



**Special Joint Meeting of the  
Rogue Valley Workforce Consortium  
and**

**Rogue Workforce Partnership - Corporate Directors**

Thursday February 22, 2018 • 3:00-5:00 p.m. | 100 E. Main Street, Suite A - Board Room • Medford

Video/Phone Conference access available <https://zoom.us/j/587893259>. Select your audio preference:


1) Use telephone + 1 (669) 900-6833; Meeting ID: 587 893 259 normal long distance charges will apply); 2) Or, use computer microphone & speakers (headset is recommended to avoid reverb)

**Agenda**

3:00 p.m.	<p><b>Call to Order</b> (1-2m)</p> <ul style="list-style-type: none"> <li>▸ Welcome &amp; Introductions</li> </ul>	Rick Dyer & Mike Donnelly
	<p><b>Approval of Minutes</b> (1-2m)</p> <ul style="list-style-type: none"> <li>▸ August 2, 2017 RVWC Meeting- <b><u>RVWC Action Item</u></b> </li> <li>▸ November 16, 2017- RWP Corporate Directors Meeting <b><u>RWP Action Item</u></b> </li> </ul>	Rick Mike
3:05 p.m.	<p><b>RWP New Member Appointments Recommendation to RVWC - <u>RWP Action Item</u></b> (5m)</p> <ul style="list-style-type: none"> <li>▸ New member slate will be brought to meeting</li> </ul>	Jim Fong
3:10 p.m.	<p><b>RVWC Appointment of Members to Rogue Workforce Partnership Workforce Development Board - <u>RVWC Action Item</u></b> (5m)</p>	Jim
3:15 p.m.	<p><b>Finance - (10m)</b></p> <ul style="list-style-type: none"> <li>▸ FY 16-17 Audited Financial Statements - <b><u>Action Item</u></b> </li> <li>▸ Budget / IFA Next Steps</li> <li>▸ Endowment Fund Next Steps</li> </ul>	Sherri Emitte & Mark Damon
3:25 p.m.	<p><b>RWP Strategic Plan Retreat Debrief &amp; Next Steps</b>  (45m)</p> <ul style="list-style-type: none"> <li>▸ <i>Roadmap Review and Discussion</i></li> </ul>	Aurora King & Jim
4:10 p.m.	<p><b>Executive Session</b> (5-10m)</p> <p>The Rogue Workforce Consortium and the Rogue Workforce Partnership Corporate Directors will hold an executive session to consult with counsel concerning legal rights and duties regarding current litigation or litigation likely to be filed. ORS 192.660(2)(h).</p> <p>The following designated staff shall also be in attendance at the executive session: Jim Fong, Executive Director; Sherri Emitte, Chief Finance and Administrative Officer; Aurora King, Chief Operating Officer; and Tami Allison, Senior Projects Manager.</p>	Jim

Representatives of the news media shall be allowed to attend, but are specifically directed not to report on any of the deliberations held during the executive session, except to state the general subject of the session as announced – pursuant to ORS 192.660 (4).

- 4:20 p.m. **Meeting with the Governor - Debrief & Next Steps** (15m) Jim
- 4:30 p.m. **Workforce Board Meeting Topics** (20m) Aurora
- › *Standing Agenda Items*
  - › *Careers in Gear Report Out*
  - › *Youth Program Performance Report*
  - › *Strategic Initiatives Action Steps*
  - › *Second Chance Tour*
  - › *Advocacy for Federal Workforce Policy Alignment & Funding*
- 4:50 p.m. **Other Items** Mike
- 5:00 p.m. **Adjourn** Mike

= Documents attached in packet or will be handed out at meeting

Auxiliary aids and services are available upon request to individuals with disabilities.  
Please contact Tami Allison at (541) 842-2518 [tamia@rogueworkforce.org](mailto:tamia@rogueworkforce.org)

*The RWP is a private/public partnership which addresses the workforce needs of Jackson and Josephine Counties*  
100 E. Main St., Suite A. | Medford, OR 97501-6125 | (541) 842-2500



## Minutes

### Rogue Valley Workforce Consortium



Wednesday August 2, 2017 ◆ 11:30 a.m. - 12:00 Noon

Rogue Workforce Partnership Boardroom

100 E. Main St., Suite A ◆ Medford, Oregon

#### **Consortium Members Present:**

Commissioner Dan DeYoung\*

Commissioner Rick Dyer\*

#### **Quorum Present:** Yes

#### **Others Present:**

Jim Fong, Executive Director - Rogue Workforce Partnership

Sherri Emitte, Chief Finance and Administrative Officer – Rogue Workforce Partnership \*

Aurora King, Chief Operations Officer – Rogue Workforce Partnership

Tami Allison, Senior Project Manager – Rogue Workforce Partnership

\*= via phone or video

#### **1. Call to Order**

The meeting was called to order by Chair, Commissioner Dan DeYoung at 11:41 a.m.

