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May 22, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Executive Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Business and Economic Affairs, Office of Workforce Opportunity to enter into a contract with CWI Works Inc. (VC #539472), Silver Spring, MD in the amount not to exceed \$1,827,493 for the delivery of the Senior Community Service Employment Program (SCSEP), effective upon Governor and Council approval for the period of July 1, 2025, through June 30, 2029. **100% Federal Funds.**

Funds are anticipated to be available in account, Office of Workforce Opportunity, for Fiscal Years 2026, 2027, 2028, and 2029 upon the availability and continued appropriation of federal funds in the future operating budget, with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY2028</u>	<u>FY2029</u>
03-22-022-220510-14530000				
102-500731-Contracts for Program Services	\$424,000	\$445,200	\$467,460	\$490,833

EXPLANATION

The Department of Business and Economic Affairs, Office of Workforce Opportunity seeks approval to enter into a contract with CWI Works, Inc. for the program management and delivery of the Senior Community Service Employment Program (SCSEP) services authorized by the older Americans Act administered by the U.S. Department of Labor (USDOL).

BEA seeks approval for the following reasons. This is a four-year contract for services to ensure program continuity. Due to the operational complexity and federal compliance requirements associated with SCSEP programs, efficiency and programmatic continuity are paramount for the oversight body established in federal regulation which is the State Workforce Innovation Board (SWIB). Subrecipients must be able to operate a standardized "program" that requires significant program management experience and understanding. CWI Works Inc. will be able to fulfill this role in a cost-effective manner and has a proven track record of delivering.

Procurement Process

This contract between BEA/OWO and CWI Works Inc. is for the delivery of Senior Community Service Employment Program services and is in response to the Senior Community Service Employment Program (SCSEP) Request for Proposals (RFP) #DBEA 2025-14 issued March 12, 2025.

A selection committee comprised of OWO staff members (Schedule #2) reviewed and scored the proposals (Schedule #1). Serious considerations were given to cost effectiveness, proven track record of success and the ability to deliver quality services to the eligible participants. The committee identified the proposal from CWI Works Inc. to be the most in line with the scope and deliverables outlined and therefore ranked their submission the highest (Schedule #3).

Cost Considerations

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The administrative cost included in the selected vendor's contract is estimated at approximately \$75,000 per year. In contrast, providing the same level of service through state resources would require hiring at least two full-time employees, resulting in significantly higher administrative expenses. Both the selected vendor and the other bidding vendor are able to offer these services at a lower administrative cost because they specialize in this area and are therefore better equipped to deliver the services efficiently and cost-effectively.

Program Funding and Oversight

The USDOL awards approximately \$7,000,000 WIOA and SCSEP funds to BEA/OWO annually, which serves as the state grant recipient. The State of New Hampshire received approximately \$24,000,000 in WIOA funds across multiple state agencies including BEA. Both WIOA and SCSEP Programs are overseen by the State Workforce Innovation Board (SWIB), in accordance with federal regulations. The SWIB, whose members are appointed by the Governor, ensures proper use of WIOA and Senior Community Service Employment Program federal funds. Additionally, SWIB provides strategic oversight for the workforce system.

Background

SCSEP in New Hampshire is a relatively small program, with only 43 slots available to participants as we are a minimally funded state through the USDOL allocation formula. Participants are placed in part-time, paid community service assignments with nonprofit organizations and public agencies. These host agencies provide meaningful work experience while addressing community needs. Participants earn minimum wage and receive on-the-job training to improve their employability. Current host sites include Silverthorne Adult Day Care in Salem, Salvation Army, Ray Fre Senior Center in Raymond, Concord Coalition to End Homelessness, and the New Hampshire Veterans Home.

SCSEP is a community service and work-based job training program designed for low-income, unemployed Americans aged 55 and older. Authorized by the Older Americans Act and administered by the U.S. Department of Labor, SCSEP provides participants with part-time, paid community service assignments at non-profit and public agencies, such as schools, hospitals, and senior centers. These assignments offer valuable work experience, enabling participants to develop skills that facilitate their transition into unsubsidized employment. Eligibility for the program requires individuals to be at least 55 years old, unemployed, and have a family income not exceeding 125% of the federal poverty level. Priority enrollment is given to veterans, individuals with disabilities, those with limited English proficiency or low literacy skills, residents of rural areas, and others facing significant barriers to employment.

The Attorney General's Office has reviewed and approved this contract as to form, substance and execution.

In the event that Federal Funds are no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Taylor Caswell
Commissioner

**Department of Business and Economic Affairs
Office of Workforce Opportunity
Senior Community Service Employment Program RFP
Written Proposal Scoring Criteria**

Schedule #1

Proposals were reviewed, evaluated, and scored by an evaluation committee. Evaluation of proposals were based on the following criteria for each component. Each criterion was scored according to the degree of responsiveness present in the proposal being evaluated.

1. Proposal Cover Sheet	Appendix A	Required	Pass/Fail
2. Table of Contents	with Page Numbers	Required	Pass/Fail
			100 Point Total
3. Proposal Narrative A. Required Program Activities B. Demonstrated Ability / Past Performance	Max. Ten (10) Pages Max. Eight (8) Pages	Required " "	60 Point Total 40 Points (of 60) 20 Points (of 60)
4. Conflict of Interest	Max. Two (2 Pages)	Required	Pass/Fail
5. Contractor Cover Sheet	Appendix B	Required	Pass/Fail
6. Proposal Budget A. Budget Narrative B. Budget Worksheet	Max. Four (4) Pages Appendix C	Required "	40 Point Total
7. Staff Job Descriptions	Appendix D	Required	Pass/Fail
8. State Assurances and Certification	Appendix E	Required	Pass/Fail
9. WIOA Assurances and Certification	Appendix F	Required	Pass/Fail
10. Programmatic Assurances	Appendix G	Required	Pass/Fail
11. Miscellaneous	Max. Five (5) Pages	Optional	

**Department of Business and Economic Affairs
Office of Workforce Opportunity
Senior Community Service Employment Program RFP
Proposal Review Committee**

Schedule #2

The following Office of Workforce Opportunity employees reviewed the RFP submissions:

Scorers:

- **Mr. Joseph Doiron – Director of Workforce Development, Office of Workforce Opportunity**

Mr. Doiron has worked for the Department of Business and Economic Affairs, Office of Workforce Opportunity for 5 ½ years. He has been the Director of Workforce Development at OWO for almost four years. Previously he served as Deputy Director for the Governor's Office of Emergency Relief and Recovery (GOFERR) and as Deputy Director of the Office of Strategic Initiatives. Mr. Doiron has a Master's degree in Public Administration from Norwich University and a B.A. in Political Science from New England College.

- **Ms. Lisa Gerrard, Workforce Innovation and Opportunity Act (WIOA) Administrator, Office of Workforce Opportunity**
 - Ms. Gerrard has worked for the Department of Business and Economic Affairs, Office of Workforce Opportunity for almost five years as the WIOA Program Administrator. Prior to her position with BEA, Ms. Gerrard worked for the NH Department of Health and Human Services for approximately 17 years as a Supervisor V. Ms. Gerrard has a M.S. in Industrial/Organizational Psychology from Southern New Hampshire University and a B.A. in Liberal Arts from the University of Massachusetts – Lowell.

- **Nicholas Masi, Workforce Development Administrator, Office of Workforce Opportunity**
 - Workforce Development Administrator for the Office of Workforce Opportunity. Prior to his position with BEA, Mr. Masi worked for New Hampshire Employment Security starting in 2018, with his last position being the WIOA Dislocated Worker Program Manager. Mr. Masi is a graduate of Florida Institute of Technology holding a B.S. in Finance.

Department of Business and Economic Affairs
Office of Workforce Opportunity
Senior Community Service Employment Program RFP
RFP Scoring Results

Schedule #3

REVIEWERS AVERAGES

Proposer	Proposal Narrative Required Program Activities 40 POINTS	Proposal Narrative Demonstrated Ability / Past Performance 20 POINTS	Proposal Budget 40 POINTS	TOTAL SCORE MAXIMUM 100 POINTS
CWI Works Inc.	32.67	18.33	36.33	87.33
The WorkPlace	29	16	33	78

Proposer	Average Score	Rank	Amount	Funded (Yes/No)
CWI Works Inc.	87.33	1	\$423,338	Yes
The WorkPlace	78	2	\$423,338	No

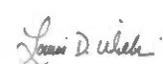
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name NH Department of Business and Economic Affairs		1.2 State Agency Address 100 North Main Street, Concord, NH 03301	
1.3 Contractor Name CWI Works Inc.		1.4 Contractor Address 8403 Colesville Rd. Ste. 200 Silver Spring, MD 20910	
1.5 Contractor Phone Number 301-578-8900	1.6 Account Unit and Class 03-22-22-220510-14530000-102-500731	1.7 Completion Date 6/30/2029	1.8 Price Limitation \$1,827,493
1.9 Contracting Officer for State Agency Joseph Doiron, Director, Office of Workforce Opportunity		1.10 State Agency Telephone Number (603) 271-7275	
1.11 Contractor Signature  Date: 05/07/2025		1.12 Name and Title of Contractor Signatory Gary A. Officer, President & CEO	
1.13 State Agency Signature  Date: 5/15/2025		1.14 Name and Title of State Agency Signatory Taylor Caswell, Commissioner, Business & Economic Affairs	
1.15 Approval by the N.H. Department of Administration, Division of Personnel <i>(if applicable)</i> By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) <i>(if applicable)</i> By:  Louise Williams, Asst. AG On: June 5, 2025			
1.17 Approval by the Governor and Executive Council <i>(if applicable)</i> G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

EXHIBIT A

SPECIAL PROVISIONS

The Office of Management and Budget (OMB) guidelines governing the fiscal administration of federally funded programs defines the role of CWI Works Inc. under this Agreement as that of a single-service provider (Subrecipient) of federal funds. Therefore, applicable OMB guidelines governing the role of a Subrecipient shall be applied to CWI Works Inc. through this Agreement.

Business and Economic Affairs, a department within New Hampshire State government describes the legal document used to implement this service Agreement a "contract" for services. Therefore, all State contract rules and procedures shall be applied to CWI Works Inc. through this Agreement.

The following exhibits are incorporated into this agreement by reference: Exhibit B: Scope of Services, Exhibit C: Terms and Conditions of Payment, Exhibit D: Certification Regarding Lobbying, Exhibit E: Certification Regarding Debarment, Suspension and Other Responsibility Matters, Exhibit F: Certification Regarding Compliance with Sections 504 of The Rehabilitation Act of 1973, as Amended and Americans With Disabilities Act of 1990, Exhibit G: Health Insurance Portability and Accountability Act Business Associate Agreement, Exhibit H: Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance, Exhibit I: Certification Regarding Drug-Free Workplace Requirements, and Exhibit J: Statement of Confidentiality.

As a condition of this contract agreement, CWI Works Inc. (herein after referred to as "the Subrecipient") covenants and agrees that all funds received by the Subrecipient under this Agreement shall be used only as payment to the Subrecipient to provide services to participants enrolled in the State sponsored Senior Community Service Employment Program (SCSEP) funded through the U.S. Department of Labor, in the furtherance of the aforesaid covenants, the Subrecipient hereby covenants and agrees to:

1. **Gratuities or Kickbacks:** The Subrecipient agrees that it is a breach of this Agreement to accept or make a payment, gratuity or offer of employment on behalf of the Subrecipient, any sub-contractor or subrecipient of the Subrecipient or the State in order to influence the performance of the Scope of Services detailed in Exhibit B of this Agreement. The State may terminate this Agreement and any sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Subrecipient, or sub-contractor or subrecipient of the Subrecipient.
2. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Agreement or in any other document, Agreement or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Subrecipient for costs incurred for any purpose or for any services provided to any individual prior to the effective date of the Agreement.
3. **Maintenance of Records:** The Subrecipient covenants and agree to maintain the following records during the Agreement period:
 - (a) **Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Subrecipient in the performance of the Agreement, and all income received or collected by the Subrecipient during the Agreement period, are to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to BEA/OWO, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by BEA/OWO



- (b) **Training Records:** Records for each training class that is held during the Agreement period, which records shall include attendance, agenda, training materials, evaluations and all invoices submitted to BEA/OWO to obtain payment for such services shall be maintained
4. **Audit:** The Subrecipient shall submit a copy of their annual audit report to BEA/OWO within 60 days after receiving the final and approved report from the auditor. The report must be prepared in accordance with the provision of Office of Management and Budget (OMB) Uniform Guidance 2 CFR Part 200 Subpart F "Audit Requirements" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
- (a) **Audit and Review:** During the term of this Agreement and the period for retention hereunder, BEA/OWO, U.S. Department of Labor, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- (b) **Audit Liabilities:** In addition to and not in any way in limitation of obligations of the Agreement, it is understood and agreed that the Subrecipient shall be held liable for any state or federal audit exceptions and shall return to BEA/OWO, all payments made under the Agreement to which exception has been taken or which have been disallowed because of such an exception.
5. **Confidentiality of Records:** The Subrecipient agrees to maintain the confidentiality of any information regarding participants and their immediate families that may be obtained through application forms, interviews, tests, reports from public agencies or counselors, or any other source in accordance with the Personal Identifier Information policy and procedure. Without the permission of the applicant/participant such information shall be divulged only as necessary for purposes related to the performance or evaluation of this Agreement, and to persons having responsibilities under the Agreement:
- (a) The Subrecipient is responsible for taking reasonable steps to ensure the physical security of such data under its control.
- (b) The Subrecipient is responsible for ensuring each of its employees, vendors or subrecipients being involved with personal data or other confidential information are informed in the laws and regulations relating to confidentiality.
- (c) Each employee funded through this Agreement shall be required to sign a confidentiality statement provided by the Subrecipient and kept on file.
6. **Disallowed Costs:** The Subrecipient will be solely responsible for paying BEA/OWO any and all disallowed costs associated with the misappropriation of federal funds. Disallowed costs may not be paid with any other federal funds.
7. **Veterans' Priority Provisions:** The Subrecipient agrees to comply with the provisions of the "Jobs for Veterans Act" (JVA), Public Law 107-288 (38 USC 4215), as implemented by the Final Rule published on December 19, 2008, at 73 Fed. Reg. 78132. The JVA provides priority of service to veterans and spouses of eligible veterans for the receipt of employment, training, and placement services. Priority of service for veterans is a condition of receipt of US DOL funds.
8. **Buy American Notice Requirement:** To the greatest extent practicable, and the extent to which purchases are allowable in this Agreement, the Subrecipient agrees to purchase American made equipment and products. (See WIOA Section 505-Buy American Requirements).
9. **Salary and Bonus Limitations:**

- (a) No funds available under this Agreement may be used by a recipient or subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of the annual rate of basic pay prescribed for level II of the Executive Schedule under 5 U.S.C. 5313, which can be found at <https://www.opm.gov/>.
- (b) In instances where funds awarded under this agreement pay only a portion of the salary or bonus, the SCSEP funds may only be charged for the share of the employee's salary or bonus attributable to the work performed on the SCSEP grant. That portion cannot exceed the proportional Executive level II rate. The restriction applies to the sum of salaries and bonuses charged as either direct costs or indirect costs under SCSEP.
- (c) The limitation described in paragraph (a) of this section will not apply to Subrecipients (as defined in 2 CFR 200.23) providing goods and services.
- (d) When an individual is working for the same recipient or Subrecipient in multiple offices that are funded by SCSEP, the recipient or Subrecipient must ensure that the sum of the individual's salary and bonus does not exceed the prescribed limit in paragraph (a) of this section.

