**ASSESSMENT OF THE**
**EFFECTIVENESS AND ULITIY OF USDOL'S COST ALLOCATION TECHNICAL ASSISTANCE GUIDE:**

**SHARING RESOURCES TO PROVIDE INTEGRATED SERVICES - A GUIDE TO ACTIVITY-BASED COST ALLOCATION**

**APPENDIX:**

**PROTOCOL AND REVIEW INSTRUMENT FOR REVIEW OF PILOT SITES**

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**USDOL COST ALLOCATION TECHNICAL ASSISTANCE GUIDE: SHARING RESOURCES TO PROVIDE INTEGRATED SERVICES - A GUIDE TO ACTIVITY-BASED COST ALLOCATION**

**PROTOCOL AND REVIEW INSTRUMENT FOR REVIEW OF PILOT SITES**

The following is an appendix to the report "Assessment of the Effectiveness and Utility of USDOL's Cost Allocation Technical Assistance Guide: Sharing Resources to Provide Integrated Services – A Guide to Activity-Based Cost Allocation". To help comply with an OMB requirement that the methodology be evaluated at the conclusion of its two year pilot period, Kerber, Eck and Braeckel was engaged by USDOL to:

assist USDOL in developing a document which can be used to review the implementation experience of TAG pilot sites;
to test the review document at selected pilot sites, and
to revise the review instrument as appropriate based on the results of the test.

This appendix presents the pilot site review protocol and instrument developed through this project. It also provides an overview of its components, considerations for its use, and an outline of the areas in which USDOL will need to make decisions in the future about how to use the information that the instruments will help collect.

The methodology used to develop the protocol is explained in the first section of this report, along with our general observations about the TAG that are relevant to its assessment, conclusions about its implementation drawn from the site reviews, and recommendations about how to improve the utility of the TAG, or assist in its implementation, in the future.

## 1. Overview of Protocol and Review Instrument

This review protocol provides a framework and specific instructions for reviewing local sites that are piloting the cost allocation TAG. The protocol instructs a comprehensive review of the pilot sites that focuses on four areas:

*Planning and Decision-Making Processes* – how agreements were reached, what processes were used, and how difficult decisions were made about how resources would be allocated and which partners would pay for what services in the center;

*Information Management*—what information was readily available, what new information had to be obtained, and what, if any, difficulties were encountered in either collecting, analyzing or reporting information as required by the TAG.

*Mechanics*—how the cost-sharing methodology is managed on a day-to-day basis at the site, including how responsibilities are organized/distributed, how interim and year-end reports are structured and the procedures for making adjustments as required.

*Outcomes*—the extent to which the methodology was generally agreeable and manageable to the entities participating, which aspects were beneficial, which were troublesome, and whether equity was achieved among the partners as a result.

The protocol assumes a two-day visit for each pilot site. The review starts with an initial meeting of all local site partners, to provide the reviewers with an opportunity to explain the purpose and format of the review, and to gain a preliminary understanding of how the site is structured and how the TAG was implemented at that location.

The protocol then provides specific instructions and instruments in each of the four areas described above. The protocol provides reviewers with:

*Instructions and required interview components* – to provide specific guidance about the topic areas to be covered, the specific information needed, and particular documents that need to be obtained.

*An interview guide* – to use as a conversational tool during actual interviews and meetings on site.

*A standard summary format* – to be completed for that review area, either at the conclusion of the visit or the conclusion of all interviews on that topic.

At the completion of the site visit, the reviewers are asked to complete *a standard profile* on each site. This profile condenses and summarizes the information learned during the visit. It has three sections:

*Section I: A summary of the unique circumstances and structure of the pilot site* – describing the major partners and organization of services at the site, the specific procedures in place to implement the TAG, and the outcomes achieved through use of the methodology. It also describes the context for implementation of the methodology, including state level involvement in the effort and unique local circumstances or partnerships.

*Section II: A checklist of specific TAG activities completed* -- to gauge the extent to which the required steps of the methodology were fully and properly implemented.

*Section III: A summary of conclusions* – asking the reviewer to draw conclusions about the status and impact of the TAG methodology at that location, and in an effort to assist future sites, identify both success factors and obstacles to successful implementation of the TAG.

