# EMPLOYMENT AND TRAINING ADMINISTRATION



LOCAL WORKFORCE INVESTMENT AREA (LWIA)
EXECUTIVE COMPENSATION

Date Issued: September 28, 2007

Report Number: 02-07-204-03-390

#### U.S. Department of Labor Office of Inspector General Office of Audit

### **BRIEFLY...**

Highlights of Report Number: 02-07-204-03-390, to the Assistant Secretary for Employment and Training.

#### WHY READ THE REPORT

At the request of the Assistant Secretary for Employment and Training, the Office of Inspector General (OIG), Office of Audit, initiated an audit to collect data on the amount and types of compensation paid to Local Workforce Investment Area (LWIA) executives who were involved in the administration of local Workforce Investment Act (WIA) formula funds. The request was made after disclosures of excessive annual compensation paid to certain executives of the Central Iowa Employment and Training Consortium (CIETC), which raised concerns regarding the amount of compensation paid to executives of LWIAs nationwide.

We requested data, through the states and territories, on LWIA executives who received at least 25 percent of their compensation from local WIA formula funds and were part of one or more of the following organizations: local grant recipient; local grant sub-recipient; local fiscal agent; and/or Local Workforce Investment Board (LWIB). We collected data on all 592 LWIAs identified by states and territories, encompassing 1,688 executives representing the three most highly compensated executives from each LWIA.

#### WHY OIG DID THE AUDIT

The objective of the audit was to collect data on the total compensation packages earned annually by LWIA executives in 2004, 2005, and 2006.

#### **READ THE FULL REPORT**

To view the report, including the scope, methodology, and full agency response, go to: <a href="http://www.oig.dol.gov/publicreports/oa/2007/02-07-204-03-390.pdf">http://www.oig.dol.gov/publicreports/oa/2007/02-07-204-03-390.pdf</a>.

#### September 2007

### LOCAL WORKFORCE INVESTMENT AREA EXECUTIVE COMPENSATION

#### WHAT OIG FOUND

- Reported total annual compensation ranged from a low of \$8,120 to a high of \$313,004, with a median of \$83,369. The average annual compensation package reported by LWIAs for executive positions was \$85,049, \$89,021, and \$92,197 for 2004, 2005, and 2006, respectively. Total compensation consisted of Salaries/Wages, Fringe Benefits, and Other Benefits.
- 2) The average Salaries/Wages for the periods 2004, 2005, and 2006 were \$67,331, \$69,728, and \$72,161, respectively. Salaries/Wages consisted of Base Salary, Bonus, and Other. Seventeen LWIAs reported a total of 19 executives whose Base Salary and Bonus combined were at least \$150,000 for 1 or more years for the period 2004 through 2006.
- 3) Reported Fringe Benefits were approximately 27 percent of combined Base Salary and Bonus. The average annual Fringe Benefits for 2004, 2005 and 2006 were \$17,224, \$18,629, and \$19,384, respectively. Fringe Benefits consisted of Health Insurance, Pension, and Other.
- 4) The reported nationwide average allocations of executive compensation to WIA Administration, WIA Program, Non-WIA Administration, and Non-WIA Program were 39 percent, 37 percent, 17 percent, and 7 percent, respectively.
- 5) The average local WIA funding reported was \$5.1 million, \$5.0 million and \$4.7 million for 2004, 2005 and 2006, respectively.

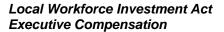
#### WHAT OIG RECOMMENDED

Although we did not make specific recommendations, we suggested that the Assistant Secretary for Employment and Training consider the data provided in this report during ETA's ongoing monitoring processes.

ETA commented that the report was responsive to its needs, and that information from the report would be used during ETA policy discussions.

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### **Executive Summary**

At the request of the Assistant Secretary for Employment and Training, the Office of Inspector General (OIG), Office of Audit, initiated an audit to collect data on the amount and types of compensation paid to Local Workforce Investment Area (LWIA) executives who were involved in the administration of local Workforce Investment Act (WIA) formula funds. The request was the result of disclosures about total annual compensation paid to certain executives of the Central Iowa Employment and Training Consortium (CIETC), which raised concerns over the compensation paid to executives of LWIAs nationwide.

On June 15, 2006, Public Law 109-234 was enacted to provide (with limited exceptions as discussed in Training and Employment Guidance Letter No. 5-06, dated August 15, 2006) a combined salary and bonus ceiling equal to Federal Executive Level II for ETA funded recipients and sub-recipients. For Fiscal Year 2006, the salary rate for a Federal Executive Level II was \$165,200. Further, Office of Management and Budget (OMB) Circulars A-87 and A-122 require compensation for personal services to be reasonable. According to these circulars, factors to be considered in determining reasonableness are the extent to which compensation is consistent with that paid for similar work in the labor market in which the organization competes, and the extent to which compensation is comparable to that paid for similar work in other activities of the organization.

We requested data, through the states and territories, on LWIA executives who received at least 25 percent of their compensation from local WIA formula funds and were part of one or more of the following organizations: local grant recipient; local grant subrecipient; local fiscal agent and/or Local Workforce Investment Board (LWIB). Executives of one-stop operators and/or service providers were excluded unless the executive was also an employee of the local administrative entity, local fiscal agent or LWIB. We collected data on all 592<sup>1</sup> reported LWIAs, encompassing 1,688 executives.

Certain data have been provided to ETA under separate cover because they contain personal information which is not releasable under the Privacy Act of 1974 (5 U.S.C. Section 552a) and other applicable statutes or regulations.

The data included in this report are based on representations of the LWIAs. We did not seek to validate the data provided by the LWIAs, as our audit objective did not include assessing the adequacy or sufficiency of the data collected. Accordingly, we do not express any form of assurance on the reported data.

<sup>&</sup>lt;sup>1</sup> Data from CIETC was not certified because CIETC was no longer in existence. CIETC Information was provided by a state official. CIETC data was excluded from our calculations.

#### Results

 Total Compensation data was captured in three major categories: Salaries/Wages, Fringe Benefits, and Other Benefits. Total compensation reported over the 3-year period 2004 through 2006 was \$395.8 million: \$311 million, or 78.6 percent, was attributable to Salaries/Wages, \$82.1 million, or 20.7 percent was attributable to Fringe Benefits and the remaining \$2.7 million, or 0.7 percent, was attributable to Other Benefits.

Reported total annual compensation ranged from a low of \$8,120, a median of \$83,369, and a high of \$313,004 for the period 2004 through 2006. The average annual compensation package reported by LWIAs as earned in executive positions was:

<u>Year</u>	Average <u>Annual Compensation</u>
2004	\$85,049
2005	\$89,021
2006	\$92,197

2. **Salaries/Wages** included base salaries (including paid absences), bonuses, overtime premiums, deferred compensation, and other. Total Salaries/Wages reported for the period 2004 through 2006 were \$311 million, or 78.6 percent of total compensation. Reported annual Salaries/Wages over the 3-year period ranged from a low of \$8,120, a median of \$65,427, and a high of \$246,842. The average annual Salaries/Wages were:

<u>Year</u>	Average <u>Salaries/Wages</u>
2004	\$67,331
2005	\$69,728
2006	\$72,161

Seventeen of 591 LWIAs reported a total of 19 executives whose base salary and bonus combined were at least \$150,000 for 1 or more years for the period 2004 through 2006. Further, eight of these executives had a combined base salary and bonus of at least \$165,200 for one or more period(s).

3. **Fringe Benefits** were comprised of employer contributions to health insurance, pensions, and all other (including Social Security, Medicare, unemployment insurance, life insurance, workers' compensation and disability insurance). For the period 2004 through 2006, reported Fringe Benefits totaled \$82.1 million and accounted for 20.7 percent of total compensation. Over the 3-year period, reported

Fringe Benefits were approximately 27 percent of combined base salary (including paid absences) and bonus. Reported annual Fringe Benefits ranged from a low of \$220, a median of \$17,106, and a high of \$108,757. The average annual Fringe Benefits were:

<u>Year</u>	Average <u>Fringe Benefits</u>
2004	\$17,224
2005	\$18,629
2006	\$19,384

4. **Other Benefits** were not a significant portion of total compensation. Other Benefits totaled \$2.7 million, or 0.7 percent, of total compensation for the period 2004 through 2006. Other Benefits consisted of transportation, severance pay and all other (loans, club memberships, travel, housing allowance, and tuition reimbursement). The average Other Benefits were:

<u>Year</u>	Average Other Benefits
2004	\$494
2005	\$664
2006	\$652

Further, only 15 percent of positions were reported as receiving Other Benefits. For those individuals the average benefit was \$3,356, \$4,507, and \$4,314 for 2004, 2005 and 2006, respectively. Over the 3-year period, their reported annual Other Benefits ranged from a low of \$19, a median of \$1,662 and a high of \$84,139.

5. For the last completed LWIA accounting year, the reported nationwide average allocations of executive compensation to WIA Administration, WIA Program, Non-WIA Administration, and Non-WIA Program were 39 percent, 37 percent, 17 percent, and 7 percent, respectively. Generally, program costs are related to the direct provision of workforce investment services to participants and employers. These activities include training, core, and intensive services as defined in 20 Code of Federal Regulations (CFR) Parts 663 and 664. In contrast, administrative costs are not related to the direct provision of workforce investment services. The administrative functions and activities are specified in 20 CFR Part 667.220 and are subject to cost limitations. At the state level, the administrative cost limit is 5 percent of the total funds allocated to the state by the U.S. Department of Labor. At the local level, administrative cost is limited to 10 percent of funds allocated by the state to the local area.

6. From 2004 through 2006, the reported local WIA funding totaled \$8.7 billion. Over the 3-year period, reported annual funding ranged from a low of \$62,520, a median of \$3.2 million and, a high of \$98 million. The average local WIA funding reported was:

<u>Year</u>	Average <u>Local WIA Funding</u>
2004	\$5.1 million
2005	\$5.0 million
2006	\$4.7 million

Generally, as WIA funding levels increased, so did the average total executive compensation.

Although we are not making specific recommendations, we suggest that the Assistant Secretary for Employment and Training consider the data provided in this report during ETA's ongoing monitoring processes. Emphasis should be placed on ensuring compliance with: (1) compensation limitations set forth in Public Law 109-234, and (2) reasonableness of compensation for personal services in accordance with OMB Circulars A-87 and A-122.

In response to our draft report, ETA commented that the report was responsive to its needs, and that information from the report would be used during ETA policy discussions.

