

WORKNET PINELLAS, INC.
AGREED-UPON PROCEDURES
FROM JULY 1, 2015 TO DECEMBER 31, 2015

**WORKNET PINELLAS, INC.
TABLE OF CONTENTS
FROM JULY 1, 2015 TO DECEMBER 31, 2015**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES	1
SCHEDULE A	2



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

Board of Directors and
Management of WorkNet Pinellas, Inc.
Tampa, Florida

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and Management of WorkNet Pinellas, Inc. (WorkNet), solely to assist you in determining whether WorkNet staff is complying with established internal control policies and procedures, as well as applicable federal, state, and local laws, regulations. WorkNet is responsible for the establishment and maintenance of effective internal controls over financial reporting and the safeguarding of assets.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are described in the attached schedule of Agreed-Upon Procedures and Findings.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on compliance with established internal control policies and procedures, as well as applicable federal, state, and local laws and regulations. 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.

This report is intended solely for the information and use of the Board of Directors and Management of WorkNet Pinellas, Inc., and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Tampa, Florida
March 22, 2016

WORKNET PINELLAS, INC.
FROM JULY 1, 2015 TO DECEMBER 31, 2015

SCHEDULE A

PROCEDURES AND RESULTS

CASH RECEIPTS

Agreed Upon Procedures:

1. Obtain Master cash receipts report for the six month period ended December 31, 2015 and randomly select a sample of 20 cash receipts.
2. Obtain the Organization's policy for recording cash receipts.
3. Compare the cash receipt to the associated deposit on the bank statement.
4. Compare cash receipt to the associated cash receipt journal.
5. Determine the cash receipt was recorded to the proper general ledger account based on supporting documentation in accordance with the Organization's policy.
6. Determine the cash receipt is supported by appropriate source documentation in accordance with the Organization's policy.
7. Determine the cash is properly computed in comparison to the cash receipt.

Procedures Performed:

CliftonLarsonAllen (CLA) obtained the cash receipts journal for July 1, 2015 to December 31, 2015 and noted a total of 252 receipts. We randomly selected 20 for testing. We obtained a copy of the policy for cash receipts. We obtained the support for each cash receipt selected, including deposit slips, cancelled checks, ACH transfer support, and cash receipts log, where applicable. We reviewed the supporting documentation for each receipt to verify that there was proper authorization and general ledger coding of the deposit in compliance with the Organizations policy. We traced the deposit of each cash receipt selected to the monthly bank statement. We also obtained the general ledger detail for the period of July 1, 2015 through December 31, 2015 and traced each selected receipts to verify the revenue was recorded in the period incurred and the nature of the revenue in general ledger agreed to the corresponding supporting documentation.

Results:

No exceptions noted. Of the 20 receipts recorded, all were properly recorded within the Organization's policy. All receipts selected included supporting documentation and were able to be traced to deposits on the monthly bank statements.

WORKNET PINELLAS, INC.
FROM JULY 1, 2015 TO DECEMBER 31, 2015

SCHEDULE A

CASH DISBURSEMENTS

Agreed Upon Procedures:

1. Obtain check register for the period July 1, 2015 to December 31, 2015 and randomly select 20 checks.
2. Obtain the Organization's procurement policy.
3. Obtain supporting documentation that shows the check has been authorized and supported by appropriate source documentation in accordance with the Organization's procurement policy.
4. Obtain the general ledger showing the cash disbursement being recorded. Determine the amount, and the period in which the related expense was incurred and recorded in general ledger is the same as the nature of the expense as described on the supporting documentation. In addition, determine the expense was recorded in the period incurred and the nature of the expense recorded in the general ledger agreed to the supporting documentation.

Procedures Performed:

CLA obtained the check register for July 1, 2015 through December 31, 2015 and noted a total of 1905 checks. We randomly selected 20 checks for testing. We obtained a copy of the procurement policy and an understanding of the participant reimbursements process. Additionally, we obtained supporting documents including check voucher, accounts payable voucher, and applicable source documents such as training agreement voucher for participant related reimbursements to verify there was proper authorization and was in compliance with the Organization's policies. We also obtained the general ledger detail for the period of July 1, 2015 through December 31, 2015 and traced each selected disbursement to verify the expense was recorded in the period incurred and the nature of expense in general ledger agreed to the corresponding supporting documentation.

Results:

No exceptions noted. From the sample of 20 checks selected for testing. The 20 disbursements agreed to the general ledger and their corresponding supporting documentation.

WORKNET PINELLAS, INC.
FROM JULY 1, 2015 TO DECEMBER 31, 2015

SCHEDULE A

PAYROLL TRANSACTIONS

Agreed Upon Procedures:

1. Select two pay periods from the period July 1, 2015 to December 31, 2015 and randomly select 10 employees from each pay period.
2. Obtain current authorized salary documentation for each employee selected.
3. Obtain timesheets for the employees selected for the respective time period chosen above.
4. Compare pay rates from authorized salary documentation to pay rates that the employees were paid per payroll listing for each selected employee
5. Compare the time allocated on the payroll listing agrees to the timesheet provided for each selected employee.
6. Obtain employee authorization source documents for payroll deductions and compare all deductions to source document for those employees selected.
7. Compare the amount allocated to each fund for time worked was charged to the representative general ledger account.

Procedures Performed:

CLA selected the pay period ending August 8, 2015 and October 31, 2015 and randomly selected 10 employees from each pay period. For each employee selected for testing, we obtained Employee Action Forms to support current authorized salaries. We also obtained each employee's timesheets and agreed the time reported on those timesheets to the ADP report for the respective pay period selected. Payroll deductions for the employees selected for testing, were traced to the Employee's Enrollment election forms for medical benefits and to the 401k elections forms as applicable. Additionally, we obtained the general ledger detail for each payroll period and confirmed the payroll amount related to WorkNet was charged to the appropriate general ledger account in the respective fund.

Results:

No exceptions noted. The selected payroll transactions were supported by their corresponding source documents. Pay rates were supported by Employee Action Forms and current pay rates for the respective pay periods agreed to the ADP payroll report. Time per payroll report agreed to timesheets for each employee and employee deductions were supported by Enrollment Election Forms signed by each employee. The payroll journal entry for the selected pay periods agreed to the corresponding general ledger account and to its respective fund.