10. **Intellectual Property Rights:** The Federal Government reserves a paid-up, nonexclusive and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use for federal purposes:

- i) the copyright in all products developed under the grant, including a sub grant or contract under the grant or sub grant, and;
- ii) rights of copyright to which the grantee, sub grantee or a Subrecipient purchases ownership under an award (including, but not limited to, curricula, training models, technical assistance products, and any related materials) Such uses include, but are not limited to, the right to modify and distribute such products worldwide by any means, electronically or otherwise.
- iii) Federal funds may not be used to pay any royalty or licensing fee associated with such copyrighted material, although they may be used to pay costs for obtaining a copy, which is limited to the developer/seller costs of copying and shipping. If revenues are generated through selling products developed with Agreement funds, including intellectual property, these revenues are program income. Program Income is added to the Agreement and must be expended for allowable Agreement activities.

11. If applicable, the following language needs to be included on all products developed, in whole or in part, with grant funds in accordance WIOA law:

"This workforce product was funded by a grant awarded by the U.S. Department of Labor's Employment and Training Administration. This product was created by the grantee and does not necessarily reflect the official position of the U.S. Department of Labor. The Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership. The institution that created it copyrights this product. Internal use by an organization and/or personal use by an individual for non-commercial purposes is permissible. All other uses require the prior authorization of the copyright owner."

12. **Rights to Inventions Made Under a Contract or Agreement:** If the Federal award meets the definition of "funding agreement" under 37 CFR §401-2 (a) and the recipient or sub-recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or sub-recipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government

Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

13. **Requirement to Provide Certain Information in Public Communications "Stevens Amendment"** (Public Law 116-94, Division A, Title V, Section 505): Pursuant to P.L. 116-94, Division A, Title V, Section 505, when issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all non-Federal entities receiving Federal funds shall clearly state:
- i. The percentage of the total costs of the program or project which will be financed with Federal money;
 - ii. The dollar amount of Federal funds for the project or program; and
 - iii. The percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

The requirements of this part are separate from those in the 2 CFR part 200 and, when applicable, both must be complied with.

14. **Certification Regarding Debarment and Suspension:** (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

- (a) The Subrecipient shall certify by signature to this agreement that to the best of their knowledge, neither the Subrecipient nor any of its principals:
- i. are presently or have been debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a Federal Agency or State Agency;
 - ii. have within a five-year period preceding this agreement been convicted of, or had a civil judgment rendered against them for commission of fraud, a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or Agreement under a public transaction, violation of antitrust statutes; commission of embezzlement, theft, forgery, falsification or destruction of records, making false statements, or receiving stolen property;
 - iii. are presently indicted for or criminally or civilly charged by a government entity (federal, state, or local) with the commission of any of the offenses enumerated in (b) of this certification; and
 - iv. have not within a three-year period preceding this agreement had one or more public transactions (federal, state, or local) terminated for cause.

15. **Compliance with the Clean Air Act** (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended: Contracts and sub-grants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

16. **Compliance with Procurement of recovered materials:** The Subrecipient shall certify by signature to this agreement that they shall comply with Solid Waste Disposal Act to the extent that such provisions may apply to this agreement. See §200.322 Procurement of recovered materials. A non-Federal entity that is a state agency or agency of a political subdivision of a state and its Subrecipients must comply with section. 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines

of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines. [78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75888, Dec. 19, 2014).

17. **Breach of Contract:** Contracts and sub-awards for more than the Simplified Acquisition Threshold currently set at \$250,000, must address administrative, contractual, or legal remedies in instances where Subrecipients/Subrecipients violate or breach contract terms. The Subrecipient agrees to comply with the terms and conditions as set forth in the State Contract P-37 document #8, which provides for such sanctions and penalties as appropriate.
18. All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity. In addition to the Event of Default/Remedies as outlined in number eight (8) of the NH P-37 Contract Document; BEA/OWO by thirty (30) day written notice, may terminate this agreement, in whole or in part, when it is in the best interests of BEA/OWO. For supplies, the Subrecipient shall be compensated in accordance with its auditable costs to point of notification of termination. For services, BEA/OWO shall be liable only for payment in accordance with the payment provisions of the agreement for the actual services rendered to the effective date of the termination.
19. **Equal Employment Opportunity.** As a condition to the award of financial assistance from the Department of Labor under Title I of WIOA, the Subrecipient assures that it has the ability to comply with the nondiscrimination and equal opportunity provisions of the following laws and will remain in compliance for the duration of the award of federal financial assistance:
 - (a) Section 188 of the Workforce Innovation and Opportunity Act (WIOA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I- financially assisted program or activity;
 - (b) Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;
 - (c) Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
 - (d) The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age;
 - (e) Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.
 - (f) Compliance with 29 CFR part 38 and all other regulations implementing the laws listed above.
 - (g) The Subrecipient shall agree by signature to this agreement to comply with the requirement to include equal opportunity clause outlined below. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part

NH Department of Business and Economic Affairs - Office of Workforce Opportunity (OWO)

60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.

20. During the performance of this Agreement, the Subrecipient agrees as follows:

- (a) The Subrecipient will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Subrecipient will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Subrecipient agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.
- (b) The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (c) The Subrecipient will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Subrecipient's legal duty to furnish information.
- (d) The Subrecipient will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the Subrecipients commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (e) The Subrecipient will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (f) The Subrecipient will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to their books, records, and accounts by the awarding agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (g) In the event of the Subrecipient's non-compliance with the nondiscrimination clauses of this Agreement or with any of such rules, regulations, or orders, this Agreement may be canceled, terminated or suspended in whole or in part and the Subrecipient may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

- (h) The Subrecipient will include the provisions of paragraphs (1) through (8) in every sub award or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each sub awardee or vendor. The Subrecipient will take such action with respect to any sub-award or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: *provided*, however, that in the event the Subrecipient becomes involved in, or is threatened with, litigation with a sub awardee or vendor as a result of such direction, the Subrecipient may request the United States to enter into such litigation to protect the interests of the United States.
21. **Davis-Bacon Act, as amended (40 U.S.C. 3141-3148):** The Subrecipient shall certify by signature to this agreement that they are familiar with the Davis-Bacon Act and shall comply with the provisions of this act to the extent it is or becomes applicable to this agreement. When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, Subrecipients/subrecipients must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, Subrecipients/subrecipients must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or sub award must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts or sub awards must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Subrecipients and Sub-Subrecipients on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each Subrecipient or sub-recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.
22. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708):** The Subrecipient shall certify by signature to this agreement that they are familiar with the Contract Work Hours and Safety Standards Act and shall comply with the provisions of this act to the extent it is or becomes applicable to this agreement. Where applicable, all contracts and sub awards awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each Subrecipient/subrecipient must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
23. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** Subrecipients/Subrecipients that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose

any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

24. **Prohibition on certain telecommunications and video surveillance services or equipment:** The Subrecipient agrees to comply with Public Law 115-232, section 889 regarding the prohibition on certain telecommunications and video surveillance services or equipment and agrees to not use any covered equipment or services produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities). (See 2 CFR § 200.216).

EXHIBIT B

SCOPE OF SERVICES

Agreement Period: **Effective 07/01/2025 – 06/30/2029**

Subrecipient: **CWI Works Inc.**

This cost reimbursement Agreement for services between CWI Works Inc. and Department of Business and Economic Affairs, Office of Workforce Opportunity (OWO) will be for a **term effective 07/01/2025 and terminating on 06/30/2029**, as approved by the Governor and Executive Council.

Total payments under this Agreement **shall not exceed \$1,827,493** and shall be expended consistent with an approved line-item budget, which shall be negotiated annually with BEA/OWO line-item budgets shall be established upon receipt of grant funds from USDOL, for each program year covered under this Agreement.

The Subrecipient will implement Senior Community Service Employment Program (SCSEP) services and assumes responsibility for the specific operational, fiscal and monitoring responsibilities cited in this Agreement for the purpose of delivering services to SCSEP eligible participants.

The plan must include the strategic and operational planning elements provided by USDOL (Federal Register / Vol. 81, No. 161 / Friday August 19, 2016 / Rules and Regulations) and/or any subsequent guidance provided by the federal funding agencies.

Funds authorized under this Agreement are for the sole purpose of implementing SCSEP services and shall not be used for any purpose other than those activities identified in SECTION 3 — Scope of Work outlined in RFP #DBEA 20235-14, released 3/12/25 – and/or in accordance with US DOL program rules and regulations.

Deliverables

1. CWI Works Inc. will be responsible for the deliverables specified in Section 3 (Scope of Work) of the RFP and all deliverables shall be implemented consistent with the process and procedures outlined in the proposal submitted by CWI Works Inc. in response to the RFP.
2. Enrollment goals (i.e., participant slots) are established by USDOL on an annual basis. CWI Works Inc. will at a minimum, enroll 100% of the number of authorized positions allocated for each program year covered under this Agreement. Over-enrollments are allowed as a means of maintaining a level number of participants to balance out program exits.
3. SCSEP Program Goals are established by USDOL on an annual basis. CWI Works Inc. will be responsible for achieving performance measures. For the purpose of this Agreement, achieving a goal shall be defined as no less than 80% of any measure. The measures are applied to all participants exited during the SCSEP program year and shall be determined to have been met or not met based on the Grantee Performance Management System (GPMS) final year-end performance report. Performance goals will be assigned to CWI Works Inc. annually for each of the program years covered under this Agreement.
4. CWI Works Inc. will enter data in the Grantee Performance Management System case management system to ensure current information is available for Quarterly and Final Quarterly Performance Reports (QPRs).
5. CWI Works Inc. will provide a written quarterly performance report to OWO in the format that USDOL requires at the end of each quarter. This quarterly narrative report will be due to OWO no later than the 30th day after each quarter end (i.e. October 30th, January 30th, April 30th, July 30th). In addition, a

written year-end program performance report will be submitted to OWO by no later than the last day of July following the program year end date. This report will be a comprehensive report that covers the entire program year.

6. Staffing Requirements - CWI Works Inc. will maintain a staffing level to effectively manage the SCSEP Program consistent with the requirements outlined in the RFP. CWI Works Inc. shall submit for approval a staffing plan to the BEA/OWO Program Manager by no later than the first day of July for each program year covered in this Agreement.
7. System Requirements - CWI Works Inc. shall be responsible for maintaining adequate technology and internet access to ensure timely data entry in the Grantee Performance Management System case management system or any other SCSEP case management system approved by the national office.

EXHIBIT C

TERMS AND CONDITIONS OF PAYMENT

Agreement Period: **Effective 07/01/2025 – 06/30/2029**
Subrecipient: **CWI Works Inc.**

This cost reimbursement Agreement for services between CWI Works Inc. and Department of Business and Economic Affairs, Office of Workforce Opportunity (OWO) will be for a **term effective 07/01/2025 and terminating on 06/30/2029**, as approved by the Governor and Executive Council.

Total payments under this Agreement **shall not exceed \$1,827,493** as reflected below and shall be expended consistent with the payment schedule.

