

FINANCIAL SERVICES AGREEMENT

This Agreement is made effective as of the 1st day of July, 2014, between the Western Indiana Workforce Investment Board, Inc. of Terre Haute, Indiana (WIWIB) and Crowe Horwath LLP (Crowe), a for-profit accounting firm.

RECITALS:

1. The WIWIB, has designated Crowe Horwath LLP to provide Financial Services for all funds and activities of the WIWIB as required by the provisions of state regulation; and
2. The WIWIB desires to formalize the arrangement between the parties and to retain the services of FINANCIAL SERVICES PROVIDER to provide consulting services to the WIWIB in the areas of financial management and compliance support ("WORK"); and
3. FINANCIAL SERVICE PROVIDER is desirous of acting as a consultant to the WIWIB in connection with the WORK, pursuant to the following terms and conditions.

The Parties Agree As Follows:

1. **Financial Services Arrangement.** The FINANCIAL SERVICE PROVIDER agrees to provide services in the areas of financial management and compliance support with regard to each and every grant received by the WIWIB during the term of this Agreement. FINANCIAL SERVICE PROVIDER shall perform all services under this Agreement as an independent contractor for the WIWIB.
2. **Term.** This agreement shall be for professional services for a two year term commencing as of July 1, 2014 and ending June 30, 2016, with option to renew for one additional year.
3. **Hours Worked: Time and Place.** FINANCIAL SERVICE PROVIDER agrees to provide personnel to the WIWIB for Financial Services for a reasonable period of time to carry out the terms of this Agreement. These services may be carried out at any of the facilities of WIWIB, Crowe Horwath LLP, or elsewhere as the WIWIB and the FINANCIAL SERVICE PROVIDER may agree upon. The FINANCIAL SERVICE PROVIDER shall use its best efforts to arrange a time to render its services to meet the requirements of the WIWIB. FINANCIAL SERVICE PROVIDER agrees to be available for meetings with the WIWIB, and from time to time as may be necessary or requested by the WIWIB.
4. **Fees.** The annual fee to the FINANCIAL SERVICE PROVIDER for the services provided under this Agreement shall be \$125,000 (paid in eleven monthly installments of \$10,415 and one installment of \$10,435). Such fees shall be billed monthly by the FINANCIAL SERVICE PROVIDER, and shall be payable thirty (30) days of invoice date. The compensation and reimbursement referred to in this Paragraph shall constitute full consideration for services rendered by FINANCIAL SERVICE PROVIDER to the WIWIB. FINANCIAL SERVICE PROVIDER and the WIWIB agree to renegotiate the payment terms of this contract should the level of effort, volume experience and efficiencies, and other assumptions made or provided be significantly different in reality.

5. **Agreement of Confidentiality.** FINANCIAL SERVICE PROVIDER acknowledges that in connection with the performance of services under this Agreement, it may acquire knowledge and information pertaining to the WIWIB, which is confidential, or in which the WIWIB has proprietary rights, whether specifically designated as such or not ("Confidential Information"), and FINANCIAL SERVICE PROVIDER agrees to (i) maintain confidential any Confidential Information obtained by or from the WIWIB, or any Affiliate, as defined in Paragraph 11, of the WIWIB during the term of this Agreement; (ii) abide by those regulations and procedures for handling Confidential Information as may be utilized by the WIWIB from time to time; and (iii) refrain from disclosing Confidential Information to anyone, other than an officer or employee of the WIWIB, or a person or persons as may be designated in writing by the WIWIB Chairman to receive the information, until said information shall be in public domain. The obligations of FINANCIAL SERVICE PROVIDER under this paragraph shall not terminate upon the termination of this AGREEMENT, but, rather, shall continue in effect thereafter until such time as the information shall be in the public domain.
6. **The Work.** FINANCIAL SERVICE PROVIDER shall provide financial management services as described in the "List of Duties" attached hereto, made a part hereof and marked Exhibit A.
7. **Solicitation of Clients and Employees.** Throughout the term of this Agreement, the FINANCIAL SERVICE PROVIDER and the WIWIB agree not to engage or participate in any effort or act to induce any of the customers, associates, consultants or employees of the other or any of either's Affiliates to take any action which might be disadvantageous to either Party or any of their Affiliates.
8. **Ownership of Records.** Upon the termination of this Agreement, or at the request of any officer acting on behalf of the WIWIB, the FINANCIAL SERVICE PROVIDER agrees to deliver to the WIWIB all documentary materials, whether printed, written or otherwise, obtained by FINANCIAL SERVICE PROVIDER from the WIWIB during the term of this Agreement and pertaining to THE WORK or originated or otherwise acquired by FINANCIAL SERVICE PROVIDER in the performance of this Agreement and pertaining to THE WORK, and it is agreed that all such materials shall be the sole property of the WIWIB.
9. **Termination.**
 - 9.1 **Termination for Breach.** Unless otherwise provided herein, in the event either party shall materially breach any of the terms, conditions, and agreements contained in this Agreement to be kept, observed, and performed by it, then the other party may terminate this Agreement, at his option and without prejudice to any of his other legal and equitable rights and remedies, by giving the party who committed the breach thirty (30) days' notice in writing, particularly specifying the breach, unless the notified party within such thirty (30) day period shall have rectified the breach.
 - 9.2 **Termination for Bankruptcy, Insolvency.** In the event (i) the WIWIB