This profile is the last required item in the protocol, and is what the reviewer or review team will submit at the conclusion of the site visits, along with the one-page summaries for each of the four review areas described.

## 2. Considerations for use of the Protocol and Review Instrument

We recommend that USDOL consider the following when implementing this protocol in the future:

*An initial implementation of the protocol at one site.* We are confident that the testing done to date, and the broad input that has been incorporated, has resulted in an effective and useful tool to review pilot sites in the future. However, given that the existing pilot sites have not yet completed a full cycle using the TAG methodology, the protocol has been only partially tested at this time. With this in mind, it might be appropriate to test the protocol first at one pilot site, to ensure that no final refinements are needed before using it to review a large number of sites.

*Ensure, prior to review, that the pilot site has completed a full program cycle using the TAG.* The protocol is designed to provide a comprehensive review of the pilot site *after* a full cycle has been completed using the TAG methodology. If the site has not yet completed all of the steps required by the methodology, the review will be incomplete, and the reviewer(s) will have difficulty collecting all of the information required by the protocol.

*Use review teams to conduct the reviews*. Given the scope and detail of the review instructed by the protocol, we recommend that USDOL assign a two-person team of reviewers to conduct the site reviews. During the reviews conducted to develop the protocol, we used two person teams, with one person having direct program knowledge about one-stop centers, and the other having substantial accounting expertise and familiarity with OMB circulars. Together, the two reviewers were able to appropriately assess the wide range of organizational, programmatic and accounting issues associated with implementation of the TAG. We found this team approach to be quite effective and recommend that USDOL, if possible, consider a similar team format for the reviews in the future.

## 3. Next Steps and Future Decisions

When the protocol has been implemented, USDOL will have standardized profiles and review summaries from each of the pilot sites. The profiles, and the summaries, will provide the following information to USDOL:

*Summary information on the structure, organization, unique features, and implementation procedures for the TAG* at each pilot site.

*Information on the extent to which the methodology was completely and properly implemented* at each site.

*Conclusions from each site* regarding:

the outcomes and accuracy of the TAG (including a comparison to traditional methodologies and whether equity resulted);

the extent to which the methodology is workable and agreeable to the partners; and to assist other sites using the methodology,

the factors that influence success, create obstacles to implementation, and how those obstacles were overcome.

The protocol is structured to ensure that this information on each site is provided in a standardized format, to simplify and facilitate an analysis and aggregation of information across sites once it is collected.

However, the protocol itself focuses specifically on the review of individual sites; specific instruction on the analysis and review of information across sites is beyond the scope of the protocol. The protocol is completed when the individual reviewer submits a completed profile and review summaries to the appropriate contact person.

With this in mind, USDOL will need to make a number of fundamental decisions about how to use the information once it is collected. For example:

*Who will be responsible for collecting the completed profiles and analyzing the information across sites?* We recommend that a specific person be identified to collect the completed site review profiles and summaries, and to analyze the information once it is collected. This person will need to review the completed review documents, determine the predominant characteristics of the sites reviewed, and identify (and document) the primary conclusions from the reviews regarding:

- the overall effectiveness and accuracy of the TAG methodology;
- the extent to which it was workable and agreeable among local partners;
- the factors that appeared to either positively or negatively influence the success of the methodology; and
- the lessons learned from the pilot sites that can assist other centers in implementing the methodology.

This person will also be responsible for communicating issues that were raised during the reviews and that may require technical assistance or other action by USDOL. This person will need to be clearly instructed on what types of issues need to be communicated and to whom they need to be communicated.

*How will the conclusions and lessons learned be communicated to the pilot sites and other centers interested in using the methodology*? USDOL will need to decide how it wants to communicate the information obtained during the reviews in a way that will make it helpful to the sites using the methodology. We see a number of possibilities on how to do this, such as:

- Issuing a formal report to the system, describing the conclusions of the review and the lessons learned to help other sites implement the methodology successfully.

- Posting the conclusions and lessons learned electronically, using the existing USDOL/ETA website. The information could either be provided separately, as a report to download, or incorporated into other electronic updates, such as the one-stop newsletter.

