

**FEDERAL FISCAL YEAR 2019
MONITORING REPORT
ON THE
NEW HAMPSHIRE
VOCATIONAL REHABILITATION
VOCATIONAL REHABILITATION
AND
SUPPORTED EMPLOYMENT PROGRAMS**



**U.S. Department of Education
Office of Special Education and
Rehabilitative Services
Rehabilitation Services Administration**

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SECTION 1: THE SCOPE OF THE REVIEW

A. Background

Section 107 of the Rehabilitation Act of 1973 (Rehabilitation Act), as amended by Title IV of the Workforce Innovation and Opportunity Act (WIOA), requires the Commissioner of the Rehabilitation Services Administration (RSA) to conduct annual reviews and periodic on-site monitoring of programs authorized under Title I of the Rehabilitation Act to determine whether a vocational rehabilitation (VR) agency is complying substantially with the provisions of its State Plan under Section 101 of the Rehabilitation Act and with the evaluation standards and performance indicators established under Section 106 of the Rehabilitation Act subject to the performance accountability provisions described in Section 116(b) of WIOA. In addition, the Commissioner must assess the degree to which VR agencies are complying with the assurances made in the State Plan Supplement for Supported Employment Services under Title VI of the Rehabilitation Act.

Through its monitoring of the State Vocational Rehabilitation Services program (VR program) and the State Supported Employment Services program (Supported Employment program) administered by New Hampshire Vocational Rehabilitation (NHVR) in Federal fiscal year (FFY) 2019, RSA—

- Assessed the performance of the VR and the Supported Employment programs with respect to the achievement of quality employment outcomes for individuals with disabilities, including those with significant and most significant disabilities;
- Identified strategies and corrective actions to improve program and fiscal performance related to the following focus areas:
 - Performance of the State Vocational Rehabilitation Services and State Supported Employment Services Programs;
 - Pre-Employment Transition Services for Students with Disabilities;
 - Financial Management of the State Vocational Rehabilitation Services and State Supported Employment Services Programs; and
 - Joint Workforce Innovation and Opportunity Act Final Rule Implementation.

In addition, RSA reviewed a sample of individual service records to assess internal controls for the accuracy and validity of Case Service Report (RSA-911) data and service records to assess measurable skill gains (MSGs).

The nature and scope of this review and the process by which RSA carried out its monitoring activities, including the conduct of an on-site visit from May 20 through 24, 2019, is described in detail in the State Vocational Rehabilitation Services and State Supported Employment Services Programs Federal Fiscal Year 2019 Monitoring and Technical Assistance Guide.

B. Review Team Participants

Members of the RSA review team included Christyne Cavataio and Zera Hoosier (VR Unit), Joseph Doney and Andrea Hall (Technical Assistance Unit), Arseni Popov (Fiscal Unit), and Andrew Kerns (Data Collection and Analysis Unit). Although not all team members participated in the on-site visit, each contributed to the gathering and analysis of information, along with the development of this report.

C. Acknowledgements

RSA wishes to express appreciation to the representatives of NHVR for the cooperation and assistance extended throughout the monitoring process. RSA also appreciates the participation of others, such as the State Rehabilitation Council (SRC), the Client Assistance Program, advocates, and other stakeholders in the monitoring process.

SECTION 2: FOCUS AREA – PERFORMANCE OF THE STATE VOCATIONAL REHABILITATION SERVICES AND STATE SUPPORTED EMPLOYMENT SERVICES PROGRAMS

A. Purpose

Using this focus area, RSA assessed the achievement of employment outcomes, including the quality of those outcomes, by individuals with disabilities served in the VR program through the analysis of VR program data and a review of individual service records. The analysis below, along with any accompanying findings and corrective actions, is based on a review of the programmatic data contained in Appendix A of this report. The data used in the analysis are those collected and reported by the VR agency.

B. Analysis of the Performance of the VR Program

VR Agency Profile

Resources: Appendix A—Tables 1, 2, and 3

Over the three-year period covered by this review, the total number of applicants decreased from 2,454 individuals in FFY 2016, to 2,154 individuals in FFY 2018. During the same three-year period, the total number of eligible individuals decreased from 3,269 individuals in FFY 2016, to 1,575 individuals in FFY 2018. The decrease in applicants and eligible individuals can be attributed largely to NHVR's implementation of an order of selection (OOS) in FFY 2018.

In program year (PY) 2017, NHVR reported that 98.5 percent of individuals who did not have an eligibility determination extension in place were determined eligible within 60 days from the date of application. NHVR reported 8.8 percent of eligibility determinations made in PY 2017 were made after NHVR and the applicant agreed to an extension. In the same program year, NHVR reported that 61.9 percent of individuals had their individualized plan for employment (IPE) developed within 90 days from the date of their eligibility determination. After excluding individuals for whom NHVR had granted an IPE extension, the agency reported that the percentage of IPEs developed within 90 days from the date of eligibility determination was 99.6 percent.

The VR Process

Resources: Appendix A—Tables 1, 2, 4, and 5

NHVR has implemented an OOS since May 2018, when it closed all three priority categories. NHVR opened the most significant disability (MSD) category in September 2018, and the significant disability (SD) category in April 2019. The third category remained closed. Due to the OOS, the number of individuals on the agency's waiting list for VR services was 960 in FFY 2018.

VR Services

Resources: Appendix A—Tables 6 and 7

NHVR provided the following training services to participants in PY 2017—

- Bachelor’s Degree Training (3.3 percent);
- Junior or Community College Training (2.7 percent);
- Occupational or Vocational Training (2.8 percent);
- Job Readiness Training (1 percent);
- Disability Related Skills Training (3.3 percent); and
- Miscellaneous Training (8.6 percent).

For PY 2017, NHVR documented and reported MSGs achieved by participants who received training services, reporting 522 MSGs earned and an MSG Indicator rate of 35.4 percent.

NHVR provided the following career services to participants in PY 2017:

- Assessment services (10.8 percent);
- Diagnosis and Treatment of Impairment services (2.8 percent);
- Vocational Counseling and Guidance services (90.8 percent);
- Job Search Assistance services (21.8 percent);
- Job Placement Assistance services (28.5 percent);
- Short-Term Job Support services (9 percent);
- Supported Employment services (4 percent); and
- Benefits Counseling services (4.4 percent).

In PY 2017, other services provided by NHVR to participants included:

- Transportation services (4.1 percent);
- Maintenance services (3.6 percent);
- Rehabilitation Technology services (10 percent);
- Technical Assistance services (1.1 percent);
- Interpreter services (1.3 percent); and
- Other services (4.9 percent).

Quality of Employment Outcomes

Resources: Appendix A—Tables 1, 4, 5, 6, 8, 9, and 10

In PY 2017, NHVR participants who exited with competitive integrated employment or supported employment most often obtained jobs in the following occupations based on Standard Occupational Classification (SOC) titles:

- Janitors and Cleaners, Except Maids and Housekeeping Cleaners;
- Stock Clerks and Order Fillers; and
- Customer Service Representatives.

Participants who exited with competitive integrated employment earned the highest wages in the following seven occupations based on SOC classification:

- Social and Human Service Assistants - \$16.20 per hour;
- Personal Care and Service Workers, All Other - \$10.50 per hour;
- Janitors and Cleaners, Except Maids and Housekeeping Cleaners - \$10.00 per hour;
- Stock Clerks and Order Fillers - \$10.00 per hour;
- Customer Service Representatives - \$10.00 per hour;
- Maids and Housekeeping Cleaners - \$10.00 per hour; and
- Retail Salespersons - \$10.00 per hour.

The PY 2017 employment rate for NHVR was 47.2 percent, with 719 participants exiting in competitive integrated employment or supported employment. NHVR reported this rate was a decrease from prior program years and attributed this decrease to staff turnover that resulted in a decline in the agency’s employment outcomes. The agency reported it was addressing this decline through new counselor training.

Pre-Employment Transition Services

Resources: Appendix A—Tables 11 and 12

In PY 2017, NHVR served 2,354 students with disabilities. Of the total students served, 812, or 34.5 percent, received pre-employment transition services. Of the students who received pre-employment transition services, 142 were potentially eligible. Of those who applied for VR services, 670 received pre-employment transition services. NHVR reported that it provided a total of 3,555 pre-employment transition services in PY 2017.

C. Internal Controls

The RSA review team assessed performance accountability in relation to the internal control requirements in 2 C.F.R. § 200.303. Internal controls mean a process, implemented by a non-Federal entity, designed to provide reasonable assurances regarding the achievement of objectives in the effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations. Internal controls are established and implemented as a measure of checks and balances to ensure proper expenditures of funds. Internal controls serve to safeguard assets and prevent fraud, waste, abuse, and mismanagement. They include methods and procedures the grantee uses to manage the day-to-day operations of grant-supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved.

Policies and Procedures

NHVR uses a case management system that incorporates several system alerts notifying counselors when timelines are approaching, including those for eligibility determination, IPE development, and eligibility and IPE extensions. The agency also produces a monthly report with a dashboard for managers to track metrics for error rates and timeliness. At the time of the review, this level of oversight was not established in written procedures but was a practice the agency had implemented as a form of internal control.