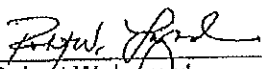
shall become insolvent or shall suspend business, or shall file a voluntary petition or any answer admitting the jurisdiction of the court and the material allegations of, or shall consent to, an involuntary petition pursuant to or purporting to be pursuant to any reorganization or insolvency law of any jurisdiction, or shall make an assignment for the benefit of creditors, or shall apply for or consent to the appointment of a receiver or trustee of a substantial part of its property; and (ii) no Affiliate shall undertake to assume the WIWIB's obligations under the provisions of this Agreement within ninety (90) days from the date on which the WIWIB becomes so disabled, then FINANCIAL SERVICE PROVIDER may thereafter immediately terminate this Agreement by giving written notice of termination to the WIWIB.

- 9.3 **Termination, Funding.** In the event that the WIWIB fails to receive a renewal of funds or receives a reduction in funds from the Workforce Investment Act or the Workforce Innovations and Opportunities Act for Program Years 2014, 2015, or 2016 or from other WIWIB funding sources, if applicable, then the contract scope of work and payment terms may be renegotiated or terminated by either party.
10. **Notices.** All notices and communications provided for hereunder shall be in writing and shall be mailed or delivered to the business address of the WIWIB or to such other address as WIWIB shall designate in writing to the other, and shall be effective upon personal delivery or three (3) days after mailing, postage prepaid.
11. **No Waiver.** The waiver by the WIWIB of a breach of any provisions of this Agreement shall not operate or be construed as a waiver of any subsequent breach or violation thereof.
12. **Costs of Enforcement.** In the event a party hereto against the other party commences any action, the prevailing party shall be entitled to recover reasonable attorney fees from the nonprevailing party.
13. **Counterparts.** This agreement shall be executed simultaneously in counterparts, each of which shall be deemed to be an original but all of which together shall constitute one and the same agreement.
14. **Amendment.** No modifications, extensions, or waiver of any provisions hereof or any release of any right hereunder shall be valid, unless the same is in writing and is consented to by all parties hereto.
15. **Entire Agreement.** This Agreement, including Exhibits A, B, and C embodies the entire understanding of the parties hereto with respect to the subject matter hereof and supersedes all previous and understanding, communications, arrangements and discussions, whether oral or written, with respect to the subject matter hereof.
16. **Governing Law.** This Agreement shall be governed by and interpreted in accordance with the laws of the State of Indiana.

SIGNATURE PAGE

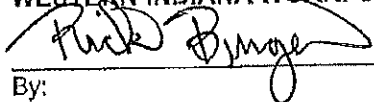
IN WITNESS hereof the parties by their authorized representatives have caused this Agreement to be executed.