- Incorporating the conclusions and lessons learned into on-going training and technical assistance activities being conducted on the methodology.

*How will the information be updated, as more experience continues to be gained using the methodology?* It will be important to ensure that the information on TAG implementation remains current and up-to-date, so that it can appropriately incorporate new information as it is obtained, and provide conclusions and feedback based on a more lengthy and comprehensive base of experience than may first be available. Again, we anticipate that the Internet may provide new opportunities to regularly communicate new information on the TAG.

## 4. Protocol and Review Instrument

The following is the protocol and review instrument for review of pilot sites, including all instructions for reviewers and the standardized formats required.

## PROTOCOL FOR ON-SITE REVIEW OF PILOT SITES

### Overview and General Instructions

**Purpose:**

This review protocol provides a framework for reviewing local sites that are piloting "Sharing Resources to Provide Integrated Services, " an alternative cost allocation methodology developed under the leadership of the United States Department of Labor - Employment and Training Administration, and released as a Technical Assistance Guide on a pilot basis in April 1996. (This methodology is commonly known as the "cost allocation TAG"). Reviews of pilot sites are conducted to improve the effectiveness of the alternative cost allocation methodology described in the TAG and to generate new knowledge and information beneficial to future pilot sites.

This review protocol, and the specific review instruments which accompany it, provide guidance to those conducting pilot site reviews. General guidance about the review is described below. Specific guidance is also separately provided for each review area and embedded within each interview guide.

**Overview of Protocol**

The protocol assumes a two-day visit for each pilot site. The review has five components, the first of which is an initial meeting of all major partners. The initial meeting provides the reviewers an opportunity to explain the purpose and format of the review, and to gain a preliminary understanding of how the site is structured and how the TAG was implemented at that location. Reviewers are then asked to collect more specific information in four primary areas, through separate interviewers with each major partner and a review of documents from the site:

*Planning and Decision-Making Processes* – how agreements were reached, what processes were used, and how difficult decisions were made about how resources would be allocated and which partners would pay for what services in the center;

*Information Management*—what information was readily available, what new information had to be obtained, and what, if any, difficulties were encountered in either collecting, analyzing or reporting information as required by the TAG.

*Mechanics*—how the cost-sharing methodology is managed on a day-to-day basis at the site, including how responsibilities are organized/distributed, how interim and year-end reports are structured and the procedures for making adjustments as required.

*Outcomes*—the extent to which the methodology was generally agreeable and manageable to the entities participating, which aspects were beneficial, which were troublesome, and whether equity was achieved among the partners as a result.

This protocol provides reviewers with a discussion guide for the initial meeting, and a separate review instrument for each of these review areas. Each review instrument consists of three components:

*Instructions and required interview components* – to provide specific guidance about the topic areas to be covered, the specific information needed, and particular documents that need to be obtained.

*An interview guide* – to use, if they choose, as a conversational tool during actual interviews and meetings on site.

*A standard summary format* – to be completed for that review area, either at the conclusion of the visit or the conclusion of all interviews on that topic.

At the completion of the site visit, the reviewers are asked to complete a standard profile on each site. This profile condenses and summarizes the information learned during the visit. It has three sections:

*Section I: A summary of the unique circumstances and structure of the pilot site*. This section describes the major partners and organization of services at the site, the specific procedures put in place to implement the TAG, and the outcomes and results achieved through use of the methodology. It also describes the context for implementation of the methodology, including state level involvement in the effort, and unique local circumstances or partnerships.

*Section II: A checklist of specific TAG activities completed.* This checklist summarizes the extent to which the required steps of the methodology were fully and properly implemented;

*Section III: A summary of conclusions.* This section asks the reviewer to draw conclusions about the status and impact of the TAG methodology at that location, and in an effort to assist future sites, to identify both success factors and obstacles to successful implementation of the TAG methodology.

This profile is the last attachment to the protocol, and is what the reviewer or review team will submit at the conclusion of the site visits, along with the one-page summaries required in each of the four topic areas.

**General Instructions and Guidance for Reviewers**

The following are general instructions to help the reviewers prepare for and effectively conduct the site reviews. Specific instructions for each topic area accompany the review instrument.

