

**Agreed-Upon Procedures on the
Ohio Department of Job and Family Services
Year 2000 Grant Expenditures**

FINAL REPORT

This Agreed Upon Procedures Report was performed by the Accounting Firm of Harper, Rains, Stokes & Knight, P.A. under contract to the U.S. Department of Labor - Office of Inspector General, and, by acceptance, it becomes a report of the Office of Inspector General.

Assistant Inspector General for Audit

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ACRONYMS

DOL	U.S. Department of Labor
ES	Employment Service
ETA	Employment and Training Administration
FM	Unemployment Insurance Field Memoranda
FY	Fiscal Year
IV & V	Independent Verification and Validation
OBES	Ohio Bureau of Employment Services
JTPA	Job Training Partnership Act
ODJFS	Ohio Department of Job and Family Services
OIG	Office of Inspector General
SBR	Supplemental Budget Request
SESA	State Employment Security Agency
SOF	Statement of Fact
UI	Unemployment Insurance
UIPL	Unemployment Insurance Program Letters
Y2K	Year 2000

EXECUTIVE SUMMARY

During Fiscal Years (FY) 1998 and 1999, Congress appropriated funds to help State Employment Security Agencies (SESAs) make their automated Unemployment Insurance (UI) and Employment Service (ES) systems Year 2000 (Y2K) compliant. The U.S. Department of Labor (DOL), Employment and Training Administration (ETA) awarded the Ohio Bureau of Employment Services (OBES), now part of the Ohio Department of Job and Family Services (ODJFS), grants totaling \$13,329,257 from funds available for Y2K readiness.

Although ODJFS received Y2K grants totaling \$13,329,257, they reported costs totaling \$13,340,485 to ETA. The engagement staff examined expenditures of \$13,340,485 made by ODJFS, from inception of the grants through September 30, 2000. Our engagement objective was to determine whether Y2K funds were spent for intended purposes, in conformity with the grant agreements and applicable Federal requirements.

We found ODJFS did not always comply with requirements governing the use of the funds. Our findings totaling \$1,085,283¹ are presented below:

- \$342,187 of staff salary, fringe benefit and allocated charges that did not satisfy criteria for reimbursement as Y2K expenditures;
- \$200,845 of maintenance agreements which were not necessary for Y2K compliance;
- \$50,868 of expenditures were for routine operating expenses not related to Y2K compliance; and
- \$491,383 for system enhancements not directly related to Y2K compliance.

We recommend the Assistant Secretary for Employment and Training recover grant expenditures totaling \$1,085,283, related to the findings identified.

¹Subsequent to issuance of the draft report ODJFS provided documentation reducing questioned costs from \$3,224,642 to \$1,085,283. Documentation related to unsupported or unreconcilable costs and hardware costs that could not be physically observed.

ODJFS' COMMENTS

ODJFS did not provide a formal response to the draft report; however, subsequent to issuing our draft report, they did provide additional information that we were able to use to remove findings of \$2,630,486 in unsupported or unreconcilable costs and \$69,782 in hardware costs that could not be physically observed. Upon review of the unsupported items provided, we questioned an additional \$69,526 in maintenance costs and allowed an additional \$70,194 that had been questioned as system enhancements.

OUR CONCLUSION

Based on the additional information provided by the ODJFS, we recommend the Assistant Secretary for Employment and Training recover grant expenditures totaling \$1,085,283, as previously enumerated.

INTRODUCTION AND PRINCIPAL CRITERIA

ORIGIN AND PURPOSE OF Y2K FUNDS

In FY 1998 concerns with the approach of Y2K and the potential for problems with automated systems prompted Congress to provide State Employment Security Agencies (SESAs) with grants that totaled \$200 million. The funds were to help ensure SESAs' automated UI and ES systems were Y2Kcompliant.

ETA distributed base funding of \$1 million to each of the 53 SESAs. In addition to base funding of \$53 million, ETA awarded \$9,540,000 (\$180,000 to each SESA) to develop business continuity or contingency plans, in the event of Y2K-related shutdowns of critical UI and ES systems, or for independent verification and validation (IV & V) of Y2K compliance measures. During FY 1998, each SESA was also afforded the opportunity to request additional funds for specific Y2K needs, through Supplemental Budget Requests (SBRs). The SBRs detailed specific Y2K-related needs for which the funds were requested. The SBRs were evaluated by a panel consisting of ETA staff, and the funds were awarded based upon what the panel judged were "reasonable and allowable" costs.