1. This Agreement is funded with federal funds from the US Department of Labor made available under the Catalog of Federal Domestic Assistance (CFDA) number: 17.235 for the purpose of the delivery of SCSEP services to eligible 55+ residents of New Hampshire.
2. Subject to CWI Works Inc. compliance with the terms and conditions of this Agreement, and for services provided consistent with the Scope of Services as outlined in Exhibit B and the RFP, BEA/OWO shall reimburse CWI Works Inc. up to a maximum total payment of \$1,827,493.
3. Payments for services are limited to reimbursement for expenses incurred in the fulfillment of this Agreement upon satisfactory completion of deliverables as outlined in Exhibit B. CWI Works Inc. will receive final payment upon the acceptance of the Final Report by BEA/OWO.
4. Line-item budgets shall be negotiated annually upon receipt of the federal grant award to the State.
5. CWI Works Inc. agrees that all financial reports/invoices shall at minimum be itemized by administrative, enrollee expenses, and other participant costs.
6. CWI Works Inc. will either use their negotiated indirect cost rate or pursuant to the exceptions noted at 2 CFR 200.414(f) in the Cost Principles of the Uniform Guidance elect to charge a de minimis rate of 10% of modified total direct costs (see 2 CFR 200.68 for definition of MTDC).
7. The National SCSEP Office limits administrative cost to a total of 13.5% of the annual grant awarded to the State. Local administrative funds (i.e., a portion of the 13.5% allowable) shall be negotiated with CWI Works Inc. annually, the amount of which shall be specified in the approved line-item budget.
8. Invoices must be submitted monthly within 30 days of the end of the previous month and be submitted in a format consistent with an approved budget, inclusive of accrued costs in accordance with OWO and federal accrual reporting requirements. The payment of invoices is subject to receipt by BEA/OWO of required reports as stated in Section 3-Scope of Work.
9. CWI Works Inc. is solely responsible for securing and tracking the 10% match requirement for the total SCSEP grant annual award (i.e. match funds for all state and local expenditures with SCSEP funds). The 10% match is calculated based on actual grant expenditures. CWI Works Inc. shall report up-to-date matching fund amounts on each financial report and/or invoice submitted.
10. At a minimum, all invoices shall identify the CFDA number, the BEA/OWO assigned Agreement number, and the expense/invoice period.
11. A final annual payment request shall be submitted no later than forty-five (45) days from June 30th for each program year. Failure to submit a complete, accurate, and timely final invoice by this date could result in non-payment.



12. Request(s) for payment for services performed shall be payable to CWI Works Inc. in accordance with the State of NH's 30-day statutory payment schedule.

Invoices shall be sent to: Melissa Carter
 Melissa.C.Carter@livefree.nh.gov
 Office of Workforce Opportunity
 100 N. Main Street
 Concord, NH 03301

Payment shall be made to: CWI Works Inc.
 8403 Colesville Rd
 Silver Springs, MD 20910

13. CWI Works Inc. shall maintain sufficient documentation on file in their offices to support invoice, funds, match, and make such documentation available for review by authorized BEA/OWO staff and/or its auditors, as necessary.
14. BEA/OWO reserves the right to request ad hoc financial information in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by BEA/OWO and/or the State of New Hampshire.
15. CWI Works Inc. shall adhere to all fiscal management policies and procedures stipulated in the body of this Agreement, and all other applicable WIOA, federal, State and BEA/OWO cash management regulations and policies.
16. CWI Works Inc. is solely responsible for paying to BEA/OWO any disallowed costs associated with the misappropriation of federal funds. Disallowed costs may not be paid with federal funds, regardless of the funding source.
17. BEA/OWO reserves the right to increase and/or decrease Agreement funds subject to continued availability of federal funds, satisfactory performance of services, and approval by the Governor and Executive Council.
18. CWI Works Inc. is prohibited from using federal funds awarded under this Agreement for the following items and/or activities: automobiles; lobbying; real property and improvements; cost of interest payments; membership dues; professional license; annual professional dues or fees; finance charges, late fees or penalties; and depreciation charges. This is not intended to be an all-inclusive list.
19. Notwithstanding anything to the contrary herein, the CWI Works Inc. agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions, of this agreement.

EXHIBIT D

CERTIFICATION REGARDING LOBBYING

The Subrecipient identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF LABOR - SUBRECIPIENTS

Programs (indicate applicable program covered): **Senior Community Service Employment Program**
Agreement Period: **Effective 07/01/2025 through 06/30/2029**

The undersigned certifies, to the best of his or her knowledge and belief, that:

- 1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, 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, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-Subrecipient).
- 2) If any funds other than Federal 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 Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
- 3) The undersigned shall require that the language of this certification be included in the award document for 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.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

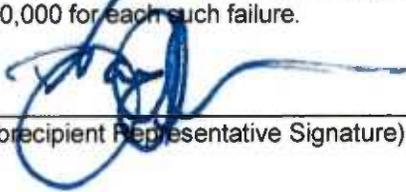
	Gary A. Officer, President & CEO
(Subrecipient Representative Signature)	(Authorized Subrecipient Representative Name & Title)
CWI Works Inc.	May 7, 2025
(Subrecipient Name)	(Date)

EXHIBIT E

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Subrecipient identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Business and Economic Affairs (BEA) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when BEA determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, BEA may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to BEA to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by BEA.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, BEA may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

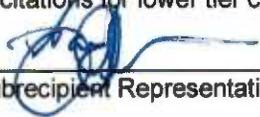
1. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - a. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - d. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
2. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
- (b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

 _____ (Subrecipient Representative Signature)	Gary A. Officer, President & CEO _____ (Authorized Subrecipient Representative Name & Title)
CWI Works Inc. _____ (Subrecipient Name)	May 7, 2025 _____ (Date)

Contractor Initials 

EXHIBIT F

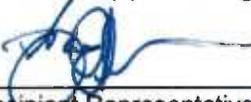
**CERTIFICATION REGARDING COMPLIANCE WITH SECTIONS 504
OF THE REHABILITATION ACT OF 1973, as AMENDED AND
AMERICANS WITH DISABILITIES ACT OF 1990**

The Subrecipient identified in Section 1.3 of the General Provisions agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Subrecipient hereby agrees that it will comply with Section 504 of the Rehabilitation Act of 1973, as amended, and American's with Disabilities Act of 1990, as amended, and all requirements imposed by the applicable regulations (45 CFR Part 84) and guidelines and interpretations issued pursuant thereto.

Pursuant to subsection 84.5(a) of the regulations (45 CFR 84.5(a)), the Subrecipient gives this Assurance in consideration of and for the purpose of obtaining any and all federal grants, loans, contracts, (except procurement contracts and contracts of insurance or guaranty), property, discounts, or other federal financial assistance extended by BEA/OWO after the date of this Assurance, including payments or other assistance made after such date on applications for federal financial assistance that were approved before such date. The Subrecipient recognizes and agrees that such federal financial assistance will be extended in reliance on the representation and agreements made in this Assurance and that the United States will have the right to enforce this Assurance through lawful means. This Assurance is binding on the Subrecipient, its successors, transferees, and assignees, and the person or person whose signatures appear below are authorized to sign this Assurance on behalf of the recipient.

This Assurance obligates the recipient for the period during which federal financial assistance is extended to it by BEA/OWO or, where the assistance is in the form of real property. For the period provided for in subsection 84.5(b) of the regulation (45 CFR 84.5(b)).



(Subrecipient Representative Signature) Gary A. Officer, President & CEO
(Authorized Subrecipient Representative Name & Title)

CWI Works Inc. May 7, 2025

(Subrecipient Name) (Date)

EXHIBIT G

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT**

The Subrecipient identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 and those parts of the HITECH Act applicable to business associates. As defined herein, "Business Associate" shall mean the Subrecipient and sub Subrecipients and agents of the Subrecipient that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

BUSINESS ASSOCIATE AGREEMENT

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in Title XXX, Subtitle D. Sec. 13400.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.
- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section

164.501.

- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreasonable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - i. For the proper management and administration of the Business Associate;
 - ii. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - iii. For data aggregation purposes for the health care operations of Covered Entity.
- a. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402 of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- b. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit B of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.
- c. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, in accordance with the HITECH Act, Subtitle D, Part 1, Sec.

13402.

- b. The Business Associate shall comply with all sections of the Privacy and Security Rule as set forth in, the HITECH Act, Subtitle D, Part 1, Sec. 13401, and Sec. 13404.
- c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3) b and (3) k herein. The Covered Entity shall be considered a direct third-party beneficiary of the Subrecipient's business associate agreements with Subrecipient's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.
- e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- j. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity; all PHI received from or created



or received by the Business Associate in connection with the Agreement and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to standard provision #10 of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit G. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, and the HITECH Act as amended from time to time. A reference in the Agreement, as amended to include this Exhibit G, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule and the HITECH Act.
- e. Segregation. If any term or condition of this Exhibit G or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit G are declared severable.



- f. Survival. Provisions in this Exhibit G regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3 d and standard contract provision #13, shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit G.

NH Department of Business and Economic Affairs
(State Agency Name)



(Signature of Authorized Representative)

Taylor Caswell, Commissioner
(Name if Authorized Representative)

May 15, 2025

(Date)

CWI Works Inc.

(Subrecipient Name)



(Signature of Authorized Representative)

Gary A. Officer, President & CEO
(Name of Authorized Representative)

May 7, 2025

(Date)

EXHIBIT H

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), the Department of Business and Economic Affairs (BEA) must report the following information for any sub-award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - (a) More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25 million annually; and
 - (b) Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to the NH Department of Business and Economic Affairs and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.



(Subrecipient Representative Signature) Gary A. Officer, President & CEO
(Authorized Subrecipient Representative Name & Title)

CWI Works Inc. May 7, 2025

(Subrecipient Name) (Date)

FORM A

As the Contractor/Subrecipient identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 849854310
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements?

YES

NO

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

YES

NO

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name:	Amount:
Name	Amount:

EXHIBIT I

**CERTIFICATION REGARDING DRUG-FREE
WORKPLACE REQUIREMENTS**

The Subrecipient identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF LABOR - SUBRECIPIENTS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to: NH Department of Business and Economic Affairs, Office of Workforce Opportunity, 100 North Main Street, Suite 100, Concord, NH 03301.

(A) The grantee certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 - (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

NH Department of Business and Economic Affairs - Office of Workforce Opportunity (OWO)

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

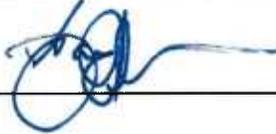
Place of Performance: Belknap, Merrimack and Rockingham Counties

Period Covered by this Certification: From: Effective 07/01/2025 To: 06/30/2029

Subrecipient Name: CWI Works Inc.

Name & Title of Authorized Representative: Gary A. Officer, President & CEO

Representative Signature:



Date: May 7, 2025



EXHIBIT J

STATEMENT OF CONFIDENTIALITY

Every client has the right to privacy and confidentiality of his or her record. Information contained in an individual's case record is designated confidential under state and federal law.

All staff and employees of the Department of Business and Economic Affairs, Office of Workforce Opportunity (BEA/OWO), including agencies under agreement with BEA/OWO, are under an equal obligation to treat as confidential any information they may acquire, by any means, about an applicant, a recipient or former recipient.

The fact that an individual is a current or past participant in any US Department of Labor funded program administered by BEA/OWO is considered confidential information. Information about a client may be shared among staff of BEA/OWO (or contract agency) only as is necessary for the administration of the program(s) from which the individual is receiving services.

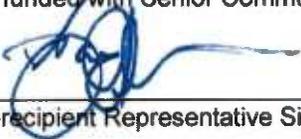
No information is to be shared outside of BEA/OWO (or the Subrecipient) with anyone except with the informed written authorization of the client or the person authorized to give consent on the client's behalf. Clients must be advised of the information that will be shared and the time period this sharing will take place.

The Subrecipient and BEA/OWO shall share information with one another that is related to the service(s) provided and administration of the program as described in the contract without an additional release.

Without a specific release, discussions cannot include mention of any client names or facts that would identify an individual. Information cannot be given over the phone unless it is given directly to the client or an individual whom the client has designated, in writing, to act in their behalf. This prohibition applies to police officers, legislators, lawyers and others who assert a need-to-know confidential information. All third parties must provide written authorization of the client to discuss or receive confidential information.

Breaches of confidentiality will be regarded as a serious offense and grounds for disciplinary action.

The Subrecipient agrees to ensure that a signed confidentiality form is placed in the personnel file of all staff funded with Senior Community Service Employment Program funds.



(Subrecipient Representative Signature) Gary A. Officer, President & CEO
(Authorized Subrecipient Representative Name & Title)

CWI Works Inc. _____
(Subrecipient Name) May 7, 2025
(Date)

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF LICENSING AND CONSUMER PROTECTION
CORPORATIONS DIVISION



C E R T I F I C A T E

THIS IS TO CERTIFY that all applicable provisions of the District of Columbia Business Organizations Code (Title 29) have been complied with and accordingly, this **CERTIFICATE OF GOOD STANDING** is hereby issued to

CWI Works, Inc.

WE FURTHER CERTIFY that the domestic entity is formed under the law of the District on 10/31/1962 ; that all fees, and penalties owed to the District for entity filings collected through the Mayor have been paid and Payment is reflected in the records of the Mayor; The entity's most recent biennial report required by § 29-102.11 has been delivered for filing to the Mayor; and the entity has not been dissolved. This office does not have any information about the entity's business practices and financial standing and this certificate shall not be construed as the entity's endorsement.

IN TESTIMONY WHEREOF I have hereunto set my hand and caused the seal of this office to be affixed as of 5/6/2025 11:42 AM

Business and Professional Licensing Administration



Rebecca Janovich

REBECCA JANOVICH
Superintendent of Corporations,
Corporations Division

Muriel Bowser
Mayor

Tracking #: nAm34YsU



**RESOLUTION OF THE BOARD OF DIRECTORS OF
CWI WORKS INC.
AUTHORIZATION OF SIGNATURE**

WHEREAS, pursuant to the laws of the District of Columbia and the D.C. Nonprofit Code, as amended, the Directors of CWI Works, Inc., a D.C. Nonprofit corporation (the "Corporation"), do hereby approve the following actions:

RESOLVED, that Gary A. Officer, President and CEO, is authorized to act on behalf of the Board and the corporation with full authority to execute, deliver and implement any and all agreements, contracts, forms, applications and reports, certifications and other documents, and to take all such actions as may be necessary or advisable in connection with New Hampshire Department of Business, including but not limited to binding the corporation to such agreements or decisions, subject to applicable corporate governance and legal requirements.