CROWE HORWATH LLP:



By: Robert W. Lazard
Title: Partner

WESTERN INDIANA WORKFORCE BOARD, INC.:



By:
Title: President

Exhibit A

WESTERN INDIANA WORKFORCE INVESTMENT BOARD, INC. FINANCIAL SERVICE PROVIDER ROLE DESCRIPTION

SERVICES

The FINANCIAL SERVICE PROVIDER will provide financial and accounting services described below to the WIWIB.

REPORTING RELATIONSHIPS

REPORTS DIRECTLY TO: WIWIB Executive Director and Board of Directors

COORDINATES WITH: Executive Staff hired by the WIWIB

COMMUNICATES WITH: WIWIB, Executive Staff, and Department of Workforce Development Staff

GENERAL COMPLIANCE

COMPLIANCE - Establish and maintain procedures for the WIWIB to help WIWIB ensure reasonable compliance with all applicable statutory and regulatory requirements and state guidelines governing required audits of sub-grantees and the prompt resolution of findings that may result from such audits.

FINANCIAL SYSTEMS MANAGEMENT

FINANCIAL POLICIES AND PROCEDURES - Maintain and modify WIWIB financial management policies and procedures to help meet applicable state and federal requirements.

MAINTAIN GENERAL ACCOUNTING SYSTEMS - Maintain and modify the WIWIB accounting system for the applicable programs, including maintaining all accounting books, records, to help WIWIB maintain compliance with all applicable federal and state requirements. The accounting system will provide a full and accurate accounting for all applicable funds received and disbursed, and it will facilitate inspection and verification by local, state, and federal monitors and auditors.

MAINTAIN COST ALLOCATION SYSTEM - Prepare and maintain a WIWIB Cost Allocation Plan that helps WIWIB distribute applicable costs in accordance with all state and federal requirements.

MAINTAIN CASH MANAGEMENT SYSTEM- Maintain a WIWIB cash management system that processes authorized invoices and contract payment requests and helps WIWIB comply with state and federal requirements governing fund draw downs and timely disbursements.

FINANCIAL ANALYSIS, BUDGET AND REPORTING

FINANCIAL ANALYSES - Assist management with preparation of financial analysis required for applicable program activities, as authorized by the WIWIB.

BUDGET- Assist the Executive Staff in preparation of annual WIWIB budget for WIWIB approval.

MANAGEMENT INFORMATION-Establish and maintain a system to track, compile, and report financial data for the WIWIB on program activities for presentation to the WIWIB.

REPORTING/COMMUNICATION-Prepare standard monthly reports, and routinely meet with the Executive staff and WIWIB members as appropriate to review financial statements and other fiscal information, for presentation to the WIWIB.

GRANT/FUNDING PROCESSING

DRAW DOWNS-Maintain the information within the designated system (for DWD) and other systems for funding entities to support the draw down of funds.

GRANT BUDGETS- Assist management with preparation budget sections of grant applications submitted to state and federal grantor agencies.

PROCUREMENT PROCESSING

INITIAL CONTRACT COMPLIANCE - Provide assistance to Executive Staff and WIWIB, related to the preparation of contracts and sub-agreements to help WIWIB ensure that the provisions of such documents comply with the criteria outlined in applicable statutory and regulatory provisions. Evaluate the structure and operation of the procurement system and process to help WIWIB ensure compliance with all federal and state regulatory requirements governing the award of contracts and sub-grants under the Workforce Investment Act

MONITORING CONTRACTOR COMPLIANCE - Monitor fiscal related activities of sub-grantees and contractors to help WIWIB ensure compliance with applicable federal and state regulatory requirements. Assist in the monitoring of Regional activities to ensure proper documentation and support relative to performance standards, and additional sub-grant or contractor requirements. Provide recommendations to the Executive Staff for any needed improvements to help management ensure regulatory compliance.

PAYMENT PROCESSING – Establish, if needed, and maintain procedures to help WIWIB ensure proper review of vendor invoices and contractor payment requests to determine eligibility for payment. Create checks and disburse WIWIB authorized payments. Provide recommendations to the Executive Staff for the establishment of any new procedures.

COORDINATION/COMMUNICATION

ONGOING REGULATORY LIAISON - Serve, jointly with Executive Staff and WIWIB, as liaison with state officials regarding issues arising from audits of program activities. Periodically attend the Department of Workforce Development's meetings/trainings for WIA FINANCIAL SERVICE PROVIDERS.