In Fiscal Year 1999, ETA reprogrammed an additional \$50 million of UI contingency funds to address the SESAs' Y2K needs. The funds were awarded to the SESAs through SBRs. ETA required the SESAs to demonstrate a "compelling need" for the funds to be considered for the FY 1999 awards.

Y2K FUNDS PROVIDED TO OHIO

ODJFS received a total of \$13,329,257, in Y2K grant funds, from ETA.

In FY 1998, ETA distributed Y2K base and IV & V funds of \$1,180,000 to ODJFS. Also in FY 1998, ODJFS received additional Y2K grants of \$9,176,766 through the SBR mechanism. During FY 1999, ETA awarded an additional \$2,972,491 in Y2K funds which ODJFS had requested in two separate SBRs.

PRINCIPAL CRITERIA

ETA Field Memorandum 50-97, dated August 4, 1997, provided the following guidance for the use of FY 1998 Y2K funds:

The Y2K Compliance projects for which funds are received must focus on activities relating to Year 2000 conversion efforts, the replacement or upgrading of systems, systems interfaces, and/or software products necessary to ensure Y2K compliance, or replacing or upgrading computer hardware that is not Y2K

compliant and that will adversely impact system or program performance if not replaced or upgraded.

Costs incurred by SESA base funded staff assigned to the project on a temporary basis cannot be funded by the Y2K grant; however overtime costs are allowable. Any staff costs must be for additional staff, not previously funded by the SESAs base grant, or for overtime applied to Y2K activities performed by technical staff or program personnel.

. . .SESAs are required to include a separate entry for Y2K expenditures in the SF 269 comment section and to maintain documentation supporting all charges to Y2K automation efforts as part of the regular reporting process for Base Expenditures.

SESAs which receive a supplemental Y2K conversion grant and subsequently determine that other hardware or software is more suitable may elect to substitute the more suitable product contingent upon adequately documenting the appropriateness of the substituted purchase and obtaining the agreement of the Regional and National Offices.

Guidance on the use of FY 1999 Y2K supplemental funding was included in ETA Field Memorandum 3-99, dated October 13, 1998:

The Y2K funds received must be used only for activities relating to Y2K compliance efforts, including replacement or upgrading of systems, systems interfaces, and/or software products which will adversely impact system or program performance if not replaced or upgraded.

FY 1999 Y2K funds are intended to meet those identified immediate requirements of those SESAs which, in the absence of these additional funds, are unlikely to achieve Y2K compliance of their employment security automated systems. Thus, compelling need is the primary criterion which will be used in evaluating SBRs. Additionally, the SESA must demonstrate that the funds will materially assist the SESA in achieving its Y2K compliance goals.

Costs incurred by SESA base funded staff assigned to the project on a temporary basis cannot be funded by the Y2K grant; however overtime costs are allowable. Any staff costs must be for additional staff, not previously funded by the SESAs base grant, or for overtime applied to Y2K activities performed by technical staff or program personnel.

. . . SESAs are required to include a separate entry for Y2K expenditures in the SF 269 comment section and to maintain documentation supporting all charges to Y2K automation efforts as part of the regular reporting process for Base Expenditures.

Guidance on the use of FY 1999 Y2K supplemental funding was included in ETA Field Memorandum 47-99, dated July 14, 1999:

These funds may not be applied to base staff positions or to support staffing positions otherwise covered by base grants, or to on-going maintenance activities or to on-going communications.

Funds allocated for Y2K can only be used for activities or purchases relating to Y2K compliance efforts, including replacement or upgrading of systems, systems interfaces, and/or software products that, if not repaired or replaced, would adversely impact the UI program.

These funds cannot be applied to purchases of personal computers (PCs), peripheral devices (printers, modems, monitors, etc.) or PC-based office support applications such as electronic mail, spreadsheets, or word processors.

These Y2K funds are intended to meet those identified immediate requirements of SESAs which, in the absence of these funds, are unlikely to achieve Y2K compliance of their UI automated systems.

Funds granted through this process must be applied expressly to those cost items presented within the SBR including any clarifications or stipulations made by the review panel. State agencies that wish to redirect funds from an approved cost item must request such changes through the Regional Office and must receive advance written approval from the National Office. Funds redirected without such approval are subject to recapture or audit exception.