BE IT FINALLY RESOLVED, that the appropriate officers of the Corporation be, and they hereby are, authorized and directed to take all such further actions and to execute and deliver all such instruments and documents in the name and on behalf of the Corporation, and under the corporate seal or otherwise, as in their judgment and discretion shall be necessary, proper, or advisable in order to fully carry out the intent and accomplish the purposes of the foregoing resolutions.

Adopted
May 13th, 2025


Signature: Director
CWI Works, Inc.



CENTFOR-03

VKAICHER

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
5/14/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

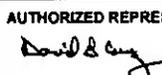
PRODUCER Union Insurance Group 303 W Erie St Suite 310 Chicago, IL 60654	CONTACT NAME: PHONE (A/C, No, Ext): (312) 799-8400 E-MAIL ADDRESS: info@uigins.com	FAX (A/C, No): (312) 799-8401
	INSURER(S) AFFORDING COVERAGE	
INSURED Center for Workforce Inclusion, Inc. 8403 Colesville Road, Suite 200 Silver Spring, MD 20910	INSURER A: Bankers Standard Insurance Company NAIC # 18279	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSP	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$
								\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	7184-0819	3/28/2025	6/30/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
CERTIFICATE EVIDENCES COVERAGE

CERTIFICATE HOLDER State of New Hampshire Department of Business and Economic Affairs 100 North Main Street, Suite 100 Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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CWI Board of Directors

Title	First Name	Last Name	Affiliation
Chair	Charlotte	Mather Taylor	Area Agency on Aging of Broward
Vice-Chair	Gregory	Roberts	Dale Consulting
Treasurer/Secretary	Bert J.	Hash Jr.	MECU
Chair Emeritus	Angela	Ciccolo	Special Olympics
	Adrian	Johnson	MECU
	Angela S.	Beddoe	American Nursing Association
	Clint	Odom	T-Mobile
non-member/legal	Deborah	Thompson	Nelson Mullins
	Jane	Oates	Working Nation
	Patti	Madigan	Baltimore County Gov
	Pastor Lisa	Johnson	
	Ramsey	Harris	PNC Bank

APPENDIX D – Staff Job Description: Senior Director of Workforce Development

Using this format, complete a separate Job Description for each Position/Job Classification that will provide SCSEP services under the terms of this agreement, whether funded in full or in part, with SCSEP funds.

Please identify the following:

1. Job Title: Senior Director of Workforce Development, Christine Garland
2. Describe actual job duties or tasks performed in relation to the SCSEP program and job title (or attach job description and then continue to answer questions below).

The job description for this position is included following this template.

3. Minimum education, experience, and qualifications of the person to perform the job.
Qualifications for this position are included in the job description following this template.
4. What is the anticipated amount of time this staff person will provide SCSEP services?
 - a. hours per day: will vary
 - b. hours per week: 20-30 hours/week on SCSEP, 1-2 hours/week on NH SCSEP
 - c. office location(s): remote

5. What is the anticipated amount of time this staff person will provide SCSEP services?

NH SCSEP = 4% SCSEP Other Regions = 54% Other = 40%

6. Name of Immediate Supervisor: Ann Manby, Chief Workforce Development Officer
7. Share information on any staff assigned to this position that is going to work in other sections/departments of the agency. Please describe.

Role & Responsibilities: Chris had held various roles for the last 21 years with the CWI's SCSEP including Program Officer, Director of Field Operations, National SCSEP Director, and Vice President of Workforce Development. In her current role, Chris supports all federally funded workforce development programs, including SCSEP, as well as other strategic initiatives led by the Chief Workforce Development Officer. Chris supervises all 4 Regional Program Officers as well as the staff at CWI's direct service satellite operations in Baltimore and Boston.

Background: Chris has more than 30 years' experience with human services and workforce development. Chris is a former President of the NASW-Maryland Chapter, and she holds a Certificate in Aging from the Institute for Geriatric Social Work from Boston University. She earned both her Certificate in Nonprofit Management and her M.S.W. from Virginia Commonwealth University and her B.A. from William and Mary.

JOB DESCRIPTION

Sr. Director Workforce Development & Programs

OVERVIEW

Directs long-range planning staff and activities, and evaluates, plans, and develops organization policies and goals and growth and structural program objectives. Have oversight over SCSEP and other related programs throughout the organization.

RESPONSIBILITIES

- Work program staff to establish annual goals and objectives for Workforce Development Programming.
- Evaluate progress towards meeting established goals and metrics
- Create and communicate a strategic course of action for Workforce Development program operations.
- Identify skill sets needed to continuously improve service effectiveness
- Analyze system operations to ensure consistency with annual and long-range planning efforts
- Recommend appropriate interventions to improve the overall performance of individuals and teams, and the organization's effect on instructional performance
- Develop systems to track service outcomes and assessment tools to evaluate employment barriers, job readiness and interest levels.
- Devises program policies and procedures and completes program audits to ensure regulation and standards are maintained.
- Motivate, develop, and direct staff as they work, employing coaching principles and developmental opportunities to continuously improve individual performance as well as personal and professional growth
- Serve as an active member of the management team, collaborating with other members and lending individual expertise to discussions, planning, and activities
- Determine budget needs, provide regular reports, reconciling revenue and expense
- Performs additional duties as assigned.

KNOWLEDGE, SKILLS, AND ABILITIES

- Minimum 10 years of working experience managing complex and/or cross-functional projects and teams

- Experience in worked in high operating organization with the ability to pivot and meet current events
- Experience in leading programs
- Experience in project management and/or management consulting or other relevant fields
- Non-profit background preferred but not required
- This role may require occasional travel
- Excellent written and verbal communication skills
- Strong interpersonal skills with a focus on active listening
- Ability to succeed working independently and as part of a team
- Proven success working in a dynamic environment with changing priorities
- Capability to establish rapport with sponsors, corporate partners, event speakers, and members
- Proven ability to be effective working on a remote, cross-functional team
- Is creative and innovative in approaching management and program delivery
- Communicates effectively verbally and in writing as appropriate based on the needs of the audience; Understands written sentences and paragraphs in work related documents
- Able to listen, influence and connect with people from diverse backgrounds and/or barriers to employment including socioeconomic status, ethnicity, religious affiliation, substance abuse, criminal history or participation in government assistance
- Is aware of others' reactions and understands why they react as they do; Actively looks for ways to help people with an ability to bring others together to reconcile differences
- Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems
- Able to monitor or assess the job performance of others and takes action toward improvements
- Able to effectively present information to top management, public groups, and/or boards of directors
- Able to identify complex problems and review related information to develop and evaluate options and implement solutions; Able to collect data, establish facts and draw valid conclusions
- Considers relative costs and benefits of potential actions to choose the most appropriate one.

QUALIFICATIONS

- A Bachelor's Degree required, or Advanced Degree preferred (MPA, MBA, or other relevant degrees)
- 10+ years of experience in management role
- Outstanding and creative problem-solving, critical thinking, and strategic planning skills
- Facility to move comfortably between high-level strategic thinking and intricate details
- Ability to translate and structure complicated information for effective decision making and progress towards goals
- Strong project management as well as time and task leadership skills, enabling multiple and large-scale projects to be completed on time
- Strong collaboration skills, demonstrating an ability to gather inputs, develop recommendations, and generate consensus with partners across teams

- Ability to learn quickly, to pivot when needed, and to be effective in a fast-paced, multifaceted, entrepreneurial environment
- Ability to work autonomously and thoroughly with independent self-reflection, as well as take direction as needed
- Ability to navigate organizational relationships and dynamics in pursuit of cross-functional solutions
- Ability to manage multiple cross-functional projects at once
- Outstanding ability to lead and inspire change, including influencing and motivating others through relationship building
- Alignment to Center for Workforce Inclusion's mission

POSITION LOGISTICS

- This position is a hybrid role that combines office days with telework/remote days. The hybrid schedule will be based on responsibilities, meetings, and deliverables.
- Candidates must be flexible and able to respond to changing priorities.
- Travel up to 50%.

APPENDIX D – Staff Job Description: Program Officer

Using this format, complete a separate Job Description for each Position/Job Classification that will provide SCSEP services under the terms of this agreement, whether funded in full or in part, with SCSEP funds.

Please identify the following:

1. Job Title: Program Officer, David Bassett
2. Describe actual job duties or tasks performed in relation to the SCSEP program and job title (or attach job description and then continue to answer questions below).

The job description for this position is included following this template.
3. Minimum education, experience, and qualifications of the person to perform the job.

Qualifications for this position are included in the job description following this template.
4. What is the anticipated amount of time this staff person will provide SCSEP services?
 - a. hours per day: will vary
 - b. hours per week: 40 hours/week on SCSEP, 2-6 hours/week on NH SCSEP
 - c. office location(s): remote
5. What is the anticipated amount of time this staff person will provide SCSEP services?

NH SCSEP = 8% SCSEP Other Regions = 92% Other = 0%
6. Name of Immediate Supervisor: Christine Garland, Sr. Director of Workforce Dvlpmt.
7. Share information on any staff assigned to this position that is going to work in other sections/departments of the agency. Please describe.

Role & Responsibilities: David works directly with CWI offices and subgrantees aiding them in preparing strategies to achieve annual SCSEP performance measures. He monitors and tracks performance and helps to design appropriate interventions. David also provides customized technical assistance and coaching both onsite and remotely. He provides training and support on Older Americans Act Title V, SCSEP regulations, U.S. Department of Labor DOL guidance, DOL reporting and audit requirements, CWI's SCSEP policies and procedures, and DOL grant assurances.

Background: David is the former SCSEP Director for Operation ABLE, a national SCSEP grantee, where David was responsible for all aspects of their SCSEP grant MA and NH. David has 28 years' experience in various public workforce system roles and with WIOA programs serving adult, dislocated worker, reentry, and immigrant and refugee customers. David received his BA from the University of Dayton in OH and is a MPA candidate from Northeastern University in Boston.

JOB DESCRIPTION

Program Officer

OVERVIEW

Manage CWI's network of assigned Senior Community Service Employment Program (SCSEP) subgrantees and/or other applicable programs. Ensure achievement of all performance goals within budget; provide oversight of all assigned subgrants; monitor and train SCSEP subgrantee staff.

RESPONSIBILITIES

- Analyze performance of individual subgrantees and collective subgrantee performance within a state, prepare plans, and provide appropriate technical assistance, guidance, and support to subgrantees.
- Provide impactful technical assistance for performance measures and subgrantee operations such as: recruitment of enrollees, Host Agencies, and unsubsidized employers; enrollment; service to Most-in-Need; community service hours; participant, Host Agency, and employer satisfaction; employing participants and conducting post exit follow-ups for data collection while working collaboratively with other CWI staff to ensure subgrantees, on behalf of the CWI implement high-quality performing programs.
- Monitor expenditures of all assigned subgrantees; and provide technical assistance to ensure full expenditure of grant funds each Program Year.
- Monitor and ensure that all subgrantees comply with all federal laws and regulations, CWI Sponsor Agreement(s), DOL and CWI's policies and procedures.
- Assist in the development and interpretation of sound program policy.
- Serve as a primary point of contact between CWI and assigned subgrantees.
- Maintain effective working relationships with state offices, where appropriate, and effectively address state responsibilities (e.g., Equitable Distribution, State Plans, subgrantee coordination) in order to ensure state SCSEP offices have a positive view of SCSEP national grantees, including CWI.
- Provide training, support, and technical assistance to subgrantee staff users of the SCSEP database, and CWI's webtools.
- Assist with the planning, development, and facilitation of CWI's conferences and other training and/or orientation of subgrantee program staff.
- Identify and help recruit prospective subgrantees to sponsor CWI programs and facilitate transitions between outgoing and incoming subgrantees.
- Keep your management regularly and consistently informed of assigned subgrantees' performance and other organizational information (e.g., mission, services provided, organization structure, and environment/market).
- Work in a cooperative manner with other CWI departments and individuals to achieve success of organization-wide and unit goals.
- Assist with annual Data Validation, annual compliance reviews, and Equitable Distribution reports.
- Assist with the marketing and communication efforts of CWI, SCSEP, and other programs.
- Provide on-site, web-based and virtual technical assistance and training to ensure

- programmatic implementation consistent with CWI and federal regulations.
- Establish and maintain new programs and initiatives with subgrantees; assist in the development of new programs with separate funding sources.
 - Perform other duties as assigned.

Education and Qualifications:

- Requires a bachelor's degree.
- Five years of progressively responsible work experience with aging, employment, and training, or community service programs, including managing a network of organizations or departments to achieve measurable program objectives within a specific budget and timetable.

Knowledge, Skills, and Abilities Requirements:

- Demonstrated skills in gathering and analyzing both qualitative and quantitative information required to define and resolve problems affecting program performance.
- Excellent observation skills and attention to detail to be used to analyze and accurately diagnose program performance issues and take corrective action.
- Demonstration of strong conceptual and analytical skills.
- Prior experience establishing and sustaining effective relationships with complex, multi-level organizations, including monitoring and providing technical assistance to staff not under direct supervision.
- Demonstrated ability to communicate effectively with diverse audiences in a variety of ways.
- Demonstrated ability to manage competing priorities and work under tight deadlines.
- Honesty and ability to work with the highest level of integrity.
- Able to understand and teach ever-changing federal laws, regulations, and guidelines.
- Ability to lead and implement change initiatives related to business processes, program design and technology.
- Prior experience working with disadvantaged communities and individuals (especially older adults) is a plus.
- Ability to work independently and as part of a team; self-motivated and organized.
- Excellent written and verbal communication skills.
- Valid driver's license (personal vehicle not necessarily required) for field visits and meetings.
- Ability to travel up to 50% of the time.
- Computer skills - Microsoft Outlook, PowerPoint, Word, and Excel. Will be required to use programs and databases to manage essential duties.

