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July 7, 2009

Board of Directors
Western Indiana Employment &
Training Services, Inc.
30 N. 8th Street
Terre Haute, IN 47808

We have reviewed the audit report prepared by Wipfli, LLP, Independent Public Accountants, for the period July 1, 2007 to July 31, 2008. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Western Indiana Employment & Training Services, Inc., as of July 31, 2008, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

STATE BOARD OF ACCOUNTS

**Western Indiana Employment &
Training Services, Inc.**

Terre Haute, Indiana

Financial Statements and Additional Information
13 Months Ended July 31, 2008

Western Indiana Employment & Training Services, Inc.

Financial Statements and Additional Information
13 Months Ended July 31, 2008

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Independent Auditor's Report

Board of Directors
Western Indiana Employment & Training Services, Inc.
Terre Haute, Indiana

We have audited the accompanying statement of financial position of Western Indiana Employment & Training Services, Inc. (a nonprofit organization) as of July 31, 2008, and the related statements of activities and cash flows for the thirteen months then ended. These financial statements are the responsibility of Western Indiana Employment & Training Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Indiana Employment & Training Services, Inc. as of July 31, 2008, and the changes in its net assets and its cash flows for the thirteen months then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2008, on our consideration of Western Indiana Employment & Training Services, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Western Indiana Employment & Training Services, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards, Schedule A, which includes the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.


Wipfli LLP

September 29, 2008
Madison, Wisconsin

Western Indiana Employment & Training Services, Inc.

Statement of Financial Position

July 31, 2008

| <i>Assets</i> | |
|---|-------------------|
| Current assets: | |
| Cash | \$ 174,077 |
| Prepaid expenses | 11,374 |
| Due from Workforce Network, Inc. | 81,318 |
| Grants receivable - Indiana FSSA | 9,900 |
| <hr/> | |
| TOTAL CURRENT ASSETS | \$ 276,669 |
| <hr/> | |
| <i>Liabilities and Net Assets</i> | |
| Current liabilities: | |
| Accounts payable | \$ 5,698 |
| Accrued payroll and related expenses | 53,686 |
| Other liabilities | 82 |
| <hr/> | |
| Total current liabilities | 59,466 |
| <hr/> | |
| Unrestricted net assets | 217,203 |
| <hr/> | |
| TOTAL LIABILITIES AND NET ASSETS | \$ 276,669 |

Western Indiana Employment & Training Services, Inc.

Statement of Activities

13 Months Ended July 31, 2008

Revenue:

| | |
|-------------------------|--------------|
| Grant revenue | \$ 2,235,911 |
| Fee-for-service revenue | 5,850 |
| Interest income | 8,271 |
| Rental income | 3,000 |

| | |
|---------------|-----------|
| Total revenue | 2,253,032 |
|---------------|-----------|

Expenses:

Program activities:

| | |
|--|-----------|
| Job training and employment activities | 2,121,054 |
|--|-----------|

Supportive services:

| | |
|------------------------|---------|
| Management and general | 130,895 |
|------------------------|---------|

| | |
|----------------|-----------|
| Total expenses | 2,251,949 |
|----------------|-----------|

| | |
|-----------------------------------|-------|
| Change in unrestricted net assets | 1,083 |
|-----------------------------------|-------|

| | |
|---|---------|
| Unrestricted net assets - June 30, 2007 | 216,120 |
|---|---------|

| | |
|---|------------|
| Unrestricted net assets - July 31, 2008 | \$ 217,203 |
|---|------------|

Western Indiana Employment & Training Services, Inc.

Statement of Cash Flows 13 Months Ended July 31, 2008

Increase (decrease) in cash:

| | |
|--|------------|
| Cash flows from operating activities: | |
| Change in unrestricted net assets | \$ 1,083 |
| Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities: | |
| Changes in operating assets and liabilities: | |
| Prepaid expenses | (10,974) |
| Grants receivable - Indiana FSSA | 30,350 |
| Due from Workforce Network, Inc. | 206,343 |
| Accounts payable | (31,229) |
| Accrued payroll and related expenses | (70,037) |
| Other liabilities | (13,213) |
| Net cash provided by operating activities | 111,240 |
| Change in cash | 112,323 |
| Cash - June 30, 2007 | 61,754 |
| Cash - July 31, 2008 | \$ 174,077 |

Western Indiana Employment & Training Services, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies**

Nature of Operations

Western Indiana Employment & Training Services, Inc. (the "Organization") was organized as a nonprofit corporation in 1996. The Organization was formed to prepare youth and unskilled adults for entry into the workforce and to provide economically disadvantaged individuals and others facing barriers to employment with job training in Clay, Vigo, Vermillion, Putnam, Sullivan, and Parke counties in Indiana. The Organization is primarily supported through federal and state government grants. Approximately 96% of the funding is federal pass-through funds received from Workforce Network, Inc. (WNI). Effective July 31, 2008, WNI awarded the 2008/2009 contracts to another service provider. As a result, the Organization discontinued program operations on July 31, 2008.