#### **2. Approval of Minutes**

***A MOTION WAS MADE BY COMMISSIONER DYER TO APPROVE THE MINUTES AS PRESENTED OF THE APRIL 14, 2017 ROGUE VALLEY WORKFORCE CONSORTIUM MEETING. THE MOTION WAS SECONDED BY COMMISSIONER DAN DEYOUNG AND APPROVED UNANIMOUSLY.***

#### **3. Rogue Workforce Partnership Budget Review & Approval**

Sherri Emitte briefly reviewed the documents. There were no questions or comments.

***A MOTION WAS MADE BY COMMISSIONER DYER TO APPROVE THE PY 17 BUDGET AS PRESENTED. THE MOTION WAS SECONDED BY COMMISSIONER DAN DEYOUNG AND WAS APPROVED UNANIMOUSLY.***

#### **4. Rogue Workforce Partnership Workforce Board Membership**

Jim briefly spoke about the need to fill the recent vacancy of the economic development position on the RWP Workforce Development Board. Jim brought forth the recommendation from the RWP Corporate Directors to appoint Alex Campbell, Southern Oregon Regional Coordinator, State of Oregon Regional Solutions Team.

**A MOTION WAS MADE BY COMMISSIONER DYER TO APPOINT ALEX CAMPBELL AS THE ECONOMIC DEVELOPMENT REPRESENTATIVE AS RECOMMENDED BY THE RWP CORPORATE DIRECTORS TO THE ROGUE WORKFORCE PARTNERSHIP WORKFORCE DEVELOPMENT BOARD. THE MOTION WAS SECONDED BY COMMISSIONER DEYOUNG AND WAS APPROVED UNANIMOUSLY.**

## 5. OTHER BUSINESS

No other business was brought before the Rogue Valley Workforce Consortium.

## 6. ADJOURN

With no further business, the meeting was adjourned at 11:55 a.m.

Respectfully Submitted,

Tami Allison  
Senior Projects Manager

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Approved \_\_\_\_\_ Date \_\_\_\_\_  
Commissioner Dan DeYoung, Chair RVWC



## MINUTES

ROGUE WORKFORCE PARTNERSHIP • CORPORATE DIRECTORS

November 16, 2017 ♦ 100 E. Main St., Suite A - Board Room ♦ Medford, OR

### MEMBERS PRESENT

Commissioner Rick Dyer  
Chair, Jessica Gomez  
Vice-chair, Michael Donnelly (via phone)  
Nikki Jones  
John Underwood  
Paul Macuga

### MEMBERS ABSENT

Shawn Hogan  
Commissioner Dan DeYoung

### OTHERS PRESENT

Jim Fong, Executive Director, Rogue Workforce Partnership  
Sherri Emitte, Director of Administration, Rogue Workforce Partnership (via phone)  
Aurora King, Chief Operating Officer, Rogue Workforce Partnership (via phone)  
Tami Allison, Senior Project Manager, Rogue Workforce Partnership

Quorum Present: Yes

#### 1) Call to Order

The meeting was called to order by Chair, Jessica Gomez at 3:06p.m. Introductions were made.

#### 2) Approval of Minutes

***COMMISSIONER DYER MOVED TO APPROVE THE MINUTES OF THE OCTOBER 19, 2017 RWP CORPORATE DIRECTOR'S MEETING. THE MOTION WAS SECONDED BY JOHN UNDERWOOD AND APPROVED UNANIMOUSLY.***

#### 3) Approval of Policies

Aurora summarized the Rapid Response Policy noting that the purpose is to assist employers and impacted workers as quickly as possible following the announcement of a permanent closure; mass layoff; the filing of a Trade Act Assistance (TAA) Petition; or a natural or other disaster resulting in a mass job dislocation. "Previously we were using the State policy, and we are now playing a more formal role in the coordination process", stated Aurora. RWP staff requests that the policy be approved as presented.