10 Scheduling and Setting-Up the Review

Once a pilot site has been identified as a candidate for review, the lead reviewer must take a number of steps to set up the review. Although much of the work cannot be done until the reviewer(s) are on-site, as much advance work as possible should be done to both ensure that the logistics go smoothly and to obtain summary information in advance of the visit. The following standar d steps should be completed in advance of the visit:

- *Telephone the contact person identified for the pilot site to schedule the review*. During this conversation, the reviewer should scribe the purpose of the review, identify the materials or information which should be provided in advance of the visit, and the nd staff that will need to be available at the time of the review. Two full days on site should be allowed for the review, and the on for the site should be asked to set up both an initial two-hour site meeting with representatives of all partners, and if possible, a view the lead person from each of the three major partners (for an hour) at some point during the visit.

- *Send a letter to confirm the date and format of the review, and the materials needed in advance*. The letter should be sent after the phone conversation and approximately three weeks in advance of the visit. The letter should confirm the dates of the visit, place of the initial meeting, and ask the contact to provide all additional information and advance materials needed as soon as *standard confirmation letter is attached on p. I-6, and can be modified to accommodate specific aspects of the particular with the site contact.)*

2. Preparing for the On-site Review

The reviewer(s) should review all information available on the site and the methodology prior to the visit. Much of the information should be obtained as a result of the phone call and the request for information in the confirmation letter. In general, the more the reviewers are familiar with the site prior to their visit, the more specific they can be in their questioning once on site. At minimum, the reviewer should do the following in preparation for the on-site review:

- review the cost allocation TAG (if necessary).
- obtain and review a copy of the Governance Agreement for the pilot center.
- obtain and review a copy of the Resource Sharing Agreement (RSA) for the pilot center.
- obtain and review information received about the partners at each site and how their services are organized.

The reviewer(s) should also thoroughly familiarize themselves with all of the review instruments, and add any specific questions that are uniquely relevant to a particular site. If there are multiple reviewers, they should determine, in advance, areas of individual responsibility during the site review (e.g., which sections of the protocol will be administered by which reviewer, who will lead the initial meeting, etc.).

10 On-site Review.

The on-site review should typically occur through the steps outlined below. However, the unique circumstances at each pilot center will, ultimately determine review priorities, the specific steps which need to occur, and the ordering of those steps. It is the reviewer's responsibility to adjust the review steps as required to fit the circumstances of each individual review.

- **Initial Meeting.** An initial meeting with all the partners who are sharing costs in the center should be convened as the he review process. The purpose of the meeting is to make introductions, explain the purpose of the visit, and generally familiarize s with the partners and structure of the pilot site. The length of time necessary for this meeting will vary, but *two hours* should allowed for the meeting.

- **On-site Planning.** Immediately after the initial meeting, the reviewer(s) should convene privately to develop a more for completion of the on-site review. To develop this plan it will be necessary for the reviewers to:

  a review and summarize notes taken at the initial meeting;

  a review written materials provided at the initial meeting and obtain copies of all additional written materials the meeting;

  a identify, based on review of these materials, any preliminary issues or specific areas of inquiry to be into the review;

  b identify any unique review steps or procedures to be incorporated into the review based on the information he initial meeting;

  c develop an interview plan and schedule which identifies the specific individuals to be interviewed and the member who will have responsibility for the interview. (Although the length of time required for each interview will vary, in general, uld be allowed for each individual interview. The plan should also, if possible, include a tour of the center.);

  d contact the individuals to be interviewed according to the plan, to schedule interview appointments over the ilable;

  Up to *two hours* should be allowed for reviewers to complete this on-site planning.

- **On-site Review.** After the review has been fully planned, the review team will continue to conduct the review its plan. Generally, this will involve the following steps:

  a *conducting individual interviews* determined to be necessary for each component of the review. Decisions ecifically needs to be interviewed will be made on site. However, the reviewer should, at minimum, plan to interview the following

For Component Two: Planning and Decision-Making: The person who was the key, policy-level decision-maker on behalf of each of the major partner agencies sharing costs in the center. Though the site may have a large number of agencies sharing costs in the center, time constraints will likely prevent the reviewer from interviewing all of them. The reviewer should attempt, at minimum, to interview the head, or lead person on this methodology, from the *three entities making the largest financial contribution* to the pilot site and who are sharing costs through the TAG. (In general, it will not be necessary during the visit to interview agencies who are not sharing costs through the TAG.)