#### **U.S. Department of Labor**

Office of Inspector General Washington, DC 20210



#### **Assistant Inspector General's Report**

Ms. Emily Stover DeRocco Assistant Secretary for Employment and Training U. S. Department of Labor 200 Constitution Avenue, NW Washington, DC 20210

In response to your request, the Office of Inspector General, Office of Audit, initiated an audit to collect data on the amount and types of compensation paid annually to LWIA executives who were involved in the administration of local WIA formula funds.

To accomplish this, a web-based application was used to obtain compensation information for certain LWIA executives. As agreed with ETA, these individuals included executives (based on the three most highly compensated organizational executive positions) who received at least 25 percent of their compensation from local WIA formula funds.

It was also agreed that these executives would be part of one or more of the following organizations: local grant recipient, local grant sub-recipient, local fiscal agent and/or LWIB. This audit excluded executives of one-stop operators and/or service providers unless the executive was also an employee of the local administrative entity, local fiscal agent or LWIB.

Certain data have been provided to ETA under separate cover because they contain personal information which is not releasable under the Privacy Act of 1974 (5 U.S.C. Section 552a) and other applicable statutes or regulations.

We conducted our work in accordance with Generally Accepted Government Auditing Standards for performance audits. The data included in this report are based on representations of the LWIAs. We did not seek to validate the data provided by the LWIAs, as our audit objective did not include assessing the adequacy or sufficiency of the data collected. Accordingly, we do not express any form of assurance on the reported data. Our objective, scope, methodology, and criteria are detailed in Appendix B.

## Objective – What were the total compensation packages earned annually by LWIA Executives?

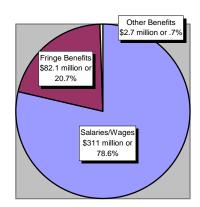
#### Results

#### **Total Compensation**

The national average annual total compensation package reported by LWIAs as earned in executive positions were \$85,049, \$89,021, and \$92,197 for 2004, 2005, and 2006<sup>2</sup>, respectively. Reported total average compensation increased by 4.7 percent from 2004 to 2005 and by 3.6 percent from 2005 to 2006. Reported total annual compensation ranged<sup>3</sup> from a low of \$8,120 in California, a median of \$83,369 in Illinois, and a high of \$313,004 in Missouri for the period 2004 through 2006.

We captured compensation data in three major categories: Salaries/Wages; Fringe Benefits; and Other Benefits. Salaries/Wages included base salaries (including paid absences), bonuses, overtime premiums, deferred compensation, and other. Fringe Benefits included employer portions of Social Security, Medicare, unemployment insurance, pensions, health insurance, life insurance, workers' compensation, and disability insurance. Other Benefits were comprised of loans to employees, club/society memberships, personal/family travel, transportation for personal use, housing allowances, tuition reimbursements, severance pay, and all other.

Total compensation reported over the 3-year period 2004 through 2006 was \$395.8 million. As depicted below, \$311 million, or 78.6 percent, was attributable to Salaries/Wages, \$82.1 million, or 20.7 percent, was attributable to Fringe Benefits, and the remaining \$2.7 million, or .7 percent, was attributable to Other Benefits. The national averages during the 3 year period for Salaries/Wages, Fringe and Other Benefits individually were \$69,782, \$18,433, and \$605, respectively.



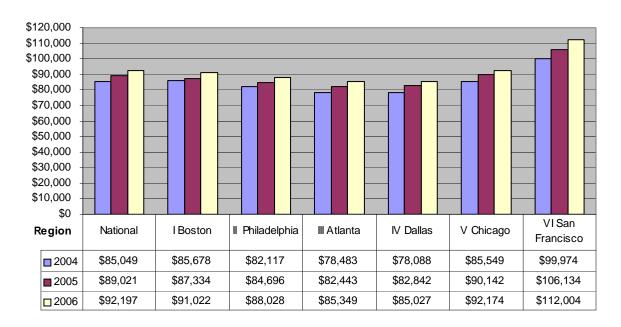
**Total Compensation Distribution** 

<sup>&</sup>lt;sup>2</sup>Represents the LWIA/organization(s) accounting periods.

<sup>&</sup>lt;sup>3</sup> This includes only individuals whose Salaries/Wages and applicable cost element were reported.

At the ETA regional level, LWIAs in Region VI San Francisco reported the highest average total compensation ranging from \$99,974 in 2004 to \$112,004 in 2006, exceeding the national average by 18 to 21 percent over the 3-year period. Regions III (Atlanta) and IV (Dallas) reported the lowest average total compensation of \$78,088, \$82,443, and \$85,027 for 2004 (Dallas), 2005 (Atlanta), and 2006 (Dallas), respectively. For a detailed analysis by ETA region, see Attachment 3.

#### **Average Total Compensation**



The five states with the highest average total compensation reported for 2004, 2005, and 2006 are represented below: For a detailed analysis by state, see Attachment 1.

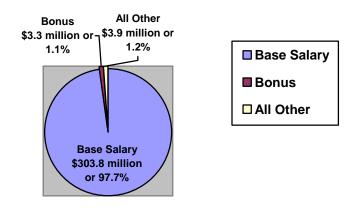
<u>State</u>	Number of <u>LWIAs</u>	Average Total Compensation
<u>2004</u>		
UT	1	\$143,329
CT	5	\$115,838
CA	50	\$115,276
NV	2	\$114,736
RI	2	\$105,598
<u>2005</u>		
UT	1	\$154,600
CA	50	\$123,452
CT	5	\$122,775
NV	2	\$121,348
NE	3	\$118,680
<u>2006</u>		
UT	1	\$160,035
CA	50	\$129,427
CT	5	\$127,312
NE	3	\$127,088
NV	2	\$123,075

#### Salaries/Wages

Salaries/Wages included base salaries (including paid absences), bonuses, overtime premiums, deferred compensation, and other. Total Salaries/Wages reported for 2004 through 2006 were \$311 million. As depicted in the following chart, \$303.8 million or 97.7 percent was attributable to base salary. Bonuses accounted for \$3.3 million or 1.1 percent. All other Salaries/Wages totaled \$3.9 million or 1.2 percent of total Salaries/Wages. Reported annual Salaries/Wages ranged<sup>3</sup> from a low of \$8,120 in California, a median of \$65,427 in lowa, and a high of \$246,842 in Missouri for the period 2004 through 2006. The average Salaries/Wages for the period 2004, 2005, and 2006 were \$67,331, \$69,728, and \$72,161, respectively.

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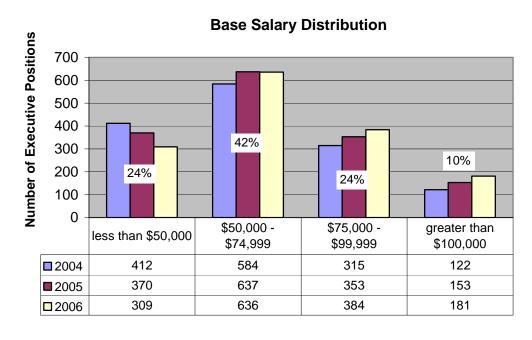
# Composition of Salaries/Wages (\$311 Million)



#### **Base Salary**

Base Salaries totaled \$303.8 million and accounted for 97.7 percent of Salaries/Wages for the period 2004 through 2006. Average base salaries for the period were \$65,731 in 2004, \$68,044 in 2005, and \$70,643 in 2006.

Of the 4,456 executive positions included in the chart below, 66 percent (24 percent + 42 percent) reported annual base salaries under \$75,000 for the period 2004 through 2006.



2004

**2**005

**2006** 

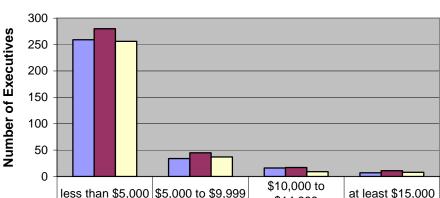
259

280

256

#### **Bonus**

Bonuses totaled \$3.3 million for the period 2004 through 2006. For executives who received a bonus, the average was \$3,343, \$3,653, \$3,027, in each case nearly five percent of base salary for 2004, 2005, and 2006, respectively<sup>4</sup>. Over the 3-year period from 2004 through 2006, an average of 22 percent of executive positions<sup>5</sup> was reported as receiving bonuses. As shown below, most bonuses received by executives were less than \$5,000.



\$14,999 16

17

9

7

11

8

**Bonus Distribution** 

(For executive positions receiving employer pension contribution)

Of those executive positions reporting a bonus, 18 percent, 21 percent, and 17 percent received a bonus of \$5,000 or greater for 2004, 2005, and 2006, respectively. For details pertaining to bonuses by individuals, see "Schedule of LWIA Salaries, Bonuses, and Other Compensation", which was provided under separate cover.

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<sup>&</sup>lt;sup>4</sup> In some instances, 2006 bonus data may not have been reported as the accounting year may not have been completed.

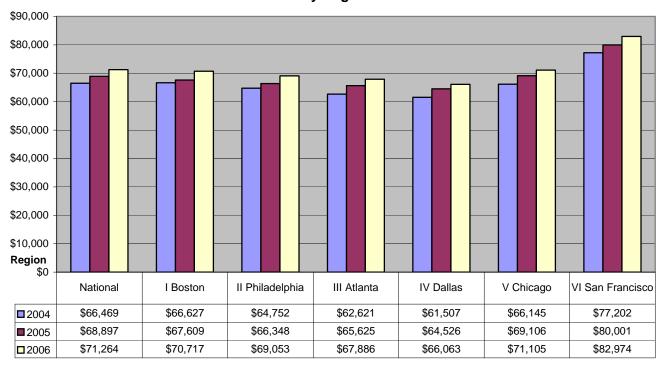
<sup>&</sup>lt;sup>5</sup> Includes executives who worked at two LWIAs: 3 executives in 2004, 3 executives in 2005, and 1 executive in 2006.

#### Combined Base Salary and Bonus

Combined base salary and bonus totaled \$307.1 million for the period 2004 through 2006. Overall, the average national combined base salary and bonus earned by LWIA executive positions was \$66,469, \$68,897 and \$71,264 for 2004, 2005, and 2006, respectively.

As shown below, regional averages for base salary and bonus ranged from \$61,507 to \$82,974. Region VI San Francisco reported the highest average base salary and bonus, ranging from \$77,202 in 2004 to \$82,974 in 2006. Region IV Dallas reported the lowest, ranging from \$61,507 in 2004 to \$66,063 in 2006. For a detailed analysis by ETA region, see Attachment 3.