**PAUL MACUGA MOVED TO APPROVE THE RAPID RESPONSE POLICY AS PRESENTED. THE MOTION WAS SECONDED BY NIKKI JONES AND APPROVED UNANIMOUSLY.**

#### **4) Rapid Response**

Aurora reported that in the past year, thirteen Rapid Response sessions have been held with seven companies. Six companies closed and the seventh was a large layoff. There were a total of 414 affected workers; 244 in healthcare (most part of the Jackson County Mental Health layoff which resulted in many being hired with the newly selected service providers), 33 in retail, and approximately 137 in manufacturing.

We are currently working with Pacific Crest Transformers, who announced a potential closure and recently laid off twenty workers (10 union, 10 non-union). The unions have provided a lot of support for affected workers, information sessions have been held, and the company has connected with their full workforce.

The group discussed the best way for other employers to connect with the affected workers for potential hires. It was indicated that all the rapid response services are done through WorkSource. We need to maintain a neutral role so other companies don't go out and recruit workers away while a company is still open. We could connect interested employers with laid-off workers by having these employers come speak at the Job Net, job-seeking networking event at WorkSource Rogue Valley.

Many Corporate Directors voiced the need for workers and would like to see some sort of employer networking experience built into the onsite outreach to affected employees.

#### **5) PY 17-18 Workforce Services Contract For WorkSource Rogue Valley**

Aurora summarized the priorities in this year's workforce services contract, This included: creating more talent pools of qualified individuals, job ready assessment tool – job ready criteria is identified as validated by a staff person, improving our talent pool to create more qualified referrals, provide better/more feedback mechanisms with focus on quality vs. quantity, utilize information that is obtained from business to do a more holistic approach with business listings, and create a more long term relationship with business. More focus will be given this year on customer completion of workshops versus workshop occurrences. This is all part of a strategic focus on measuring effectiveness rather than just quantity or service provision outputs. No questions were posed by the Corporate Directors.

## 6) State Workforce General Funds & Base Funding for All Local Workforce Boards Overview

Jim reported that a number of biennium's ago, the state invested 7.5 million dollars of the general fund into workforce development and to support Local Workforce Boards. The argument is that these funds should be allocated how they have been in the past and the governor's reserve should be used to make the local workforce boards whole. The state has an option of holding back 15% per year and can carry that amount over. The State Board has indicated that the intent for the funding is for pilot programs, etc. Jim indicated that OWIB was not consulted on the allocation conversation, and there is a formula for allocation that is not being used for the general fund. Jim indicated that he does not feel an advocacy letter is needed from the board at this point.

## 7) Federal Workforce Funding

Jim has been in conversations with both East Cascades Workforce Investment Board (ECWIB) and Eastern Oregon Workforce Investment Board (EOWIB) who have been reaching out to legislative staff and writing advocacy letters. Jessica indicated that she could send a letter on behalf of the private sector workforce board members stating that the boards are dependent upon these funds to maintain their core infrastructure. The group agreed to add a graphic, that Jim will develop, to the letter to describe the pipeline. ***Jim will revise the letter, add a graphic and send out the group to review.***

## 8) Conflict of Interest Policy Discussion

The group discussed the need to refine the RWP Conflict of Interest Policy. What's recently surfaced is the need to put limits in place regarding the amount of worker training funds any one board member employer can receive. Some suggestions were:

- Track percentages of resources going to one company
- Opportunity for all employers should be equal
- Information is made available to all employers
- Insure equal access, proportionality, and maximum threshold
- Use percentage of workforce
- Overall general impact of dollars and the return on the investment

The group agreed that this isn't a huge risk or management issue; however we want to be sure we are exercising appropriate due diligence.

***RWP staff will talk with John Chamberlin and come back with a draft document to review.***

## 9) Rogue Valley Workforce Consortium

Commissioner Dyer indicated that he was contacted by Commissioner DeYoung of Josephine County requesting that Commissioner Dyer take over the responsibility of Chair of the RVWC, due to Commissioner DeYoung's availability. Jim indicated that we will eventually need to amend the Intergovernmental Agreement and recommended to the group that we make this revision when we address the potential future disagreement resolution process? Jim stated that the current default is to the Governor's office for resolution if there is a disagreement between the two County Commissioner member of the Rogue Valley Workforce Consortium; some areas have put in an intermediate step of using the LWB Executive Committee as the decision-maker. Commissioner Dyer agrees that any potential disagreement would first go to each board of county commissioners for resolution, then possibly to the Corporate Directors (Executive Committee), and lastly to the Governor's office. ***Jim will draft the revision and bring back for review at a future meeting.***

## 10) WIOA Implementation Update & Next Steps

Jim reported that the Cost Sharing / Infrastructure Funding Agreement is an agreement with state agencies and similar partners who receive state funds who come together in a One-Stop System to contribute to shared costs. Meetings have been held over the past several months to come to an agreement. Due to a communication snafu, the group had to go back to the drawing board to come up with a version of the agreement that everyone agreed to. The group has agreed in concept to the methodology; however, the budget numbers need to be cleaned up to make as cost neutral as possible for all concerned. Sherri added that there is information still to be received from OED; however, we will meet the federal deadline.