NHVR's internal controls included written procedures for case reviews and a case review checklist. Counselors validate every case against the checklist. Supervisors randomly select four cases each month to review and support staff to complete a second review for some cases Upon request from management. The results of the reviews are sent to the counselors for corrections and included in the monthly report identifying trends and counselor training needs.

Service Record Review

The RSA review team randomly selected 20 service records of participants who exited with competitive integrated employment or supported employment and 20 service records of participants who earned an MSG to verify that the service records contained documentation supporting data reported by the VR agency on the RSA-911. The results of that review are summarized in Appendix B. Of the service records reviewed for individuals achieving an employment outcome, 13 of 20 service records, or 65 percent, had all required documentation, while 35 percent included some discrepancies or did not have all required documentation. Of the 20 service records reviewed for individuals achieving an MSG, 16 of 20 service records, or 80 percent, had all required documentation, while 20 percent included some discrepancies or did not have all required documentation.

Of the service records reviewed for individuals achieving competitive integrated employment or supported employment outcomes, 95 percent had documentation in the service record verifying the date of application reported on the RSA-911, and 75 percent had documentation in the service record verifying the date of eligibility determination. Documentation was present in 18 of 20 service records reviewed (90 percent) for the date of the most recent IPE. Of the service records reviewed for individuals with competitive integrated employment or supported employment outcomes, 19 of 20 (95 percent) contained documentation verifying the reported start date in the individual's primary occupation. Adequate documentation verifying the employment outcome at exit was present in 18 of 20 service records reviewed (90 percent). Supporting documentation for hourly wage at exit was present for 17 of 20 service records (85 percent). For type of exit and date of exit, adequate documentation was present in 18 of 20 (90 percent) and 17 of 20 (85 percent) of service records, respectively.

Of the service records reviewed for individuals achieving an MSG, in 19 of 20 service records (95 percent), dates corresponded with the dates reported in the RSA-911 for the start date of initial VR service on or after the development of the IPE. As for the date reported on the RSA-911, as the date enrolled during program participation in an education or training program leading to a recognized postsecondary credential or employment, 19 of 20 service records (95 percent) had the required documentation.

Additionally, the service records were reviewed based on the criteria categories of MSG attainment, specifically educational functioning level, secondary transcript/report card, postsecondary transcript/report card, training milestone, and skills progression. Of the service records for individuals achieving an MSG through secondary transcript/report card, 7 of 7 (100 percent) had the required documentation. Of the service records reviewed for individuals achieving an MSG through postsecondary transcript/report card, 12 of 13 (92 percent) had the required documentation. Two service records were reviewed for individuals achieving an MSG for a skills progression MSG, and both (100 percent) of the service records reviewed had the required documentation.

D. Findings and Corrective Actions

RSA's review of the performance of NHVR in this focus area did not result in the identification of findings or corresponding corrective actions to improve performance.

E. Technical Assistance

In the course of conducting monitoring activities, RSA provided the following technical assistance to NHVR.

- The RSA review team provided technical assistance on how to report potentially eligible individuals who apply for VR services.
- The RSA Data Unit provided NHVR with national data on IPE and Eligibility timeliness.
- The RSA Data Unit provided technical assistance on the calculation of WIOA performance indicators.
- The RSA review team referred NHVR to the appropriate Workforce Innovation Technical Assistance Center (WINTAC) materials for technical assistance on how to set rates for purchased services with vendors.
- The RSA review team provided technical assistance on developing the State Wage Interchange System (SWIS) agreement with neighboring States to obtain wage data.
- At the time of the review, NHVR was re-engaging in its customized employment intensive technical assistance plan, which was originally initiated in 2015 through the Job-Driven Vocational Rehabilitation Technical Assistance Center (JD-VRTAC). This effort was later placed on hold when the agency shifted its focus to address financial challenges and the implementation of an OOS. At the time of the review, Arrangements were being made through the WINTAC to develop a revised intensive technical assistance plan to address customized employment program development.

SECTION 3: FOCUS AREA – PRE-EMPLOYMENT TRANSITION SERVICES FOR STUDENTS WITH DISABILITIES

A. Purpose

The Rehabilitation Act, as amended by Title IV of WIOA, places heightened emphasis on the provision of services, including pre-employment transition services under Section 113, to students with disabilities to ensure they have meaningful opportunities to receive training and other VR services necessary to achieve employment outcomes in competitive integrated employment. Pre-employment transition services are designed to help students with disabilities to begin to identify career interests that will be explored further through additional VR services, such as transition services. Through this focus area the RSA review team assessed the VR agency's performance and technical assistance needs related to the provision of pre-employment transition services to students with disabilities.

B. Implementation of Pre-Employment Transition Services

The VR agency must consider various requirements in providing or arranging for the provision of pre-employment transition services for students with disabilities under Section 113 of the Rehabilitation Act and 34 C.F.R. § 361.48(a). Students with disabilities may receive pre-employment transition services as either potentially eligible or eligible individuals for the VR program. A discussion of NHVR's service delivery system and implementation of pre-employment transition services follows.

Structure of Service Delivery

NHVR provides pre-employment transition services to students with disabilities directly by student transition specialists (STS) designated to provide such services and agency VR counselors, as well as through statewide fee-for-service vendor and direct service contracts. NHVR provides pre-employment transition services to both eligible and potentially eligible students with disabilities ages 14 through 21.

NHVR does not use third-party cooperative arrangements or interagency transfers when providing or arranging for the provision of pre-employment transition services. Following the publication of the final regulations governing the VR program and Supported Employment program on August 19, 2016, during FFYs 2017 and 2018, NHVR began making the five required activities available to students with disabilities through contracts directly with community rehabilitation programs (CRP), exclusively. Early in FFY 2018, NHVR reassessed its available resources. This resulted in a restructuring of the organization and staff, and as reported in section two of this report, an amendment to the State plan was made to implement an OOS, closing all categories. In addition, the agency analyzed the way it was providing pre-employment transition services to students with disabilities through contracts. Through this assessment, NHVR determined that the provision of some pre-employment transition services could be improved if they were provided directly by in-house staff and repurposed some counseling positions as STS to provide pre-employment transition services and assist with the coordination with local educational agencies (LEA) and VR counselors.

STS coordinate the planning and implementation of the five required activities under 34 C.F.R. § 361.48(a)(2) within the schools, conduct outreach activities, and assist with the completion and processing of registration for students within the specific regions of New Hampshire. Potentially eligible and eligible students with disabilities receive pre-employment transition services during and after school, including work-based learning experiences in both individual and group settings. NHVR staff use procedural guidance letters when referring students with disabilities to local vendors. Most often VR counselors provide job exploration counseling and counseling on opportunities for enrollment in comprehensive transition or postsecondary education programs. VR counselors make referrals to community vendors designated to provide the remaining three required pre-employment transition services as part of their fee-for-service pre-employment transition package.

NHVR provided pre-employment transition services to 34.5 percent of students with disabilities that were reported by the agency; 812 students with disabilities received a pre-employment transition service during PY 2017. As reported in PY 2017, 142 of those students with disabilities receiving pre-employment transition services were potentially eligible for VR services.

NHVR issued 12 guidance letters to staff outlining the processes and procedures for authorizing the five required activities under 34 C.F.R. § 361.48(a)(2). During the period of review, NHVR had not finalized formal policies with respect to transition services, including pre-employment transition services. This is discussed further in section C of this focus area.

NHVR stated that the services identified in these guidance letters were available statewide and open to students with disabilities who were eligible and/or potentially eligible. However, language contained in 10 of the guidance letters used by NHVR staff implied authorization for pre-employment transition services could only be provided if a request was made as part of an IPE or when a student was in “service status” though NHVR asserted that all pre-employment transition services were available for both eligible and potentially eligible students. In addition, NHVR acknowledged that the guidance letters were written early in the process of implementing the changes made to the Rehabilitation Act by Title IV of WIOA. However, NHVR provided RSA with its draft policies on transition services, including pre-employment transition services, dated April 2019. The draft policies incorporated the statutory and regulatory requirements made by the WIOA amendments. These draft policies required only minor corrections.

Outreach and Planning for the Delivery of Pre-Employment Transition Services

NHVR shared that it participates in the State’s transition initiatives, including the “Next Steps New Hampshire” leadership teams that coordinate extended learning opportunities throughout New Hampshire. These transition initiatives were identified for the purpose of improving secondary transition services to students with disabilities. Other collaboration and coordination efforts discussed were partnerships with NHVR and New Hampshire’s “Earn and Learn Program” designed to help identify and assist students and youth with disabilities who are at high risk of dropping out of school or who need to reconnect with special education programs for the purpose of continuing with the transition process. STS also provide outreach efforts and connections to pre-employment transition services.

NHVR completed its last comprehensive statewide needs assessment (CSNA) in September 2016, and it did not include an assessment of the needs of students with disabilities for pre-employment transition services. At the time, the agency's major focus was on minimizing the impact of loss of services to individuals with disabilities as a result of closing all OOS categories.