#### Average Base Salary and Bonus By Region



#### Combined Salary and Bonus Limitation

On June 15, 2006, President Bush signed into law an emergency supplemental appropriations bill, Public Law 109-234. Section 7013 limits salary and bonus compensation for individuals who are paid by funds appropriated to the Employment and Training Administration. Title VII, Section 7013 states:

None of the funds appropriated in Public Law 109-149 or prior Acts under the heading 'Employment and Training' that are available for expenditure on or after the date of enactment of this section shall be used by a recipient or subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II, except as provided for under section 101 of Public Law 109-149. . . .

For Fiscal Year 2006, Federal Executive Level II was set at \$165,200. LWIAs reported eight executives whose combined base salary and bonus was at least \$165,200 for one or more period(s) during 2004 through 2006. Further, OMB Circulars A-87 and A-122 require compensation for personal services to be reasonable. According to these circulars, factors to be considered in determining reasonableness are the extent to which compensation is consistent with that paid for similar work in the labor market in which the organization competes, and is comparable to that paid for similar work in other activities of the organization.

For informational purposes Schedules 3 and 4 provided under separate cover, contain executives with a reported combined salary and bonus of at least \$150,000 during 2004 through 2006. Seventeen LWIAs reported a total of 19<sup>6</sup> executives whose base salary and bonus combined were at least \$150,000 for one or more years for the period 2004 through 2006, and were thus approaching the salary cap imposed in June 2006. The combined base salary and bonus for these executives totaled \$7.7 million or approximately 2.5 percent of the total combined base salary and bonus category.

For those executive positions that received a bonus and had at least \$150,000 of combined base salary and bonus, the average bonus reported was \$20,088 for seven executives, \$27,050 for six executives and \$20,275 for four executives during 2004, 2005, and 2006, respectively. Bonuses received ranged from \$7,000 to almost \$51,000. The national average for executives who received a bonus ranged from \$3,000 to \$3,700. Details pertaining to these executives are shown in the "Schedule of LWIA Salaries, Bonuses, and Other Compensation, Combined Salary and Bonus of at Least \$150,000", which was provided under separate cover.

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<sup>&</sup>lt;sup>6</sup> Excludes one executive who worked at two LWIAs.

#### All Other Salaries/Wages

During the period 2004 through 2006, Other Salaries/Wages totaled \$3.9 million or 1.2 percent of the total Salaries/Wages category. Other Salaries/Wages included overtime premiums, deferred compensation, and other. Only a small portion of executives received Other Salaries/Wages. Other Salaries/Wages were not a significant part of total compensation.

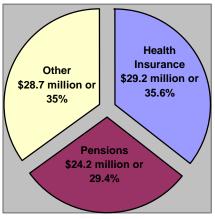
#### **Fringe Benefits**

Reported Fringe Benefits totaled \$82.1 million and accounted for 20.7 percent of total compensation for the period 2004 through 2006. Fringe Benefits were comprised of employer contributions to health insurance, pensions, and all other (including Social Security, Medicare, unemployment insurance, life insurance, workers' compensation and disability insurance). Reported annual Fringe Benefits ranged<sup>3</sup> from a low of \$220 in Massachusetts, a median of \$17,106 in New York, and a high of \$108,757 in California for the period 2004 through 2006. The average annual Fringe Benefits for 2004, 2005 and 2006 were \$17,224, \$18,629, and \$19,384, respectively.

Over the 3-year period, Fringe Benefits were approximately 27 percent of combined base salary (including paid absences) and bonus. For those individuals whose combine base salary and bonus was at least \$150,000, fringe benefit rates over the 3-year period were lower than the national averages at less than 21 percent. This is likely due to fringe benefits (which are capped or fixed in amount) being spread over a larger combined salary and bonus base.

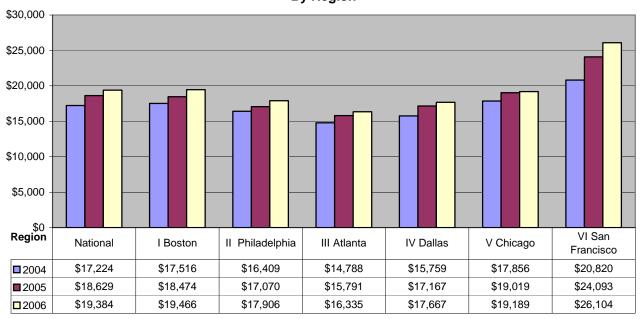
As depicted below, total Fringe Benefits reported over the 3-year period 2004 through 2006 was \$82.1 million. Of that amount, \$29.2 million, or 35.6 percent, was attributable to health insurance, \$24.2 million, or 29.4 percent was attributable to pensions and the remaining \$28.7 million, or 35 percent, was attributable to all other fringe benefits.





At the ETA regional level, Fringe Benefits ranged between \$14,788 and \$26,104. Region VI San Francisco reported the highest average Fringe Benefits, ranging from \$20,820 in 2004 to \$26,104 in 2006. Region III Atlanta reported the lowest average Fringe Benefits, ranging from \$14,788 in 2004 to \$16,335 in 2006. For a detailed analysis by ETA region, see Attachment 3

### Average Fringe Benefits By Region



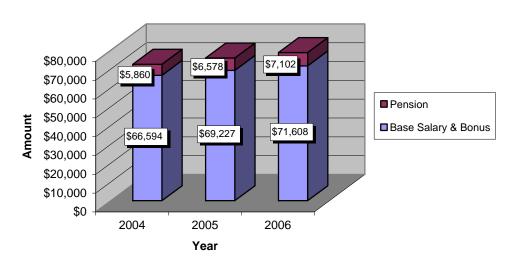
#### **Pension Contributions**

From 2004 through 2006, employer pension contributions totaled \$24.2 million, or 29.4 percent, of Fringe Benefits totaling \$82.1 million. On a nationwide basis including all reported executive positions, the average employer pension contributions for 2004, 2005, and 2006 were \$4,858, \$5,505, and \$5,889, respectively.

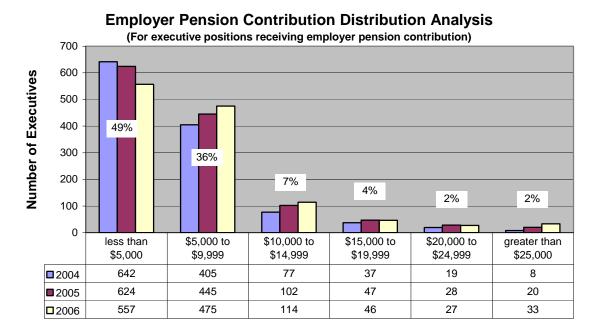
LWIAs reported that 83.2 percent of executive positions received an employer pension contribution with an average employer contribution equal to 9.4 percent of combined base salary and bonus. The average employer pension contributions for those individuals in 2004, 2005, and 2006 were \$5,860, \$6,578, and \$7,102 per executive, respectively.

### Average Pension Compared to Combined Base Salary & Bonus

(For executive positions receiving employer pension contribution)



As depicted in the following distribution analysis for the period 2004 through 2006, 3,148 of 3,706, or approximately 85 percent (49 percent + 36 percent), of executive positions that reported pension contributions reported an employer contribution of less than \$10,000.



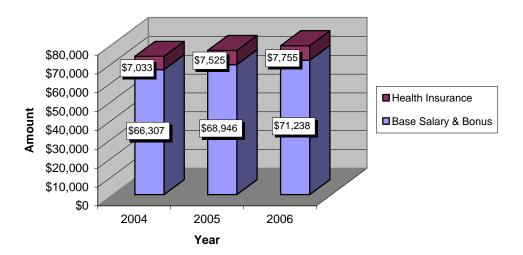
#### Health Insurance

From 2004 through 2006, health insurance totaled \$29.2 million, or 35.6 percent, of total Fringe Benefits of \$82.1 million. On a nationwide basis including all reported positions, the average employer health insurance contribution for 2004, 2005, and 2006 was \$6,189, \$6,640, and \$6,830 per executive, respectively.

Eighty-eight percent of all reported LWIA executive positions received employer health insurance contributions. For those individuals, health insurance contributions represented 10.8 percent of their combined total base salary and bonus. As depicted in the following chart, the average reported employer health insurance contribution for those individuals in 2004, 2005, and 2006 was \$7,033, \$7,525, and \$7,755, respectively.

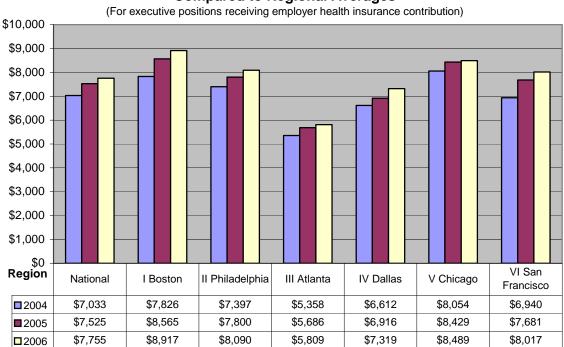
### Average Health Insurance Compared to Combined Base Salary & Bonus

(For executive positions receiving employer health insurance contribution)



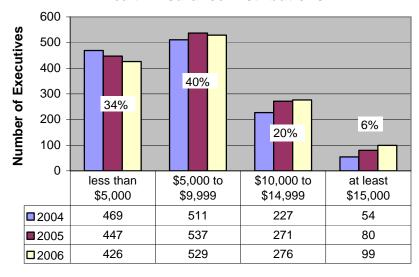
At the ETA regional level, employer health insurance contributions ranged from \$5,358 to \$8,917. Region I Boston reported the highest average health insurance in 2005 and 2006 and Region V Chicago reported the highest in 2004 while Region III Atlanta reported the lowest average health insurance in each year. Details of the average Health Insurance by region are as follows:

### Health Insurance - National Average Compared to Regional Averages



As depicted in the following distribution analysis for the period 2004 through 2006, 2,919 of 3,926, or 74 percent (34 percent + 40 percent) of those executive positions receiving an employer health Insurance benefit reported a contribution of under \$10,000.