Jim reported that we are moving forward with the MOU as well as the One-Stop Operator Agreement.

## 11) Strategic planning Session

Jim reported that he has reached out to John Bowling who is available to facilitate the retreat. Jessica, as well as John have both worked with John Bowling and are excited for him to assist us in our strategic planning session.

Tami indicated that she is still receiving information on venues for the retreat. A suggestion was made to contact Dancin Vinyards.

## 12) Other Business

No other business was brought before the RWP Corporate Directors.

## 13) Adjourn

With no further business, the RWP Corporate Directors meeting was adjourned at 4:28 p.m.



Respectfully Submitted,

Tami Allison  
Senior Project Manager

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Approved

Date

Jessica Gomez, RWP Chair

**ROGUE WORKFORCE PARTNERSHIP**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2017**

**WITH**

**INDEPENDENT AUDITOR'S REPORT**



**Certified Public Accountants, LLP**

audit | tax | advisory | wealth management | cfo

**ROGUE WORKFORCE PARTNERSHIP  
Medford, Oregon  
Year Ended June 30, 2017**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Rogue Workforce Partnership

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Rogue Workforce Partnership (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

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 of America 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rogue Workforce Partnership as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2018, on our consideration of Rogue Workforce Partnership's internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rogue Workforce Partnership's internal control over financial reporting and compliance.



Mark E. Damon, CPA, Partner  
KDP Certified Public Accountants, LLP  
Medford, Oregon  
January 19, 2018

**ROGUE WORKFORCE PARTNERSHIP**  
**Statement of Financial Position**  
**June 30, 2017**

ASSETS:

Current assets:	
Cash and cash equivalents	\$ 757,239
Grants and contract receivables	1,394,732
Rent receivable	46,551
Prepaid expenses	<u>16,285</u>
Total current assets	<u>2,214,807</u>
Non-current assets:	
Property and equipment, net of \$4,491 accumulated depreciation	<u>10,971</u>
Total assets	<u><u>\$ 2,225,778</u></u>

LIABILITIES AND NET ASSETS:

Current liabilities:	
Accounts payable and accrued liabilities	\$ 1,059,435
Deferred revenue	34,301
Accrued payroll payable	57,598
PTO payable	<u>52,303</u>
Total current liabilities	<u>1,203,637</u>
Net assets:	
Unrestricted	<u>1,022,141</u>
Total net assets	<u>1,022,141</u>
Total liabilities and net assets	<u><u>\$ 2,225,778</u></u>

**ROGUE WORKFORCE PARTNERSHIP**  
**Statement of Activities**  
**Year Ended June 30, 2017**

Revenues and support:	
Federal grants	\$ 3,102,832
Other grants	1,423,147
Contributions (operating)	27,807
Rental income	341,275
Other revenue	<u>13,159</u>
Total revenue and support	<u>4,908,220</u>
Expenses:	
Employment and training:	
Contracted workforce services	3,154,153
Payroll and related	807,965
Rent/lease	449,443
Occupancy	109,083
IT and telecommunications	72,531
Outside services	158,895
Other	<u>180,033</u>
Total expenses	<u>4,932,103</u>
Operating income (loss)	<u>(23,883)</u>
Increase/(decrease) in unrestricted net assets	(23,883)
Net assets at beginning of year	<u>1,046,024</u>
Net assets at end of year	<u><u>\$ 1,022,141</u></u>

**ROGUE WORKFORCE PARTNERSHIP**  
**Statement of Cash Flows**  
**Year Ended June 30, 2017**

Cash flows from operating activities:	
Change in net assets	\$ (23,883)
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Depreciation	2,495
Changes in:	
(Increase) decrease in grants and contract receivables	(972,488)
(Increase) decrease in rent receivables	164,039
(Increase) decrease in prepaid expenses	4,325
(Decrease) increase in accounts payable and accrued liabilities	481,516
(Decrease) increase in deferred revenue	(154,648)
(Decrease) increase in accrued payroll payable	(8,932)
(Decrease) increase in accrued PTO payable	13,299
Net cash provided/(used) by operating activities	<u>(494,277)</u>
Net change in cash and cash equivalents	(494,277)
Beginning cash and cash equivalents	<u>1,251,516</u>
Ending cash and cash equivalents	<u><u>\$ 757,239</u></u>