The “Executive Summary” of ETA’s “Year 2000 SBR Review Panel’s Briefing Package” stated that SESAs should prioritize their spending to best meet their own critical needs, and that ETA Regional Offices should:

. . . strongly encourage the SESAs to initially concentrate their efforts and resources on making UI Benefits systems compliant, as they are mission critical and will be the first to fail. Before funds are spent on PC upgrades and replacements, mission critical systems need to be converted and tested for compliance.”

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

We have performed the procedures described in the engagement program provided by the DOL, OIG, which were agreed to by the OIG, solely to assist in evaluating the State of ODJFS' compliance with the terms and provisions of the Y2K grants as noted in the Unemployment Insurance Field Memoranda and Program Letters.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and Government Auditing Standards, issued by the Comptroller General of the United States.

The sufficiency of these procedures is solely the responsibility of the OIG. Consequently, we make no representation regarding the sufficiency of the procedures described in the engagement program, either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are enumerated in the Results of Agreed-Upon Procedures section of this report.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on ODJFS' compliance assertion on its utilization of the funds granted by ETA. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

*Agreed-Upon Procedures on the Ohio Department of Job and Family Services
Year 2000 Grant Expenditures*

This report is intended solely for the use of the OIG and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Harper, Rains, Stokes & Knight, P.A.
Ridgeland, Mississippi
September 20, 2001

OBJECTIVE, SCOPE AND METHODOLOGY

The primary objective of this engagement was to determine whether funds designated for Y2K compliance were spent for intended purposes, in compliance with grant provisions and other applicable Federal criteria.

We examined Y2K grant funds received and the corresponding expenditures of the funds by ODJFS during the period October 1, 1997 through September 30, 2000. We reviewed the Supplementary Budget Request and financial status reports, interviewed state officials and reviewed financial records and other documentation related to Y2K conversion expenditures.

ODJFS received a total of \$13,329,257 from ETA for Y2K compliance activities, all of which were expended as of September 30, 2000.

The engagement was conducted in accordance with agreed upon procedures developed by the U.S. Department of Labor, Office of the Inspector General and found in the *DOL-OIG Engagement Guide—Y2K SESA Spending* and included such tests the OIG considered necessary to satisfy the objectives of the engagement. The agreed-upon procedures engagement (AUP) was also performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States

Our review of internal controls was limited to those controls related to the FY 1998 and FY 1999 Y2K funds. We did not evaluate ODJFS' general operational internal controls over non-Y2K funds. Our AUP was conducted for the sole purpose of determining if ETA's requirements for the use of Y2K funds had been followed. The expenditures reported by ODJFS as included in the attachment of this report were the sole source of transactions selected for compliance testing. Fieldwork began in March 2001 and continued through June 2001.

RESULTS OF AGREED-UPON PROCEDURES

Although ODJFS avoided interruption of ES and UI services, it did not always adhere to ETA's requirements governing the use of Y2K funds. We identified grant expenditures, totaling \$1,085,283² that were not in accordance with Y2K grant requirements. For purposes of discussion, we have classified those expenditures into the following categories:

- \$342,187 of staff salary, fringe benefit and allocated charges that did not satisfy criteria for reimbursement as Y2K expenditures;
- \$200,845 of maintenance agreements which were not necessary for Y2K compliance;
- \$50,868 of expenditures for routine operating expenses not related to Y2K compliance; and
- \$491,383 for system enhancements not directly related to Y2K compliance.

**STAFF AND ASSOCIATED COSTS
OF \$342,187 WERE IMPROPERLY
CHARGED TO THE Y2K GRANTS**

ODJFS improperly charged \$342,187 in staff salary, fringe benefit and associated allocations to the Y2K grants. We have questioned \$295,446 of staff salary and fringe benefit costs. In addition, we questioned \$46,741 in costs allocated to the Y2K grants and based on direct labor dollars expended in each cost category.

The DOL provides all SESAs annual appropriations to pay the costs of administering ES and UI activities. Annual appropriations include monies for "base-funded" personal service and benefit costs. ETA established restrictions on how Y2K funds could be spent, to ensure Y2K grant funds were used to pay the additional costs of staff working on Y2K-related problems, and to prevent Y2K funds from being used to supplant the cost of base-funded activities.