#### **Health Insurance Distributions**



#### All other fringe benefits

From 2004 through 2006, all other fringe benefits totaled \$28.7 million, or 35 percent, of total fringe benefits of \$82.1 million. Other fringe benefits included employer contributions to Social Security, Medicare, unemployment insurance, life insurance, workers' compensation and disability insurance. For the period 2004 through 2006, other fringe benefits equaled 9.3 percent of combined base salary and bonus. For 2004, 2005, and 2006, the average other fringe benefits were \$6,177, \$6,484, and \$6,665, respectively.

#### **Other Benefits**

From 2004 to 2006, Other Benefits were not a significant portion of total compensation, totaling \$2.7 million, or 0.7 percent, of total compensation of \$395.8 million. Other Benefits consisted of transportation (\$1.1 million), severance pay (\$970,000) and all other (\$658,000) (loans, club memberships, travel, housing allowance, and tuition reimbursement). The average national Other Benefits for the period 2004 through 2006 were \$494, \$664, and \$652, respectively.

Further, only 15 percent of positions were reported as receiving Other Benefits. For those individuals the average benefit was \$3,356, \$4,507, and \$4,314 for 2004, 2005 and 2006, respectively. Over the 3-year period, their reported annual Other Benefits ranged from a low of \$19 in Illinois, a median of \$1,662 in Tennessee/South Carolina and a high of \$84,139 (severance pay) in California.

#### **Executive Compensation Allocated to WIA**

For the last completed LWIA accounting year, data were gathered on the allocation of executive compensation. Data were gathered in four categories: WIA Administration, WIA Program, Non-WIA Administration, and Non-WIA Program.

Generally, program costs are related to the direct provision of workforce investment services to participants and employers. These activities include training, core, and intensive services as defined in 20 CFR Parts 663 and 664. In contrast, administrative costs are not related to the direct provision of workforce investment services. Administrative functions and activities are specified in 20 CFR Part 667.220 and include such things as:

- overall general administrative functions (accounting, budgeting, procurement, property management, personnel, payroll, audit, general legal services and developing systems for administrative functions);
- oversight and monitoring responsibilities related to WIA administrative functions;

- costs of goods and services required for administrative functions;
- travel costs incurred for carrying out administrative activities or the overall management of the WIA system;
- costs of information systems related to administrative functions; and
- continuous improvement activities based on the purpose of the activity to be improved.

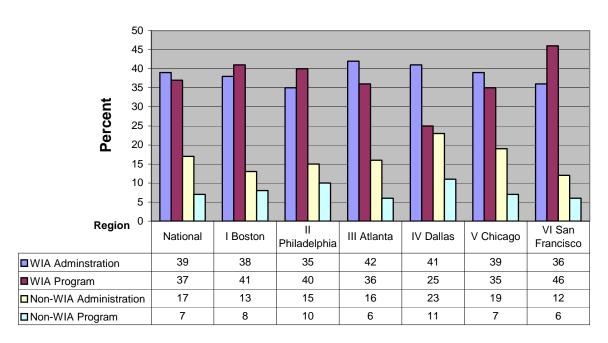
Administrative costs are subject to cost limitations. At the state level, the administrative cost limit is 5 percent of the total funds allocated to the state by the U.S. Department of Labor. At the local level, administrative cost is limited to 10 percent of funds allocated by the state to the local area.

The nationwide average LWIA reported executive compensation allocations to WIA Administration, WIA Program, Non-WIA Administration, and Non-WIA Program were as follows:

WIA Administration	39 percent
WIA Program	37 percent
Non-WIA Administration	17 percent
Non-WIA Program	7 percent
_	100 percent

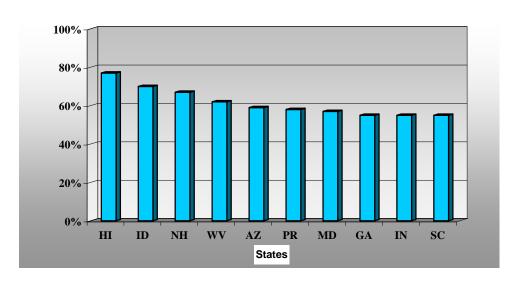
Further, approximately half of all reported executive positions allocated at least 25 percent to the WIA program function. Of those positions, over two thirds charged at least 50 percent to the WIA program function.

ETA Region III Atlanta had the highest average allocation to WIA Administration function with 42 percent and Region VI San Francisco had the highest average allocation to WIA Program function with 46 percent. See Attachment 4 for details.



### **Average Salary Allocation by Region**

The 10 states/territories with the highest average reported WIA Program function allocations are presented below:



10 Highest States/Territories
Compensation Allocated to WIA program

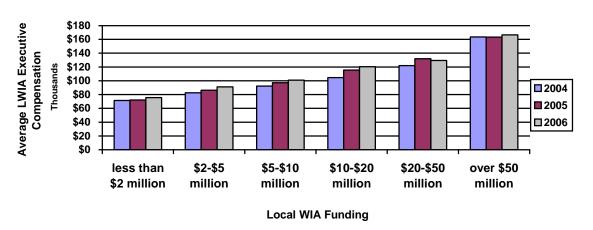
See Attachment 2 for details.

#### Relationship Between Local WIA Funding and LWIA Executive Compensation

From 2004 through 2006, the reported local WIA funding totaled \$8.7 billion. Over the 3-year period, reported annual local WIA funding ranged from a low of \$62,520 in Arizona, a median of \$3.2 million in Michigan, and a high of \$98 million in New York. The national average annual local WIA funding reported for 2004, 2005, and 2006 was \$5.1 million, \$5 million, and \$4.7 million, respectively.

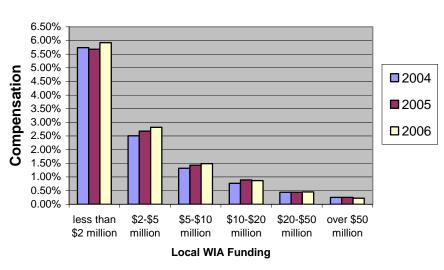
To determine if a relationship existed between WIA funding and compensation, data covering the 3-year period were grouped into six local WIA funding levels: under \$2 million, \$2 to \$5 million, \$5 to \$10 million, \$10 to \$20 million, \$20 million to \$50 million, and over \$50 million. The following chart summarizes the results and illustrates that as local WIA funding levels increased, so did the average total executive compensation.

#### Local WIA Funding to Average LWIA Executive Compensation



For those executives with a combined salary and bonus of at least \$150,000, there was no consistent relationship between local WIA funding and total compensation. Local WIA funding for these executives ranged from \$1.6 million to \$98 million during the period 2004 through 2006. Details pertaining to these executives are shown in the "Schedule of Total LWIA Compensation Data, Combined Salary and Bonus of at Least \$150,000", which was provided under separate cover.

Further, although total compensation increased with funding, total compensation as a percentage of funding consistently decreased. This indicates that significant increases in funding have modest effects on average total compensation.



**Total Compensation As A Percentage Of Local WIA Funding** 

\* \* \* \* \* \* \*

Although we are not making specific recommendations, we suggest that the Assistant Secretary for Employment and Training consider the data provided in this report during ETA's ongoing monitoring processes. Emphasis should be placed on ensuring compliance with: (1) compensation limitations set forth in Public Law 109-234, and (2) reasonableness of compensation for personal services in accordance with OMB Circulars A-87 and A-122.

#### **Agency Response**

In response to our draft report, ETA commented that the report was responsive to its needs, and that information from the report would be used during ETA policy discussions.

Elliot P. Lewis May 7, 2007

Local	Wor	kforce	Invest	tment	Act
Execu	itive	Compe	ensatio	on	

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# **Appendices**

Local	Wor	kforce	Invest	tment	Act
Execu	itive	Compe	ensatio	on	

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#### **APPENDIX A**

#### **BACKGROUND**

Under Title I of WIA, the workforce investment system provides a framework for delivery of workforce investment activities at the state and local levels. As part of its responsibility, each state's Governor is required to designate LWIAs in the state. These LWIAs are charged with carrying out WIA at the local level. As of September, 2006, the states and territories reported that 592 LWIAs existed to carry out its mission.

Disclosures about total annual compensation paid to certain executives employed by one local LWIA organization, CIETC, raised concerns over the compensation paid to executives of LWIAs. An Iowa state audit released March 31, 2006 found that CIETC paid its three top executives \$1.8 million over a 30-month period. These executives included the chief executive officer, chief operating officer, and chief accountant.

To determine if this was a nationwide problem, the Assistant Secretary for Employment and Training requested that the OIG collect data on the amount and types of compensation paid to LWIA executives who were involved in the administration of local WIA funds.

On June 15, 2006, Public Law 109-234 was enacted to provide (with limited exceptions as discussed in Training and Employment Guidance Letter No. 5-06, dated August 15, 2006) a combined salary and bonus ceiling equal to Federal Executive Level II for ETA funded recipients and sub-recipients. For Fiscal Year 2006, the salary rate for a Federal Executive Level II was \$165,200.

Local	Wor	kforce	Invest	tment	Act
Execu	itive	Compe	ensatio	on	

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**APPENDIX B** 

#### **OBJECTIVE, SCOPE, METHODOLOGY, AND CRITERIA**

#### **Objective**

The Office of Inspector General conducted an audit to collect data on the amount of compensation paid to LWIA executives who were involved in the administration of local WIA formula funds.

The objective was to collect data on the total compensation packages earned annually by LWIA executives.

#### Scope

We conducted our work in accordance with Generally Accepted Government Auditing Standards for performance audits. The data included in this report are based on representations of the LWIAs. We did not seek to validate the data provided by the LWIAs, as our audit objective did not include assessing the adequacy or sufficiency of the data collected. Accordingly, we do not express any form of assurance on the reported data.

In conjunction with ETA staff, the OIG developed a LWIA data collection instrument and determined the types of individuals and organizations that would be included under this audit. As agreed, these individuals included executives (based on the three most highly compensated organizational executive positions) who received at least 25 percent of their compensation from local WIA formula funds and were employed by one or more of the following organizations:

- Local grant recipient defined by statute as the chief elected official (or a consortium of chief elected officials) for the local area.
- Local grant sub-recipient designated by the grant recipient to assist in administering the program in the local area (administrative entity).
- Local fiscal agent designated by the grant recipient to manage the disbursement of funds for the local area.
- LWIB which advises the local grant recipient about local programs and is responsible for the functions contained in 20 CFR Part 661.305.

Data were not collected on executives of one-stop operators and/or service providers unless the executive was also an employee of the local administrative entity, local fiscal agent, or LWIB.