State Educational Agency (SEA) Agreement

In May 2019, NHVR executed an interagency agreement with the State Education Bureau of Student Support in New Hampshire, as required under 34 C.F.R. § 361.22(b). The formal agreement, identified as a Secondary Transition Intra-Agency Agreement, contains all required elements.

Provision of Pre-Employment Transition Services

NHVR's STS began providing pre-employment transition services directly within the schools and during the summer months beginning in August 2018. NHVR indicated that students with disabilities who express an interest have access to all five required activities as described in 34 C.F.R. § 361.48(a)(2) through workshops conducted throughout the year by the regional STS. If a school identifies a need for these services but has no STS available in the school, the STS travel to the school to set up the requested pre-employment transition service activity and conduct the workshop and/or develop a work-based learning experience with a local employer, coordinating with a CRP, if appropriate, to facilitate payment options for wages and/or stipends. The VR counselor also participates in scheduled individualized educational program (IEP) meetings, when invited, to discuss and plan for pre-employment transition services, and participate in outreach activities as identified by regional staff. STS coordinate with VR counseling staff to ensure students who had previously received pre-employment transition services were known to the counselor and were able to continue receiving such services should they be placed in a closed priority category following the eligibility process.

Authorized pre-employment transition activities were not provided or counted toward the 15 percent Federal funds reserved. During this review, the agency identified some activities it was interested in providing that could fall within the scope of authorized pre-employment transition services, including joint training activities, but indicated it would not provide any authorized services prior to receiving additional guidance around forecasting to determine if funds were available for the provision of authorized pre-employment transition activities.

C. Findings and Corrective Actions

RSA's review of the performance of NHVR in this focus area did not result in the identification of findings or corresponding corrective actions to improve performance.

D. Technical Assistance

In the course of conducting monitoring activities, RSA provided technical assistance to NHVR as described below.

Scope of “Pre-Employment Transition Services” and “Transition Services”

During the on-site visit, RSA discussed with the agency the distinction between pre-employment transition services and transition services. Pre-employment transition services, authorized by Section 113 of the Rehabilitation Act and 34 C.F.R. § 361.48(a), are designed to help students with disabilities identify career interests that will be further explored through additional VR services, such as transition services. Transition services authorized under Section 103(a)(15) of the Rehabilitation Act and 34 C.F.R. § 361.48(b)(18), following the continuum are outcome oriented and promote movement from school to post-school activities. Since the conduct of FY 2019 monitoring, RSA has issued guidance further explaining the distinction between pre-employment transition services and other VR services, including transition services, and when funds reserved for pre-employment transition services may be used to provide other VR services to eligible students with disabilities under an IPE. Please see the notice of interpretation on the flexibility in the use of Federal VR funds for pre-employment transition services published in the [Federal Register](#) on February 27, 2020. RSA recommends that the agency provide training to vendors to help them clearly understand the guidance provided in the notice of interpretation.

NHVR requested technical assistance regarding how to determine whether sufficient reserved funds are available so that it is able to provide authorized pre-employment transition services. The method used should include the following:

- The total number of “students with disabilities” in the State, which includes those students eligible for the VR program as well as those “potentially eligible” students with disabilities;
- The number of students with disabilities in the State who need required and coordination activities, including those currently receiving such services;
- The clearly documented basis for any reduction in the number of students with disabilities;
- The cost for the provision of required and coordination activities;
- The amount of funds reserved for the provision of pre-employment transition services that must be set aside for the provision of required and coordination activities to students with disabilities in need of the services; and
- The amount of funds available for the provision of authorized activities, as applicable.

Because VR agencies are required to expend funds reserved for pre-employment transition services in a specific manner, they must have internal controls that ensure the requirements are met (2 C.F.R. § 200.61). Therefore, the VR agency’s processes should be well documented and include the reasons for selection of the data elements used. Documentation should be maintained to demonstrate the agency has met the requirement for the provision of pre-employment transition services required and coordination activities before assigning authorized pre-employment transition services to reserved funds.

VR services portion of the Combined State Plan to Address the needs of students with disabilities for pre-employment transition services

- RSA discussed with the agency the planning activities conducted during the development of its State plan submission related to the delivery of pre-employment transition services and emphasized the importance of including an assessment of the needs of students and youth with disabilities for pre-employment transition services and transition services in the CSNA, as required by 34 C.F.R. § 361.29(a).
- RSA discussed the planning requirements in the development of its State plan submission for the use of establishment projects, and that NHVR must indicate the need for such projects and the plans for addressing the needs in the State plan and the CSNA.

SECTION 4: FOCUS AREA – FINANCIAL MANAGEMENT OF THE STATE VOCATIONAL REHABILITATION SERVICES AND STATE SUPPORTED EMPLOYMENT SERVICES PROGRAMS

A. Purpose

Through this focus area RSA assessed the financial management and fiscal accountability of the VR and Supported Employment programs to ensure that: funds were being used only for intended purposes; there were sound internal controls and reliable reporting systems; available resources were maximized for program needs; and funds supported the achievement of employment outcomes for individuals with disabilities, including those with the most significant disabilities, and the needs of students with disabilities for pre-employment transition services.

B. Scope of Financial Management Review

During the monitoring process, RSA reviewed the following areas related to financial management and accountability:

Period of Performance

Period of performance is the time during which the non-Federal entity (grantee) may incur new obligations to carry out the work authorized under the Federal award (2 C.F.R. § 200.77). In order to accurately account for Federal and non-Federal funds, the VR agency must ensure that allowable non-Federal and Federal obligations and expenditures are assigned to the correct FFY award. RSA uses the financial information reported by the grantee to determine each VR agency's compliance with fiscal requirements (e.g., reservation of funds, matching, maintenance of effort (MOE), etc.). The RSA review team assessed NHVR's performance in meeting the period of performance requirements related to the proper assignment of obligations and expenditures to the correct grant award(s).

VR Program Match

VR program regulations require that the State must incur a portion of expenditures under the VR services portion of the Unified or Combined State Plan from non-Federal funds to meet its cost sharing requirements (34 C.F.R. § 361.60). The required Federal share for expenditures made by the State, including expenditures for the provision of VR services and the administration of the VR services portion of the Unified or Combined State Plan, is 78.7 percent. The State's share is 21.3 percent. The RSA review team assessed NHVR's performance in meeting the matching requirements for the VR program, including whether the matching level was met, as well as whether the sources of match were consistent with Federal requirements and any applicable MOE issues.

The RSA review team addressed requirements pertaining to the following sources of non-Federal share used by the State as the match for the VR program:

- State appropriations and interagency transfers;

- Third-party cooperative arrangements (TPCAs);
- Establishment projects; and
- Randolph-Sheppard set-aside.

Supported Employment Program Match

Supported Employment program regulations require that the State expend 50 percent of its total Supported Employment program allotment for the provision of supported employment services, including extended services, to youth with the most significant disabilities. The Supported Employment program funds required to be reserved and expended for services to youth with the most significant disabilities are awarded through the SE-B grant award. The Federal share for expenditures from the State's SE-B grant award is 90 percent. The statutorily required 10 percent match requirement applies to the costs of carrying out the provision of supported employment services, including extended services, to youth with the most significant disabilities. This means that the 10 percent is applied to total expenditures, including both the Federal and non-Federal shares, incurred for this purpose, and that the non-Federal share must also be spent on the provision of supported employment services, including extended services, to youth with the most significant disabilities.

The RSA review team assessed the matching requirements for the Supported Employment program, including an assessment of whether the matching level was met, as well as whether the sources of the match were consistent with Federal requirements.

Prior Approval

The Uniform Guidance (2 C.F.R. § 200.407) requires prior written approval (prior approval) for various grant award activities and proposed obligations and expenditures. RSA reviews and approves prior approval requests on behalf of the Department of Education. The RSA review team examined NHVR's internal controls to ensure that the VR agency is meeting the prior approval requirements.

Vendor Contracts

The RSA team reviewed three areas related to vendor contracts:

- Determining rates of payment;
- Supporting documentation for payments; and
- Contract monitoring.

This review area included contracts for the provision of pre-employment transition services.

RSA reviewed NHVR's fiscal performance data from FFYs 2016 through 2018, as well as internal control policies and procedures for the allocation and expenditure of VR and Supported Employment program funds.

During the onsite visit, NHVR staff described systems the agency used to authorize, account for, and issue payment for VR and Supported Employment services; the agency demonstrated the

ability of its financial management system to record obligation and payment dates of VR and Supported Employment program expenditures and to track those expenditures to specific periods of funding availability by award to ensure assignment of expenditures to the correct FFY.

The agency fully matched its VR grant award in FFYs 2016 through 2018. In fact, the actual match provided exceeded the match required per net award amount for each year in review.

In FFY 2016, NHVR reported \$5,661,712 as VR carryover (52 percent of the net Federal award); the amount decreased to \$4,017,531 by FFY 2017, which represented 37 percent of the net Federal award amount for FFY 2017; and the amount further decreased to \$3,482,181 in FFY 2018 (30 percent of the net Federal award). In other words, between FFYs 2016 and 2018, carryover as percent of the net Federal award decreased from half of the award in FFY 2016 to a third in FFY 2018.