AUDIT RESOLUTION - Conduct, jointly with the Executive staff and WIWIB, audit resolution with oversight state and federal officials.

EXHIBIT B

APPLICABLE STATUTES AND REGULATIONS.

- a) PL 105-220 Workforce Investment Act of 1998;
- b) 20 CFR, Parts 600-671 WIA Regulations, 20 CFR, Part 652, and 29 CFR, Part 37;
- c) 38 USC 4100-4214 (Job Counseling, Training, and Placement Services for Veterans)
- d) 29 USC 8, et seq., Federal Fair Labor Standard Act; and Indiana Department of Employment and Training Act (I.C. 22-4, et seq.) and accompanying rules, regulations and policy directives.

ASSURANCES.

1. Non-Discrimination

As a condition to the award of financial assistance from the Department of Labor under Title 1 of WIA, FINANCIAL SERVICE PROVIDER assures that it will comply fully with the nondiscrimination and equal opportunity provisions of the following laws: Section 188 of the Workforce Investment Act of 1998 (WIA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participate in any WIA Title 1-financially assisted program or activity; Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color and national origin; Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination on the basis of age; and Title IX of the Education Amendment of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs. The grant application also assures that it will comply with 29 CFR part 37 and all other regulations implementing the laws listed above. This assurance applies to the grant applicant's operation of the WIA Title 1-financially assisted program or activity, and to all agreements the grant applicant makes to carry out the WIA Title-1 financially assisted program or activity. The grant applicant understands that the United States has the right to seek judicial enforcement of the assurance.

2. Religious Activities.

FINANCIAL SERVICE PROVIDER agrees that the activities conducted with funding obtained through this agreement shall be non-sectarian in nature and that religious activities shall not be included in any activities to be conducted hereunder.

3. Political Activities.

FINANCIAL SERVICE PROVIDER certifies that the funding provided by WIBIB through this agreement shall not be used to further any type of political or voter activity.

4. Lobbying Activities.

Pursuant to 31 U.S.C. § 1352, and any regulations promulgated there under, FINANCIAL SERVICE PROVIDER hereby assures and certifies that no federally appropriated funds have been paid, or will be paid, by or on behalf of FINANCIAL SERVICE PROVIDER, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress, in connection with the awarding of any federal contract, the making of any federal grant, the

making of any federal loan, the entering into of any cooperative agreement, the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan or cooperative agreement.

If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this agreement, FINANCIAL SERVICE PROVIDER shall complete and submit "Standard Form-LLL", "Disclosure Form to Report Lobbying". If FINANCIAL SERVICE PROVIDER is required to submit "Standard Form LLL", the form and instructions for preparation of the form may be obtained from the State.

FINANCIAL SERVICE PROVIDER shall require that the language of this certification be included in the award document for the sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

5. Debarment and Suspension.

FINANCIAL SERVICE PROVIDER certifies, by entering into this agreement, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this agreement by any federal or state department or agency.

6. Conflict of Interest.

FINANCIAL SERVICE PROVIDER will avoid both personal and organizational conflict of interest and the appearance of such conflict of interest in the awarding of financial assistance under the Act.

FINANCIAL SERVICE PROVIDER will not participate in the selection, award or administration of any procurement action if the employer or FINANCIAL SERVICE PROVIDER any member of his/her immediate family, his/her partner, or a person or organization which employs any of the above or with whom any of the above has an arrangement concerning prospective employment has a financial or other substantive interest in any organization which may be considered for award. For the purpose of these standards, the term "immediate family" will mean wife, husband, daughter, son, mother, father, sister, sister-in-law, brother, brother-in-law, daughter-in-law, son-in-law, mother-in-law, father-in-law, aunt, uncle, nephew, stepparent, and stepchild.

FINANCIAL SERVICE PROVIDER will not solicit or accept gratuities, favors, or anything of monetary value from any actual or potential FINANCIAL SERVICE PROVIDER.