Executive compensation and background data was collected from all 591 reported LWIAs in 54 states and territories including the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. CIETC was excluded as it is no longer in existence.

The audit covered the LWIAs' organizational accounting periods 2004 through 2006. LWIA executive compensation data was collected through a website created by DOL OIG from November 15, 2006 to March 1, 2007.

#### Methodology

To gather the data on the amount of compensation earned annually by LWIA executives, a web-based application was developed that encompassed input from 592 reported local areas and review of the data by 54 states and territories. The data collection instrument consisted of three areas: LWIA Background; LWIA Organizational Hierarchy; and Compensation. The compensation section included the identification of the LWIA's three most highly compensated executive positions and a detailed compensation worksheet for each executive position and individual.

Each LWIA was required to prepare and certify the requested data<sup>7</sup>. Upon certification of the data, each LWIA submitted the data package to the state or territory via the Web. The state or territory was responsible for reviewing the LWIA data package and submitting it to the OIG.

In total, we collected over 1,700 completed compensation worksheets encompassing 1,688 executives, which served as the basis for the analyses. We analyzed the responses to identify unusual, incomplete, or inconsistent responses, and followed up with the LWIAs to the extent possible where it was considered significant. We did not seek to validate the responses, as our work was not designed to draw any conclusions with respect to the adequacy or sufficiency of the data collected.

For analytical purposes, we annualized part-year salaries and fringe benefits where considered appropriate. In addition, there were instances where two or more individuals occupied an executive position, or one individual occupied multiple executive positions. In those cases, we obtained a compensation worksheet for each person and each executive position. Additionally, there were instances where LWIAs provided compensation data for executives with WIA allocation percentages of less than 25 percent. Inclusions of those individuals had no significant impact on overall results, and have accordingly been included.

-

<sup>&</sup>lt;sup>7</sup> Data from CIETC was not certified because CIETC was no longer in existence. CIETC Information was provided by a state official. CIETC data was excluded from our calculations.

#### Criteria

20 CFR Part 652 et al., Workforce Investment Act; Final Rules

OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments

OMB Circular A-122, Cost Principles for Non-Profit Organizations

Public Law 105-220, August 7, 1998 - Workforce Investment Act

Public Law 109-234, June 15, 2006 - Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Hurricane Recovery, 2006

Training and Employment Guidance Letter No. 5-06, August 15, 2006

Local	Wor	kforce	Investn	nent Act
Execu	tive	Compe	ensation	7

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#### **APPENDIX C**

#### **ACRONYMS AND ABBREVIATIONS**

**CFR** Code of Federal Regulations

CIETC Central Iowa Employment and Training Consortium

**ETA** Employment and Training Administration

**LWIA** Local Workforce Investment Area

**LWIB** Local Workforce Investment Board

**OIG** Office of Inspector General

**OMB** Office of Management and Budget

**USC** United States Code

WIA Workforce Investment Act

Local	Wor	kforce	Invest	tment	Act
Execu	itive	Compe	ensatio	on	

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### **Attachments**

Local Workforce Investme Executive Compensation	ent Act			
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#### SCHEDULE OF AVERAGE LWIA COMPENSATION BY STATE

	Sche	dule	of Av	erag	e LV	VIA C	Comp	ensati	on by	/ Stat	e (UN	AUDITI	ED)									Attach	nment	1
		lized Base			Bonus	(=)		ary and Bo			Salary Cor				lized Frin					her Bene			Compensat	
	Repor	ted for Ye	ar (A)	Report	ed for Y	ear (B)	Reporte	ed for Year	r (A+B)	Rep	orted for Y	ear (C)		Rep	orted for	Year	(D)	T	Repor	ted for Ye	ear (E)	Reported f	or Year (A+	B+C+D+E)
														% Sal +		% Sal +		% Sal +						
CT ST	2004	2005	2006	2004	2005	2006	2004	2005	2006	2004	2005	2006	2004	Bns	2005	Bns	2006	Bns	2004	2005	2006	2004	2005	2006
1 AK	\$69,651	\$72,885	\$72,824	\$0	\$0	\$0	\$69,651	\$72,885	\$72,824	\$0	\$0	\$0	\$19,928	29	\$24,608	34	<b>4</b> =0,0 · ·	40	\$328	\$1,077	\$1,493	\$89,907	\$98,570	\$103,258
2 AL 3 AR	70,396 46,538	72,586 46,757	76,740 50,025	200 714	700 525	786 589	70,596 47,252	73,286 47,281	77,526 50,614	782	289	0	16,761 15,970	24 34	17,234 15,913	24 34	_	24 32	193	193	211	87,357 64,197	90,520 63,676	95,789 67,095
4 AZ	57,007	61,604	63,152	1,133	0	0	58,139	61,604	63,152	2,233	0	0	13,323	23	15,810	26		25	103	139	163	73,798	77,552	79,247
5 CA	87,339	90,312	93,254	689	679	513	88,028	90,991	93,767	1,445	1,479	2,331	24,887	28	29,682	33	31,692	34	916	1,300	1,637	115,276	123,452	129,427
6 CO	70,540	70,291	70,684	179	284	404	70,718	70,576	71,087	543	525	523	16,095	23	15,979	23	_	24	360	1,117	3,469	87,717	88,197	92,327
7 CT	89,670	93,726	97,469	450	1,167	1,005	90,120	94,893	98,474	581	693	694	24,505	27	26,534	28		28	632	654	664	115,838	122,775	127,312
8 DC 9 DE	94,020 55,217	96,989 62,196	105,803 59,954	0	0	2,667	94,020 55,217	96,989 62,196	108,470 59,954	0	0	0	10,345 20,137	11 36	10,708 24,532	39	11,586 15,248	11 25	0	394	0	104,365 75,354	107,698 87,121	120,056 75,202
10 FL	71,483	75,381	77,032	2,088	2,859	2,469	73,571	78,240	79,501	859	1,091	474	16,255	22	17,451	22		23	1,036	671	987	91,721	97,454	98,875
11 GA	58,222	59,246	60,052	46	260	89	58,267	59,506	60,141	1,416	1,016	766	13,470	23	13,979	23	14,037	23	63	259	307	73,217	74,760	75,252
12 GU	66,319	63,774	64,799	0	0	0	66,319	63,774	64,799	0	0	0	15,681	24	14,967	23	_	22	0	0	0	82,000	78,741	78,782
13 HI	46,444	53,508	57,103	0	0	0	46,444	53,508	57,103	234	534	544	13,146	28	14,439	27		34	38	43	1.056	59,862	68,524	77,308
14 IA 15 ID	53,881 51,850	56,370 51,908	56,762 54,444	710 0	721 0	171 0	54,591 51,850	57,091 51,908	56,933 54,444	520 0	558	580	14,690 11,292	27 22	15,407 12,072	27 23	_	27	48	<b>70</b>	1,056	69,848 63,142	73,126 63,980	73,963 66,938
16 IL	63,748	67,607	70,714	348	565	302	64,096	68,172	71,016	515	684	423	15,511	24	17,422	26	_	25	129	835	146	80,251	87,112	89,236
17 IN	69,535	75,743	69,956	545	1,739	128	70,080	77,482	70,084	2,954	3,627	8,798	17,448	25	18,837	24	17,002	24	334	281	206	90,816	100,226	96,091
18 KS	48,073	55,754	58,277	248	101	554	48,321	55,855	58,830	4,154	3,015	2,731	11,438	24	12,734	23	_	26	0	0	0	63,913	71,604	76,705
19 KY	62,684	64,424	69,530	84	147	102	62,768	64,571	69,632	374	204	592	13,339	21	14,960	23	,	25	326	399	388	76,806	80,134	87,949
20 LA 21 MA	53,674 67,770	56,860 70,474	58,392 73,653	302	46 734	74 248	53,674 68,072	56,907 71,208	58,466 73,901	160 543	122 434	176 314	13,426 13,292	25 20	15,486 15,508	27 22	_	27	598 214	1,244 634	687 351	67,858 82,120	73,758 87,784	75,278 90,701
22 MD	62,284	66,496	69,962	621	386	113	62,904	66,882	70,075	0	0	186	16,229	26	18,208	27		28	79	48	759	79,211	85,139	90,578
23 ME	54,707	56,810	60,208	0	0	0	54,707	56,810	60,208	0	0	0	12,339	23	13,366	24	13,545	22	0	0	0	67,046	70,175	73,752
24 MI	70,884	73,341	76,343	1,461	1,219	1,148	72,345	74,560	77,491	921	1,129	1,050	25,115	35	26,772	36		37	920	852	906	99,301	103,312	107,756
25 MN	67,107	67,979	70,172	339	372	276	67,446	68,350	70,449	648	1,694	232	14,620	22	15,563	23		22	445	457	466	83,159	86,065	86,942
26 MO	63,165 59,696	63,370 61,184	68,440 62,472	5,252	3,919	2,497	68,417 59,696	67,290 61,184	70,937 62,472	2,259 1,431	1,359 1,701	798 1,872	18,084 18,464	26 31	17,312 17,364	26 28	_	27	2,481	1,055	1,303	91,241 79,591	87,016 80,249	92,421 81,663
28 MT	39,090	01,104	45,567	U	U	0	39,090	01,104	45,567	1,431	1,701	1,072	10,404	31	17,304	20	12,190	27	U	0	0	79,391	00,243	57,757
29 NC	57,402	60,821	63,546	177	374	79	57,579	61,195	63,625	353	252	180	13,500	23	14,835	24		23	132	127	118	71,563	76,409	78,831
30 ND	62,184	62,772	65,284	0	0	0	62,184	62,772	65,284	0	0	0	14,964	24	16,263	26		26	454	303	303	77,602	79,338	82,256
31 NE	62,325	101,253	108,908	0	0	0	62,325	101,253	108,908	0	0	0	24,415	39	17,426	17	/	17	0	0	0	86,740	118,680	127,088
32 NH 33 NJ	71,428 76,261	73,233 79,616	73,233 81,795	422	316	386	71,428 76.683	73,233 79,933	73,233 82,182	422	1,229	395	21,583 24.017	30 31	20,113	27 33	_	28 33	141	532	403	93,012 101,264	93,347 108,146	93,523 110,069
34 NM	51,930	56,561	55,934	0	0	0	51,930	56,561	55,934	0	0	0	12,089	23	13,667	24	,	23	0	0	0	64,018	70,228	68,989
35 NV	79,021	86,805	90,674	6,653	4,005	122	85,674	90,809	90,795	6,359	6,692	4,173	22,704	27	23,847	26		27	0	0	3,878	114,736	121,348	123,075
36 NY	66,505	64,957	69,919	122	147	253	66,627	65,104	70,172	554	646	607	19,638	29	19,252	30		30	470	447	299	87,290	85,449	92,135
37 OH	69,683	69,598	69,340	11	9	304	69,693	69,607	69,644	177	1,299	389	17,388	25	17,238			23	691	1,540	435	87,949	89,684	86,462
38 OK 39 OR	47,162 69.170	46,896 70,146	51,236 69,318	531 190	513 0	672 273	47,693 69,360	47,409 70,146	51,909 69,591	324 1,948	248 1,988	588 1,445	12,037 20,554	25 30	13,075 22,528	28 32	_	29	0	1,450	532	60,054 91,862	60,732 96,112	67,390 96,545
40 PA	67,687	68,423	71,363	1,168	1,677	636	68,854	70,140	71,999	411	218	168	19,135	28	19,534	28		28	726	1,806	584	89,126	91,658	92,775
41 PR	47,420	44,849	44,954	1,524	2,027	2,076	48,944	46,876	47,030	2,150	315	503	8,411	17	7,593	16	7,682	16		1,376	635	62,082	56,160	55,849
42 RI	74,530	77,800	80,516	0	0	0	74,530	77,800	80,516	0	0	0	31,068	42	33,748	43		48	0	0	0	105,598	111,548	119,256
43 SC	47,427	51,843	55,653	51	57	55	47,479	51,900	55,708	58	110	572	13,190	28	14,624	28	15,511	28	153	176	162	60,879	66,809	71,954
44 SD 45 TN	63.906	65,609	69.667	1,491	1.901	862	65,397	67,510	70.529	277	280	311	16.596	25	17.368	26	18,189	26	489	760	1.915	82,759	85,919	90.944
46 TX	70,360	74,849	77,165	742	1,607	1,126	71,103	76,455	78,290	768	1,269	1,160	17,453	25	19,182	25		25	77	77	194	89,401	96,983	99,511
47 UT	102,572	111,009	116,197	0	69	0	102,572	111,078	116,197	4,275	1,631	3,769	36,380	35	39,980	36	40,015	34	102	1,911	54	143,329	154,600	160,035
48 VA	62,581	63,159	67,759	59	425	247	62,640	63,584	68,006	1,605	1,752	2,508	14,681	23	14,922	23		25	66	65	210	78,992	80,324	87,740
49 VI	78,333	78,333	78,333	0	0	0	78,333	78,333	78,333	0	0	0	22,720	29	22,720			29	0	0	0	101,053	101,053	101,053
50 VT 51 WA	74,044 74,960	75,566 76,289	77,064 80,170	227	120	87	74,044 75,186	75,566 76,410	77,064 80,258	120	124	568	25,487 17,642	34 23	25,936 17,672	34 23	_	34 24	65	0 48	1.984	99,531 93,014	101,502 94,253	103,518 102,052
51 WA	64,162	68,120	73,699	1,289	1,312	1,862	65,451	69,432	75,561	1 1	206	1	18,331	28	21,123	30	20,283	27	155	1,237	1,964	83,939	94,253	96,001
53 WV	54,657	54,145	54,584	0	0	0	54,657	54,145	54,584	901	196	206	11,567	21	11,257	21	11,272	21	0	0	0	67,125	65,597	66,062
54 WY			65,375			0			65,375			80					20,445	31			0			85,900
Nationwic		***	*		***		*** **	***				*			****				***		*	****	****	****
	\$65,731	\$68,044	\$70,643	\$737	\$852	\$621	\$66,469	\$68,897	\$71,264	\$862	\$831	\$898	\$17,224	26	\$18,629	27	\$19,384	27	\$494	\$664	\$652	\$85,049	\$89,021	\$92,197