During reallocation, the agency relinquished no funds for the years in review and did not request additional funds for FFYs 2016 and 2017; however, it requested additional funds for FFY 2018 in the amount of \$2,000,000 and was awarded \$1,273,720. The re-allocation request in FFY 2018 was substantially higher than the amount typically requested, between \$300,000 and \$500,000. All VR funds were expended in full by the end of the period of performance for each award; NHVR did not de-obligate any Federal funds during the years in review.

NHVR has experienced a high rate of turnover in the fiscal department in recent years. This has led, in part, to inaccurate, incomplete, late reporting, and a lack of understanding of Federal regulations governing VR formula grant awards.

C. Findings and Corrective Actions

RSA's review of NHVR's performance in this focus area resulted in the identification of the following findings and the corresponding corrective actions to improve performance.

4.1 Internal Control Deficiencies

Issue: Does NHVR maintain effective internal control over the Federal award to provide reasonable assurance that it is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the award.

Requirement: A State VR agency must assure, in the VR services portion of the Unified or Combined State Plan, that it will employ methods of administration that ensure the proper and efficient administration of the VR program. These methods of administration (i.e., the agency's internal controls) must include procedures to ensure accurate data collection and financial accountability (34 C.F.R. § 361.12).

"Internal controls" means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations;
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations (2 C.F.R. § 200.61).

Additionally, 2 C.F.R. § 200.303, among other things, requires a non-Federal entity to:

- Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission;
- Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards;
- Evaluate and monitor the non-Federal entity’s compliance with statute, regulations, and the terms and conditions of Federal awards; and
- Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

In accordance with the Uniform Guidance (2 C.F.R. § 200.302(a)), a State’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the award, must be sufficient to permit the:

- Preparation of reports required by general and program-specific terms and conditions; and
- Tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

In its guidance “The Role of Internal Control, Documenting Internal Control, and Determining Allowability & Use of Funds,” the Department states that internal controls represent those processes by which an organization assures operational objectives are achieved efficiently, effectively, and with reliable, compliant reporting.

Therefore, an internal control deficiency would exist 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 correct processes that might lead to non-compliance with Federal and State requirements.

A. Prior Approval Requirements Not Met

The Uniform Guidance at 2 C.F.R. § 200.407 includes a list of specific circumstances for which prior approval from the Federal awarding agency in advance of the occurrence is either required for allowability or recommended in order to avoid subsequent disallowance or dispute based on the unreasonableness or non-allocability. For example, 2 C.F.R. § 200.439(b)(1) states that capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding or pass through entity. The Uniform Guidance at 2 C.F.R. § 200.62(a)(3) also requires the agency have internal control

over compliance requirements for Federal awards to demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

On November 2, 2015, the Department of Education adopted the final regulations found in 2 C.F.R. part 200 (Federal Register notice 80 FR 67261). The Department issued notifications to grantees regarding the new requirements and made training and technical assistance documents available to grantees to assist in implementation of the new requirements. To ensure that RSA grantees were aware of the applicability of the prior approval requirements, RSA included a special clause on the FFY 2016 Grant Award Notifications that stated, in pertinent part:

- the prior approval requirements listed in the Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance) (2 C.F.R. part 200) are applicable to this award... Grantees are responsible for ensuring that prior approval, when required, is obtained prior to incurring the expenditure. Grantees should pay particular attention to the prior approval requirements listed in the Cost Principles (2 C.F.R. 200 subpart E).

In addition, information regarding the requirements in 2 C.F.R. part 200 was communicated to grantees via RSA's listserv on September 23, 2015.

The RSA Financial Management Specialist requested the agency's written processes that would demonstrate that the agency met the prior approval requirements during the period of review. NHVR informed RSA that such processes had not been developed yet, and that the agency had no final policies and procedures regarding prior approval, including procedures for identifying instances that require approval and the process for obtaining prior approval (2 C.F.R. § 200.407).

B. Inaccurate Financial Reporting

In accordance with the Uniform Guidance at 2 C.F.R. § 200.302(a), a State's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the award, must be sufficient to permit the preparation of reports required by general and program specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. In addition, 34 C.F.R. § 76.702 requires States to use fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for Federal funds (see also 34 C.F.R. § 361.12).

RSA's review of NHVR's SF-425 financial reports, for FFYs 2016 through FFY 2018, identified the following issues:

a. Match

The agency did not meet the matching requirements for Supported Employment in FFY 2016. In its fourth quarter report, the agency reported \$16,665 in line 10j (Recipient share of expenditures), which was below the total recipient share required of \$16,667. However, in its final SF-425 report, the agency reported \$16,667 in line 10j. Nevertheless, the fourth quarter report was not revised. If the agency reported \$16,665 in the fourth quarter erroneously, the

fourth quarter report must be corrected. The agency must ensure that it has internal controls in place to accurately track and report all match in the year of appropriation.

b. Tracking and Disbursal of Program Income

NHVR was not in compliance with Federal regulations at 2 C.F.R. § 200.305(b)(5) stating that grantees shall disburse program income prior to requesting additional cash payments. This means that NHVR must disburse all program income before requesting a drawdown of additional VR funds from its Federal award in G5. Disbursement of program income may include the transfer of VR social security reimbursement program income to the independent living programs established under Title VII of the Rehabilitation Act.

The SF-425 financial reports for FFYs 2016 and 2018 showed unexpended program income (line 10o) at the end of the fourth quarter. A review of drawdown reports in G5 shows that NHVR was not drawing down program income before requesting additional Federal expenditures, as required in 34 C.F.R. § 361.63(c)(ii). NHVR did not have policies or procedures that specified requirements related to expending and reporting program income.

NHVR's SF-425 Federal financial reports showed that program income was not disbursed prior to the drawdown of additional Federal funds, as required by 2 C.F.R. § 200.305(b)(5). NHVR reported the following amounts of unexpended program income on line 10o of its fourth quarter SF-425 reports for FFYs 2016 through 2018:

- FFY 2016 VR: \$31,101;
- FFY 2017 VR: \$71; and
- FFY 2018 VR: \$1,067.

NHVR's SF-425 Federal financial reports showed that program income earned was not properly tracked.

- In FFY 2016, program income increased in the sixth quarter to \$3,745,221 and then decreased in the final report to the fourth quarter level (\$3,316,405).
- In FFY 2017, program income increased in the sixth quarter to \$2,279,723 from the previously reported \$2,161,737 in the fourth quarter.
- In FFY 2018, program income increased in the sixth quarter to \$1,747,686 from the previously reported \$1,571,987 in quarter four.

Program income received after the fourth quarter of an award must be assigned to the subsequent FFY. This is the case even if the award qualifies for carryover. Therefore, the amount of program income reported must not change after the fourth quarter.

c. Inaccurate Reporting

H126A170042 – for the period ending 09/30/2017, match was reported in the amount of \$3,276,375; however, in the SF-425 report for the period ending 03/31/2018, the match increased (\$3,425,493); and then again, in the final report, it decreased back to \$3,276,375.

In the second quarter report for the period ending 03/31/2018 for H126A180042, the agency reported \$2,111,656 in line 10a (Cash Receipts) and \$211,656 in line 10b (Cash Disbursements). Based on data in lines 10a and 10b, the report automatically prepopulated \$1,900,000 in line 10c (Cash on Hand). No explanation was provided in line 12 (Remarks) as to why the agency had excess cash on hand.

The RSA fiscal specialist discussed the matter with NHVR while onsite. The agency explained that there was no actual cash on hand; instead, the SF-425 report for that quarter contained an error in line 10b, and, as a result, line 10c was presented inaccurately. In fact, according to the agency, line 10c should have read \$0, which would be consistent with all other quarters for the years in review. The preparer of the report intended to type \$2,111,656 but mistyped the amount by omitting “1.”

The RSA fiscal specialist explained that the issue should have been caught by the Authorized Certifying Official during the verification process before the SF-425 report was signed and submitted to RSA. The agency must correct the error and strengthen internal controls regarding report preparation and verification.

d. Late Reporting

VR:

- The fourth quarter SF-425 report for H126A180042 was submitted 20 days late.

Supported Employment:

- The final FFY 2016 SF-425 report was late 17 days; and
- The fourth quarter SF-425 report for FFY 2018 was submitted 4 months late.

C. Personnel Cost Allocation and Reconciliation Not Consistent with Requirements

In accordance with Uniform Guidance in 2 C.F.R. § 200.430(i)(1)(vii), charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed and must support the distribution of the employee’s salaries or wages among specific activities or cost objectives if the employee works on more than one Federal award. In addition, 2 C.F.R. § 200.431(i)(1)(viii)(C) indicates that budget estimates, determined before the services are performed, alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes as long as the non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates, and that necessary adjustments must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

NHVR developed and implemented managerial and employee instructions for tracking, allocating, and reporting personnel costs. Employees who work on multiple cost objectives track their time spent on each cost objective for each month through personnel activity reports (PARs). However, the agency acknowledged that it does not cost allocate the NHVR director’s position despite the fact that some of the director’s activities are not VR related (e.g., creation of RFPs for the Independent Living program). Such practices are not consistent with the Uniform Guidance requirements for allocating and charging personnel time.