To that end, ETA required that personnel costs charged to the Y2K grants be only for the overtime costs of base-funded staff, or for the salaries of additional staff (in excess of base-funded levels) hired to work on critical Y2K-related problems. However, ODJFS did not comply with this requirement and charged \$295,446 of base-funded staff salaries and benefit costs to the Y2K grants. Based on the State's procedures for allocation of administrative overhead, the Y2K grants

²As discussed in the "Executive Summary" of this report, ODJFS provided documentation reducing questioned costs from \$3,224,642 to \$1,085,283.

were charged a percentage of administrative overhead costs, based on direct labor hours used on each activity. This allocation totaled \$46,741.

ETA Field Memorandum Number 50-97, dated August 4, 1997, discusses SESA's compliance activities related to Y2K funding. Under Staff Needs, at Section 6, SBR Proposal Format and Instructions, ETA states:

Costs incurred by SESA base funded staff assigned to the project on a temporary basis cannot be funded by the Y2K grant; however overtime costs are allowable. Any staff costs must be for additional staff, not previously funded by the SESAs base grant, or for overtime applied to Y2K activities performed by technical staff or program personnel.

ETA reiterated an identical requirement in Field Memorandum 3-99, dated October 13, 1998, concerning staff charging time to FY 1999 Y2K grants funded through SBRs. Also, ETA Field Memorandum 47-99, dated July 14, 1999, provided additional guidance on staff charges to FY 1999 SBRs:

These funds may not be applied to base staff positions or to support staffing positions otherwise covered by base grants, or to on-going maintenance activities or to on-going communications.

ODJFS' COMMENTS

ODJFS did not provide a response to our draft report. However, in previous communication on the issue, ODJFS indicated they considered the questioned base-funded salary and associated costs allowable, because, for several years, they have used State funds to pay for a portion of UI and ES staff salaries. Therefore, they contend the salaries and benefits charged to the Y2K grants were not base-funded salaries.

In ODJFS' response to our finding related to improperly charging base-funded salaries to the Y2K grants the following was provided:

The state ran all cost for the Y2K effort through project code 2213. This project code rolled into fund ledger 2210 in the FARS system. This was done to accommodate USDOL requirements that we be able to document the cost assigned to the Y2K dollars. The State of Ohio has been supporting the UI program with state funds most years going back to the late 1980s due to the under funding of the program by the federal government. The sources of the money were Penalty and Interest, a UI Surcharge tax on employers, and State General Revenue. For each year of the Y2K funded activities the state contributed

between \$15.0 and \$18.0 million of state funds to support the state's operation of the UI program.

The dollars cited by the auditors as improperly charged to the Y2K funds total approximately \$474,042 in both direct and indirect charges for salaries. This would have been approximately 7.47 FTEs based on the IT average salary per position of \$63,493 (Source of average cost is FARS Report GA 13).

Ohio admits that there were no new hires on this. However, Ohio did a comparison [See Attachment 3 of this report] of FTEs charged to the total operation of the program compared to the funded FTEs per the USDOL Annual Final Target Reports. The report shows that Ohio paid more than 200 direct FTEs and between 18.9 and 63.3 indirect FTEs above the USDOL base funded FTEs. As stated earlier, this was made necessary by the continuous under funding of the program by the federal government. Ohio's contention is that these charges were covered by state funds and therefore not subject to disallowance.

OUR CONCLUSION

As noted in the document entitled "Y2K Supplemental Budget Request" dated October 28, 1997, the ODJFS requested a budget for OBES' non-UI Y2K staff. This request indicates an understanding by the State that salaries charged to the Y2K grant were not to be UI staff (base funded).

ODJFS' response indicates the salaries charged to the grants were UI personnel and not new hires. The information provided for our review did not include evidence that ODJFS requested a change to their SBR to include UI personnel or a means to identify those salaries charged to the grants that were not in fact base-funded. As noted above, ETA established restrictions on how Y2K funds could be spent, to ensure Y2K grant funds were used to pay the additional costs of staff working on Y2K-related problems, and to prevent Y2K funds from being used to supplant the cost of base-funded activities.

**MAINTENANCE AGREEMENTS OF \$200,845
WERE CHARGED TO THE Y2K GRANTS**

ODJFS purchased maintenance agreements totaling \$200,845³, from Y2K grant funds, that were not necessary for Y2K preparedness. Details of the maintenance agreements are included as Attachment 2, Part 2.

