

EMPLOYMENT CONNECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2022

EMPLOYMENT CONNECTION

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Employment Connection

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Employment Connection (the Organization) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The logo for UHY LLP, featuring the letters "UHY" in a large, stylized, cursive font, followed by "LLP" in a smaller, simpler font.

St. Louis, Missouri
February 22, 2024

INDEPENDENT AUDITOR'S REPORT COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Employment Connection

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Employment Connection's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Organization's major federal programs for the year ended December 31, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Homeless Prevention and Rapid Re-housing

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Homeless Prevention and Rapid Re-housing (Coronavirus) for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Matters Giving Rise to Qualified Opinion on Homeless Prevention and Rapid Re-housing (Coronavirus)

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Homeless Prevention and Rapid Re-housing (Coronavirus) as described in finding 2022-001 for eligibility.

Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on this major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-02 to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Organization as of and for the year ended December 31, 2022, and have issued our report thereon dated June 29, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The logo for UHY LLP, featuring the letters "UHY" in a large, stylized, cursive font, followed by "LLP" in a smaller, simpler font.

St. Louis, Missouri
February 22, 2024

EMPLOYMENT CONNECTION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2022

Federal Grantor, Program Title (Cluster, Pass-Through Grantor)	Federal Assistance Listing Number	Pass-Through Identification Number	Total Federal Expenditures
U.S. Department of Treasury			
Community Violence Intervention			
Passed through City of St. Louis, Department of Health Services	21.027	HD #23-07	\$ 8,461
Total U.S. Department of Treasury			8,461
U.S. Department of Housing and Urban Development			
Continuum of Care			
Passed through St. Louis County, Department of Human Services, Division of Homeless Services	14.267	HS2021-2202	193,068
	14.267	HS2022-2210	56,897
	14.267	HS2021-2201	199,357
			<u>449,322</u>
Homeless Prevention and Rapid Re-housing			
Passed through St. Louis County, Department of Human Services, Division of Homeless Services	14.231	HS2021-2300	65,515
	14.231	HS2022-2301	87,406
	14.231	HS2021-2301	26,290
	14.231	HS2022-2302	43,964
Emergency Solutions Grant - Coronavirus	14.231	HS2021-2301	191,490
Emergency Solutions Grant - Coronavirus	14.231	HS2022-2400	192,288
Passed through Missouri Housing Development Commission	14.231	22-770-E	16,559
	14.231	23-723-E	6,983
	14.231	22-768-E	7,254
	14.231	23-722-E	2,957
	14.231	CV-863	9,629
	14.231	CV-864	11,609
Passed through City of St. Louis, Department of Human Services, The Office of Homeless Services	14.231	E-20-MW-29-006	41,249
			<u>703,193</u>
Community Development Block Grant (CDBG) Cluster			
Passed through City of St. Louis Development Administration	14.218	22-11-61	130,000
	14.218	22-14-61	103,996
	14.889	77111	31,185
Passed through St. Louis County Office of Community Development	14.218	B-20-UC-29-001	28,544
			<u>293,725</u>
Total U.S. Department of Housing and Urban Development			1,454,701

See Notes to Schedule of Expenditures of Federal Awards.

EMPLOYMENT CONNECTION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended December 31, 2022

Federal Grantor, Program Title (Cluster, Pass-Through Grantor)	Federal Assistance Listing Number	Pass-Through Identification Number	Total Federal Expenditures
U.S. Department of Agriculture			
Food and Nutrition Service State Administrative Matching			
Grants for Supplemental Nutrition Assistance Programs (SNAP)			
Passed through Illinois Department of Human Services	10.561	FCSAG00251	\$ 71,891
	10.561	FCSBG00251	<u>139,376</u>
Total U.S. Department of Agriculture			<u>211,267</u>
U.S. Department of Health and Human Services			
Temporary Assistance for Needy Families (TANF)			
Passed through Illinois Department of Human Services	93.558	FCSAG00076	128,697
	93.558	FCSBG00076	<u>140,235</u>
Total U.S. Department of Health and Human Services			<u>268,932</u>
U.S. Department of Labor			
Workforce Innovation and Opportunity Act (WIOA)			
Youth Activities			
Passed through St. Louis County, Department of Human			
Services, Division of Workforce Development	17.259	HS2021-7008	196,432
	17.259	HS2022-7005	<u>239,125</u>
Total U.S. Department of Labor			<u>435,557</u>
Total Expenditures of Federal Awards			<u>\$ 2,370,457</u>

See Notes to Schedule of Expenditures of Federal Awards.