Conclusion: NHVR does not maintain effective internal controls over the Federal award that provide reasonable assurances that the non-Federal entity is managing its award in compliance with Federal statutes, regulations, and the terms and conditions of the award, as required by 34 C.F.R. § 361.12 and 2 C.F.R. § 200.303. Specific internal control areas of deficiency include documentation of control activities to ensure that prior approval is obtained, when required, that accurate financial reports are submitted, and that the allowability and allocability of costs are determined consistent with the Uniform Guidance requirements.

While these control deficiencies suggest elevated risk to NHVR’s effectiveness and efficiency of operations, reliability of reporting, and compliance with applicable laws and regulations, the risk will be greatly reduced through management’s development of internal controls at a level of detail necessary to address the complexity of its systems. The corrective action steps listed below will support NHVR in developing its ability to correct processes that have led to the internal controls non-compliance finding.

Corrective Action 4.1 RSA requires that NHVR—

- 4.1.1 Within 90 days after the issuance of the final monitoring report, develop and submit prior approval internal control processes to RSA for review. Within 30 days after RSA completes review of the prior approval internal controls, implement internal control processes and demonstrate compliance;
- 4.1.2 Within 90 days after the issuance of the final monitoring report, develop and submit internal controls to ensure that financial reports (e.g., RSA-2 and SF-425) are accurate, complete, and timely, and that program income requirements are met. Within 30 days after RSA completes review of the internal controls, NHVR must implement the internal controls. Additionally, NHVR must, in cooperation with the RSA financial management specialist, accurately and timely identify all Federal financial reports that require revisions; and
- 4.1.3 Within 90 days after the issuance of the final monitoring report, develop and submit internal controls so that costs charged to the VR award are allowable and allocable. Within 30 days after RSA completes review of the internal controls, NHVR must implement the internal controls and revise any agreements, as necessary, to ensure compliance.

D. Technical Assistance

In the course of conducting monitoring activities, RSA provided technical assistance to NHVR on the following topics.

Prior Approval

- The Uniform Guidance requirements for prior approval and the Frequently Asked Questions (FAQs) Prior Approval – OSEP and RSA Formula Grants, issued by OSERS on October 29, 2019 (subsequent to the on-site review); and
- The development and implementation of written policies and procedures.

Match and Program Income

- Tracking and disbursement of program income; and
- Tracking and reporting of match in the year of appropriation.

Internal Controls and Contract Monitoring

- Implementation of internal controls to ensure preparation and submission of accurate, complete, and timely SF-425 financial reports;
- The development and implementation of written policies and procedures regarding contract monitoring; and
- Additionally, RSA provided technical assistance on contract provisions for non-Federal entity contracts under Federal awards. The Uniform Guidance at 2 C.F.R. Appendix II to § 200 provides a list of provisions that all contracts made by the non-Federal entity under the Federal award must contain, as applicable. RSA reviewed NHVR' contracts for FFYs 2016 through 2018, and they did not contain all applicable provisions per 2 C.F.R. Appendix II to § 200 and 2 C.F.R. § 200.326. All contracts made by the VR agency, as a grantee receiving Federal funds, must contain the applicable provisions in Appendix II. RSA discussed the provisions with the VR agency and suggested that it review the requirements with State procurement and legal staff who are responsible for the contracting process.

SECTION 5: FOCUS AREA – JOINT WORKFORCE INNOVATION AND OPPORTUNITY ACT FINAL RULE IMPLEMENTATION

A. Purpose

The Departments of Education and Labor issued the Workforce Innovation and Opportunity Act (WIOA) Joint Rule for Unified and Combined State Plans, Performance Accountability, and the One-Stop System Joint Provision; Final Rule (Joint WIOA Final Rule) to implement Title I of WIOA. These joint regulations apply to all core programs of the workforce development system established by Title I of WIOA and the joint regulations are incorporated into the VR program regulations through subparts D, E, and F of 34 C.F.R. part 361.

WIOA strengthens the alignment of the public workforce development system's six core programs by compelling unified strategic planning requirements, common performance accountability measures, and requirements governing the one-stop delivery system. In so doing, WIOA places heightened emphasis on coordination and collaboration at the Federal, State, local, and tribal levels to ensure a streamlined and coordinated service delivery system for job seekers, including those with disabilities, and employers.

In FFY 2018, the Employment and Training Administration in the U.S. Department of Labor; the Office of Career, Technical and Adult Education; and RSA developed the "WIOA Shared Monitoring Guide," which is incorporated in this focus area. RSA assessed the VR agency's progress and compliance in the implementation of the Joint WIOA Final Rule through this focus area.

B. Implementation of WIOA Joint Final Rule

The RSA team reviewed the following topical areas: WIOA Partnership; Governance; One-Stop Operations; and Performance Accountability. To gather information pertinent to these topics, RSA staff reviewed a variety of documents, including the Program Year (PY) 2016 Combined State Plan and PY 2018 modifications; Memoranda of Understanding (MOUs), including the One-Stop Center Operating Budget and Infrastructure Funding Agreement (IFA) related to the one-stop service delivery system; and other supporting documents related to the four topical areas.

WIOA Partnership

WIOA requires States and local areas to enhance coordination and partnerships with local entities and supportive service agencies for strengthened service delivery, including through Unified/Combined State Plans. Beyond the partnerships reflected in the Governance and One-Stop Operations sections of this focus area, Federal partners thought it was important for Federal agencies to inquire about the broader partnership activities occurring to implement many of the approaches called for within WIOA, such as career pathways and sector strategies. These require robust relationships across programs and with businesses, economic development, education, and training institutions, including community colleges and career and technical education local

entities and supportive service agencies. The RSA review team explored how these activities are led and sustained to help assess how these initiatives are progressing within the State. NHVR reported the New Hampshire one-stop system has historically been robust, as it has been in place and evolving for approximately fifteen years. It is a single area State, under which operates a One-Stop Operator Consortium representing 12 NH Works American Job Center Career Centers statewide. Associated with the One-Stop Operator Consortium is an Interagency Director's Group, of which the State VR agency Director is a member. The Interagency Director's Group also consists of five Committees, specifically the Interagency Business Team, Professional Development Team, Eligible Training Providers Team, Sector Strategy Group, and Career Pathways Group.

Of note, the Sector Strategy Group began a Sector Partnership Initiative in 2016. This Initiative is operated by local businesses with the logistical support of all WIOA core partners and community colleges. Providing activity updates at each State Workforce Development Board (SWDB) meeting, the Initiative looks at employment strategies and opportunities in the areas of healthcare, information technology, manufacturing, hospitality, and construction.

The Career Pathways Group was initially active prior to NHVR implementing an OOS in May 2018, after which the agency shifted its efforts to managing the OOS exclusively. NHVR had a technical assistance plan through the JD-VRTAC focusing on Career Pathways at the time the OOS was initiated, which did not move past a developmental phase. Now that the OOS has been in place and individuals are being systematically removed from the waiting list, NHVR is devoting resources and renewing its Career Pathways efforts through an intensive technical assistance plan with the WINTAC.

NHVR has, with all core partners, three primary foci:

1. Business Team Partnerships – The interagency business team is comprised of all core partners, with the exception of Adult Education. Each partner has an assigned employment service representative, all of whom meet monthly to brief one another regarding the activities of each partner. Shared information is also distributed to the Interagency Directors' Group.
2. Implementation of a proprietary case management system for the collection and sharing of employer contacts. The system has the capability of running reports regarding employer accounts, and all partners have access to the system through fifteen licenses. Multiple individuals can and do use the system at the same time.
3. Workforce Connect System – The National Association of State Workforce Associations (NASWA) has released a user-driven electronic system allowing customers in one-stop centers to access basic information about each partner program through a kiosk. System use is in its infancy, and at this stage of development, customers work primarily with unemployment services representatives regarding benefits status. An initial needs assessment is being conducted to look at the possibility of adding a co-enrollment feature to the system.

Governance

SWDBs and Local Workforce Development Boards (LWDBs) which should include representation from all six core programs, including the VR program, set strategy and policies

for an aligned workforce development system that partners with the education continuum, economic development, human services, and businesses. The VR representative on the SWDB must be an individual who has optimum policy making authority for the VR program, and each LWDB is required to have at least one representative from programs carried out under Title I of the Rehabilitation Act (other than Section 112 or part C of that Title).

SWDB

The Deputy Commissioner of the New Hampshire Department of Education represents NHVR on the SWDB as well as other core partners. (See Technical Assistance Section below.)

LWDB

NHVR is a single-area State; therefore, the State has not established any LWDBs.

One-Stop Operations

The one-stop delivery system brings together workforce development, educational, and other human resource services in a seamless customer-focused service delivery network that enhances access to services and improves long-term employment outcomes for individuals receiving assistance. One-stop partners administer separately funded programs as a set of integrated streamlined services to customers.

All 12 NH Works American Job Centers have an assigned NHVR counselor, each of whom have varying schedules for one-stop center coverage. Coverage ranges from a counselor being permanently housed at the one-stop center, to a counselor being scheduled on an itinerant basis for several hours of coverage per week. One-stop partner staff, including VR staff, schedule individual appointments for itinerant counselors in advance of their arrival at the one-stop center.