Basis of Presentation

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Classification of Net Assets

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Currently, the Organization does not have any temporarily restricted net assets.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes. Currently, the Organization does not have any permanently restricted net assets.

Use of Estimates

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

Western Indiana Employment & Training Services, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards that are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

B. Grant Awards that are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Property and Equipment

Property and equipment purchased with grant funds is held in trust by the Organization for the benefit of the people of the State of Indiana while used in the program for which it was purchased or in other future authorized programs and, therefore, is not recorded in these financial statements. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The cumulative cost of equipment purchased with grant funds is \$130,484.

Income Taxes

The Organization is a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and Indiana income taxes.

Western Indiana Employment & Training Services, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Cost Allocation

The Organization utilizes cost allocation methods to distribute certain direct and indirect costs to its various programs. Costs, which are common to more than one program, have been identified and classified into cost pools. These cost pools have been allocated to the programs based on formulas developed by the Organization for each pool.

Note 2 **Operating Leases**

The Organization leases various facilities for operation of its programs. Rent expense for the thirteen months ended July 31, 2008, was \$110,356. As of July 1, 2008, Workforce Network, Inc. assumed all lease contracts; therefore, there are no future minimum lease payments for the Organization. The Organization subleased portions of two centers to other non-profit organizations. Rental income from these subleases totaled \$3,000 for the thirteen months ended July 31, 2008.

Note 3 **Retirement Plan**

The Organization has a retirement plan that covers all employees who have completed one year of service or 1,000 service hours and are 18 years or older. The contributions are vested with the employee over a six-year grading schedule. The Organization contributes 8% of the annual compensation of the participating employees. The contribution for the thirteen months ended July 31, 2008, was \$70,327.

Note 4 **Concentration of Risk**

The Organization maintains cash balances at one bank. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. There were no bank balances in excess of \$100,000 at July 31, 2008. The Organization also maintains a money market fund through the trust division at the same bank. These funds are unsecured at July 31, 2008, in the amount of \$152,213.

Note 5 **Discontinuation of Operations**

As a result of losing funding from WNI, the Organization is in the process of discontinuing all operations before the end of the 2008 calendar year. After all liabilities are satisfied, the Organization will disseminate the remaining assets in accordance with the governing documents and approval by the Board of Directors of the Organization.

Additional Information

Western Indiana Employment & Training Services, Inc.

Schedule A Schedule of Expenditures of Federal Awards 13 Months Ended July 31, 2008