EMPLOYMENT CONNECTION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2022

NOTE 1 — BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant and loan activity of Employment Connection (the Organization) for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because this Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization. Pass-through entity identifying numbers are presented where available.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal awards were expended in the form of noncash assistance.

NOTE 3 — INDIRECT COST RATE

The Organization has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance on the Temporary Assistance for Needy Families program, the Workforce Investment and Opportunity Act program and the Emergency Solutions Grant – Homeless Prevention and Rapid Re-housing (Coronavirus) .

EMPLOYMENT CONNECTION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2022

PART I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued.

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ Yes ☒ None Reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☒ Yes ☐ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☒ Yes ☐ No

Type of auditor's report issued on compliance for major programs.

Qualified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

☒ Yes ☐ None Reported

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
14.231	Homeless Prevention and Rapid Re-housing (Coronavirus)
93.558	Temporary Assistance for Needy Families
17.259	Workforce Investment and Opportunity Act

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

EMPLOYMENT CONNECTION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2022

PART II: FINDINGS RELATED TO GENERAL PURPOSE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

There were no findings related to the general purpose financial statements for the year ended December 31, 2022.

PART III: FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding No.: 2022-001: Assistance Listing Number 14.231, U.S. Department of Housing and Urban Development, Emergency Solutions Grant – Homeless Prevention and Rapid Re-housing (Coronavirus)

Criteria: Eligibility must be evaluated by the Organization. Documentation must be maintained by the Organization, including evidence of a service plan.

Condition: Sixty client files were selected for test of eligibility.

- Eleven files were not reviewed as agency that referred the client ultimately denied the client's application.
- Three files were not reviewed as referring agency had no record of the application.
- Of the forty-six files reviewed:
 - Twenty-one did not have sufficient evidence that the client was eligible for services.

Cause: The subrecipient relied upon a referring agency to determine eligibility for the program. The Organization provided utility assistance without reviewing or obtaining eligibility documentation.

Effect: Utility assistance may have been provided to clients that are not eligible.

Questioned Costs: Known questioned costs include all participant's selected with insufficient or no supporting documentation of eligibility. The total amount of these errors is \$13,566.46 of the \$18,722.01 reviewed. Likely questioned costs are estimated based on known error rate applied to all participants referred to Employment Connection by another agency not subject to testing. The total likely questioned costs based on this analysis would be \$138,805.

Recommendation: The Organization should assess the eligibility of the applicant prior to providing services. Documentation to support this review should be maintained.

View of Responsible Officials and Planned Corrective Actions: The identified known and likely questioned costs were included in disbursements made by Employment Connection as a sub-recipient at the specific request of the recipient. The recipient stated that all expenditures were allowable and agreed to provide all required backup needed in the future. These agreements were memorialized in email communications between the sub-recipient and the recipient. However, all provided documentation was not sufficient in our auditor's opinion to provide necessary assurance.

In the future, Employment Connection will not make any variations from contractual requirements without our contract being formally amended by the recipient.

EMPLOYMENT CONNECTION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2022

PART III: FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

Finding No.: 2022-002: Assistance Listing Number 93.558, U.S. Department of Health and Human Services, Temporary Assistance for Needy Families

Criteria: Payroll allocated to the program should be signed by the employee, approved by the appropriate official and coincide with a pay period.

Condition: Seven of forty payroll charges did not contain adequate evidence of a timely review by an appropriate official. Three timesheets had no evidence of a review. 4 timesheets had a review dated 11 months after the date of the timesheet.

Cause: Due to competing resources and staffing, one manager did not review in a timely manner

Effect: Payroll allocated to the program may be inappropriate based on the timesheet.