NHVR has one comprehensive one-stop center located in Concord, the State capitol. Physical accessibility in the one-stop centers was largely managed by the Governor's Architectural Committee, and has a WIOA non-discrimination plan, which covers areas to include service animal use, site selection to assure accessibility, accommodations for individuals with disabilities, and ADA reasonable accommodations. NHVR has a consulting role on an as-needed basis for programmatic accessibility. All one-stop centers have computer stations, and accessibility software is available for customer use. Interpreters and language translation specialists are made available on an as-needed basis.

NH Works has a comprehensive WIOA one-stop system MOU in place dated January 2, 2018. Incorporated within the MOU is the one-stop operating budget that includes the major cost categories of infrastructure costs, career services, and shared services. All costs included in the base operating budget were allocated according to the partners' proportionate use and relative benefits received and adjusted according to actual use of space. The base budget contains cost categories that were specifically identified in the WIOA statute and negotiated with all partners.

The base operating budget contains the IFA that includes:

- Facilities' rental costs;
- Utilities and maintenance costs;
- Equipment costs; and
- Technology to facilitate access to the one-stop center.

The negotiated methodology uses full time equivalents (FTEs) as the basis for funding the IFA and was based on the proportionate use and relative benefit received consistent with 34 C.F.R. § 361.700 through § 361.760.

Performance Accountability

Section 116 of WIOA establishes performance accountability indicators and performance reporting requirements to assess the effectiveness of States and local areas in achieving positive outcomes for individuals served in the workforce development system. WIOA requires that these requirements apply across all six core programs, with a few exceptions. RSA reviewed the VR agency's progress and implementation of performance accountability measures and data sharing and matching requirements.

NHVR uses its agency's case management system to collect MSG and credential attainment data. The agency conducted extensive staff training on both topics in 2018 and plans to provide other trainings in the future. Staff used the WINTAC curricula and content to develop training and reference materials specifically for the agency to use in accurately collecting MSGs and credential attainment.

A proprietary customer relationship management system tool used to manage business partners across the State addresses NHVR's effectiveness in serving employers. The New Hampshire workforce development partners chose both penetration rate and repeat business as measures of effectiveness in working with employers.

NHVR has an MOU with the Office of Employment Security (ES) in place, effective January 3, 2018, to collect quarterly wage data. Due to State confidentiality laws, NHVR sends each RSA-911 report to ES. ES matches the post exit employment and wage data and submits the report for NHVR. NHVR reported that, although the turnaround time is short, the agency is able to meet its RSA-911 reporting deadlines. There are no reported problems with this system of data exchange to date. Currently, customer co-enrollment is not tracked in the one-stop system.

C. Findings and Corrective Actions

RSA's review of NHVR's performance in this focus area did not result in the identification of findings and corrective actions.

D. Technical Assistance

In the course of conducting monitoring activities, RSA provided technical assistance to NHVR as described below.

- NHVR requested technical assistance regarding implementation of MSG and Credential Attainment data collection and tracking. The agency indicated that it would coordinate with the WINTAC to meet this technical assistance need.
- NHVR, which administers the VR program – one of the core partner workforce development programs – that is authorized under the Rehabilitation Act, as amended by Title IV of WIOA, is housed in the New Hampshire Department of Education, Workforce Innovation and State Workforce Innovation Board. The New Hampshire Department of Education is overseen by a Commissioner and Deputy Commissioner. During RSA’s on-site monitoring of the VR program, RSA learned that NHVR is represented on the State Workforce Development Board (State Board) by the Deputy Commissioner, who also represents other core workforce partner programs, namely, the Adult Basic Education program and the WIOA Youth program. Section 101(b)(1)(C)(iii)(I)(aa) of WIOA requires that the State Board be comprised of, among others, representatives from “the lead State officials with primary responsibility for the core programs” (see also 20 C.F.R. § 679.110(b)(3)(iii)(a)(1)). The preamble to the final regulations explains further that 20 C.F.R. § 679.110(b)(3)(iii)(a)(1)(i) through (iii) were modified for the purposes of the final regulations to make clear that the Title IV VR program must be represented by a single, unique representative. This policy position by the U.S. Department of Labor (DOL), as expressed in the preamble to the final regulations, is consistent with 20 C.F.R. § 679.110(e), which requires that State Board members representing core programs, such as the VR program, be individuals who have optimum policy-making authority for the core program that they represent. Pursuant to 20 C.F.R. § 679.120(a):

“(a) A representative with “optimum policy-making authority” is an individual who can reasonably be expected to speak affirmatively on behalf of the entity he or she represents and to commit that entity to a chosen course of action.”

The director of NHVR would be the only individual who would have optimum policy-making authority for the VR program, as described in 20 C.F.R. § 679.120(a). This position is consistent with 34 C.F.R. § 361.13(c)(1), which specify certain functions that are the sole responsibility of the VR agency, including development and implementation of policies, allocation and expenditure of VR funds, and participation as a partner in the workforce development system. This would include the VR program’s participation on the State Board pursuant to 20 C.F.R. § 679.110(b)(3)(iii) and 20 C.F.R. § 679.120(a). The VR program director does not have the authority to delegate this authority to another entity or individual (34 C.F.R. § 361.13(c)(2)). In other words, the NHVR director does not have the authority to delegate to the Deputy Commissioner of the New Hampshire Department of Education the authority to represent the VR program on the New Hampshire State Workforce Development Board. To do so would also be delegating the authority to commit the VR agency to particular courses of action with respect to the development and implementation of policies and the allocation and expenditure of VR funds on behalf of the VR program, which is one of

the core partner programs in the workforce development system. None of these authorities can be delegated to another individual, including the head of the DSA overseeing NHVR. Therefore, the New Hampshire State Board has not complied with Section 101(b) of WIOA and 20 C.F.R. § 679.110(b)(3)(iii)(A)(1)(iii) of its implementing regulations by having the Deputy Commissioner of the New Hampshire Department of Education represent the VR program on the New Hampshire State Board. RSA recommends that New Hampshire revise its State Board composition by appointing the NHVR director to the State Board to represent the VR program. As such, this VR program representative would be in addition to the representative of the other core partners. Enforcement of this matter falls under the jurisdiction of DOL.

APPENDIX A: STATE VOCATIONAL REHABILITATION SERVICES AND STATE SUPPORTED EMPLOYMENT SERVICES PROGRAMS PERFORMANCE TABLES

Note: Calculations for these tables can be found in Appendix C of the MTAG.

Table 1— NH VR Agency Profile (PY 2017)

Table 2— NH Summary Statistics from RSA-113 (FFYs 2016-2018)

Table 3— NH Number and Percentage of Participants Served by Primary Disability Type (PY 2017)

Table 4— NH Number and Percentage of Individuals Exiting at Various Stages of the VR Process (PY 2017)

Table 5— NH Number and Percentage of Individuals Exiting by Reason during the VR Process (PY 2017)

Table 6— NH VR Services Provided to Participants (PY 2017)

Table 7— NH Number of Measurable Skill Gains Earned, Number of Participants Who Earned Measurable Skill Gains, and Types of Measurable Skill Gain (PY 2017)

Table 8— NH Median Hourly Earnings, Median Hours Worked per Week, Sources of Support, and Medical Insurance Coverage for Participants Who Exited with Competitive Integrated Employment or Supported Employment (PY 2017)

Table 9— NH Standard Occupational Classification (SOC) Titles (Major Groups): Percentages of Employment Outcomes and Median Hourly Earnings for Participants Who Exited with Competitive Employment or Supported Employment (PY 2017)

Table 10— NH Number of Participants Who Exited with Competitive Integrated Employment or Supported Employment by the Most Frequent SOC Title (PY 2017)

Table 11— NH Number of Students with Disabilities Reported, and the Number and Percentage of Students with Disabilities Who Received Pre-Employment Transition Services (PY 2017)

Table 12— NH Number and Percentage of Required Pre-Employment Transition Services Provided (PY 2017)

Table 1— NH VR Agency Profile (PY 2017)

VR Agency Profile Data	Number/Percentage
Employment Rate	47.2%
Number of Participants Exiting in Competitive Integrated Employment or Supported Employment	719
Measurable Skill Gains Performance Indicator	35.4%
Percentage of Participants Eligible for Measurable Skill Gains	36.8%
Percentage of Timely Eligibility Determinations	98.5%
Percentage of Eligibility Determination Extensions	8.8%
Percentage of Timely IPE Development	61.9%
Number of Applicants	2,110
Number of Individuals Determined Eligible	2,086
Number of Individuals with an IPE and No VR Services Provided	23
Number of Participants (with an IPE and VR Services Provided)	1,418

Table 2— NH Summary Statistics from RSA-113 (FFYs 2016-2018)

Performance Category	FFY 16	FFY 17	FFY 18
Total Applicants	2,454	2,556	2,154
Total Eligible Individuals (Before IPE)	3,269	2,844	1,575
Agency Implementing Order of Selection	No	No	Yes
Individuals on Order of Selection Waiting List at Year-End	-	-	960
Percentage of Eligible Individuals with IPE Who Received No Services	30.3%	21.7%	30.2%
Individuals with IPE Receiving Services	4,639	4,438	3,663