| CFDA Number | Grant Number | Program Name | Grantor Agency | Program Period | Program or Award Amount | 12 MONTHS | | 1 MONTH | | TOTAL | |
|--|--------------|-------------------------------|---|---------------------|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | | | | | | July 1, 2007 - June 30, 2008 | July 1, 2007 - July 31, 2008 | July 1, 2008 - July 31, 2008 | July 1, 2008 - July 31, 2008 | July 1, 2007 - July 31, 2008 | July 1, 2007 - July 31, 2008 |
| ASSISTANCE PROGRAMS AS IDENTIFIED IN THE CATALOG OF FEDERAL DOMESTIC ASSISTANCE | | | | | | | | | | | |
| Department of Labor | | | | | | | | | | | |
| 17.258 | RWB 7-07 | WIA Adult Program | Workforce Network, Inc. | 07/01/07 - 07/15/08 | \$ 745,459 | \$ 725,392 | \$ 16,429 | \$ 741,821 | | \$ 741,821 | |
| 17.258 | RWB 8-07 | WIA Adult Program | Workforce Network, Inc. | 07/16/08 - 07/31/08 | 17,155 | 0 | 17,064 | 17,064 | | 17,064 | |
| | | | | | Subtotal 17,258 | 725,392 | 33,493 | 758,885 | | 758,885 | |
| 17.259 | RWB 7-07 | WIA Youth Program | Workforce Network, Inc. | 07/01/07 - 07/15/08 | 877,621 | 725,509 | 24,657 | 750,166 | | 750,166 | |
| 17.259 | RWB 8-07 | WIA Youth Program | Workforce Network, Inc. | 07/16/08 - 07/31/08 | 19,474 | 0 | 19,385 | 19,385 | | 19,385 | |
| | | | | | Subtotal 17,259 | 725,509 | 44,042 | 769,551 | | 769,551 | |
| 17.260 | RWB 7-07 | WIA Dislocated Worker Program | Workforce Network, Inc. | 07/01/07 - 07/15/08 | 545,929 | 533,352 | 11,125 | 544,477 | | 544,477 | |
| 17.260 | RWB 8-07 | WIA Dislocated Worker Program | Workforce Network, Inc. | 07/16/08 - 07/31/08 | 9,737 | 0 | 9,614 | 9,614 | | 9,614 | |
| 17.260 | RR-7-07 | International Paper | Workforce Network, Inc. | 08/13/07 - 06/30/08 | 19,278 | 19,278 | 0 | 19,278 | | 19,278 | |
| 17.260 | RR-7A-07 | Health South Hospital | Workforce Network, Inc. | 08/13/07 - 06/30/08 | 19,278 | 7,615 | 0 | 7,615 | | 7,615 | |
| 17.260 | SSI 6-07 | SSI WIA Maintenance | Workforce Network, Inc. | 09/01/06 - 12/31/08 | 127,534 | 30,410 | 362 | 30,772 | | 30,772 | |
| 17.260 | SSI 6-07 | SSI WIA Youth Manufacturing | Workforce Network, Inc. | 09/01/06 - 12/31/08 | 33,911 | 13,571 | 0 | 13,571 | | 13,571 | |
| | | | | | Subtotal 17,260 | 604,226 | 21,101 | 625,327 | | 625,327 | |
| | | | | | Subtotal 17,258, 17,259, and 17,260 Cluster | 2,055,127 | 98,636 | 2,153,763 | | 2,153,763 | |
| Department of Health and Human Services | | | | | | | | | | | |
| 93.558 | Various | Impact - TANF | Indiana Family and Social Services Administration | 10/01/06 - 09/30/07 | 351,750 | 19,850 | 0 | 19,850 | | 19,850 | |
| 93.558 | Various | Impact - TANF | Indiana Family and Social Services Administration | 10/01/07 - 09/30/08 | 351,750 | 29,200 | 0 | 29,200 | | 29,200 | |
| | | | | | Subtotal 93,558 | 49,050 | 0 | 49,050 | | 49,050 | |
| Department of Agriculture | | | | | | | | | | | |
| 10.561 | Various | Impact - Food Stamps | Indiana Family and Social Services Administration | 10/01/06 - 09/30/07 | 103,500 | 8,350 | 0 | 8,350 | | 8,350 | |
| 10.561 | Various | Impact - Food Stamps | Indiana Family and Social Services Administration | 10/01/07 - 09/30/08 | 103,500 | 27,750 | 0 | 27,750 | | 27,750 | |
| | | | | | Subtotal 10,561 | 36,100 | 0 | 36,100 | | 36,100 | |
| | | | | | TOTAL FEDERAL PROGRAMS | \$ 2,140,277 | \$ 98,636 | \$ 2,238,913 | | \$ 2,238,913 | |

Note to Schedule of Expenditures of Federal Awards

This schedule includes the federal grant activity of Western Indiana Employment & Training Services, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

See Independent Auditor's Report.



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of Directors
Western Indiana Employment & Training Services, Inc.
Terre Haute, Indiana

We have audited the financial statements of Western Indiana Employment & Training Services, Inc. (a nonprofit organization) as of and for the thirteen months ended July 31, 2008, and have issued our report thereon dated September 29, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Western Indiana Employment & Training Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Western Indiana Employment & Training Services, Inc.'s internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Western Indiana Employment & Training Services, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Western Indiana Employment & Training Services, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Western Indiana Employment & Training Services, Inc.'s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Western Indiana Employment & Training Services, Inc.'s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western Indiana Employment & Training Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, others within Western Indiana Employment & Training Services, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Wipfli LLP

September 29, 2008
Madison, Wisconsin



Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

Board of Directors
Western Indiana Employment & Training Services, Inc.
Terre Haute, Indiana

Compliance

We have audited the compliance of Western Indiana Employment & Training Services, Inc. (a nonprofit organization) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the thirteen months ended July 31, 2008. Western Indiana Employment & Training Services, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Western Indiana Employment & Training Services, Inc.'s management. Our responsibility is to express an opinion on Western Indiana Employment & Training Services, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Western Indiana Employment & Training Services, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Western Indiana Employment & Training Services, Inc.'s compliance with those requirements.

In our opinion, Western Indiana Employment & Training Services, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the thirteen months ended July 31, 2008.

Internal Control Over Compliance

The management of Western Indiana Employment & Training Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to major federal programs. In planning and performing our audit, we considered Western Indiana Employment & Training Services, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Western Indiana Employment & Training Services, Inc.'s internal control over compliance.

A control deficiency in an organization's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the organization's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within Western Indiana Employment & Training Services, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be issued by anyone other than these specified parties.



Wipfli LLP

September 29, 2008
Madison, Wisconsin

Western Indiana Employment & Training Services, Inc.

Schedule of Findings and Questioned Costs

A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Western Indiana Employment & Training Services, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Western Indiana Employment & Training Services, Inc. were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the major federal award program as reported in the Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for Western Indiana Employment & Training Services, Inc. expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for Western Indiana Employment & Training Services, Inc.
7. The program tested as a major program was the Department of Labor, WIA, Cluster CFDA #17.258, #17.259, and #17.260.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Western Indiana Employment & Training Services, Inc. was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs Audit

Findings: None

Questioned Costs: None