For Component Three: Information Management: The person having primary responsibility for managing the cost sharing system, and for maintaining, collecting and reporting the cost and performance information required the methodology. Others may be interviewed as warranted by the situation, at the discretion of the reviewer.

For Component Four: Mechanics: The person with primary responsibility for managing the cost allocation process at the site. This may or may not be the same person interviewed for the Information Management Component of the review. Others should be interviewed at the discretion of the reviewer.

For Component Five: Outcomes: To allow the review to collect both policy-level and administrative perspectives on the outcomes of the TAG, two sets of people should be interviewed for the outcomes component: 1) the same people interviewed for the Planning and Decision-Making Component (i.e., the heads or lead person, for each of the three entities making the largest financial contribution to the pilot site), and 2) the same person interviewed for the Mechanics Component (i.e., the person with primary responsibility for managing the cost allocation process at the site on a day-to-day basis). The interviews for Component Five are consequently conducted at the same time as the interviews for Components One and Four.

In general, these interviews should be conducted privately with the appropriate individuals. To ensure confidentiality and openness during the interview process, the reviewer should ideally not be accompanied by any other state or local partners in the interviews. (There may be some cases, due to scheduling conflicts or other logistical issues, where this is not possible.)

a *convening a private meeting of the review team to debrief after the interviews*, to review detailed documents obtained iews, compare notes and information, and to identify the need for any follow up interviewing or analysis necessary to clarify or ific points.

a *conducting any additional interviews*, on-site analysis or other review steps determined to be necessary based on the primary interviews.

- **Wrap Up Meeting and Follow-Up.** Once the review team has completed all review steps, the review team can, at the local partners, hold a brief wrap up meeting with representatives of the pilot site. The meeting is intended to provide local partners mal summary of the review team's perspective on the use of the TAG at the pilot site.

The meeting should review all aspects of the visit, including the procedures, decisions, or arrangements that appear to be working well and which are positively influencing the TAG's implementation.

If the review team believes that there may be a significant issue or concern involving the interpretation or application of the alternative cost allocation methodology, then that issue or concern should also be raised during the wrap up meeting. For example, the wrap-up meeting might address:

a areas where the site has either not completed the methodology, or may be applying it in a manner with the TAG's intent;

b areas where the specific procedures or decisions made by the site might become complicating factors at a en if they are not issues currently;

a areas where there are opportunities to refine or improve the efficiency or effectiveness of the process.

It is important to remind the local partners that the purpose of the review is to evaluate the usefulness and effectiveness of the TAG methodology, and to learn from their experience about how other sites can successfully implement it in the future. The review is not an audit, with official "findings" at its conclusion. The wrap up meeting is to present the informal comments and observations of the reviewers, strictly for the information and consideration of the local partners as they proceed.

10 Follow-up and Documentation to One-Site Review

Once the on-site review is completed, the reviewer(s) should:

- *Provide a follow-up letter to the pilot site*: The letter should thank the partners, and document the issues discussed at meeting, within 30 days of the visit. This letter should also be attached to the site profile that accompanies the review.

- *Complete the standard summaries for each review area*. The protocol contains a standard summary format for each (i.e., decision-making, information management, mechanics, and outcomes). The format asks the reviewer to summarize the collected regarding that topic and to draw preliminary conclusions following the interviews. The reviewer should complete these nce the visit is complete, or after all interviews on that topic have been conducted. If a team of reviewers is conducting the review, portant for completion of these summaries to be appropriately coordinated, to ensure that the summary reflects all relevant gathered by all reviewers. (Only one summary should be completed in each area for each pilot site.)