**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

**Note 1 - Summary of Significant Accounting Policies**

**The Reporting Entity**

Rogue Workforce Partnership (the Organization) is a business-led coalition that works to strengthen the economy of the Rogue Valley. The Organization catalyzes and convenes dynamic partnerships with business leaders, K-20 educators, workforce service providers, economic development, and other key community partners. The focus of the Organization is on building innovative solutions to address the workforce priorities and needs of employers, especially those in traded-sector industries that drive the region's economic growth. Working collaboratively across complex systems and institutional boundaries, the Organization leverages and aligns resources to build the skills and talents of the region's workforce, so local businesses and career seekers can succeed in the modern global economy.

The Organization is the local Workforce Investment Board (WIB) for both Jackson and Josephine County (Oregon) as described in the Workforce Innovation and Opportunity Act of 2014 (WIOA). WIOA programs provide employment and training programs for adults, dislocated workers, and youth. WIOA is administered at the Federal level by the Department of Labor (DOL) and at the State level by the Higher Education Coordinating Commission (HECC). In accordance with WIOA, the Organization contracted with Arbor E & T LLC. (dba ResCare Workforce Services) (ResCare) to serve as the American Job Center (AJC) as defined in WIOA. ResCare is deemed to be a sub-recipient of WIOA funds.

The Organization carries out various iterations of federal workforce programs. The previous workforce program, the Workforce Investment Act (WIA), was signed into law in 1998 and expired with the enacting of WIOA in 2014. These financial statements include revenues from both remaining WIA funds and WIOA funds.

In addition, the Organization receives other workforce-related grants from HECC and other State agencies, as well as grants from public and non-profit entities.

The Organization, a not-for-profit entity, is governed by a Board of Directors. A primary function of the Organization is to receive and administer funds provided under the WIA and WIOA through the State of Oregon. The Board of Directors is responsible for all funds received and makes policy and program decisions. The Board of Directors serves as the Executive Committee for the federally-mandated Workforce Development Board. The full Workforce Development Board is charged with overseeing and creating a stronger alignment of the workforce, education, and economic development systems. It makes policy and program decision as required under WIOA.

**Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting and are presented in accordance with accounting for financial statements of not-for-profit organizations, which requires classification of an organization's net assets and its revenues, expenses, gains, and losses based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the three classes of net assets – permanently restricted, temporarily restricted, and unrestricted – be presented in a statement of financial position and that the amounts of change in each of those classes of net assets be presented in a statement of activities. The assets, liabilities, revenues, expenses, and net assets of the Organization are reported in the following categories:

*Unrestricted Net Assets* – represent unrestricted resources available to support the Organization's operations and temporarily restricted resources which have become available for use by the Organization in accordance with the intention of the donor.

*Temporarily Restricted Net Assets* – represent contributions that are limited in use by the Organization in accordance with temporary donor-imposed stipulations. These stipulations may expire with time or may be satisfied by the actions of the Organization according to the intention of the donor. Upon satisfaction of such stipulations, the associated net assets are released from temporarily restricted net assets and recognized as unrestricted net assets. Temporarily restricted net assets are available primarily for assistance and capital projects as designated by the donors.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Basis of Accounting (continued)**

*Permanently Restricted Net Assets* – represent net assets subject to donor imposed stipulations that they be maintained by the Organization in perpetuity. Generally, the donors of these assets permit the Organization to use all or part of the investment return on these assets.

Currently, the Organization only reports unrestricted net assets.

**Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same reporting period are reported as unrestricted.

**Donated Materials, Services and Facilities**

Donated materials, services and facilities are reflected as in-kind contributions and corresponding expense in the accompanying statements at their estimated value at the date of receipt. For the year ending June 30, 2017, there were no amounts recognized as revenue and expense for contributed services.

**Cash and Cash Equivalents**

The Organization's cash and cash equivalents consist of cash on hand, demand deposits, and money market checking accounts, all with original maturities of three months or less from the date of acquisition.

**Grant Revenue, Receivables, and Deferred Revenue**

The majority of grant revenues are recognized under cost reimbursement contracts. For cost reimbursement contracts, revenues are considered measurable and available when the expenditures related to the programs have been incurred. Unreimbursed grant expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred.

