campaign to increase awareness and interest in those industries.
- **Existing Worker Training Program:** This project will also address the skills and interest gap through the creation of an existing worker training program to upskill existing employees into higher-skilled vacant jobs.

SCOPE OF WORK

CVPDC and the WWVDB will commence, carry out, and complete this scope of work beginning on March 1, 2019 as described below, and shall complete this scope of work as describe on or before July 31, 2020.

Funding provided by CVPDC to the WWVDB will be used to sustain the following activities:

- The WWVDB will participate in the project management team for the project and assist in the recruitment of representatives from local businesses, the regional planning commission, local and regional chambers of commerce, community colleges and economic development to serve on the team;
- Collect performance metrics outlined in this MOU and report back to CPDC for submission to VIRGINIA TECH, DHCD, and REGIONAL COUNCIL TWO;
- Develop a quarterly newsletter which includes pertinent labor market information for distribution to career and technical education partners, economic development professionals, educational partners and workforce development practitioners;
- Assist in the planning and execution of at least one regional career expo to assist in career pathway development and awareness of target industries in the region;

- Conduct at least three business tours or hands on career events within the targeted sectors;
- Develop and implement an outreach plan to local and regional businesses to increase awareness of existing worker training funding that is available through this MOU and other federal and state programs; and
- Provide funding to businesses that result in the training of at least twenty-five (25) existing employees within the targeted sectors.

CPDC shall coordinate and monitor the work to be undertaken by the other participants in the project so as to ensure that each participant is timely providing the funding, resources and work required for the project's successful completion in accordance with the requirements of the Contract. WVVDB is not responsible for the commitments of any other participant in the project.

BUDGET AND REIMBURSEMENT

The total amount of funds provided to the WVVDB by CPDC for the project is \$98,300.00. A detailed budget can be found in ***Attachment A: Budget*** of this MOU.

The WVVDB is required to document matching funds, whether in-kind or cash, toward the "GO Virginia Region 2 Talent Collaborative" project. The WVVDB will be responsible for providing or otherwise securing \$170,000 in matching funds to the project, which is detailed in ***Attachment A: Budget*** of this MOU.

Reimbursement requests will be provided to CPDC by the submission of an invoice and a copy of the supporting documentation for the applicable expenses. The WVVDB will submit reimbursement requests by the 15th of each month. Once received by CPDC staff, the invoice and documentation will be reviewed for correctness and subsequently processed for payment. CPDC will reimburse the WVVDB monthly for allowable costs within 30 days of receiving a properly prepared invoice.

PERFORMANCE REPORTING

The WVVDB will be responsible for tracking the required performance metrics for the project. Performance metrics will be reported to CPDC on a quarterly basis which will include the following:

- Number of career expos hosted;
- Number of students participating in career expos;
- Number of partners participating in career expos;
- Number of schools participating in career expos;
- Increase in students in CTE programs;
- Number of upskilled workers participating, and credentials earned;
- Number of businesses served (in target clusters);
- Increase in average salary for upskilled workers; and
- Average ending salary for upskilled workers.

INDEPENDENT ENTITIES

The parties to this agreement are independent entities as to each other. The parties do not intend to create a partnership, association or joint venture. Neither party may make any agreements on behalf of the other. Neither party may bind the other. Neither party has the authority to act on behalf of the other party in any capacity.

SIGNATURES

In witness whereof, the parties hereby execute this MOU.

Central Virginia Planning District Commission-Central Virginia Workforce Development Board

Ben S. Bowman

Signature

3-6-19

Date

Ben S. Bowman

Printed Name

Director of Workforce Development

Title

WESTERN VIRGINIA WORKFORCE DEVELOPMENT BOARD

Morgan Romeo

Signature

3/11/19

Date

Morgan Romeo

Printed Name

Director of Workforce Development

Title

Attachment A: Budget

GO Virginia Funding Activity	Budget
Existing Worker Training	\$70,000.00
Career Pathway Development	\$23,300.00
Administrative Costs	\$5,000.00
TOTAL	\$98,300.00

Matching Funds Source	Match
Cash Match – WIOA Incumbent Worker Training	\$75,000.00
In-Kind Match – Career Pathway Development and Business Outreach	\$65,000.00
In-Kind – Botetourt County	\$1,800.00
In-Kind – Roanoke County	\$6,120.00
In-Kind – Roanoke City	\$5,440.00
TOTAL	\$153,360.00