Montana, South Dakota, and Wyoming are single area states. Information represents data as reported by state officials.

Local Workforce Investment Act
Executive Compensation

**ATTACHMENT 2** 

### SCHEDULE OF AVERAGE LOCAL WIA FUNDING AND COMPENSATION ALLOCATION PERCENTAGES BY STATE

#### Attachment 2

### Schedule of Average Local WIA Funding and Compensation Allocation Percentages by State (UNAUDITED)

			Compensat		C	•		n Percentage	es	Local WIA Funding Reported for Year				
		Rep	orted for Ye	ear		Last	Year Comp		Non-WIA	Rep	oorted for Ye	ear		
СТ	ST	2004	2005	2006	WIA Adm.	WIA Prog.	WIA Total	Admin	Non-WIA Prog	2004	2005	2006		
1	AK	\$89,907	\$98,570	\$103,258	36	9	45	20	35	\$15,860,965	\$9,929,745	\$20,662,889		
2	AL	87,357	90,520	95,789	40	40	80	20	1	13,858,497	13,110,367	11,666,700		
3	AR	64,197	63,676	67,095	79	9	88	12	0	2,107,305	2,259,716	2,116,797		
4	AZ	73,798	77,552	79,247	13	59	72	22	6	3,477,583	2,832,193	2,469,832		
5	CA	115,276	123,452	129,427	38	45	83	10	7	8,516,904	8,416,865	7,526,477		
6	СО	87,717	88,197	92,327	30	27	57	23	20	4,550,206	4,549,540	4,260,834		
7	CT	115,838	122,775	127,312	38	23	61	26	13	3,947,713	4,383,943	4,635,927		
8	DC	104,365	107,698	120,056	43	24	67	6	27	10,600,987	10,186,207	11,142,359		
9	DE	75,354	87,121	75,202	57	0	57	43	0	6,115,060	6,245,268	6,119,745		
10	FL	91,721	97,454	98,875	34	17	51	30	18	6,649,573	5,756,570	4,690,161		
11	GA	73,217	74,760	75,252	33	55	88	9	3	2,815,362	2,576,809	2,468,063		
12	GU	82,000	78,741	78,782	32	6	38	53	9	4,639,558	4,392,169	6,384,312		
13	HI	59,862	68,524	77,308	15	77	92	7	1	2,454,324	2,022,899	1,875,700		
14	IA	69,848	73,126	73,963	25	40	65	19	16	807,136	829,556	968,637		
15	ID	63,142	63,980	66,938	13	70	83	17	0	11,864,744	9,530,003	7,976,693		
16	IL	80,251	87,112	89,236	40	52	92	5	4	5,605,806	5,281,089	5,682,940		
17	IN	90,816	100,226	96,091	27	55	82	5	13	2,972,475	3,431,959	4,138,197		
18	KS	63,913	71,604	76,705	42		82		8	3,308,224	3,349,295	4,666,338		
19	KY	76,806	80,134	87,949	48	35	83	13	4	4,241,784	4,175,940	4,845,785		
20	LA	67,858	73,758	75,278	47	42	89		4	2,889,392	3,184,363	2,950,722		
21	MA	82,120	87,784	90,701	31	32	63	28	10	2,550,830	3,015,023	3,022,410		
22	MD	79,211	85,139	90,578	20	57	77	7	16	2,483,549	2,375,556	2,326,361		
23	ME	67,046	70,175	73,752	93	0	93	7	0	3,889,242	2,542,814	2,322,818		
24	MI	99,301	103,312	107,756	38		52		7	4,906,252	4,886,303	5,599,429		
25	MN	83,159	86,065	86,942	28		39		9	1,550,335	1,582,238	1,536,808		
26	MO	91,241	87,016	92,421	42	31	73		5	3,829,205	3,745,387	4,280,989		
27	MS	79,591	80,249	81,663	79		99		0	8,103,632	19,219,702	10,793,202		
28	MT			57,757	80	0	80	20	0	5,845,615	5,587,001	5,432,379		
29	NC	71,563	76,409	78,831	61	18	79	15	5	4,488,855	4,061,913	3,431,227		
30	ND	77,602	79,338	82,256	17	24	41	0	59	6,539,557	7,418,542	6,104,666		
31	NE	86,740	118,680	127,088	53		53	48	0	2,056,501	2,329,924	2,176,429		
32	NH	93,012	93,347	93,523	5		72		25	7,574,781	7,422,861	6,796,429		
33	NJ	101,264	108,146	110,069	41	30	71	19	9	3,614,490	3,312,159	2,654,528		
34	NM	64,018	70,228	68,989	64	11	75	17	8	4,010,986	4,012,567	3,706,009		
35	NV	114,736	121,348	123,075	49		100		0	8,334,604	6,720,698	5,464,175		
36	NY	87,290	85,449	92,135	39		87	10	4	5,719,109	5,680,101	5,355,593		
37	ОН	87,949	89,684	86,462	52		81	17	2	8,325,527	7,358,739	7,273,262		
38	ОК	60,054	60,732	67,390	43		88		5	2,033,903	2,194,986	1,856,274		
39	OR	91,862	96,112	96,545	45		85	9	6	9,387,625	8,680,873	7,790,131		
40	PA	89,126	91,658	92,775	42	27	69		8	5,765,633	5,627,764	5,356,114		
41	PR	62,082	56,160	55,849	41	58	99	0	2	8,676,824	6,679,339	5,870,140		
42	RI	105,598	111,548	119,256	29		78		14	3,425,266	3,620,122	3,137,276		
43	SC	60,879	66,809	71,954	37	55	92	4	4	3,419,266	3,986,961	4,673,457		
44	SD	11,1			100				0	5,670,656	5,331,488	5,657,596		
45	TN	82,759	85,919	90,944			84		1	4,256,218		4,362,308		
46	TX	89,401	96,983	99,511	26		42		18	8,257,350	10,091,119	9,343,755		
47	UT	143,329	154,600	160,035					0	14,329,356	18,340,346	16,157,050		
48	VA	78,992	80,324	87,740					8	2,213,066	2,148,773	1,730,378		
49	VI	101,053	101,053	101,053			44		28	2,072,462	2,834,280	2,504,885		
50	VT	99,531	101,502	103,518					0	7,284,398	5,766,643	5,730,857		
51	WA	93,014	94,253	102,052	52		91		4	6,931,399	6,387,967	5,297,476		
52	WI	83,939	91,998	96,001	51	34	85		5	4,059,589	4,270,667	3,923,029		
53	WV	67,125	65,597	66,062	25		87		1	3,159,933	2,299,359	1,865,989		
54	WY	07,120	30,007	85,900	42				0	3,700,000	5,523,805	5,258,320		
,				50,000	12		12	30			2,220,030	5,200,020		
Nationwide		\$85,049	\$89,021	\$92,197	39	37	76	17	7	\$5,066,592	\$5,030,098	\$4,734,340		
		400,040	ψ30,0 <u>2</u> 1	ψ3 <b>L</b> , 107	- 55	- 31	10		-	\$0,000,00Z	\$0,000,000	ψ 1,1 O 1,0 10		