POSITION LOGISTICS/LOCATION:

- This position is a hybrid role that combines office days with telework/remote days. The hybrid schedule will be based on responsibilities, meetings, and deliverables.
- Candidates must be flexible and able to respond to changing priorities.
- Travel is required

APPENDIX D – Staff Job Description: Project Manager

Using this format, complete a separate Job Description for each Position/Job Classification that will provide SCSEP services under the terms of this agreement, whether funded in full or in part, with SCSEP funds.

Please identify the following:

1. Job Title: Project Manager, Suzanne Schryver
2. Describe actual job duties or tasks performed in relation to the SCSEP program and job title (or attach job description and then continue to answer questions below).

The job description for this position is included following this template.

3. Minimum education, experience, and qualifications of the person to perform the job.
Qualifications for this position are included in the job description following this template.
4. What is the anticipated amount of time this staff person will provide SCSEP services?
 - a. hours per day: 8
 - b. hours per week: 40 hours/week on NH SCSEP
 - c. office location(s): 228 Maple Street, Suite #300, Manchester, NH 03103

5. What is the anticipated amount of time this staff person will provide SCSEP services?

NH SCSEP = 100% SCSEP Other Regions = 0% Other = 0%

6. Name of Immediate Supervisor: Christine Garland, Sr. Director of Workforce Dvlpmnt.
7. Share information on any staff assigned to this position that is going to work in other sections/departments of the agency. Please describe.

Role & Responsibilities: Suzanne is responsible for leading a team of job seekers who work together to meet contracted performance goals for SCSEP including but not limited to: service level, serving the most-in-need, and exiting job seekers into jobs. She partners with CWI headquarter staff, recruits job seekers, determines eligibility, and enrolls eligible applicants; follows both CWI and SCSEP policies and procedures; oversees the accuracy and timeliness of payroll submissions, training records and other administrative requirements; develop supports and systems to assist SCSEP job seekers exiting the program into unsubsidized jobs; develops and maintains relationships with partners and collaborative relationships with employers, public workforce, business and industry, economic development agencies, and education and training providers; coordinate SCSEP efforts with public workforce system, State SCSEP Coordinators, and local Area Agencies on Aging and other community-based organizations and services; and ensures negotiated MOUs with the public workforce system.



JOB DESCRIPTION

Sr. Accountant II

OVERVIEW

This position prepares yearly fiscal review reports, follow-up on corrective actions. The Sr. Accountant is required to work in a collaborative environment with all accounting, compliance and program staff.

RESPONSIBILITIES

- Obtains and reviews sub-grantee Single Audit Report. Maintains tracking spreadsheet to ensure compliance and fiscal integrity of SCSEP subgrantees or other applicable programs.
- Prepares yearly fiscal reports indicating findings (if any), makes recommendations on course of action, and follows-up on corrective action plans.
- Conducts yearly desk reviews of all subgrantees' fiscal information for compliance, completeness and accuracy.
- As needed, conducts on-site visits at subgrantee offices and/or carries out alternative monitoring techniques for fiscal reviews.
- Maintain and report monthly status update of subgrantees fiscal review and single audit to Director of Accounting and Compliance and Policy Manager.
- Provides subgrantee fiscal troubleshooting and/or training/consultation.
- Reviews year-end closeout reports from SCSEP subgrantees for compliance; verify payroll summary against GPMS database; compares Pay by Pay to actual wages expenditures on SA1 report; Identifies abnormalities.
- Evaluates financial and administrative capabilities of prospective new SCSEP subgrantees.
- As required, reviews SCSEP subgrantees' indirect cost rate proposals and cost allocation plans to assure compliance with established government criteria.
- Assists SCSEP subgrantees with general finance questions relating to budgets and expense reporting, especially nonfederal match.
- Maintains SCSEP subgrantee spending reports and review with Director of Accounting or Designee as needed.
- Maintains SCSEP subgrantee budget schedules and enters all budget information into Contract Management in finance system.
- Prepare reports required to be submitted to DOL, or others for accuracy. Ensure timely preparation – monthly, quarterly, bi-annual, or annually.
- Prepares worksheets to reconcile SCSEP subgrantee costs for grant closing.
- Prepares and maintains various accounting reports and schedules in Excel.
- Processes EFT payments through the eBanking Suite system.
- Participates in training programs as required.

- Reviews bank reconciliations for accuracy and completeness. Ensures that there are no unresolved reconciling items and that all items clear within a reasonable time. Director of Accounting or CFO approves bank reconciliations.
- Responds to routine inquiries from Program Staff, Management, SCSEP subgrantee staff, government officials (i.e. DOL close-out coordinator) with discretion and approval from the Director of Accounting or CFO, program staff, and management of the Center.
- Prepares or reviews schedules and/or gathers information for the Center's annual financial audit. (This would also include responding to audit inquiries from vendors or subgrantees). Coordinates work with Director of Accounting or designee.
- Completes SCSEP subgrantee annual audit confirmations and returns to subgrantees auditors.
- Works with the Director of Accounting or other senior management to ensure that SCSEP subgrantees are notified in a timely manner of the close-out requirements (close-out instructions).
- Monitors the receipt of close-out SA1 (with participant payroll summary) and SA2. Actively follows-up to ensure that close-outs are received.
- Ensures that SCSEP finance online tools, forms and instructions are kept up-to-date. This includes the WEB based information available to SCSEP subgrantee staff and the Center staff. Forms and online tools include: SCSEP subgrantee budget and instructions, SA1 and SA2 report of costs, and the finance section of the Policy and Procedure manual. Work with Director of Accounting and program staff to coordinate completion and accuracy.
- Updates SCSEP subgrantee banking information (ABA bank routing and account number) in the accounting system. Also obtain necessary staff authorization from subgrantees and email notification addresses.
- Serve as backup for Staff Accountant.
- Performs other duties as assigned or required.

KNOWLEDGE, SKILLS, AND ABILITIES

- Detail orientation and customer-service orientation
- Must have excellent task / project management skills.
- Experience in Federal grant management a plus.
- Knowledge of Generally Accepted Accounting Principles and Auditing Standards.
- Demonstrated skills and abilities in areas of fiscal evaluation of programs/projects, providing technical assistance and ensuring compliance with fiscal objectives and established rules and regulations.
- Excellent computer skills.
- Knowledge of automated financial and accounting reporting systems.
- Proficiency in Excel and Word skills.
- Experience in Sage Intacct is a plus.
- Strong communication and interpersonal skills are required.
- Out-of-state and overnight travel required.
- Strong working knowledge of OMB Uniform Guidance 2 CFR 200 and Single
- Excellent written and oral communication skills, as well as the ability to work independently and effectively with various internal/external disciplines with ease and professionalism.

- Must demonstrate the ability to interpret and analyze the current level of available funding as it relates to current and/or future financial commitments.
- Ability to prioritize and plan work activities, use time efficiently, work independently and with others.
- Ability to adapt to changes in the work environment, manage competing demands and deal with frequent change, delays, or unexpected situations.
- Ability to identify and resolve problems in a timely manner and gather and analyze information skillfully.
- Highly detail oriented, demonstrate accuracy and thoroughness, monitor his/her own work and ensure quality.
- Demonstrate accountability for results.

QUALIFICATIONS

- A minimum of five years' overall accounting experience is required, with auditing experience a plus.
- B.A. / B.S. in accounting or finance is required, CPA preferred.
- Must be dependable and reliable.

POSITION LOGISTICS/LOCATION:

- This position is a hybrid role that combines office days with telework/remote days. The hybrid schedule will be based on responsibilities, meetings, and deliverables.
- Candidates must be flexible and able to respond to changing priorities.

APPENDIX D – Staff Job Description: Senior Accountant

Using this format, complete a separate Job Description for each Position/Job Classification that will provide SCSEP services under the terms of this agreement, whether funded in full or in part, with SCSEP funds.

Please identify the following:

1. Job Title: Senior Accountant, Lyndoll Walker
2. Describe actual job duties or tasks performed in relation to the SCSEP program and job title (or attach job description and then continue to answer questions below).

The job description for this position is included following this template.

3. Minimum education, experience, and qualifications of the person to perform the job.
Qualifications for this position are included in the job description following this template.
4. What is the anticipated amount of time this staff person will provide SCSEP services?
 - a. hours per day: will vary
 - b. hours per week: 40 hours/week on SCSEP, 2-6 hours/week on NH SCSEP
 - c. office location(s): hybrid, 8403 Colesville Rd. Silver Spring, MD 20910

5. What is the anticipated amount of time this staff person will provide SCSEP services?

NH SCSEP = 8% SCSEP Other Regions = 92% Other = 0%

6. Name of Immediate Supervisor: Eldon Hayman, Director of Accounting
7. Share information on any staff assigned to this position that is going to work in other sections/departments of the agency. Please describe.

Role & Responsibilities: Lyndoll is responsible for ongoing compliance review and financial monitoring of all CWI SCSEP activities. She reviews financial records, prepares summary reports, and makes recommendations for any corrective action. She maintains spending reports, budget schedules, and payroll records. She prepares monthly, bi-monthly, quarterly, and annual reports for funders.

JOB DESCRIPTION

Sr. Accountant II

OVERVIEW

This position prepares yearly fiscal review reports, follow-up on corrective actions. The Sr. Accountant is required to work in a collaborative environment with all accounting, compliance and program staff.

RESPONSIBILITIES

- Obtains and reviews sub-grantee Single Audit Report. Maintains tracking spreadsheet to ensure compliance and fiscal integrity of SCSEP subgrantees or other applicable programs.
- Prepares yearly fiscal reports indicating findings (if any), makes recommendations on course of action, and follows-up on corrective action plans.
- Conducts yearly desk reviews of all subgrantees' fiscal information for compliance, completeness and accuracy.
- As needed, conducts on-site visits at subgrantee offices and/or carries out alternative monitoring techniques for fiscal reviews.
- Maintain and report monthly status update of subgrantees fiscal review and single audit to Director of Accounting and Compliance and Policy Manager.
- Provides subgrantee fiscal troubleshooting and/or training/consultation.
- Reviews year-end closeout reports from SCSEP subgrantees for compliance; verify payroll summary against GPMS database; compares Pay by Pay to actual wages expenditures on SA1 report; Identifies abnormalities.
- Evaluates financial and administrative capabilities of prospective new SCSEP subgrantees.
- As required, reviews SCSEP subgrantees' indirect cost rate proposals and cost allocation plans to assure compliance with established government criteria.
- Assists SCSEP subgrantees with general finance questions relating to budgets and expense reporting, especially nonfederal match.
- Maintains SCSEP subgrantee spending reports and review with Director of Accounting or Designee as needed.
- Maintains SCSEP subgrantee budget schedules and enters all budget information into Contract Management in finance system.
- Prepare reports required to be submitted to DOL, or others for accuracy. Ensure timely preparation – monthly, quarterly, bi-annual, or annually.
- Prepares worksheets to reconcile SCSEP subgrantee costs for grant closing.
- Prepares and maintains various accounting reports and schedules in Excel.
- Processes EFT payments through the eBanking Suite system.
- Participates in training programs as required.

- Reviews bank reconciliations for accuracy and completeness. Ensures that there are no unresolved reconciling items and that all items clear within a reasonable time. Director of Accounting or CFO approves bank reconciliations.
- Responds to routine inquiries from Program Staff, Management, SCSEP subgrantee staff, government officials (i.e. DOL close-out coordinator) with discretion and approval from the Director of Accounting or CFO, program staff, and management of the Center.
- Prepares or reviews schedules and/or gathers information for the Center's annual financial audit. (This would also include responding to audit inquiries from vendors or subgrantees). Coordinates work with Director of Accounting or designee.
- Completes SCSEP subgrantee annual audit confirmations and returns to subgrantees auditors.
- Works with the Director of Accounting or other senior management to ensure that SCSEP subgrantees are notified in a timely manner of the close-out requirements (close-out instructions).
- Monitors the receipt of close-out SA1 (with participant payroll summary) and SA2. Actively follows-up to ensure that close-outs are received.
- Ensures that SCSEP finance online tools, forms and instructions are kept up-to-date. This includes the WEB based information available to SCSEP subgrantee staff and the Center staff. Forms and online tools include: SCSEP subgrantee budget and instructions, SA1 and SA2 report of costs, and the finance section of the Policy and Procedure manual. Work with Director of Accounting and program staff to coordinate completion and accuracy.
- Updates SCSEP subgrantee banking information (ABA bank routing and account number) in the accounting system. Also obtain necessary staff authorization from subgrantees and email notification addresses.
- Serve as backup for Staff Accountant.
- Performs other duties as assigned or required.

KNOWLEDGE, SKILLS, AND ABILITIES

- Detail orientation and customer-service orientation
- Must have excellent task / project management skills.
- Experience in Federal grant management a plus.
- Knowledge of Generally Accepted Accounting Principles and Auditing Standards.
- Demonstrated skills and abilities in areas of fiscal evaluation of programs/projects, providing technical assistance and ensuring compliance with fiscal objectives and established rules and regulations.
- Excellent computer skills.
- Knowledge of automated financial and accounting reporting systems.
- Proficiency in Excel and Word skills.
- Experience in Sage Intacct is a plus.
- Strong communication and interpersonal skills are required.
- Out-of-state and overnight travel required.
- Strong working knowledge of OMB Uniform Guidance 2 CFR 200 and Single
- Excellent written and oral communication skills, as well as the ability to work independently and effectively with various internal/external disciplines with ease and professionalism.