ETA Field Memorandum No. 50-97, dated August 4, 1997, provided that Y2K funds were to be used for:

. . . activities relating to Year 2000 conversion efforts, the replacement or upgrading of systems, systems interfaces, and/or software products necessary to ensure Y2K compliance, or replacing or upgrading computer hardware that is not Y2K compliant and that will adversely impact system or program performance if not replaced or upgraded.

ETA Handbook No. 336, page I-19, item C.1.b provides:

Unallowable Costs. SBR funds may not be used for ongoing costs, such as maintenance of software and hardware, . . .

Also, ETA Field Memorandum No. 47-99, dated July 14, 1999, provided that Y2K funds can not be used for “ongoing maintenance activities.”

ODJFS’ COMMENTS

ODJFS did not provide a response.

OUR CONCLUSION

As part of the information provided by ODJFS to remove the unsupported or unreconcilable costs, an additional charge of \$69,526 was determined to be an unallowable maintenance agreement. Consequently, we question a total of \$200,845 in maintenance agreements that were not necessary for Y2K compliance.

³ In our draft report, we questioned \$131,319 related to maintenance contracts. This category of questioned costs has increased by \$69,526, as a result of ODJFS providing documentation that identified previously unsupported Y2K grant charges as maintenance agreements costs.

**ROUTINE OPERATING EXPENSES OF \$50,868
WERE CHARGED TO THE Y2K GRANTS**

ODJFS charged \$50,868 to the Y2K grants for routine operating expenses not directly related to Y2K-readiness activities.

Field Memoranda 50-97, dated August 4, 1997, and 3-99, dated October 13, 1998, each provide:

...activities relating to Year 2000 conversion efforts, the replacement or upgrading of systems, systems interfaces, and/or software products necessary to ensure Y2K compliance, or replacing or upgrading computer hardware that is not Y2K compliant and that will adversely impact system or program performance if not replaced or upgraded.

ODJFS used Y2K grants to purchase tape cartridges, toner cartridges, and “write-once” optical disks that we believe are not considered “necessary to ensure Y2K compliance.” Rather, the items are routine operating supplies. Attachment 2, part 2 provides a detailed listing of the items we have questioned.

ODJFS’ COMMENTS

ODJFS did not provide a written response.

OUR CONCLUSION

We recommend recovery of \$50,868 associated with this finding.

**PURCHASES TOTALING \$491,383 WERE
NOT NECESSARY FOR Y2K READINESS**

ODJFS made purchases totaling \$491,383⁴ for the UC Tax Department that were system enhancements, not necessary for Y2K readiness.

⁴ We questioned \$561,577 as unnecessary enhancements in our draft report. Questioned costs associated with this issue have been reduced by \$70,194. The reduction resulted from ODJFS providing documentation for enhancements previously believed to have been charged to the Y2K grants that had in fact been charged to the another department.

The purpose of the Y2K grant monies was to ensure all facets of the UI/ES systems would be Y2K ready. The money was not intended to be a windfall for enhancing systems capabilities.

ODJFS received grant money from ETA to make the UC Tax system Y2K compliant, which ODJFS accomplished. However, grant funds of \$491,383, intended solely for Y2K readiness, were used to enhance the UC Tax Division's automated system's capabilities and expanded user capacity.

Guidance on the use of FY 1999 Y2K supplemental funding was included in ETA Field Memorandum 3-99, dated October 13, 1998:

The Y2K funds received must be used only for activities relating to Y2K compliance efforts, including replacement or upgrading of systems, systems interfaces, and/or software products which will adversely impact system or program performance if not replaced or upgraded. . .

FY 1999 Y2K funds are intended to meet those identified immediate requirements of those SESAs which, in the absence of these additional funds, are unlikely to achieve Y2K compliance of their employment security automated systems.

ODJFS' COMMENTS

The ODJFS did not provide a written response.

OUR CONCLUSION

We recommend recovery of \$491,383 associated with this finding..

RECOMMENDATIONS

Based on the results of the agreed-upon procedures, we recommend the Assistant Secretary for Employment and Training recover grant expenditures, totaling \$1,085,283. Such grant expenditures include:

- \$342,187 in staff salary, fringe benefit and associated allocations that did not satisfy the criteria for reimbursement from the Y2K grants;
- \$200,845 in maintenance agreements which were not necessary for Y2K compliance;.
- \$50,868 of expenditures were for routine operating expenses not related to Y2K compliance; and
- \$491,383 expended for system enhancements not directly related to Y2K compliance.