Executive Compensati
ATTACHMENT 3
SCHEDULE OF AVERAGE LWIA COMPENSATION BY ETA REGION

	Schedule of Average LWIA Compensation by ETA Region (UNAUDITED)  Attach  Annualized Base Salary   Bonus   Salary and Bonus   Other Compensation   Annualized Fringe Benefits   Other Benefits   All Compensation   Annualized Fringe Benefits   Other Benefits																			At	tachr	nen				
			Annua	lized Base	Salary		Bonus		Sala	ry and E	Bonus	Other	Compen	sation		Annua	lized Fri	nge Be	nefits		Oth	ner Bene	fits	All C	ompensa	ation
			Repor	ted for Ye	ar (A)	Report	ted for Y	ear (B)	Reporte	d for Ye	ar (A+B)	Repor	ted for Y	ear (C)		Rep	orted for	Year	(D)		Report	ed for Y	ear (E)	(A	+B+C+D+	E)
ETA Region	СТ	ST	2004	2005	2006	2004	2005	2006	2004	2005	2006	2004	2005	2006	2004	% Sal + Bns	2005	% Sal + Bns	2006	% Sal + Bns	2004	2005	2006	2004	2005	2006
	1	CT	\$89,670	\$93,726	\$97,469	\$450	\$1,167	\$1,005	\$90,120	\$94,893		\$581	\$693	\$694	\$24,505	27		28	\$27,480	28	\$632	\$654	\$664	\$115,838	\$122,775	\$127,3
	2	MA	67,770	70,474	73,653	302	734	248	68,072	71,208		543	434	314	13,292	20	15,508	22	16,134	22	214	634	351	82,120	87,784	90,7
5	3	ME	54,707	56,810	60,208	0	0	0	54,707	56,810	00,-00	0	0	0	12,339	23		24	13,545	22	0	0	0	67,046	70,175	73,7
Boston	- 4	NH NJ	71,428 76,261	73,233 79,616	73,233 81,795	422	316	386	71,428 76,683	73,233 79,933	73,233 82,182	422	1,229	395	21,583	30	20,113 26,453	27 33	20,289	28 33	141	532	403	93,012 101,264	93,347 108,146	93,5
Ξ	6	NY	66,505	64,957	69,919	122	147	253	66,627	65,104		554	646	607	19,638	29		30	21,057	30	470	447	299	87,290	85,449	92,1
Region I -	7	PR	47,420	44,849	44,954	1,524	2,027	2,076	48,944	46,876		2,150	315	503	8,411	17	.,	16	7,682	16	2,576	1,376	635	62,082	56,160	55,8
9	8	RI VI	74,530 78,333	77,800 78,333	80,516 78,333	0	0	0	74,530 78,333	77,800 78,333		0	0	0	31,068 22,720	42 29		43 29	38,739	48 29	0	0	0	105,598	111,548 101,053	119,2
	10	VI	78,333 74,044	78,333 75,566	78,333 77,064	0	0	0	78,333	78,333		0	0	0	25,487	34		34	26,454	34	0	0	0	101,053 99,531	101,053	101,0
		Reg Avgs	66,149	66,953	70,100	479	656	617	66,627	67,609		792	613	455	17,516	26		27	19,466	28	742	639	384	85,678	87,334	91,0
	-11	DC	94,020	96,989	105,803	0	0	2,667	94,020	96,989	108,470	0	0	0	10,345	11		11	11,586	11	0	0	0	104,365	107,698	120,0
hia	12	DE	55,217	62,196	59,954	0	0	0	55,217	62,196	59,954	0	0	0	20,137	36	,	39	15,248	25	0	394	0	75,354	87,121	75,2
delp	13 14	MD PA	62,284 67,687	66,496 68,423	69,962 71,363	621 1,168	386 1,677	113 636	62,904 68,854	66,882 70.100	70,075	411	218	186 168	16,229	26 28	18,208 19,534	27 28	19,559	28	79 726	1,806	759 584	79,211 89,126	85,139 91,658	90,5
Philadel	15	VA	62,581	63,159	67,759	59	425	247	62,640	63,584	68,006	1,605	1,752	2,508	14,681	23	14,922	23	17,016	25	66	1,806	210	78,992	80,324	87,7
ā	16	WV	54,657	54,145	54,584	0	0	0	54,657	54,145	54,584	901	196	206	11,567	21	11,257	21	11,272	21	0	0	0	67,125	65,597	66,0
		Reg Avgs	64,128	65,467	68,656	624	881	397	64,752	66,348	69,053	625	474	617	16,409	25	17,070	26	17,906	26	331	803	452	82,117	84,696	88,0
m	17	AL FL	70,396 71,483	72,586	76,740	200	700 2,859	786 2,469	70,596	73,286	77,526	859	1,091	474	16,761	24	17,234 17,451	24	18,263	24	1,036	671	987	87,357	90,520 97,454	95,
Atlanta	19	GA	58,222	75,381 59,246	77,032 60.052	2,066	2,859	2,469	73,571 58,267	78,240 59,506	79,501 60,141	1,416	1,091	766	16,255 13,470	22		23	14.037	23	63	259	307	91,721 73,217	74,760	98,8 75.2
	20	KY	62,684	64,424	69,530	84	147	102	62,768	64,571		374	204	592	13,339	21		23	17,337	25	326	399	388	76,806	80,134	87,9
≐	21	MS	59,696	61,184	62,472	0	0	0	59,696	61,184	62,472	1,431	1,701	1,872	18,464	31	,	28	17,319	28	0	0	0	79,591	80,249	81,6
5	22	NC SC	57,402 47,427	60,821 51,843	63,546 55,653	177 51	374 57	79 55	57,579 47,479	61,195 51,900		353 58	252 110	180 572	13,500	23		24 28	14,909	23	132 153	127 176	118	71,563 60,879	76,409 66,809	78,8 71.9
Region III -	23	TN	47,427 63.906	51,843 65,609	55,653 69,667	1.491	1.901	55 862	47,479 65.397	51,900 67,510		277	110 280	311	13,190	28 25		28 26	15,511	28	153 489	760	1.915	60,879 82,759	66,809 85,919	71,9
	,	Reg Avgs	61,810	64,475	67,068	811	1,151	818	62,621	65,625		659	624	494	14,788	24	, , , , ,	24	16,335	24	415	402	634	78,483	82,443	85,3
	25	AR	46,538	46,757	50,025	714	525	589	47,252	47,281	50,614	782	289	0	15,970	34		34	16,270	32	193	193	211	64,197	63,676	67,0
	25	CO	70,540	70,291	70,684	179	284	404	70,718	70,576	71,087	543	525	523	16,095	23	,	23	17,247	24	360	1,117	3,469	87,717	88,197	92,
2	27	LA MT	53,674	56,860	58,392 45,567	0	46	74	53,674	56,907	58,466 45,567	160	122	176	13,426	25	15,486	27	15,949 12,190	27	598	1,244	687	67,858	73,758	75,2 57.7
Dalla	29	ND	62.184	62,772	65,284	0	0	0	62,184	62,772	65.284	0	0	0	14.964	24	16.263	26	16,669	26	454	303	303	77.602	79.338	82.2
	30	NM	51,930	56,561	55,934	0	0	0	51,930	56,561	55,934	0	0	0	12,089	23		24	13,055	23	0	0	0	64,018	70,228	68,
_ _ _ _	31	OK	47,162	46,896	51,236	531	513	672	47,693	47,409	51,909	324	248	588	12,037	25	13,075	28	14,894	29	0	0	0	60,054	60,732	67,
Region	32	SD TX	70,360	74,849	77,165	742	1,607	1.126	71,103	76,455	78,290	768	1,269	1,160	17.453	25	19,182	25	19.866	25	77	77	194	89,401	96,983	99,5
ĸ	34	UT	102,572	111,009	116,197	742	69	1,120	102,572	111,078		4,275	1,631	3,769	36,380	35		36	40,015	34	102	1,911	54	143,329	154,600	160.0
	35	WY		7	65,375			0		,,,,	65,375		,	80					20,445	31		,-	0			85,9
	_	Reg Avgs	61,078	63,808	65,474	429	718	589	61,507	64,526	66,063	585	630	637	15,759	26	17,167	27	17,667	27	238	518	660	78,088	82,842	85,0
	36 37	IA II	53,881 63,748	56,370 67,607	56,762 70,714	710 348	721 565	171 302	54,591 64,096	57,091 68,172	56,933 71,016	520 515	558 684	580 423	14,690 15,511	27 24		27 26	15,393	27 25	48 129	70 835	1,056 146	69,848 80,251	73,126 87,112	73,9 89,2
8	38	IN	69,535	75,743	69,956	545	1,739	128	70,080	77,482	,	2,954	3,627	8,798	17,448	25		24	17,002	25	334	281	206	90,816	100,226	96,0
čá	39	KS	48,073	55,754	58,277	248	101	554	48,321	55,855	58,830	4,154	3,015	2,731	11,438	24	12,734	23	15,144	26	0	0	0	63,913	71,604	76,
5	40	MI	70,884	73,341	76,343	1,461	1,219	1,148	72,345	74,560		921	1,129	1,050	25,115	35		36	28,309	37	920	852	906	99,301	103,312	107,
_	41	MN MO	67,107 63,165	67,979 63,370	70,172 68,440	339 5,252	372 3,919	276 2,497	67,446 68,417	68,350 67,290	-, -	648 2,259	1,694	232 798	14,620 18,084	22 26	,	23 26	15,795	22	445 2,481	457 1,055	466 1,303	83,159 91,241	86,065 87,016	86,9 92,4
Kegion V - Chicago	43	NE	62,325	101,253	108,908	0,232	0,019	0	62,325	101,253		2,239	0	0	24,415	39		17	18,180	17	2,461	0	1,303	86,740	118,680	127,0
ž	44	OH	69,683	69,598	69,340	11	9	304	69,693	69,607		177	1,299	389	17,388	25	_	25	15,994	23	691	1,540	435	87,949	89,684	86,
	45	WI	64,162	68,120	73,699	1,289	1,312	1,862	65,451	69,432	75,561	1	206	1	18,331	28		30	20,283	27	155	1,237	155	83,939	91,998	96,0
•	46	Reg Avgs	65,017 69,651	68,009 72,885	70,337	1,128	1,096	768	66,145 69,651	69,106 72,885	71,105	964	1,220	1,381	17,856 19,928	27	-,	28 34	19,189 28,941	27 40	584 328	797 1,077	500 1.493	85,549 89,907	90,142 98,570	92,1
SCC	47	AZ	57,007	61,604	63,152	1,133	0	0	58,139	61,604	63,152	2,233	0	0	13,323	23	15,810	26	15,932	25	103	139	1,493	73,798	77,552	79,2
Francisco	48	CA	87,339	90,312	93,254	689	679	513	88,028	90,991	93,767	1,445	1,479	2,331	24,887	28	29,682	33	31,692	34	916	1,300	1,637	115,276	123,452	129,4
ī	49	GU	66,319	63,774	64,799	0	0	0	66,319	63,774	64,799	0	0	0	15,681	24	14,967	23	13,984	22	0	0	0	82,000	78,741	78,7
San	50 51	HI ID	46,444 51,850	53,508 51,908	57,103 54,444	0	0	0	46,444 51,850	53,508 51,908	57,103 54,444	234	534	544	13,146 11,292	28	14,439 12,072	27	19,642	34	38	43	19	59,862 63,142	68,524 63,980	77,3 66,9
<u> </u>	52	NV	79,021	86,805	90,674	6,653	4,005	122	85,674	90,809	90,795	6,359	6,692	4,173	22,704	27		26	24,230	27	0	0	3,878	114,736	121,348	123,0
<u></u>	53	OR	69,170	70,146	69,318	190	0	273	69,360	70,146	69,591	1,948	1,988	1,445	20,554	30	22,528	32	24,977	36	0	1,450	532	91,862	96,112	96,
Region	54	WA	74,960	76,289	80,170	227	120	87	75,186	76,410	80,258	120	124	568	17,642	23		23	19,242	24	65	48	1,984	93,014	94,253	102,0
	١.,	Reg Avgs	76,449	79,533	82,661	753	468	313	77,202	80,001	82,974	1,459	1,180	1,584	20,820	27	24,093	30	26,104	31	493	861	1,342	99,974	106,134	112,0
		le Averages	\$65,731	\$68,044	\$70,643	\$737	\$852	\$621	\$66,469	\$68 807	\$71,264	\$862	\$831	\$208	\$17,224	26	\$18,629	27	\$10.38/	27	\$494	\$664	\$652	\$85,049	\$89,021	\$92