- *Completion of the standard site profile*. Completing the site profile is the final step in documenting the results of w. It is the final attachment in the protocol and asks the reviewer(s) to condense and summarize the information collected view into three sections:

  * Section One: Summary of Site Characteristics and Circumstances – describing the context for TAG ion at each site, including the site's major partners, organization of services, implementation procedures, and outcomes related to

  * Section Two: Checklist of Completed TAG Activities -- indicating the extent to which the required steps dology were fully and properly implemented; and

  * Section Three: Summary of Conclusions – drawing conclusions about the status and impact of the TAG at that location, and in an effort to assist other sites, identifying success factors and obstacles to successful implementation of the

  Once again, if review team conducted the review, it will be important for the individual reviewers to coordinate completion of the standard site profile. Only one profile should be completed per site**.**

The completed profile, summaries, and all pertinent documents obtained from the site, should be submitted as follows:

**(Name of Contact Person Designated by USDOL)**
**(Contact Information)**

*(Standard Confirmation Letter for Pilot Site Reviews)*
*(To be sent 2-3 weeks prior to the review.)*

Dear :

This letter confirms our telephone conversation of (date) regarding the upcoming review of your experience to date using "Sharing Resources to Provide Integrated Services," the pilot cost allocation TAG issued by the United States Department of Labor. As I mentioned when we talked, the purpose of this review is to gather information and knowledge from those sites piloting the TAG which can be used to improve the utility of the TAG or its effectiveness over time.

Our review will require two full days on-site at the pilot site. The review will begin with an initial meeting we want to convene with the representatives of the principal partners at the pilot site. The main purpose of this meeting will be to orient the review team to the pilot site, and how it has approached implementation of the TAG. If possible, please invite the heads of the principal entities at the pilot site to attend this meeting, or the agency's lead person for purposes of the cost allocation TAG. The participation of others who have been closely involved in implementation, or who have major responsibilities related to implementation of the TAG is also welcome. We anticipate this meeting will take approximately 2 hours.

At the conclusion of this initial meeting, we will develop a detailed plan for the review. During the review, we will require access to both the individuals involved in the alternative cost allocation process, and to written materials and documents related to it. We expect to conduct several individual interviews during the on-site review process. Though we will not decide specifically who we will need to interview until after the initial meeting, at minimum, we know we will need to individually interview the head, or lead person on the TAG, for each of the three agencies making the largest financial contribution to the site. If it is possible for you to also help us schedule these interviews in advance our visit, it would be helpful. These individual interviews will take approximately 1 hour each.

In preparation for the review, please send us the following materials as soon as possible:

- a copy of the Governance Agreement for the center;
- a copy of the Resource Sharing Agreement currently in place and a written summary of the internal process being used for
on, if one is available;
- copies of the last four quarterly reports showing planned vs. actual cost and performance information and any adjustments

- a completed summary of the major partners and services at the site (format attached), and an organizational chart of your site
lable; and
- any other information you feel appropriate to orient us to your site prior to our visit.

The materials should be sent to my attention at the following address.

(Name)
(Address)

We appreciate your cooperation and assistance regarding this review. If you have additional questions about it in advance, please call me at ____________________. Thank you.

Sincerely,

| | |
|---|---|
| Attachment | (Reviewer) |

**ADVANCE SUMMARY OF PILOT SITE**

10 Please identify all of the partners sharing costs in the center through the cost allocation TAG, and place an * next to the three ing the largest financial contributions to the center:

10 Please review the list below and check the boxes that identify the programs provided at the pilot entity. For each checked an X in the appropriate column to indicate whether information, services, or both are provided on-site.

| | **Information** | **Services** |
|---|---|---|
| ☐ JTPA services | | |
| ☐ Unemployment Insurance | | |
| ☐ Employment Service (Wagner Peyser) programs | | |
| ☐ Veterans Employment Program | | |
| ☐ Senior Community Employment Service program | | |
| ☐ Adult Education services | | |
| ☐ Higher education (e.g., community college programs) | | |
| ☐ Temporary Assistance to Needy Families (TANF) | | |
| ☐ Welfare-to-Work Block Grant programs | | |
| ☐ Food Stamp Employment and Training programs | | |
| ☐ Vocational Rehabilitation services | | |
| ☐ School-to-work programs | | |
| ☐ Community Development Block Grant programs | | |
| ☐ Older Americans Act services | | |
| ☐ Child Welfare and Protection services | | |
| ☐ Economic Development services | | |
| ☐ Community Development services | | |
| ☐ Housing services | | |
| ☐ Other (specify) | | |
| ☐ Other (specify) | | |
| ☐ Other (specify) | | |

10 Which statement best describes the extent of integration at your center?

☐ Planning only: Partners not co-located, but coordinate activities through shared information and referral .