Table 3— NH Number and Percentage of Participants Served by Primary Disability Type (PY 2017)

Primary Disability Type by Group	Number of Participants	Percent
Visual	299	7.5%
Auditory or Communicative	579	14.5%
Physical	675	16.9%
Cognitive	1,372	34.4%
Psychological or Psychosocial	1,068	26.7%

Detailed Primary Disability Type	Number of Participants	Percent
Blindness	163	4.1%
Other Visual Impairments	136	3.4%
Deafness, Primary Communication Visual	42	1.1%
Deafness, Primary Communication Auditory	53	1.3%
Hearing Loss, Primary Communication Visual	7	0.2%
Hearing Loss, Primary Communication Auditory	332	8.3%
Other Hearing Impairments (Tinnitus, Meniere's Disease, hyperacusis, etc.)	9	0.2%
Deaf-Blindness	13	0.3%
Communicative Impairments (expressive/receptive)	123	3.1%
Mobility Orthopedic/Neurological Impairments	201	5.0%
Manipulation/Dexterity Orthopedic/Neurological Impairments	42	1.1%
Both Mobility and Manipulation/Dexterity Orthopedic/Neurological Impairments	86	2.2%
Other Orthopedic Impairments (e.g., limited range of motion)	77	1.9%
Respiratory Impairments	19	0.5%
General Physical Debilitation (e.g., fatigue, weakness, pain, etc.)	47	1.2%
Other Physical Impairments (not listed above)	203	5.1%
Cognitive Impairments (e.g., impairments involving learning, thinking, processing information and concentration)	1,372	34.4%
Psychosocial Impairments (e.g., interpersonal and behavioral impairments, difficulty coping)	631	15.8%
Other Mental Impairments	437	10.9%

Table 4— NH Number and Percentage of Individuals Exiting at Various Stages of the VR Process (PY 2017)

Number of Individuals Who Exited the VR Program	2,454
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Exit Type	Number of Individuals	Percent
Individual exited as an applicant, prior to eligibility determination or trial work experience	115	4.7%
Individual exited during or after a trial work experience	-	0.0%
Individual exited after eligibility, but from an order of selection waiting list	13	0.5%
Individual exited after eligibility, but prior to a signed IPE	557	22.7%
Individual exited after an IPE without an employment outcome	804	32.8%
Individual exited after an IPE in noncompetitive and/or nonintegrated employment	-	0.0%
Individual exited after an IPE in competitive and integrated employment or supported employment	719	29.3%
Individual exited as an applicant after being determined ineligible for VR services	6	0.2%
Potentially eligible individual exited after receiving pre-employment transition services and has not applied for VR services	84	3.4%

Supported Employment	Number of Participants
Number of Participants Who Exited with a Supported Employment Outcome in Competitive Integrated Employment	91
Number of Participants Who Exited with a Supported Employment Outcome in Noncompetitive and/or Nonintegrated Employment	-

Table 5— NH Number and Percentage of Individuals Exiting by Reason during the VR Process (PY 2017)

Reason for Exit	Number of Individuals	Percent
Individual is No Longer Available for Services Due to Residence in an Institutional Setting Other Than a Prison or Jail	1	0.0%
Health/Medical	25	1.0%
Death of Individual	8	0.3%
Reserve Forces Called to Active Duty	-	0.0%
Foster Care	-	0.0%
Ineligible after determined eligible	4	0.2%
Criminal Offender	8	0.3%
No Disabling Condition	5	0.2%
No Impediment to Employment	3	0.1%
Does Not Require VR Service	288	11.7%
Disability Too Significant to Benefit from Service	19	0.8%
No Long Term Source of Extended Services Available	1	0.0%
Transferred to Another Agency	9	0.4%
Achieved Competitive Integrated Employment Outcome	719	29.3%
Extended Employment	-	0.0%
Extended Services Not Available	-	0.0%
Unable to Locate or Contact	630	25.7%
No Longer Interested in Receiving Services or Further Services	524	21.4%
All Other Reasons	210	8.6%
Number of Individuals Who Exited the VR Program		2,454

Table 6— NH VR Services Provided to Participants (PY 2017)

Total Number of Participants Who Received VR Services	3,993
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Training Services Provided to Participants	Number of Participants	Percent
Graduate Degree Training	7	0.2%
Bachelor’s Degree Training	131	3.3%
Junior or Community College Training	107	2.7%
Occupational or Vocational Training	111	2.8%
On-the-Job Training	-	0.0%
Apprenticeship Training	-	0.0%
Basic Academic Remedial or Literacy Training	-	0.0%
Job Readiness Training	41	1.0%
Disability Related Skills Training	131	3.3%
Miscellaneous Training	344	8.6%
Randolph-Sheppard Entrepreneurial Training	-	0.0%
Customized Training	-	0.0%

Career Services Provided to Participants	Number of Participants	Percent
Assessment	431	10.8%
Diagnosis and Treatment of Impairment	110	2.8%
Vocational Rehabilitation Counseling and Guidance	3,625	90.8%
Job Search Assistance	871	21.8%
Job Placement Assistance	1,138	28.5%
Short-Term Job Supports	359	9.0%
Supported Employment Services	158	4.0%
Information and Referral Services	-	0.0%
Benefits Counseling	176	4.4%
Customized Employment Services	-	0.0%
Extended Services (for youth with the most significant disabilities)	-	0.0%

Other Services Provided to Participants	Number of Participants	Percent
Transportation	163	4.1%
Maintenance	145	3.6%
Rehabilitation Technology	400	10.0%
Personal Attendant Services	2	0.1%
Technical Assistance Services	45	1.1%
Reader Services	-	0.0%
Interpreter Services	52	1.3%
Other Services	196	4.9%

Table 7— NH Number of Measurable Skill Gains Earned, Number of Participants Who Earned Measurable Skill Gains, and Types of Measurable Skill Gains (PY 2017)

Measurable Skill Gains Earned and Participants Earning Measurable Skill Gains	Number
Number of Measurable Skill Gains Earned	522
Number of Participants Who Earned a Measurable Skill Gains	520

Types of Measurable Skill Gains	Number
Educational Functioning Level	3
Secondary Diploma	292
Postsecondary Transcript/Report Card	177
Training Milestone	2
Skills Progression	48

Table 8— NH Median Hourly Earnings, Median Hours Worked per Week, Sources of Support and Medical Insurance Coverage for Participants Who Exited with Competitive Integrated Employment or Supported Employment (PY 2017)
Median Hourly Earnings and Hours Worked per Week at Exit

Number of Participants Who Exited in Competitive and Integrated Employment or Supported Employment		719
Median Hourly Earnings at Exit		\$11.00
Median Hours Worked per Week at Exit		25
Primary Source of Support at Exit	Number of Participants	Percent
Personal Income	483	67.2%
Family and Friends	63	8.8%
Public Support	169	23.5%
Other Sources	4	0.6%
Public Support at Exit	Number of Participants	Percent
Social Security Disability Insurance (SSDI) at Exit	166	23.1%
Supplemental Security Income (SSI) for the Aged, Blind, or Disabled at Exit	136	18.9%
Temporary Assistance for Needy Families (TANF) at Exit	4	0.6%
General Assistance (State or local government) at Exit	8	1.1%
Veterans' Disability Benefits at Exit	1	0.1%
Workers' Compensation at Exit	1	0.1%
Other Public Support at Exit	15	2.1%
Medical Insurance Coverage at Exit	Number of Participants	Percent
Medicaid at Exit	240	33.4%
Medicare at Exit	154	21.4%
State or Federal Affordable Care Act Exchange at Exit	11	1.5%
Public Insurance from Other Sources at Exit	21	2.9%
Private Insurance Through Employer at Exit	195	27.1%
Not Yet Eligible for Private Insurance Through Employer at Exit	21	2.9%
Private Insurance Through Other Means at Exit	111	15.4%

Table 9— NH Standard Occupational Classification (SOC) Titles (Major Groups): Percentages of Employment Outcomes and Median Hourly Earnings for Participants Who Exited with Competitive Integrated Employment or Supported Employment (PY 2017)

SOC Title	Number of Participants	Median Hourly Earnings
Office and Administrative Support Occupations	150	10.0
Food Preparation and Serving Related Occupations	80	9.5
Building and Grounds Cleaning and Maintenance Occupations	70	10.0
Transportation and Material Moving Occupations	56	10.5
Sales and Related Occupations	47	10.0
Education, Training, and Library Occupations	47	16.0
Personal Care and Service Occupations	43	10.1
Production Occupations	40	12.0
Randolph-Sheppard vending facility operator	34	10.0
Healthcare Support Occupations	23	12.5
Healthcare Practitioners and Technical Occupations	23	24.0
Arts, Design, Entertainment, Sports, and Media Occupations	22	16.0
Community and Social Services Occupations	22	14.0
Installation, Maintenance, and Repair Occupations	22	13.0
Management Occupations	21	19.5
Constructive and Extraction Occupations	15	15.0
Business and Financial Operations Occupations	8	15.0
Life, Physical, and Social Science Occupations	7	16.5
Architecture and Engineering Occupations	7	18.2
Computer and Mathematical Occupations	7	21.0
Farming, Fishing, and Forestry Occupations	3	11.9
Protective Service Occupations	3	11.0
Legal Occupations	2	27.0
Unpaid Family Worker	0	0.0
Military Specific Occupations	0	0.0