- Must demonstrate the ability to interpret and analyze the current level of available funding as it relates to current and/or future financial commitments.
- Ability to prioritize and plan work activities, use time efficiently, work independently and with others.
- Ability to adapt to changes in the work environment, manage competing demands and deal with frequent change, delays, or unexpected situations.
- Ability to identify and resolve problems in a timely manner and gather and analyze information skillfully.
- Highly detail oriented, demonstrate accuracy and thoroughness, monitor his/her own work and ensure quality.
- Demonstrate accountability for results.

QUALIFICATIONS

- A minimum of five years' overall accounting experience is required, with auditing experience a plus.
- B.A. / B.S. in accounting or finance is required, CPA preferred.
- Must be dependable and reliable.

POSITION LOGISTICS/LOCATION:

- This position is a hybrid role that combines office days with telework/remote days. The hybrid schedule will be based on responsibilities, meetings, and deliverables.
- Candidates must be flexible and able to respond to changing priorities.

Key Personnel NH SCSEP Contract

Name	Title	Annual Salary	Amounts paid by Contract
Christine Garland	Senior Director of Workforce Development	\$168,000	\$6,000
David Basset	Program Officer	\$95,879	\$7,670
Suzanne Schryver	Project Manager	\$55,000 - \$65,000	\$39,558
Lyndoll Walker	Senior Accountant	\$84,293	\$6,743



Gorfine Schiller Gardyn

Certified Public Accountants and Consultants



Center for
Workforce Inclusion
powering opportunity for older adults

CENTER FOR WORKFORCE INCLUSION, INC.

FINANCIAL STATEMENTS
AUDIT PERFORMED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE
JUNE 30, 2024 AND 2023

CENTER FOR WORKFORCE INCLUSION, INC.
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June 30, 2024 and 2023

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Gorfine Schiller Gardyn

Certified Public Accountants and Consultants

REPORT OF INDEPENDENT AUDITORS

**The Board of Directors of
Center for Workforce Inclusion, Inc.
Silver Spring, Maryland**

Report on the Financial Statements

We have audited the accompanying financial statements of Center for Workforce Inclusion, Inc. (CWI), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities and cash flows for the years ended June 30, 2024 and 2023, the statements of functional expenses for the year ended June 30, 2024 and the related notes to the financial statements for the years ended June 30, 2024 and 2023.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 auditors' 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 Center for Workforce Inclusion, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplemental Information, including the accompanying Schedule of Expenditures of Federal Awards required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 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 Supplemental Information, including the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards* we have also issued our report dated March 26, 2024 on our consideration of CWI'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Report on Summarized Comparative Information

We have previously audited CWI's June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 03, 2025. In our opinion, the summarized information presented on the statement of functional expenses for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Morfin, Schiller & Haidyn, P.A.

March 3, 2025
Owings Mills, Maryland

FINANCIAL STATEMENTS

CENTER FOR WORKFORCE INCLUSION, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2024 and 2023

<u>ASSETS</u>	<u>2024</u>	<u>2023</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 317,248	\$ 902,806
Government grants receivable	4,056,396	4,413,230
Accounts receivable	415,572	119,772
Prepaid expenses, deposits and other assets	<u>82,422</u>	<u>221,944</u>
Total current assets	<u>4,871,638</u>	<u>5,657,752</u>
OTHER ASSETS		
Operating lease ROU, net of accumulated amortization of \$1,336,630 and \$625,853, respectively	2,393,680	3,104,457
Pension asset	<u>20,245,004</u>	<u>16,050,262</u>
Total other assets	<u>22,638,684</u>	<u>19,154,719</u>
TOTAL ASSETS	<u>\$ 27,510,322</u>	<u>\$ 24,812,471</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 1,056,451	\$ 1,233,172
Subrecipient payable	2,822,948	3,470,908
Operating lease ROU liability - current portion	<u>767,458</u>	<u>710,777</u>
Total current liabilities	4,646,857	5,414,857
OTHER LIABILITIES		
Operating lease ROU liability, net	<u>2,020,015</u>	<u>2,787,473</u>
Total liabilities	6,666,872	8,202,330
NET ASSETS		
Without donor restriction	<u>20,843,450</u>	<u>16,610,141</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 27,510,322</u>	<u>\$ 24,812,471</u>

The accompanying notes are an integral part of these financial statements.

CENTER FOR WORKFORCE INCLUSION, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2024 and 2023

	2024			2023		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
SUPPORT AND REVENUE						
Government grants and agreements	\$ 57,774,644	\$ -	\$ 57,774,644	\$ 58,116,803	\$ -	\$ 58,116,803
Non-federal subrecipient matching funds	6,760,372	-	6,760,372	7,174,208	-	7,174,208
Contributions	62,113	-	62,113	134,993	-	134,993
Interest income	4,319	-	4,319	2,927	-	2,927
Total support and revenue	64,601,448	-	64,601,448	65,428,931	-	65,428,931
EXPENSES						
Program services						
Senior Community Service Employment	53,288,445	-	53,288,445	53,249,715	-	53,249,715
Senior Environmental Employment Program	7,766,006	-	7,766,006	8,523,164	-	8,523,164
Experienced Services	3,522,110	-	3,522,110	3,505,711	-	3,505,711
Supporting services						
Administrative and general	(13,680)	-	(13,680)	132,803	-	132,803
Total program and supporting services expenses	64,562,881	-	64,562,881	65,411,393	-	65,411,393
Changes in net assets from operating activities	38,567	-	38,567	17,538	-	17,538
Postretirement benefits gain	(4,194,742)	-	(4,194,742)	(2,569,362)	-	(2,569,362)
CHANGES IN NET ASSETS	4,233,309	-	4,233,309	2,586,900	-	2,586,900
NET ASSETS - Beginning of year	16,610,141	-	16,610,141	14,023,241	-	14,023,241
NET ASSETS - End of year	\$ 20,843,450	\$ -	\$ 20,843,450	\$ 16,610,141	\$ -	\$ 16,610,141

The accompanying notes are an integral part of these financial statements.

CENTER FOR WORKFORCE INCLUSION, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2024 and 2023

	2024						2023						Administrative and General	Total
	Federal Programs					Administrative and General	Federal Programs							
	Senior Community Service Employment	Senior Environmental Employment Program	Agriculture Conservation Experienced Services	Forum Experienced Services	Total Experienced Services		Senior Community Service Employment	Senior Environmental Employment Program	Agriculture Conservation Experienced Services	Forum Experienced Services	Total Experienced Services			
Salaries	\$ 2,478,390	\$ 5,811,081	\$ 1,118,331	\$ 1,797,827	\$ 2,916,218	\$ 1,816,939	\$ 11,423,828	\$ 2,319,360	\$ 322,862	\$ 58,716	\$ 138,864	\$ 176,760	\$ 695,775	\$ 3,328,957
Employee fringe benefits and payroll taxes	849,341	2,221,471	118,926	191,121	291,447	281,324	3,612,483	716,342	111,172	5,973	36,814	49,974	279,266	1,843,977
Total salaries and employee benefits	3,328,731	7,232,952	1,237,257	1,988,948	3,217,665	2,098,263	15,036,311	3,035,702	434,034	64,689	175,678	226,734	975,041	5,172,934
Indirect costs and direct materials cost	44,125,797	-	-	43	43	43	64,125,842	46,878,442	7,669,811	791,958	3,277,427	5,855,265	-	57,523,618
Bank charges	5,915	-	-	-	-	377	6,218	5,971	4	-	24	24	532	3,622
Books and subscriptions	715	-	-	-	-	11,885	12,600	5,500	-	-	-	-	4,134	7,514
Communications	97,279	-	-	-	-	2,349	101,122	2,820	-	-	-	-	10,390	12,330
Conferences and meetings	14,764	-	-	-	-	6,267	41,831	70,221	-	-	-	-	6,132	76,353
Contributions	-	-	-	-	-	5,800	5,800	-	-	-	-	-	120,545	126,345
Data processing	486,157	88,115	16,911	18,665	32,378	242,762	774,612	227,318	82,521	15,843	27,814	39,156	146,733	496,648
Digital certification program	1,270,173	-	-	-	-	-	1,270,173	161,236	-	-	-	-	161,236	161,236
Donor and support	47,863	157	-	-	-	12,814	60,834	15,424	-	-	-	-	11,530	26,998
Equipment rental	5,248	-	-	-	-	25,620	30,868	8,880	-	-	-	-	31,492	36,378
Insurance	228,889	62,182	6,898	12,373	19,451	18,754	348,376	168,331	52,954	7,962	24,148	32,130	241,415	
Information technology, implementation and support	573,261	-	-	-	-	-	573,261	-	-	-	-	-	-	-
Legal fee	19,573	-	-	130	130	47,254	66,979	48,738	-	-	-	-	366,774	387,512
Comptroller	464,548	76,722	7,654	11,979	18,733	254,184	821,967	515,798	96,306	5,968	15,534	21,322	231,288	864,984
Other expenses	52	-	686	-	686	686	15,742	16,300	-	-	-	-	20,571	36,571
Parking and storage	22,717	151	99	281	350	10,311	13,649	23,289	134	103	220	383	9,517	13,181
Postage	9,873	14	11	34	35	6,832	18,976	4,236	272	-	-	-	2,239	6,747
Printing and publications	5,110	-	-	-	-	15,154	18,264	2,754	-	2,563	-	2,563	14,484	19,725
Professional fees	21,641	22,873	24,463	10,925	35,318	289,425	599,377	198,172	10,317	6,123	11,998	18,873	227,397	461,961
Recruiting	-	-	-	-	-	1,197	1,197	-	-	-	-	-	2,544	2,544
Repairs and maintenance	-	-	-	3,185	3,185	4,743	7,946	2,371	-	-	-	-	4,761	7,132
Special initiatives	-	-	-	-	-	-	-	15,927	-	-	-	-	-	55,977
Supplies	31,863	3,921	-	-	-	19,316	54,300	19,000	6	9	15	15,563	11,778	
Taxes	-	-	-	-	-	690	690	-	-	-	-	-	1,842	1,842
Telephone	33,578	3,990	-	-	-	11,530	48,388	43,142	4,127	-	27	27	22,816	73,122
Temporary help	-	-	-	-	-	4,100	4,100	15,193	11,203	-	5,191	5,191	61,828	81,828
Training	1,819	300	-	-	-	3,498	5,496	2,525	-	-	-	-	4,817	7,545
Traavel	234,873	47,379	43,470	48,195	91,665	162,269	448,136	15,796	1,091	-	1,303	1,583	73,469	164,763
Utilities	-	-	-	-	-	(13,665)	(13,665)	-	-	-	-	-	3,186	3,186
Total expenses before allocation of indirect costs	51,204,248	7,537,580	1,328,421	2,993,976	3,422,331	2,376,702	64,562,881	51,592,207	1,288,139	842,203	2,337,189	3,379,392	2,151,615	65,411,393
Allocation of indirect costs	2,863,197	205,436	11,266	65,191	99,759	(2,390,343)	-	1,657,508	215,821	27,649	98,658	126,119	(2,815,832)	-
Total expenses other allocation of indirect costs	\$ 54,067,445	\$ 7,743,016	\$ 1,339,687	\$ 3,059,167	\$ 3,522,110	\$ (1,613,634)	\$ 64,562,881	\$ 53,249,715	\$ 1,513,988	\$ 869,852	\$ 2,435,847	\$ 3,505,511	\$ (1,613,634)	\$ 65,411,393
Postretirement benefits paid	-	-	-	-	-	(5,194,742)	(5,194,742)	-	-	-	-	-	(2,569,262)	(2,569,262)
Total expenses including postretirement benefits	-	-	-	-	-	\$ (4,308,422)	\$ 59,368,139	-	-	-	-	-	\$ (2,446,199)	\$ 62,921,940

The accompanying notes are an integral part of these financial statements.

CENTER FOR WORKFORCE INCLUSION, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ 4,233,309	\$ 2,586,900
Adjustments to reconcile changes in net assets to net cash (used in) provided by operating activities:		
Postretirement obligation	(4,194,742)	(2,569,362)
Changes in operating assets and liabilities:		
Accounts receivable	(295,800)	302,081
Prepaid expenses, deposits and other assets	139,522	(67,468)
Government grants receivable	356,834	478,658
Accounts payable and accrued expenses	(176,721)	(686,550)
Subrecipient payable	(647,960)	128,820
Deferred rent liability	-	(417,070)
Operating lease ROU, net	-	393,793
	(585,558)	149,802
Net cash (used in) provided by operating activities	(585,558)	149,802
CHANGES IN CASH AND CASH EQUIVALENTS	(585,558)	149,802
CASH AND CASH EQUIVALENTS - Beginning of year	902,806	753,004
CASH AND CASH EQUIVALENTS - End of year	\$ 317,248	\$ 902,806

The accompanying notes are an integral part of these financial statements.

CENTER FOR WORKFORCE INCLUSION, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 and 2023

NOTE A – ORGANIZATION

Center for Workforce Inclusion, Inc. (CWI), was incorporated in 1962, as a not-for-profit organization. CWI's primary mission is to connect experienced Americans, especially low income and disadvantaged adults, with employers in all 50 states to ensure a vibrant, diverse, and productive workforce. In this regard, CWI involves itself in activities to determine how experienced workers may be assisted, primarily through employment, toward a positive role of worthwhile and valued contribution to society. CWI's primary source of funding is through agreements with various U.S. Government departments or agencies. The continued funding of these agreements is dependent on national and legislative priorities. Following is a summary of the principal programs administered by CWI.