7. Non-collusion and Acceptance.

The undersigned attests that he is the contracting party, or a representative, agent, member or officer, thereof, that he has not, nor has any other member, representative, agent or officer of the firm, company, corporation, or partnership represented by him, directly, or indirectly, to the best of his knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he has not received or paid, any sum of money or other consideration for the execution of this agreement other than that which appears upon the face of the agreement.

EXHIBIT C

Crowe Engagement Terms

We want you to understand the basis under which we offer our services to you and determine our fees, as well as to clarify the relationship and responsibilities between your organization and ours. These terms are part of our engagement letter and apply to all future services, unless a specific engagement letter is entered into for those services. We specifically note that no advice we may provide should be construed to be investment advice.

YOUR ASSISTANCE - For us to provide our services effectively and efficiently, you agree to provide us timely with the information we request and to make your employees available for our questions. The availability of your personnel and the timetable for their assistance are key elements in the successful completion of our services and in the determination of our fees. Completion of our work depends on appropriate and timely cooperation from your personnel; complete, accurate, and timely responses to our inquiries; and timely communication by you of all significant accounting and financial reporting matters of which you are aware. If for any reason this does not occur, a revised fee to reflect the additional time or resources required by us will be mutually agreed upon, and you agree to hold us harmless against all matters that arise in whole or in part from any resulting delay.

If circumstances arise that, in our professional judgment, prevent us from completing this engagement, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or withdrawing from the engagement.

THIRD PARTY PROVIDER - We may use a third-party service provider in providing professional services to you which may require our sharing your confidential information with the provider. If we use a third-party service provider, we will enter into a confidentiality agreement with the provider to require them to maintain the confidentiality of your confidential information. The terms of our engagement letter and these engagement terms shall apply to any third party provider.

CONFIDENTIALITY - We will maintain the confidentiality of your confidential information in accordance with professional standards. You agree not to disclose any confidential material you obtain from us without our prior written consent, except to the extent such disclosure is an agreed objective of this engagement. Your use of our work product shall be limited to its stated purpose and to your business use only. We retain the right to use the ideas, concepts, techniques, industry data, and know-how we use or develop in the course of the engagement. You agree to the use of fax, email, and voicemail to communicate both sensitive and non-sensitive matters; provided, however, that nonpublic personal information regarding your customers or consumers shall not be communicated by unencrypted email.

CHANGES - We may periodically communicate changes in laws, rules, or regulations to you. However, you have not engaged us to and we do not undertake an obligation to advise you of changes in laws, rules, regulations, industry or market conditions, your own business practices, or other circumstances, except to the extent required by professional standards.

PUBLICATION - You agree to obtain our specific permission before using our report or our firm's name in a published document, and you agree to submit to us copies of such documents to obtain our permission before they are filed or published.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe to you shall not include any special, consequential, incidental, punitive, or exemplary damages or loss nor any lost profits, savings, or business opportunity.

LIMIT OF LIABILITY - The provisions of this section establishing a limit of liability will not apply if, as determined in a judicial proceeding, we performed our services with gross negligence or willful misconduct. Our engagement with you is not intended to shift risks normally borne by you to us. With respect to any services or work product of this engagement in general, the liability of Crowe and its personnel shall not exceed the fees we receive for the portion of the work giving rise to liability. A claim for a return of fees paid shall be the exclusive remedy for any damages. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted. This limitation of liability shall also apply after termination of this agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS - The provisions of this section for indemnification will not apply if, as determined in a judicial proceeding, we performed our services with gross negligence or with willful misconduct. Our engagement with you is not intended to shift risks normally borne by you to us. In the event of a legal proceeding or other claim brought against us by a third party, you agree to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages, and liabilities, including defense costs and legal fees, associated with such third-party claim arising from or relating to any services or work product that you use or disclose to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted. This indemnification shall also apply after termination of this agreement.

RESPONSE TO LEGAL PROCESS - If we are requested by subpoena, other legal process, or other proceedings to produce documents pertaining to you and we are not a named party to the proceeding, you will reimburse us for our professional time, plus out-of-pocket expenses, as well as reasonable attorney fees we incur in responding to such request.

MEDIATION - In the unlikely event that a dispute arises out of this engagement and it cannot be settled through negotiation, you and we agree to try in good faith to settle the dispute by non-binding mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation. Both parties shall share mediation costs equally.