Certain grants received by the Organization are not cost reimbursement contracts. In addition, certain grants contain provisions regarding potential repayment if certain metrics are not met. When grant monies are received in advance for such grants, the Organization records such balances as deferred revenue.

The management of the Organization considers all amounts included in accounts and grants receivable to be collectible. Therefore, no provision for uncollectible accounts has been made.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Capital Assets**

Capital assets are defined by the Organization as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Currently, the Organization's capital assets consist of fixtures and equipment. Maintenance and repairs of capital assets are charged to expense/expenditures as incurred.

All capital assets of the Organization were purchased with federal or state grants. The federal government retains a limited interest in capital assets purchased with federal grant monies.

Depreciation is reported in the statement of activities and is calculated using the straight-line method over the following estimated useful lives:

Equipment	– 3 to 7 Years
Furniture and fixtures	– 5 Years

**Compensated Absences**

It is the Organization's policy to permit employees to accumulate earned but unused Personal Time Off (PTO). All unused PTO is accrued when earned. A liability is recorded in the Statement of Financial Position and is the amount of vested PTO earned but unused at June 30, 2017. The liability is reduced as employees use the PTO or terminate.

**Use of Estimates**

The preparation of basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**Tax-Exempt Status**

Rogue Workforce Partnership has been recognized by the Internal Revenue Service as a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related activities. No tax provision has been made in the accompanying statement of activities. Rogue Workforce Partnership recognizes the tax benefit from uncertain tax positions only if it is more likely than not that the tax positions will be sustained on examination by the tax authorities, based on the technical merits of the position. The tax benefit is measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. Rogue Workforce Partnership recognizes interest and penalties related to income tax matters in operating expenses. As of June 30, 2017, there were no such uncertain tax positions.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

**Note 2 – Operating Leases and Subleases**

***Operating Leases***

On July 1, 2015, the Organization assumed certain operating lease agreements from a related organization. The lease agreements assumed include both copier lease agreements and real property. The real property agreements include the following locations: N.E. F St in Grants Pass and East Main St, South Bartlett St., and Front St. in Medford. Operating lease expense for the year ended June 30, 2017 was \$449,443. The lease agreements include certain provisions for rent escalation clauses based on the Consumer Price Index (CPI). Such increases have not been included in the following future minimum lease payment schedule.

Future minimum lease payments for buildings, office space, and office equipment as of June 30, 2017 are as follows:

For the year ending June 30,			
	2018	\$	439,006
	2019		421,680
	2020		300,360
	2021		96,003
	2022		96,003
			96,003
		\$	1,353,052

***Subleases***

The Organization provides the space for ResCare’s workforce services in its South Bartlett St. (Medford) and N.E. F St. (Grants Pass) locations. However, ResCare has a separate contract with the State’s Department of Human Services to administer its JOBS and OFSET programs. Effective July 1, 2015, the Organization entered into a sublease agreement with ResCare for certain space in those locations. ResCare administered both the JOBS and OFSET programs in such locations. The term of the sublease was from July 1, 2015 to June 30, 2016. The estimated annual payment was based upon certain budget amounts estimated to be \$13,240 per month for JOBS and \$2,000 per month for OFSET. A year-end reconciliation to actual cost was performed, and a subsequent invoice was issued for the remaining balance of \$3,735. On October 20, 2016, this sublease was extended to June 30, 2017 with estimated monthly payments of \$14,100 for JOBS and \$2,230 for OFSET. Since the expiration of the contract on June 30, 2017, the sublease is considered month to month with no official contract.

Effective July 1, 2015, the Organization entered into a sublease agreement with the Southern Oregon Education Service District (SOESD) for certain space in the South Bartlett St. location. SOESD will utilize such space for the purpose of co-locating its Child Care Resource Network. The original term of the sublease is from July 1, 2015 through June 30, 2017. Monthly base rent is \$1,000 per month, with a year-end reconciliation to actual cost. Subsequent to June 30, 2017, on October 31, 2017, the Organization extended the agreement through June 30, 2018. The monthly base rental amount remains \$1,000, with a year-end reconciliation to actual cost.