Senior Community Service Employment Program (SCSEP) – This program is funded by the Department of Labor (DOL) under Title V of the Older Americans Act. It offers eligible, low-income experienced job seekers age 55 or older opportunities for growth, skill enhancement and economic independence, while at the same time assisting communities in addressing vital needs in areas such as health, education, child care, aging and adult services. At the national level, this program is administered by CWI through 63 subrecipients in 12 states. Approximately, 4,827 and 4,974 enrollees were served during the years ended June 30, 2024 and 2023, respectively. Beginning in 2019, for the states of California, Minnesota, and Wyoming, CWI is a subrecipient and funding was provided by DOL through the respective designated state agency. For the years ended June 30, 2024 and 2023, CWI served 55 job seekers in Minnesota.

Senior Environmental Employment (SEE) Program – The Environmental Protection Agency (EPA) funds this program. The objective for this program is to provide employment opportunities for experienced job seekers age 55 and older who can provide technical and administrative assistance in the area of environmental inspection and regulations. For the years ended June 30, 2024 and 2023, there were approximately 184 and 184 enrollees in the program who worked at various EPA regional offices and laboratories in California, Connecticut, District of Columbia, Florida, Georgia, Kentucky, Massachusetts, Maryland, Michigan, North Carolina, New Hampshire, New Jersey, New York, Ohio, Oregon, Pennsylvania, Texas, Virginia, Washington, and Puerto Rico.

Agriculture Conservation Experienced Services (ACES) – This program is funded by the Department of Agriculture (USDA) under Title XII of the Food Security Act. The purpose of the program is to utilize the talents of experienced job seekers age 55 or older to provide technical assistance in the area of conservation related programs. For the years ended June 30, 2024 and 2023, there were 19 and 15 enrollees working in USDA Natural Resources Conservation Service offices in the state of Louisiana and in Puerto Rico.

Agriculture Conservation Experienced Services (ACES) – This program is funded by the Department of Agriculture, Forestry Service and authorized under the 2014 Farm Bill (H.R. 2642). The purpose of the program is to allow the Forest Service to utilize experienced workers age 55 and older to provide technical assistance in the area of conservation related programs. For the years ended June 30, 2024 and 2023, there were approximately 116 and 114 enrollees working in Forest Services in the states of Alabama, Arizona, California, Colorado, Florida, Iowa, Idaho, Indiana, Maine, Michigan, Minnesota, Montana, North Carolina, New Hampshire, New Mexico, Ohio, Oregon, Pennsylvania, Utah, Vermont, Washington, West Virginia, Wisconsin, and Wyoming.

NOTE A – ORGANIZATION – Continued

Experienced Services Program (ESP) – This program is funded by the Department of Interior, National Parks Service authorized under the Consolidated Appropriations Act, 2020, 2021, and 2022. The purpose of this program is to utilize the talents of experienced seekers aged 55 and older to provide technical assistance in the area of conservation related programs. For the years ended June 30, 2024 and 2023, there were 25 and 16 enrollees working in the National Parks Service in Alaska, California, Colorado, the District of Columbia, North Carolina, Ohio, Oregon, Virginia, and Wisconsin.

Fish and Wildlife Services (FWS) – This program is funded by the Department of Interior, Fish and Wildlife Services under the Consolidated Appropriations Act, 2021 and 2022. The purpose of this program is to utilize the talents of experienced seekers aged 55 and older to provide technical assistance in the area of conservation related programs. For the years ended June 30, 2024 and 2023, there were 9 and 6 enrollees working in the Fish and Wildlife Services in the states of Arizona, Georgia, Kansas, Maryland, Minnesota, and Virginia.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting - The financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Financial Presentation - The financial statements report the amounts of net assets with donor restriction and net assets without donor restriction, based on the existence or absence of donor imposed restrictions and the changes therein. As of June 30, 2024 and 2023, CWI has no net assets with donor restriction.

Summarized Comparative Information - The financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with CWI's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Cash and Cash Equivalents - Cash and cash equivalents consist of demand deposits. Periodically during the year, cash and cash equivalents in interest bearing accounts may have exceeded the Federal Deposit Insurance Corporation (FDIC) insurance limitation. Management does not believe that it is exposed to any significant risk in such deposits.

Government Grants - Grant funds are deemed earned and recognized as revenue when expenses are incurred in compliance with the grant agreements. Funds received prior to being expended are reported as a liability and funds expended prior to their receipt are reported as a receivable. CWI provides an allowance for uncollectible accounts based on its assessment of the current status of individual accounts. As of June 30, 2024 and 2023, no allowance for doubtful accounts is deemed necessary.

Property and Equipment - Property and equipment is stated at cost less accumulated depreciation. Major additions are capitalized while replacements, maintenance and repairs which do not improve or extend the lives of the respective assets, are expensed currently. CWI capitalizes all items over \$5,000 that have a useful life of at least one year.

Depreciation on furniture and equipment is calculated on the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over their useful life or the life of the lease, whichever is shorter.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Contributions - All contributions are considered to be without restriction unless the donor specifically restricts their use. Contributions with restrictions that are received and expended during the same fiscal year are reported as with donor restriction in the statements of activities.

Income Taxes - CWI is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and is classified as an organization that is not a private foundation.

Use of Estimates in the Preparation of the Financial Statements - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Recent Accounting Pronouncements - Effective July 1, 2023, CWI adopted Accounting Standards Update (ASU) 2016-13 *Financial Instruments – Credit Losses*. The new standard introduces a new credit loss methodology, Current Expected Credit Losses (CECL), which requires earlier recognition of credit losses, while also providing additional transparency about credit risk. Since its original issuance the Financial Accounting Standards Board has issued several updates to the original ASU. Adoption of the standard did not result in any adjustments to the CWI's financial statements.

Subsequent Events - In preparing these financial statements, CWI has evaluated events and transactions for potential recognition or disclosure through March 3, 2025, the date the financial statements were available to be issued. During this period, CWI did not have any material recognizable subsequent events.

NOTE C – GOVERNMENT GRANTS RECEIVABLE

CWI recognizes government grants and cooperative agreement revenue based on costs incurred. Accordingly, unreimbursed costs are reported on the statements of financial position as government grants receivable, and excess grant revenue received is reported as government grants payable. At June 30, 2024, 2023 and 2022, government grants receivable consisted of:

	<u>2024</u>	<u>2023</u>	<u>2022</u>
SCSEP			
Grant draw-downs	\$ 3,026,873	\$ 3,458,229	\$3,612,534
Advances to subrecipients	70,173	44,056	34,399
Subtotal	<u>3,097,046</u>	<u>3,502,285</u>	<u>3,646,933</u>
Other government grants receivable	<u>959,350</u>	<u>910,945</u>	<u>1,244,955</u>
Government grants receivable	<u>\$ 4,056,396</u>	<u>\$ 4,413,230</u>	<u>\$4,891,888</u>

NOTE D – SIGNIFICANT GOVERNMENT GRANTS AND AGREEMENTS

CWI receives grants from DOL to administer the Senior Community Service Employment Program (SCSEP). These grants are cost reimbursement grants and therefore the revenue equals the costs. The following is a summary of SCSEP grants administered for the years ended June 30, 2024 and 2023:

<u>Grant Period</u>	<u>Grant Award</u>	<u>Federal Expenditures</u>	
		<u>2024</u>	<u>2023</u>
07/01/23 - 06/30/24	\$ 46,943,919	\$46,528,073	\$ -
07/01/22 - 06/30/23	46,020,095	-	46,043,123
		<u>\$46,528,073</u>	<u>\$46,043,123</u>

Under the terms of the SCSEP grants, CWI is required to match 10% of total costs. For the years ended June 30, 2024 and 2023, matching costs were \$6,760,372 and \$7,174,208, or 15% and 16% of the awards, respectively.

For the years ended June 30, 2024 and 2023, CWI had 14 and 11 cooperative agreements with the EPA to administer the SEE program, respectively. These agreements are cost reimbursement agreements and therefore the revenue equals the costs. For the years ended June 30, 2024 and 2023, \$7,766,006 and \$8,523,164 of costs were incurred, respectively.

For each of the years ended June 30, 2024 and 2023, CWI had 17 and 15 cooperative agreements, respectively with the USDA to administer the ACES program. These agreements are cost reimbursement agreements and therefore the revenue equals the costs. For the years ended June 30, 2024 and 2023, \$1,359,987 and \$869,872 of costs were incurred, respectively.

For the years ended June 30, 2024 and 2023, CWI had 69 and 52 cooperative agreements, respectively with the USDA to administer the Forest Service program. These agreements are cost reimbursement agreements and therefore the revenue equals the costs. For the years ended June 30, 2024 and 2023, \$2,162,123 and \$2,635,839 of costs were incurred, respectively.

NOTE E – LEASES AND COMMITMENTS

CWI leases office spaces in Silver Spring and Baltimore, Maryland with various termination dates through 2027. Total occupancy payments for the years ended June 30, 2024 and 2023 was \$821,967 and \$864,904, respectively. The future minimum lease payments required under the leases and the present value of the net minimum lease payments for the following five years are as follows:

	<u>Silver Spring</u>	<u>Baltimore</u>	<u>Total</u>
2025	\$ 875,787	\$ 17,000	\$ 892,787
2026	902,049	-	902,049
2027	929,128	-	929,128
2028	312,741	-	312,741
Total	<u>3,019,705</u>	<u>17,000</u>	<u>3,036,705</u>
Less: Amount representing interest	<u>(248,973)</u>	<u>(259)</u>	<u>(249,232)</u>
Present value of minimum lease payments	2,770,732	16,741	2,787,473
Less: Current portion	<u>(750,717)</u>	<u>(16,741)</u>	<u>(767,458)</u>
Operating lease ROU liability, net	<u>\$ 2,020,015</u>	<u>\$ -</u>	<u>\$ 2,020,015</u>

Other relevant information related to the leases are as follows:

Weighted-average remaining lease terms in years	3.32 years
Weighted-average discount rate	5.30%

NOTE F – PENSION AND POSTRETIREMENT BENEFIT PLANS

CWI provides two retirement plans for its employees, a deferred compensation and a defined benefit plan for certain employees.

The deferred compensation plan, commonly referred to as a 401(k) plan, is available to all employees who elect to participate. The 401(k) Plan permits an employee to defer up to 80% of their annual salary, subject to IRS limitations. CWI matches employee contributions up to 3% of the employee salary. CWI's 401(k) matching contribution expense was \$160,337 and \$157,244 for the years ending June 30, 2024 and 2023, respectively.

CWI's defined benefit plan is a noncontributory multiple-employer plan that provides pension, disability and death benefits to all of CWI's employees who meet vesting requirements. The Plan is a qualified plan and is subject to the Employment Retirement Income Security Act of 1974 as amended.

NOTE F – PENSION AND POSTRETIREMENT BENEFIT PLANS – Continued

The following table sets forth the plan's funded status and amounts recognized in the financial statements at June 30, 2024 and 2023:

	<u>Pension Benefits</u>	
	<u>2024</u>	<u>2023</u>
Benefit obligation	\$ 21,423,201	\$ 21,819,780
Plan assets at fair value	<u>41,668,205</u>	<u>37,870,042</u>
Funded status - over	<u>\$ 20,245,004</u>	<u>\$ 16,050,262</u>
Accumulated benefit obligation	\$ 20,974,873	\$ 21,414,479
Benefits paid	(1,284,765)	(1,230,267)
Amounts recognized in the statements of financial position consist of:		
Noncurrent assets	<u>\$ 20,245,004</u>	<u>\$ 16,050,262</u>
Amounts recognized in the statements of activities consist of:		
Service cost	\$ 422,062	\$ 424,218
Other changes in obligation	466,124	(296,211)
Other changes in plan assets	<u>(5,082,928)</u>	<u>(2,697,369)</u>
Postretirement benefits gain	<u>\$ (4,194,742)</u>	<u>\$ (2,569,362)</u>

Net benefit obligation costs include the following components for the years ended June 30, 2024 and 2023:

	<u>Pension Benefits</u>	
	<u>2024</u>	<u>2023</u>
Service cost-benefits earned during the period	\$ 559,582	\$ 536,967
Interest cost on projected benefit obligation	1,141,928	1,079,566
Expected return on plan assets	(2,038,275)	(1,959,498)
Amortization of net loss / (gain)	(209,372)	-
Net pension cost	<u>\$ (546,137)</u>	<u>\$ (342,965)</u>

NOTE F – PENSION AND POSTRETIREMENT BENEFIT PLANS – Continued

Assumptions used in the actuarial calculations above were as follows at June 30,

	<u>2024</u>	<u>2023</u>
Discount rate	5.40%	4.85%
Rate of compensation increase	3.40%	2.85%
Inflation rate	2.40%	2.00%
Expected long-term rate of return on assets	5.50%	5.50%

Employer contributions expected to be made in 2025 total \$-0- for pension. As of March 1, 2022, the Trustees of the pension plan voted to stop making employer contributions to the plan for up to 3 years, beginning March 1, 2022 through Feb 28, 2025. As of the date of the financial statements, contributions have not resumed in connection with the funding status of the plan. The trustees will periodically evaluate the need to make contributions during this period and make contributions if necessary. Total expected benefit payments for the next 10 fiscal years are as follows:

<u>Year Ended June</u>	<u>Pension Benefits</u>
2025	\$ 1,442,391
2026	1,472,690
2027	1,531,673
2028	1,599,117
2029	1,630,601
2030 - 2034	8,551,595

The expected long-term rate of return on plan assets reflects the average rate of earnings expected on plan assets invested or to be invested to provide benefits included in the benefit obligations. 30.05% of the pension plan's assets are invested in debt securities and 69.95% in equity securities as of June 30, 2024.