Table 10— NH Number of Participants Who Exited with Competitive Integrated Employment or Supported Employment by the Most Frequent SOC Title (PY 2017)

No.	SOC Title	Number of Participants	Median Hourly Earnings
1	Janitors and Cleaners, Except Maids and Housekeeping Cleaners	48	10.0
2	Stock Clerks and Order Fillers	47	10.0
3	Customer Service Representatives	43	10.0
4	Dishwashers	21	9.0
5	Food Preparation and Serving Related Workers, All Other	15	9.0
6	Cashiers	13	9.8
7	Personal Care and Service Workers, All Other	13	10.5
8	Maids and Housekeeping Cleaners	13	10.0
9	Retail Salespersons	12	10.0
10	Social and Human Service Assistants	12	16.2

Table 11— NH Number of Students with Disabilities Reported, and the Number and Percentage of Students with Disabilities Who Received Pre-Employment Transition Services (PY 2017)

Students with Disabilities	Number/Percentage of Students
Total Students with Disabilities Reported	2,354
Students with Disabilities Reported with 504 Accommodation	180
Students with Disabilities Reported with IEP	2,099
Students with Disabilities Reported without 504 Accommodation or IEP	292
Total Students with Disabilities Who Received a Pre-Employment Transition Service	812
Potentially Eligible Students with Disabilities Who Received a Pre-Employment Transition Service	142
Students with Disabilities, Who Applied for VR Services, and Received a Pre-Employment Transition Service	670
Percentage of Students with Disabilities Reported Who Received a Pre-Employment Transition Service	34.5%

Table 12— NH Number and Percentage of Required Pre-Employment Transition Services Provided (PY 2017)

Pre-Employment Transition Services	Number of Pre-Employment Transition Services Provided	Percent of Total Pre-Employment Transition Services Provided
Total Pre-Employment Transition Services Provided	3,555	
Job Exploration Counseling	1,299	36.5%
Work-Based Learning Experiences	711	20.0%
Counseling on Enrollment Opportunities	535	15.0%
Workplace Readiness Training	535	15.0%
Instruction in Self-Advocacy	475	13.4%

APPENDIX B: SERVICE RECORD REVIEW RESULTS

Participants who Exited with Competitive Integrated Employment or Supported Employment

Data Element	Number with required documentation	Percent (of 20) with required documentation	Number without required documentation	Percent (of 20) without required documentation
Date of Application	19	95%	1	5%
Date of Eligibility Determination	15	75%	5	25%
Date of IPE	18	90%	2	10%
Start Date of Employment in Primary Occupation at Exit or Closure	19	95%	1	5%
Hourly Wage at Exit or Closure	17	85%	3	15%
Employment Status at Exit or Closure	19	95%	1	5%
Type of Exit or Closure	18	90%	2	10%
Date of Exit or Closure	17	85%	3	15%

Summary of Service Record Review for Participants who Exited with Competitive Integrated Employment or Supported Employment

Summary	Number	Percent (of 20)
Service Records with all required documentation for Data Elements	18	89%
Service Records without all required documentation for Data Elements	2	11%

Reporting Considerations: Information in Supporting Documentation, Case Management System, and RSA-911

Data Element	Number (of 20) where All Information Matches	Percent (of 20) where All Information Matches	Number (of 20) where All Information Does Not Match	Percent (of 20) where All Information Does Not Match
Date of Application	18	90%	2	10%
Date of Eligibility Determination	17	85%	3	15%
Date of IPE	18	90%	2	10%

Start Date of Employment in Primary Occupation at Exit or Closure	20	100%	0	0
Hourly Wage at Exit or Closure	18	90%	2	10%
Date of Exit or Closure	16	80%	4	20%

Participants who Earned Measurable Skill Gains (MSG)

Data Element (MSG Types as applicable)	Number with required documentation	Percent (of 20) with required documentation	Number without required documentation	Percent (of 20) without required documentation
Start Date of Initial VR Service on or after IPE	19	95%	1	5%
Date Enrolled During Program Participation in an Education or Training Program Leading to a Recognized Postsecondary Credential or Employment	19	95%	1	5%
Date of Most Recent MSG: Educational Functioning Level	Null		Null	
Date of Most Recent MSG: Secondary Transcript Report Card	7		0	
Date of Most Recent MSG: Postsecondary Transcript/Report Card	12		1	
Date of Most Recent MSG: Training Milestone	Null		Null	
Date of Most Recent MSG: Skills Progression	2		0	

Summary of Service Record Review of Participants who Earned Measurable Skill Gains (MSG)

Summary	Number	Percent (of 20)
Service Records with all required documentation for Data Elements (as applicable)	12	96%
Service Records without all required documentation for Data Elements (as applicable)	3	4%

Reporting Considerations: Information in Supporting Documentation, Case Management System, and RSA-911

Data Element (MSG Types as applicable)	Number of Service Records where All Information Matches	Percent (of 20) where All Information Matches	Number of Service Records where All Information Does Not Match	Percent (of 20) where All Information Does Not Match
Start Date of Initial VR Service on or after IPE	17	85%	3	15%
Date Enrolled During Program Participation in an Education or Training Program Leading to a Recognized Postsecondary Credential or Employment	9	56%	7	4%
Date of Most Recent MSG: Educational Functioning Level	5		2	
Date of Most Recent MSG: Secondary Transcript Report Card	6		2	
Date of Most Recent MSG: Postsecondary Transcript/Report Card	9		3	
Date of Most Recent MSG: Training Milestone	0		2	
Date of Most Recent MSG: Skills Progression	0		1	

APPENDIX C: FISCAL DATA TABLES

Note: Calculations for these tables can be found in Appendix F of the MTAG.

Table V.1 New Hampshire-Combined (NH-C) VR Resources and Expenditures—FFYs 2016–2018*

VR Resources and Expenditures	2016	2017	2018*
Total program expenditures	\$14,278,852	\$14,077,362	\$10,868,893
Federal expenditures	\$10,829,085	\$10,800,987	\$7,419,126
State agency expenditures (4 th quarter)	\$3,450,693	\$3,276,375	\$3,449,767
State agency expenditures (latest/final)	\$3,449,767	\$3,276,375	\$3,449,767
Federal formula award amount	\$10,829,085	\$10,801,913	\$10,707,274
MOE penalty from prior year	\$0	\$926	\$551,996
Federal award amount relinquished during reallocation	\$0	\$0	\$0
Federal award amount received during reallocation	\$0	\$0	\$1,273,720
Federal funds transferred from State VR agency	\$0	\$0	\$0
Federal funds transferred to State VR agency	\$0	\$0	\$0
Federal award amount (net)	\$10,829,085	\$10,800,987	\$11,428,998
Federal award funds deobligated	\$0	\$0	\$0
Federal award funds used	\$10,829,085	\$10,800,987	\$11,428,998
Percent of formula award amount used	100.00%	99.99%	106.74%
Federal award funds matched but not used	\$0	\$0	\$0

* Indicates the award is currently in an open status. Therefore, data is either not currently available or not final.

**Table V.2 New Hampshire-Combined (NH-C)
Non-Federal Share and Maintenance of Effort—FFYs 2016–2018***

Non-Federal Share (Match) and Maintenance of Effort (MOE)	2016	2017	2018*
Match required per net award amount	\$2,930,871	\$2,923,266	\$3,093,236
Match provided (actual)	\$3,449,767	\$3,276,375	\$3,449,767
Match difference**	-\$518,896	-\$353,109	-\$356,531
Federal funds matched (actual)	\$10,829,085	\$10,801,913	\$11,433,621
Percent Federal funds matched	100.00%	100.00%	100.00%
MOE required	\$3,450,693	\$3,828,371	\$3,449,767
MOE: Establishment/construction expenditures	\$0	\$0	\$0
MOE actual	\$3,449,767	\$3,276,375	\$3,449,767
MOE difference**	\$926	\$551,996	\$0

* Indicates the award is currently in an open status. Therefore, data is either not currently available or not final.

** A positive amount indicates a deficit. A negative amount indicates a surplus.

**Table V.3 New Hampshire-Combined (NH-C)
Program Income and 4th Quarter Data—FFYs 2016–2018***

Program Income and Carryover	2016	2017	2018*
Program income received	\$3,316,405	\$2,279,723	\$1,573,054
Program income disbursed	\$3,316,405	\$2,279,723	\$1,571,987
Program income transferred	\$0	\$0	\$0
Program income used for VR program	\$3,316,405	\$2,279,723	\$1,571,987
Federal grant amount matched (4 th quarter)	\$10,829,085	\$10,801,913	\$11,433,621
Federal expenditures (4 th quarter)	\$3,447,290	\$6,576,300	\$7,419,126
Federal unliquidated obligations (4 th quarter)	\$1,720,083	\$207,156	\$527,691

* Indicates the award is currently in an open status. Therefore, data is either not currently available or not final.