BLUE RIDGE REGION

Western Virginia Workforce Development Board Meeting

Friday, June 21, 2019 – 9:00 AM

Dabney S. Lancaster Community College

McCarthy Hall

1000 Dabney Drive, Clifton Forge, VA 24422

I. Welcome	Phil Peters
II. Public Comment	
III. Consent Agenda	Phil Peters
<ul style="list-style-type: none">March 21, 2019 Meeting Minutes	
IV. Workforce in the Alleghany Highlands	Dr. John Rainone & Marla Akridge
V. Director's Report	Morgan Romeo
<ul style="list-style-type: none">GO Virginia Projects UpdateFinancial Empowerment Center InitiativeLocal Plan UpdateMOU/Cost Allocation Update	
VI. Old Business (Closed Session)	Shawn Hildebrand
<ul style="list-style-type: none">WIOA Title I Adult, Dislocated Worker, and Youth Contracts	
VII. Committee Reports	
<ul style="list-style-type: none">Workforce Center and Services Committee<ul style="list-style-type: none">Eligible Training Provider List Applications & EO ComplianceLimited Funding Policy/ITA Policy RecommendationsFinance Committee<ul style="list-style-type: none">Budget vs. Actual ReportPY2020 Proposed BudgetExecutive Committee<ul style="list-style-type: none">GO Virginia MOU ApprovalAudit Engagement Letter/Contract Approval	Crystal Hall Casey Nicely Phil Peters
VIII. New Business	Morgan Romeo
<ul style="list-style-type: none">Officer Elections – PY2020Committee Appointments	
IX. Other Business	Phil Peters
<ul style="list-style-type: none">Next Meeting Date (May)	
X. Adjournment	

Ross PY18 WIOA Adult Budget Modification

Modification # : 3

Date : 5/2/19

	Current Budget	Change	New Proposed Budget
Staff Costs			
Supervision			
Regional Director	\$ 4,835.01	\$ -	\$ 4,835.01
Project Director	\$ 23,079.24	\$ -	\$ 23,079.24
Case Management			
Lead Career Specialist	\$ 10,421.46	\$ -	\$ 10,421.46
Career Specialist	\$ 52,976.62	\$ -	\$ 52,976.62
Business Services Representatives	\$ 13,847.54	\$ -	\$ 13,847.54
Information & Referral			
Resource Specialist	\$ 8,623.35	\$ -	\$ 8,623.35
Other			
Reports Coordinator	\$ 11,468.61	\$ -	\$ 11,468.61
Total Staff Costs	\$ 125,251.83	\$ -	\$ 125,251.83

Site Costs			
Travel	\$ 4,640.89	\$ -	\$ 4,640.89
Communications	\$ 2,236.18	\$ -	\$ 2,236.18
Utilities	\$ -	\$ -	\$ -
Materials/Supplies	\$ 2,604.26	\$ -	\$ 2,604.26
Insurance	\$ 3,354.26	\$ -	\$ 3,354.26
Contractual Services (Specify)	\$ -		\$ -
Leases/Rentals			
Rent/Shared Cost Roanoke	\$ 31,072.13	\$ -	\$ 31,072.13
Equipment		\$ -	\$ -
Miscellaneous			
Outreach Marketing	\$ -	\$ -	\$ -
Reproduction	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -
Payroll	\$ -	\$ -	\$ -
Audit	\$ -	\$ -	\$ -
Recruitment	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 144.67	\$ -	\$ 144.67
Furniture & Fixtures	\$ -	\$ -	\$ -
Business License	\$ -	\$ -	\$ -
Indirect Costs	\$ 14,888.20	\$ -	\$ 14,888.20
Other Training Services - Administrative	\$ 765.67	\$ -	\$ 765.67
Performance	\$ -	\$ -	\$ -
Site Costs Total	\$ 59,706.27	\$ -	\$ 59,706.27

Direct Service Delivery Costs			
Career Services		\$ -	\$ -
Career Services w/Training		\$ -	\$ -
Training		\$ -	\$ -
Occupational Skills Training Using Vouchers & ITAs	\$ 140,097.48	\$ 11,289.53	\$ 151,387.01
Occupational Skills Training Non-ITA	\$ -		\$ -
On the Job Training	\$ 10,057.76		\$ 10,057.76
Customized	\$ -		\$ -
Class-Size Training Contracts	\$ -		\$ -
Transitional Jobs	\$ -		\$ -
Registered Apprenticeship	\$ -		\$ -
Incumbent Worker	\$ 27,628.73		\$ 27,628.73
Remedial/Pre-vocational	\$ -	\$ 5,200.00	\$ 5,200.00
Work Experience/Internships	\$ 10,057.76		\$ 10,057.76
Books, Fees, Travel, Materials	\$ 10,232.86		\$ 10,232.86
Certification Tests	\$ 477.78	\$ -	\$ 477.78
Supportive Services			\$ -
Transportation	\$ 12,652.21	\$ (12,652.21)	\$ -
Child Care	\$ -		\$ -
Needs Based Payments	\$ -		\$ -
Emergency Services	\$ -	\$ -	\$ -
Work Clothes/Shoes	\$ 3,837.32	\$ (3,837.32)	\$ 0.00
Direct Service Delivery Costs Total	\$ 215,041.90	\$ -	\$ 215,041.90
Profit	\$ -	\$ -	\$ -
Total Budget	\$ 400,000.00	\$ -	\$ 400,000.00