NOTE G – CONTINGENT LIABILITY

CWI receives substantially all its revenue from U.S. Government funded grants and cooperative agreements, all of which are subject to audit by government agencies. The ultimate determination of amounts received is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amounts received in excess of allowed costs. Management of CWI is unaware of any potential liability that is material.

NOTE H – ALLOCATED EXPENSES

CWI allocates its administrative and general expenses to its various programs based on an indirect rate. The base used to allocate expenses is direct salaries charged to the programs. Following is a summary of the expenses and the determination of the rate to allocate administrative and general expenses for the years ended June 30, 2024 and 2023.

	<u>2024</u>		<u>2023</u>
Administrative and general expenses:			
Salaries	\$ 1,016,939		\$ 695,775
Employee fringe benefits and payroll taxes	261,524		202,206
Legal and professional fees	336,679		494,171
Occupancy, parking and storage	268,495		240,597
Data processing	242,762		146,753
Insurance	10,754		(2,567)
All other expenses	<u>253,229</u>		<u>241,917</u>
Total expenses	<u>\$ 2,390,382</u>		<u>\$ 2,018,852</u>
Indirect rate:			
Total expenses	<u>\$ 2,390,382</u>	=66.59%	<u>\$ 2,018,852</u>
Base - program salaries	<u>\$ 3,589,941</u>		<u>\$ 2,825,182</u>
			=71.46%
Reconciliation to Statement of Functional Expenses			
Total administrative and general costs			
Unallocated	\$ -		\$ 26,556
Allocated to programs	<u>2,390,382</u>		<u>2,018,852</u>
	2,390,382		2,045,408
Less net adjustments for:			
Non allowed indirect costs	<u>-</u>		<u>(26,556)</u>
Allocable administrative and general expenses	<u>\$ 2,390,382</u>		<u>\$ 2,018,852</u>

NOTE I – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2018, a non-profit organization, CWI Labs, Inc. (CLI), was formed. At June 30, 2024 and 2023, CWI has amounts due from (to) CLI of \$338,960 and (\$10,409), respectively. This amount is classified with accounts receivable and payable on the statements of financial position, respectively. Both CWI and CLI currently have some common members on their respective boards of directors.

NOTE J - LIQUIDITY

CWI's financial assets available within one year of the statements of financial position date for general expenditures are as follows as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 317,248	\$ 902,806
Government grant receivable	4,056,396	4,413,230
Accounts receivable	<u>415,572</u>	<u>119,772</u>
Financial assets and liquidity resources available for general expenditures within one year	<u>\$4,789,216</u>	<u>\$5,435,808</u>

As part of CWI's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Management is focused on sustaining the financial liquidity of CWI throughout the year. Management is aware of the cyclical nature of CWI's cash flow related to various funding sources and is able to ensure that there is cash available to meet current liquidity needs. For fiscal years 2024 and 2023, monthly operating expenses incurred averaged \$5.0 million. CWI is heavily dependent on various federal awards for funding and has drawdowns available through these federal agencies to assist in managing cash flow needs from period to period. As such, through monitoring and reviewing CWI's cash flow needs on a bi-weekly basis, CWI is able to ensure adequate cash flow for operating expenses throughout the fiscal year.

SUPPLEMENTAL INFORMATION

CENTER FOR WORKFORCE INCLUSION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	Federal CFDA Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Labor				
Senior Community Service Employment Program	17.235	AD-38325-22-60-A-24	\$ 37,365,425	\$ 46,507,882
U.S. Environmental Protection Agency				
Senior Environmental Employment Program	66.508	839672-MI21	-	11,629
Senior Environmental Employment Program	66.508	Q840051	-	513,370
Senior Environmental Employment Program	66.508	Q840071	-	614,010
Senior Environmental Employment Program	66.508	Q840173	-	26,584
Senior Environmental Employment Program	66.508	Q840197	-	1,209,656
Senior Environmental Employment Program	66.508	Q840217	-	700,514
Senior Environmental Employment Program	66.508	Q840218	-	224,123
Senior Environmental Employment Program	66.508	Q840442	-	2,888,263
Senior Environmental Employment Program	66.508	Q840539	-	595,421
Senior Environmental Employment Program	66.508	Q840600	-	648,385
Senior Environmental Employment Program	66.508	Q840764	-	170,784
Senior Environmental Employment Program	66.508	Q840835	-	163,258
			-	<u>7,765,997</u>
Passed through the Natural Resources Conservation Service:				
Agriculture Conversation Experienced Services	10.072	NR207217XXXXC005	-	4,869
Agriculture Conversation Experienced Services	10.912	NR20F3520001C002	-	41,923
Agriculture Conversation Experienced Services	10.912	NR217217XXXXC006	-	53,473
Agriculture Conversation Experienced Services	10.912, 10.924	NR217217XXXXC007	-	99,204
Agriculture Conversation Experienced Services	10.912, 10.924	NR227217XXXXC014	-	37,736
Agriculture Conversation Experienced Services	10.912	NR227217XXXXC015	-	30,634
Agriculture Conversation Experienced Services	10.912	NR227217XXXXC019	-	42,885
Agriculture Conversation Experienced Services	10.924	NR237217XXXXC029	-	37,113
Agriculture Conversation Experienced Services	10.912, 10.923	NR23F3520001C005	-	200,274
			-	<u>548,111</u>
Passed through the Forest Service:				
Partnership Agreements	10.699	18-PA-11052009-075	-	160,791
Partnership Agreements	10.699	18-PA-11091000-023	-	983
Partnership Agreements	10.699	19-PA-11020600-030	-	1,598
Partnership Agreements	10.699	19-PA-11031600-013	-	247,229
Partnership Agreements	10.699	19-PA-11051700-023	-	19,363
Partnership Agreements	10.699	19-PA-11052000-060	-	63,875
Partnership Agreements	10.699	19-PA-11091900-009	-	48,185
Partnership Agreements	10.699	19-PA-11091300-089	-	35,212
Partnership Agreements	10.699	19-PA-11242300-018	-	30,432
Partnership Agreements	10.699	20-PA-11020200-005	-	395
Partnership Agreements	10.699	20-PA-11031600-053	-	102,219
Partnership Agreements	10.699	20-PA-11051400-006	-	2,700
Partnership Agreements	10.699	20-PA-11080100-211	-	23,645
Partnership Agreements	10.699	20-PA-11092000-002	-	10,047
Partnership Agreements	10.699	21-PA-11021500-025	-	623
Partnership Agreements	10.699	21-PA-11052008-043	-	290,470
Partnership Agreements	10.699	21-PA-11092200-012	-	23,664
Partnership Agreements	10.699	21-PA-11090700-016	-	20,165
Partnership Agreements	10.699	21-PA-11090300-021	-	3,469
Partnership Agreements	10.699	21-PA-11090400-031	-	4,240
Partnership Agreements	10.699	21-PA-11221636-114	-	42,128
Partnership Agreements	10.699	21-PA-11221637-221	-	96,274
Partnership Agreements	10.699	22-PA-11020000-027	-	19,706
Partnership Agreements	10.699	22-PA-11090300-001	-	6,142
Partnership Agreements	10.699	22-PA-11091200-010	-	5,818
Partnership Agreements	10.699	22-PA-11091200-014	-	6,609
			-	<u>1,265,982</u>

See independent auditors' report.

CENTER FOR WORKFORCE INCLUSION, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
 For the Year Ended June 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	Federal CFDA Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
Passed through the Forest Service: - Continued			\$	\$ 1,265,982
Partnership Agreements	10.699	22-PA-11090100-042	-	4,796
Partnership Agreements	10.699	22-PA-11090400-043	-	8,396
Partnership Agreements	10.699	22-PA-11132515-033	-	49,236
Partnership Agreements	10.699	22-PA-11090100-043	-	5,347
Partnership Agreements	10.699	22-PA-11242306-105	-	14,385
Partnership Agreements	10.699	22-PA-11090800-015	-	1,569
Partnership Agreements	10.699	23-PA-11020000-011	-	58,285
Partnership Agreements	10.699	23-PA-11020200-017	-	5,481
Partnership Agreements	10.699	23-PA-11020600-043	-	2,050
Partnership Agreements	10.699	23-PA-11090300-006	-	5,405
Partnership Agreements	10.699	23-PA-11090100-008	-	6,748
Partnership Agreements	10.699	23-PA-11132429-147	-	73,953
Partnership Agreements	10.699	23-PA-11091200-006	-	6,159
Partnership Agreements	10.699	23-PA-11221633-064	-	14,766
Partnership Agreements	10.699	23-PA-11091200-010	-	18,445
Partnership Agreements	10.699	24-PA-11020000-013	-	8,410
Partnership Agreements	10.699	24-PA-11020600-047	-	601
Partnership Agreements	10.699	24-PA-11052009-026	-	18,034
Partnership Agreements	10.699	24-PA-11051700-028	-	3,661
Partnership Agreements	10.699	24-PA-11052008-029	-	22,767
Partnership Agreements	10.699	24-PA-11092000-007	-	1,955
Partnership Agreements	10.699	24-PA-11092000-008	-	2,469
Partnership Agreements	10.699	24-PA-11092200-011	-	10,175
Partnership Agreements	10.699	24-PA-11090400-012	-	8,333
Partnership Agreements	10.699	24-PA-11090300-014	-	17,669
Partnership Agreements	10.699	24-PA-11090300-019	-	5,201
Partnership Agreements	10.699	24-PA-11092200-021	-	1,032
Partnership Agreements	10.699	24-PA-11091300-033	-	4,799
Partnership Agreements	10.699	24-PA-11221637-048	-	84,515
Partnership Agreements	10.699	24-PA-11232400-029	-	25,058
			-	<u>1,755,682</u>
U.S. Department of Interior				
Passed through the National Park Service:				
Experienced Services Program	15.011	P20AC00964-00	-	44,491
Experienced Services Program	15.011	P21AC11508-00	-	36,335
Experienced Services Program	15.011	P22AC01221-00	-	83,870
Experienced Services Program	15.011	P22AC01953-00	-	21,077
Experienced Services Program	15.011	P22AC01960-00	-	217,021
Experienced Services Program	15.011	P22AC02220-00	-	111,304
Experienced Services Program	15.011	P23AC00500-00	-	281,997
Experienced Services Program	15.011	P23AC00697-00	-	3,860
			-	<u>799,955</u>
Passed through the Fish and Wildlife Service:				
Experienced Services Program	15.682	F22AC00659	-	2,476
Experienced Services Program	15.682	F21AC01689	-	5,904
Experienced Services Program	15.682	F22AC00594	-	45,438
Experienced Services Program	15.682	F22AC02932	-	49,366
Experienced Services Program	15.682	F22AC03796	-	99,879
Experienced Services Program	15.682	F23AC02289	-	71,668
Experienced Services Program	15.682	F23AC00586	-	113,807
Experienced Services Program	15.682	F24AC00414	-	8,479
			-	<u>397,017</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$	\$ 57,774,644

For the year ended June 30, 2024, the matching costs incurred which are not included in the total expenditures of federal awards above, amounted to \$6,760,372.

* Denotes tested as a major program.

See independent auditors' report.

CENTER FOR WORKFORCE INCLUSION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2024

NOTE A - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal programs of Center for Workforce Inclusion, Inc. (CWI).

NOTE B - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting and the cost accounting principles contained in the U.S. Office of Management and Budget (OMB) Uniform Guidance, Subpart E - *Cost Principles*. Under those cost principles, certain types of expenses are not allowable or are limited as to reimbursement. CWI did not use the 10% allocation of indirect costs.



Gorfine Schiller Gardyn

Certified Public Accountants and Consultants

**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***

**The Board of Directors of
Center for Workforce Inclusion, Inc.
Silver Spring, Maryland**

We have audited 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, the financial statements of Center for Workforce Inclusion, Inc. which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 03, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit, we considered Center for Workforce Inclusion, Inc.'s internal control over financial reporting (internal control) to determine the 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 CWI's internal control. Accordingly, we do not express an opinion on the effectiveness of CWI'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 over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mohr, Schiller & Hays, P.A.

March 3, 2025
Owings Mills, Maryland



Gorfine Schiller Gardyn

Certified Public Accountants and Consultants

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

**The Board of Directors of
Center for Workforce Inclusion, Inc.
Silver Spring, Maryland**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Center for Workforce Inclusion, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Center for Workforce Inclusion, Inc.'s major federal programs for the year ended June 30, 2024. Center for Workforce Inclusion, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Center for Workforce Inclusion, Inc. complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Center for Workforce Inclusion, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Center for Workforce Inclusion, Inc.'s compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Center for Workforce Inclusion, Inc.'s federal programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Center for Workforce Inclusion, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Center for Workforce Inclusion, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Center for Workforce Inclusion, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Center for Workforce Inclusion, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Center for Workforce Inclusion, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However,

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Morris, Schiller & Hayden, P.A.

March 3, 2025
Owings Mills, Maryland

CENTER FOR WORKFORCE INCLUSION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the general purpose financial statements of Center for Workforce Inclusion, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Center for Workforce Inclusion, Inc. were disclosed during the audit.
4. No significant deficiencies relating to the audit of internal control over major federal award programs are reported in the Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for Center for Workforce Inclusion, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to major federal award programs for Center for Workforce Inclusion, Inc. to be reported in Part C of this schedule.
7. The program tested as a major program was:

Senior Community Service Employment Program CFDA # 17.235
8. The threshold for distinguishing Type A and B programs was \$1,744,076.
9. Center for Workforce Inclusion, Inc. qualified as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

NONE

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

NONE

CENTER FOR WORKFORCE INCLUSION, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2023

NONE