JURY TRIAL - In the unlikely event that differences concerning our services or fees arise between us that are not resolved by mutual agreement or mediation, you and we agree to waive a trial by jury to facilitate judicial resolution and save the time and expense of both parties.

LEGAL AND REGULATORY CHANGE - The scope of services and the fees for the services covered by the accompanying letter are based on current laws and regulations. If changes in laws or regulations change your requirements or the scope of our work, you and we agree that our fees will be modified to a mutually agreed-upon amount to reflect the changed level of our effort.

NON-SOLICITATION - You and we acknowledge the importance of retaining key personnel. Accordingly, both parties agree that during the period of this agreement and for one year after its expiration or termination, neither party will solicit any personnel of the other party for employment without the written consent of the other party. If an individual becomes an employee of the other party, the other party agrees to pay a fee equal to the individual's compensation for the prior full twelve-month period to the original employer.

AFFILIATES – Crowe Horwath LLP is a member of Crowe Horwath International, a Swiss association. Each member firm of Crowe Horwath International is a separate and independent legal entity. Crowe Horwath LLP and its affiliates are not responsible or liable for any acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International. Crowe Horwath International does not render any professional services and does not have an ownership or partnership interest in Crowe Horwath LLP. Crowe Horwath International and its other member firms are not responsible or liable for any acts or omissions of Crowe Horwath LLP and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath LLP.

FIRST AMENDMENT
Financial Services Contract
Western Indiana Workforce Investment Board, Inc.

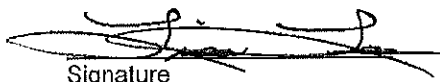
This FIRST AMENDMENT ("Amendment") is for the purpose of extending the contract known as the Financial Services Contract ("Original Contract"), entered into by and between the Western Indiana Workforce Investment Board, Inc. (the "Board") and Crowe Horwath LLP ("Contractor"), (collectively, the "Parties").

The Parties hereby amend the Original Contract under the following terms and conditions:

1. The Parties agree to extend the Contract for one year beginning on July 1, 2016 through June 30, 2017.
2. The Parties hereby agree that the recurring Financial Services monthly fees shall not exceed \$10,415 per month, for eleven monthly installments and one installment of \$10,435 for a total of \$125,000.
3. This amendment binds and benefits both Parties and any successors or assignees. This document, including the attached Original Contract and Amendments, is the entire agreement between the parties.

All other terms and conditions previously agreed to and set forth in the Original Contract, and not affected by the terms of this Amendment shall remain unchanged and in full force and effect. This FIRST AMENDMENT contains, or has attached hereto, all revised terms and conditions agreed upon by the contracting parties, and has been executed by an authorized representative of each party as dated below:

Western Indiana Workforce Investment Board, Inc.

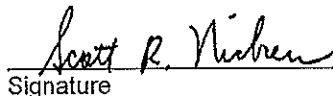


Signature

Lisa Lee, Executive Director
Printed Name & Title

06-20-16
Date

Crowe Horwath LLP



Signature

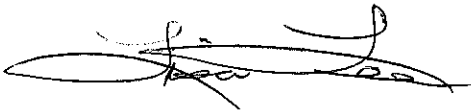
Scott R. Nickerson, Partner
Printed Name & Title

June 20, 2016
Date

WESTERN INDIANA WORKFORCE DEVELOPMENT BOARD, INC.

We, as the management and/or the Board of Directors, of the organization are choosing to exercise the third year agreement option and extend the Service Provider contract with Vincennes University thru June 30, 2017.

Individual contracts with Vincennes University will continue to be issued on a per grant basis.

A handwritten signature in black ink, appearing to read 'Lisa Lee', with a large, sweeping flourish extending to the left.

Lisa Lee

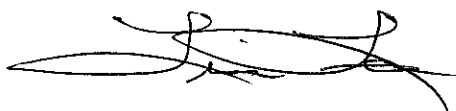
Executive Director

Date: November 20, 2015

WESTERN INDIANA WORKFORCE DEVELOPMENT BOARD, INC.