Effective July 1, 2015, the Organization entered into a sublease agreement with Southern Oregon Regional Economic Development, Inc. for certain space in the East Main Street Location. The original term of the sublease is from July 1, 2015 to June 30, 2017. The monthly rent is \$2,555 per month during the first year and \$2,625 per month during the second year. Subsequent to June 30, 2017, on July 1, 2017, the Organization extended the agreement through June 30, 2018. The monthly rent amount is \$2,605 during the third year.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

**Note 2 – Operating Leases and Subleases (continued)**

*Subleases (continued)*

Effective July 1, 2015, the Organization entered into a sublease agreement with the State of Oregon, acting by and through its Department of Administrative Services, for the purpose of co-locating the Governor's Regional Solutions Team. The sublease is for certain space in the East Main Street location. The original term of the sublease is from July 1, 2015 to June 30, 2017. The monthly rent amount is \$1,482 per month during the first year and \$1,513 per month during the second year. Subsequent to June 30, 2017, on July 1, 2017, the Organization extended the agreement through June 30, 2018. The monthly rent amount is \$1,538 during the third year.

Effective July 1, 2015, the Organization entered into a sublease agreement with the Oregon Employment Department for certain space in the East Main St. location. The original term of the sublease is from July 1, 2015 to June 30, 2017 with monthly rent amount of \$356 per month. Subsequent to June 30, 2017, on November 1, 2017, the Organization extended the term of this sublease through June 30, 2019. The monthly rent increased to \$394 per month.

Effective July 1, 2010, the Organization entered into a sublease agreement with the Oregon Employment Department for certain space in the N.E. F Street Location. The initial term of the sublease is from July 1, 2010 to June 30, 2015. Since the expiration of the contract on June 30, 2015 the sublease is considered month to month with no official contract. The monthly rent is \$5,466 per month. The expenses charged to the sub lessee are developed using a best estimate and adjusted annually based upon actual expenses. These expenses were \$88,679 for the year ending June 30, 2017.

Subsequent to June 30, 2017, on November 1, 2017, the Organization entered into a sublease agreement with the Oregon Employment Department for certain space in the N.E. F Street Location. The term of the sublease is from July 1, 2017 to June 30, 2019. The monthly rent amount is \$153 per month.

Subsequent to June 30, 2017, on November 1, 2017, the Organization entered into a sublease agreement with the Southern Oregon Visitors Association dba Travel Southern Oregon for certain space in the 100 E. Main Street Location. The term of the sublease is from May 18, 2017 to June 30, 2018. The monthly rent amount is \$400 per month.

Sublease income for the year end June 30, 2017 was \$341,275.

Subleases extended or entered into subsequent to June 30, 2017 are not reflected in the following table as the condition (formal extension) did not exist as of June 30, 2017. Future sublease income for buildings, office space, and office equipment as of June 30, 2017 are as follows:

For the year ending June 30,	
2018	\$ 49,717
2019	-
2020	-
2021	-
2022	-
	<hr style="width: 100%;"/>
	\$ 49,717
	<hr style="width: 100%;"/>

**Note 3 - Contingencies**

Amounts received or receivable from grantor agencies are subject to compliance audits by grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

**Note 4 - Related Parties**

The Organization has entered into contracts with organizations whose management includes members of the Workforce Investment Board. The following such contracts were in effect during the year ended June 30, 2017:

<u>Agency</u>	<u>Funding Title</u>	<u>Contract Amount</u>
Rogue Community College	SOHOPE	\$ 72,969

Receivables from and payables to related parties arise from the provision of contracted services, and are paid to or by the Organization in the normal course of business upon submission of expenditure reports.

At June 30, 2017, receivables from related parties consisted of:

<u>Agency</u>	<u>Funding Title</u>	<u>Amount</u>
Rogue Community College	SOHOPE	\$ 21,324

**Note 5 - Retirement Plan**

The Organization provides a 401(k) retirement savings plan for eligible employees. Employees may voluntarily contribute a percentage of their annual compensation to the plan, limited to a maximum annual amount as set periodically by the Internal Revenue Service. The Organization, at the discretion of the Board of Directors, made a guaranteed contribution of 4% of wages per pay period, and a matching contribution at December 31, 2016, of up to 4% of wages for qualified employees. A total retirement contribution of \$32,812 was expensed during the fiscal year. There were five employees participating in the plan at June 30, 2017.

**Note 6 – Concentration of Credit Risk**

Rogue Workforce Partnership carries out various iterations of federal, state, and local workforce programs. However, the Organization relies heavily on the WIOA funding stream as it provides approximately 57% of total annual revenues.

**Note 7 - Subsequent Events**

Management of the Organization has evaluated events and transactions occurring after June 30, 2017 through January 19, 2018, the date the financial statements were available for issuance, for recognition and/or disclosure in the financial statements. Based on management's knowledge there were no additional events and/or transactions that required recognition and disclosure in the financial statements except as follows:

The Organization entered into new sublease agreements and extended several existing subleases as noted in Note 2.