ATTACHMENT 1

OHIO Y2K EXPENDITURES

DESCRIPTION	CHARGES
Direct Personnel	\$ 324,679
AS&T Personnel	24,111
Direct Personnel Benefits	83,778
AS&T Personnel Benefits	8,377
Direct Supplies	16,314
AS&T Supplies	1,570
Direct Communications	4
AS&T Communications	566
AS&T Postage	(96)
AS&T Travel	603
AS&T Equipment Rent	(66)
Direct Equipment Expenses	106,055
AS&T Equipment Expenses	2,245
Direct Premises Rent	2,324
AS&T Premises Rent	629
Direct Premises Expenditures	57,739
AS&T Premises Expenditures	1,639
Direct Services	11,216,813
AS&T Services	1,344
AS&T Others	1,593
Direct Capital Purchases	1,486,417
AS&T Capital Purchases	4,227
Direct Adjustment	(380)
TOTAL	\$13,340,485

ATTACHMENT 2

DETAILS FOR FINDINGS

1. \$200,845 OF MAINTENANCE AGREEMENTS:

Trans. Date	Primary Ref.	Vendor	Invoice Number	Invoice Date	Charges
2/23/00	94309702	UNISYS	12523606	2/11/00	\$ 8,495
2/23/00	94309702	UNISYS	21605602	2/2/00	100,428
12/6/99	H00341	Dakota Image	99246	10/5/99	1,163
12/6/99	H00341	Dakota Image	99248	10/8/99	3,306
1/31/98	R00698	UNISYS	807970001	2/1/98	13,431
12/3/99	94309701	UNISYS	67865003c	10/20/99	4,496
11/15/99	G0108402	Dakota Image	99247	10/05/99	<u>69,496</u>
TOTAL MAINTENANCE AGREEMENTS					\$ 200,845

2. \$50,868 OF EXPENDITURES WERE FOR ROUTINE OPERATING EXPENSES :

Trans. Date	Primary Ref.	Vendor	Invoice Number	Invoice Date	Charges
11/1/99	94309702	UNISYS	67865003A	8/18/99	\$ 34,980*
11/1/99	H00334	EMCAL	N/A	N/A	8,000
		EMCAL	33938	9/30/99	
		EMCAL	33953	10/5/99	
		EMCAL	33959	10/5/99	
		EMCAL	33973	10/13/99	
2/17/98	R01148	Systems Supply	152332	2/6/98	6,814
10/20/99	H00394	EMCAL	33957	10/7/99	<u>1,074</u>
TOTAL ROUTINE OPERATING SUPPLIES					\$ 50,868

* This item is made up of two line items from an invoice totaling \$260,558.

**COMPARISON OF STATE/ FEDERAL FUNDING OF THE
UNEMPLOYMENT COMPENSATION PROGRAM**

**(Table ODJFS Provided in Support of
Their Position That Questioned
Salary And Related Costs Should Be Allowed)**

UNEMPLOYMENT COMPENSATION PROGRAM STATISTICS

	2000	1999	1998	1997	
a	Average annual FTE's Charged to 2210 from GA-17, Sept 30	1,329.8	1,337.7	1,357.5	1,331.6
b	DOL base allocation	1,253.5	1,218.0	1,304.7	1,254.8
c	minus shortfall assess .	<u>(163.0)</u>	<u>(106.7)</u>	<u>(203.4)</u>	<u>(147.6)</u>
d	Funded base alloc.	1,090.5	1,111.3	1,101.3	1,107.2
e	State funded UI FTE's	239.2	226.4	256.1	224.4
f	BES PS/PB average cost per FTE	\$52,086	\$49,738	\$48,299	\$46,846
g	DOL AS&T rates	\$47,451	\$46,521	\$45,609	\$44,453
h	DOL Supt/AS&T allocation	316.3	305.9	325.4	229.5
i	DOL funded Supt/AS&T	275.2	279.1	274.7	202.5
j	BES AS&T FTE's	317.0	306.1	293.6	265.8
k	State funded UI AS&T FTE's	41.9	27.0	18.9	63.3

SOURCES: BES: GA-17 and GA-13

DOL: Annual Final Target reports