 Local Workforce Investment Act Executive Compensation
ATTACHMENT 4

## SCHEDULE OF AVERAGE LOCAL WIA FUNDING AND COMPENSATION ALLOCATION PERCENTAGES BY ETA REGION

#### Attachment 4

# Schedule of Average Local WIA Funding and Compensation Allocation Percentages by ETA Region (UNAUDITED)

			All	Compensati	ion		Compensatio	n Allocation	es	Local WIA Funding					
				ported for Ye				Year Comp			Reported for Year				
ETA Region	4		2224	2225	0000	N4(1.4. A .1	MILA Dava	W/A T-1-1	Non-WIA	Non-WIA	2224	0005	2000		
	<b>CT</b>	ST CT	2004 \$115,838	<b>2005</b> \$122,775	<b>2006</b> \$127,312	WIA Adm. 38	WIA Prog. 23	WIA TOTAL 61	Admin 26	Prog 13	<b>2004</b> \$3,947,713	2005 \$4,383,943	2006 \$4,635,927		
	2	MA	82,120	87,784	90,701	31	32		28		2,550,830	3,015,023	3,022,410		
<u> </u>	3	ME	67,046	70,175	73,752	93	0	93	7	0	3,889,242	2,542,814	2,322,818		
Region I - Boston	4	NH	93,012	93,347	93,523	5		72	4	25	7,574,781	7,422,861	6,796,429		
Ä	5	NJ	101,264	108,146	110,069	41	30	71	19		3,614,490	3,312,159	2,654,528		
<u>-</u>	6 7	NY PR	87,290 62,082	85,449 56,160	92,135 55,849	39 41	48 58		10		5,719,109 8,676,824	5,680,101 6,679,339	5,355,593 5,870,140		
gio	8	RI	105,598	111,548	119,256	29			8		3,425,266	3,620,122	3,137,276		
æ	9	VI	101,053	101,053	101,053	22	22	44	28		2,072,462	2,834,280	2,504,885		
	10	VT	99,531	101,502	103,518	100	0	100	0		7,284,398	5,766,643	5,730,857		
	Reg Avgs		85,678	87,334	91,022	38		79	13		5,032,796	4,696,330	4,319,837		
	11 12	DC DE	104,365 75,354	107,698 87,121	120,056 75,202	43 57			6 43		10,600,987 6,115,060	10,186,207 6,245,268	11,142,359 6,119,745		
- ig	13	MD	79,211	85,139	90,578	20		77	7	16	2,483,549	2,375,556	2,326,361		
ion del	14	PA	89,126	91,658	92,775	42		69	23		5,765,633	5,627,764	5,356,114		
Region II - Philadelphia	15	VA	78,992	80,324	87,740	45			8	8	2,213,066	2,148,773	1,730,378		
	16	WV	67,125	65,597	66,062	25		87	12		3,159,933	2,299,359	1,865,989		
	Reg Avgs	AL	82,117 87,357	84,696 90,520	88,028 95,789	35 40			15 20		3,969,038 13.858,497	3,770,797 13,110,367	3,485,284 11,666,700		
rg.	18	FL	91,721	90,520	98,875	34	17	51	30	18	6,649,573	5,756,570	4,690,161		
Region III - Atlanta	19	GA	73,217	74,760	75,252	33			9		2,815,362	2,576,809	2,468,063		
- ¥	20	KY	76,806	80,134	87,949	48	35	83	13	4	4,241,784	4,175,940	4,845,785		
=	21	MS	79,591	80,249	81,663	79			1	0	8,103,632	19,219,702	10,793,202		
jon	22	NC SC	71,563 60,879	76,409 66,809	78,831 71,954	61 37	18 55	79 92	15 4		4,488,855	4,061,913	3,431,227		
Reç	23	TN	82,759	85,919	90,944	37	47	92	15		3,419,266 4,256,218	3,986,961 4,132,983	4,673,457 4,362,308		
	Reg Avgs		78,483	82,443	85,349	42			16		4,876,358	4,970,194	4,397,244		
	25	AR	64,197	63,676	67,095	79	9	88	12	0	2,107,305	2,259,716	2,116,797		
	25	СО	87,717	88,197	92,327	30		57	23		4,550,206	4,549,540	4,260,834		
as.	27 28	LA MT	67,858	73,758	75,278 57,757	47 80	42		7 20	0	2,889,392 5,845,615	3,184,363 5,587,001	2,950,722 5,432,379		
Region IV - Dallas	29	ND	77,602	79,338	82,256	17	24		0		6,539,557	7,418,542	6,104,666		
	30	NM	64,018	70,228	68,989	64	11	75	17	8	4,010,986	4,012,567	3,706,009		
n i	31	OK	60,054	60,732	67,390	43	45		7	5	2,033,903	2,194,986	1,856,274		
egic	32	SD	00.404	00.000	00.544	100	0		40		5,670,656	5,331,488	5,657,596		
∝	33 34	TX UT	89,401 143,329	96,983 154,600	99,511 160,035	26			98		8,257,350 14,329,356	10,091,119 18,340,346	9,343,755 16,157,050		
	35	WY	1 10,020	10 1,000	85,900	42			58		1 1,020,000	5,523,805	5,258,320		
	Reg Avgs		78,088	82,842	85,027	41	25	66	23	11	4,993,387	5,715,402	5,232,127		
	36	IA	69,848	73,126	73,963	25	40	65	19		807,136	829,556	968,637		
۰	37 38	IL IN	80,251 90,816	87,112 100,226	89,236 96,091	40 27	52 55		5		5,605,806 2,972,475	5,281,089 3,431,959	5,682,940 4,138,197		
Chicago	39	KS	63,913	71,604	76,705	42			10		3,308,224	3,349,295	4,666,338		
Chi	40	MI	99,301	103,312	107,756	38		52	41	7	4,906,252	4,886,303	5,599,429		
>	41	MN	83,159	86,065	86,942	28	11	39	51	9	1,550,335	1,582,238	1,536,808		
ion	42	MO NE	91,241	87,016	92,421	42 53		73	21 48	5	3,829,205	3,745,387	4,280,989		
Region \	43	OH	86,740 87,949	118,680 89,684	127,088 86,462	53			17		2,056,501 8,325,527	2,329,924 7,358,739	2,176,429 7,273,262		
	45	WI	83,939	91,998	96,001	51			10		4,059,589	4,270,667	3,923,029		
	Reg Avgs		85,549	90,142	92,174	39			19		4,181,543	4,150,011	4,476,574		
ပ္ပ	46	AK	89,907	98,570	103,258	36			20		15,860,965	9,929,745	20,662,889		
ncis	47 48	AZ CA	73,798 115,276	77,552 123,452	79,247 129,427	13 38			22 10		3,477,583 8,516,904	2,832,193 8,416,865	2,469,832 7,526,477		
Frar	49	GU	82,000	78,741	78,782	32			53		4,639,558	4,392,169	6,384,312		
an	50	HI	59,862	68,524	77,308	15			7		2,454,324	2,022,899	1,875,700		
s -	51	ID	63,142	63,980	66,938	13			17		11,864,744	9,530,003	7,976,693		
٠ >	52	NV OR	114,736	121,348	123,075	49		100	0		8,334,604	6,720,698	5,464,175		
Region VI - San Francisco	53 54	OR WA	91,862 93,014	96,112 94,253	96,545 102,052	45 52			9		9,387,625 6,931,399	8,680,873 6,387,967	7,790,131 5,297,476		
ä	Reg Avgs		99,974	106,134	112,004	36			12		7,416,014	6,992,398	6,331,056		
Nationwide	Averages		\$85,049	\$89,021	\$92,197	39	37	76	17	7	\$5,066,592	\$5,030,098	\$4,734,340		