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*

To the Board of Directors  
Rogue Workforce Partnership

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Rogue Workforce Partnership (the Organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 19, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Rogue Workforce Partnership's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from 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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Mark E. Damon, CPA, Partner  
KDP Certified Public Accounts, LLP  
Medford, Oregon  
January 19, 2018





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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors  
Rogue Workforce Partnership

### **Report on Compliance for Each Major Federal Program**

We have audited Rogue Workforce Partnership's (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2017. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the Organization'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

## Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Rogue Workforce Partnership's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Mark E. Damon, CPA, Partner  
KDP Certified Public Accountants, LLP  
Medford, Oregon  
January 19, 2018

**ROGUE WORKFORCE PARTNERSHIP**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Identification Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<u>Passed through the State of Oregon acting through its Department of Community Colleges and Workforce Development</u>				
Workforce Investment Act - Adult	17.258	J01007	\$ 342,602	\$ 511,722
Workforce Investment Act - Youth	17.259	J01007	892,988	1,142,684
Workforce Investment Act - Dislocated Worker	17.278	J01007	696,390	1,151,801
Rapid Response Transition Fund	17.278	J01007	-	15,000
Additional Assistance Project (Rough and Ready)	17.278	J01007	-	23,641
Transition Fund	17.278	J01007	-	45,287
WIOA Cluster Total			<u>1,931,980</u>	<u>2,890,135</u>
National Emergency Grants (JD NEG)	17.277	J01007	<u>171,936</u>	<u>212,697</u>
Total			<u>171,936</u>	<u>212,697</u>
Total Expenditures of Federal Awards			<u>\$ 2,103,916</u>	<u>\$ 3,102,832</u>

## **Notes to Schedule of Expenditures of Federal Awards**

### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards activity of the Organization under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Organization.

### **Note 2 - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### **Note 3 - Indirect Cost Rate**

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**ROGUE WORKFORCE PARTNERSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2017**

**A. SUMMARY OF AUDIT RESULTS**

1. The independent auditor's report expresses unmodified opinion on the financial statements.
2. No significant deficiencies or material weaknesses in internal controls were disclosed by the audit of the Financial Statements.
3. No instances of noncompliance material to the financial statements which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major programs were disclosed by the audit.
5. The auditor's report on compliance for the major federal award programs expresses an unmodified opinion on all major federal programs.
6. The audit disclosed no findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The program tested as major was:
  - Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster (CFDAs 17.258, 17.259, 17.278).
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Rogue Workforce Partnership did not qualify as a low-risk auditee under the criteria specified in the Uniform Guidance.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**




None

**STRATEGIC INTENT**

**By the end of 2021**, RWP will be nationally recognized for building community partnerships that help government, education, and industry leverage resources that create a dynamic system of access points for career opportunities, resulting in economic growth, sustainable programs, and a more highly skilled workforce.



**ROGUE WORKFORCE PARTNERSHIP**

<p><b>MISSION</b></p>	<p><i>To advance the region's economic vitality by developing a business-responsive workforce that promotes prosperity.</i></p>		
<p><b>STRATEGIC DRIVERS</b></p>	 <p>Align and leverage industry, government and education resources around workforce sector needs.</p>	 <p>Invest and support flexible and adaptable skills development programs.</p>	 <p>Create a clear system of monitoring and measuring efforts and impact.</p>
<p><b>KEY STRATEGIC INITIATIVES</b></p>	<p>Continue Sector Strategies work (+ skilled trades/apprenticeship paths) &amp; embed needed skills into education &amp; workforce training</p>	<p>Expand work-based training, internships, externships, job shadows, etc. &amp; support development of experiential learning</p>	<p>Expand dashboard to include all workforce &amp; education partners</p>
	<p>Assess workforce/education skills training, &amp; the gaps, barriers &amp; potential connecting points; prioritize &amp; consolidate efforts</p>	<p>Develop employability/soft skills report card, get employers to require it, and create experiential learning for students &amp; job-seekers</p>	<p>Define success measures of progress at system and individual levels.</p>
	<p>Strengthen key partnerships and work to align policies, investments and efforts at the local, state and federal levels</p>	<p>Identify technical skills training needs &amp; capacities for industry sectors; create &amp; scale collaborative solutions to meet the needs</p>	<p>Develop comprehensive performance metrics system – e.g. for each strategic driver, by sector, with longitudinal data, etc.</p>