June 30, 2016

Upon approval by Barb Milligan, DWD Director of Grants, Contracts & Procurement, We, as the management and/or the Board of Directors, of the organization are choosing Comer, Nowling and Associates to compose the financial statements for economical purposes.

A handwritten signature in black ink, appearing to read 'Lisa Lee', with a long horizontal flourish extending to the left.

Lisa Lee

Executive Director

Date: September 30, 2016

Western Indiana Workforce Investment Board, Inc.

Proposal to Provide Professional Auditing and Tax Services

August 22, 2016

Comer, Nowling And Associates, P.C.

**“Providing Nonprofit Organizations with Solutions
for Tomorrow’s Challenges”**

8606 Allisonville Road, Suite 120
Indianapolis, IN 46250
TEL (317) 841-3393
FAX (317) 841-3989
Website: <http://www.comernowling.com>

Contact Person:

Glenn R. Comer, CPA

Western Indiana Workforce Investment, Inc
Operations Monitoring Report
Program Year 2015

Monitoring was conducted via review of files selected randomly from all counties served. WIOA program files for Adult, Dislocated Worker and Youth participants were reviewed electronically through the TrackOne case management system along with comparison to their physical files. Throughout the year, TrackOne is reviewed on a monthly basis and issues are brought to the attention of the System Director for immediate attention and resolution.

Program Observations:

- Jasmine Kaho Last work experience payment for Period June 17-30, 2015 (\$155.02) included in CM case note of 6/30/15 and time sheet is included in paper file, but date and amount is not listed on the Supportive Services Tracking log in paper file.
- CM case note of 5/26/15 indicates customer obtained her HS diploma and earned incentive for completion of goal, however, a Goal for obtaining HS diploma was never entered in TrackOne.
- Makala Stockberger TrackOne shows what appears to be a duplicate blank case note on 1/29/16 regarding Receipt for Books. Also, paper copy of Participant Purchase Request for spring semester books is dated 1/14/15 at bottom, but should be 1/14/16.
- Austin Thrasher CM case note dated 5/16/16 indicates customer obtained Associates Degree from VU – this has not been added to Credentials screen in TrackOne.

Program Monitoring Summary

Review of files showed no findings with regard to missing required documentation or customers being served under incorrect funding streams. Observations center mainly around lack of detail in case notes and additional refresher training may be warranted for continuity purposes.

Case managers working with Chris Brenna, Anita Conway, Derek Faith and Thomas Luft had very detailed and easy to follow case notes.

In addition to customer files, current WorkOne office procedures, as established by WIWDB and overseen by Vincennes University, were reviewed for compliance with WIOA guidelines and local policies. It was found that procedures were updated to reflect the changes from WIA to WIOA.

Updated procedures were, and continue to be, forwarded to WorkOne staff by the System Director in a timely manner, with instructions to review, print, and update their individual procedure manuals.

Program Year 2015 Financial Monitoring

A financial review completed by WIWIB/Crowe financial staff included the following:

Time and Attendance Records were reviewed and compared to the general ledger. A sample of 29% of the employee time and attendance records selected for review. There were no findings or observations identified from this review.

Service Provider Cost Allocation Plan was reviewed with a sampling of a select number of entries made during the monitoring period. There were no findings or observations.

Accounts Payable, a total of 31 accounts payable transactions were reviewed for the three month period, January 2016 through March 2016. The transactions were a sampling of all programs to include operations, supportive services and training. In all transactions, the required documents were present including purchase orders, detailed vendor invoices, case manager and director approvals, participant signatures and other related documentation. Vincennes University was found to be following their stated fiscal procedures and/ or procurement policy. There were no observations or findings.

Travel Reimbursements, during the same review period there were 38 travel vouchers processed by Vincennes University for WIOA or JAG staff. Nine of those vouchers were reviewed, selecting 3 from each month to include one mileage, one lodging and one "other". If no such "other" was found, the last voucher from the month was chosen for review. All nine followed the University travel policy with proper travel vouchers completed by the employee, listing odometer readings, dates of travel and signed by the employee. The travel vouchers were reviewed and signed by the director, with the expenditure charged to the appropriate pool. Mileage was charged at the University rate of .44 cents per mile. There were no observations or findings.