Recommendation: Timesheets should be reviewed by the appropriate official as outlined in the grant.

View of Responsible Officials and Planned Corrective Actions: In 2022, Employment Connection continued to adjust to a world returning to normalcy after COVID. The amount of time that staff worked in the office varied throughout the year, due to staff illnesses and accommodations made to staff who did not feel comfortable coming into the office every day. Although timesheets were completed by staff to coincide with payroll periods, they were not always signed with a live signature in a timely manner. If timesheets were approved and signed by either the direct staff member or their supervisor, we processed the timesheet by deadlines and followed up on the second signature as convenient for the other staff member. This was a small minority of all staff timesheets for the year.

PART IV: PRIOR YEAR FINDINGS

Finding No.: 2021-001: Assistance Listing Number 93.558, U.S. Department of Health and Human Services, Temporary Assistance for Needy Families

Criteria: Reports must be submitted no later than 35 days after quarter-end.

Condition: One of two financial reports selected was not filed within the deadline. The report for the second quarter, ending September 30, 2021 was not filed until November 23, 2021.

Cause: Due to competing resources and the ongoing effect of the pandemic, the Organization had challenges in completing the reporting within the outlined timeframe.

Effect: Reporting was not submitted within the timeframe established by the pass-through agency.

Recommendation: Reporting should be filed within the deadlines established by the federal agency and pass-through organization.

Remediation: UHY selected the TANF program as a major program again in 2022, noting all reporting selected for testing was filed within the guidelines established by the grant.

EMPLOYMENT CONNECTION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2022

PART IV: PRIOR YEAR FINDINGS (Continued)

Finding No.: 2021-002: Assistance Listing Number 21.019, Department of the Treasury, Coronavirus Relief Fund

Criteria: The contract with the City of St. Louis includes reporting requirements that reporting must be filed within a timely manner.

Condition: Two of three financial reports selected were determined not to be filed on a timely basis. The January 2021 report was filed in April 2021. The June 2021 report was filed in August 2021.

Cause: Due to competing resources and the ongoing effect of the pandemic, the Organization had challenges in completing the reporting within the outlined timeframe.

Effect: Reporting was not submitted within the timeframe established by the pass-through agency.

Recommendation: Reporting should be filed within the deadlines established by the federal agency and pass-through organization

Update: Funding was temporary in nature with funding ended in 2021.

Finding No.: 2021-003: Assistance Listing Number 17.259, U.S. Department of Labor, Workforce Innovation and Opportunity Act (WIOA)

Criteria: The Subrecipient shall record all costs incurred in the performance of this contract as incurred and report these costs to County no later than the close of business on the 10th working day of the following month.

Condition: One of two financial reports selected was not filed within the deadline. The report for May 2021 was not filed until June 16, 2021. The deadline to submit is 10 days after month end.

Cause: Due to competing resources and the ongoing effect of the pandemic, the Organization had challenges in completing the reporting within the outlined timeframe.

Effect: Reporting was not submitted within the timeframe established by the pass-through agency.

Recommendation: Reporting should be filed within the deadlines established by the federal agency and pass-through organization.

Remediation: UHY selected the WIOA program as a major program again in 2022, noting all reporting selected for testing was filed within the guidelines established by the grant.

Corrective Action Plan

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding No.: 2021-001: Assistance Listing Number 93.558, U.S. Department of Health and Human Services, Temporary Assistance for Needy Families

Recommendation: The Organization should assess the eligibility of the applicant prior to providing services. Documentation to support this review should be maintained.

Corrective Action Plan: In the future, Employment Connection will not make any variations from contractual requirements without our contract being formally amended by the recipient.

Finding No.: 2022-002: Assistance Listing Number 93.558, U.S. Department of Health and Human Services, Temporary Assistance for Needy Families

Recommendation: Timesheets should be reviewed by the appropriate official as outlined in the grant.

Corrective Action Plan: In the future, Employment Connection will ensure that timesheets are signed by both the employee and their supervisor. If an employee is no longer available or there is a delay in either party signing, an explanation will be added to the times.