Ross PY18 WIOA Dislocated Worker Budget

Modification # : 3

Date : 5/2/19

	Current Budget	Change	New Proposed Budget
Staff Costs			
Supervision			
Regional Director	\$ 3,853.86	\$ -	\$ 3,853.86
Project Director	\$ 20,441.61	\$ -	\$ 20,441.61
Case Management			
Lead Career Specialist	\$ 7,887.58	\$ -	\$ 7,887.58
Career Specialist	\$ 39,805.11	\$ -	\$ 39,805.11
Business Services Representatives	\$ 12,264.97	\$ -	\$ 12,264.97
Information & Referral			
Resource Specialist	\$ 7,480.68	\$ -	\$ 7,480.68
Other			
Reports Coordinator	\$ 10,157.91	\$ -	\$ 10,157.91
Total Staff Costs	\$ 101,891.72	\$ -	\$ 101,891.72

Site Costs			
Travel	\$ 3,316.48	\$ -	\$ 3,316.48
Communications	\$ 1,294.82	\$ -	\$ 1,294.82
Utilities	\$ -	\$ -	\$ -
Materials/Supplies	\$ 1,942.23	\$ -	\$ 1,942.23
Insurance	\$ 1,942.23	\$ -	\$ 1,942.23
Contractual Services (Specify)	\$ -		\$ -
Leases/Rentals			
Rent/Shared Cost Roanoke	\$ 14,901.38		\$ 14,901.38
Equipment		\$ -	\$ -
Miscellaneous			
Outreach Marketing	\$ -	\$ -	\$ -
Reproduction	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -
Payroll	\$ -	\$ -	\$ -
Audit	\$ -	\$ -	\$ -
Recruitment	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 107.90	\$ -	\$ 107.90
Furniture & Fixtures	\$ -	\$ -	\$ -
Business License	\$ -	\$ -	\$ -
Indirect Costs	\$ 11,448.58	\$ -	\$ 11,448.58
Other Training Services - Administrative	\$ 943.92	\$ -	\$ 943.92
Performance	\$ -	\$ -	\$ -
Site Costs Total	\$ 35,897.54	\$ -	\$ 35,897.54

Direct Service Delivery Costs			
Career Services		\$ -	\$ -
Career Services w/Training		\$ -	\$ -
Training		\$ -	\$ -
Occupational Skills Training Using Vouchers & ITAs	\$ 114,396.85	\$ 12,244.66	\$ 126,641.51
Occupational Skills Training Non-ITA	\$ -		\$ -
On the Job Training	\$ 9,600.00		\$ 9,600.00
Customized	\$ -		\$ -
Class-Size Training Contracts	\$ -		\$ -
Transitional Jobs	\$ -		\$ -
Registered Apprenticeship	\$ -		\$ -
Incumbent Worker	\$ 26,371.27		\$ 26,371.27
Remedial/Pre-vocational	\$ -		\$ -
Work Experience/Internships	\$ -	\$ -	\$ -
Books, Fees, Travel, Materials	\$ 8,767.14	\$ -	\$ 8,767.14
Certification Tests	\$ 710.83	\$ -	\$ 710.83
Supportive Services	\$ -		\$ -
Transportation	\$ 8,701.98	\$ (8,701.98)	\$ -
Child Care	\$ -		\$ -
Needs Based Payments	\$ -		\$ -
Emergency Services	\$ -	\$ -	\$ -
Work Clothes/Shoes	\$ 3,662.68	\$ (3,542.68)	\$ 120.00
Direct Service Delivery Costs Total	\$ 172,210.74	\$ -	\$ 172,210.74
Profit	\$ -	\$ -	\$ -
Total Budget	\$ 310,000.00	\$ -	\$ 310,000.00

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

April 19, 2019

Attn: Morgan Romeo, Executive Director
Western Virginia Workforce Development Board
313 Luck Avenue, SW
Roanoke, VA 24016

Dear Ms. Romeo:

We will audit the financial statements of the Western Virginia Workforce Development Board, which comprise the statement of financial position as of June 30, 2019, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards.

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with

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Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of the Western Virginia Workforce Development Board. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this

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inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Western Virginia Workforce Development Board's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. The purpose of these procedures will be to express an opinion on the Western Virginia Workforce Development Board's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

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Other Services

We will prepare the Organization's federal information return for the year ended June 30, 2019 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial

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statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on June 30, 2019, if applicable.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

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You agree to assume all management responsibilities relating to the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Robinson, Farmer, Cox Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Federal Department of Health and Human Services or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robinson, Farmer, Cox Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Department of Health and Human Services. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Corbin C. Stone, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 31, 2019 and to complete your information returns and issue our reports no later than September 15, 2019.

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Our fee for the fiscal year ending June 30, 2019 shall not exceed \$9,420. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Robinson, Farmer, Cox Associates



Corbin Stone
Certified Public Accountant
Managing Director

RESPONSE:

This letter correctly sets forth the understanding of the Western Virginia Workforce Development Board

Management Signature: Margaret Romeo

Title: Director

Date: 5/1/19

Governance Signature: Shirley

Title: Chair

Date: May 1, 2019

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