☐ Co-Location: Partners are co-located, but each continues to operate its own programs without assistance from the s.

☐ Limited integration: One or two common functions have been integrated. *Please identify the functional areas that d:*

☐ Extensive integration: Most functions in the center have been integrated across agencies. *Please identify the major eas:*

**COMPONENT ONE: INITIAL MEETING**

**Instructions and Discussion Items**

**Who should attend:** If possible, the heads of the primary entities sharing costs in the center. Others playing key roles in TAG implementation may also attend.

**Purpose:** The initial meeting has two main purposes: 1) to allow the review team to provide an overview of the review, explain what will be needed, and to enable the pilot site entities to ask questions, and 2) to begin to develop an initial understanding of the entities, program and services at the pilot center and to gather other summary information about the center necessary for the review.

**Required components of the initial meeting:**

Using the discussion guide found on p. 16, the meeting should discuss the following:

10 Introductions and overview: One person on the review team should take the lead in providing the overview and managing The meeting introduction should cover:

*Introductions of the group*: Determine everyone's name, affiliation, and role in the implementation process. A sign-in sheet would be helpful.

*Purpose of visit*: Explain to the group the purpose of the visit – to examine where the methodology is working well, where it can be improved, and to get their input on lessons learned so that other sites can benefit from their experience. Emphasize in the overview that the visit is not a formal audit or evaluation of the center itself.

*Format for the visit*: Explain to the group that after the initial meeting, individual interviews will be conducted with the appropriate individuals in four areas: decision-making, information management, day-to-day mechanics of the process, and outcomes.

*Documents and individuals needed for the review:* Explain to the group that over the two day visit, the reviewers will need to:

10 review all documents and agreements relevant to the process (i.e., agreements, reports, forms, worksheets, menting decisions, etc...);

20 interview individually the principals of each of the three participating agencies making the largest to the center; and

30 interview the key staff who manage and administer the requirements of the methodology on a day-to-day

*Logistical issues*: Confirm any necessary logistical arrangements to facilitate the review, including the protocol for scheduling remaining interviews, securing meeting space for interviews as needed, etc. Determine whether the participating partners would like to have a brief wrap-up meeting at the conclusion of the visit.

10 General Background Information on the Pilot Site: The remainder of the meeting should focus on gathering initial information e and its implementation of the TAG in the following areas:

a *Context for TAG implementation*. Obtain a general understanding of the circumstances leading up to the center pilot the resource sharing TAG. Identify who spearheaded the decision process and what the primary impetus was for the decision

AG.

a *History*. Obtain a general understanding concerning the history or working relationships among the entities located Determine who has been working together and how for how long. Identify any entities, programs or services which are establishing relationships. Determine how long there have been co-location arrangements and who has been involved in them.

a. *Pilot center entities.* Identify all of the entities who are involved in the pilot center, and a contact person for each mine whether each entity is: (a) an office of State government; (b) a local government entity; (c) an education entity; (d) a private, t provider of services; (e) a private, for-profit provider of services; or (f) other. Determine if any entity staff located at the center of collective bargaining units.

a. *Programs.* Identify the specific Federal programs and services provided at the pilot entity. For each program termine whether the services themselves are available at the pilot site, or if information only is available. Also identify any State rams or services available at the pilot site, and determine if the services themselves, or information only is available.

a. *Organization of functions*. Identify the main pilot center functions and determine generally how those functions are d distributed among the entities.

a. *Service integration.* Obtain a general understanding of the extent to which the programs, services and functions he pilot site have been integrated. Identify common functions, cross-training, integrated or shared data bases, or other steps which ken to integrate programs, services and functions at the pilot center.

a. *Center management.* Obtain an understanding of how the pilot center is managed. Identify key management stems, understandings, responsibilities and processes used in the general management of center operations. Identify any special s made for specific programs, services or functions.

a. *State Involvement***.** Obtain a general understanding of the State's role regarding the pilot center. Determine the extent the specific areas in which the State has provided guidance, direction or has articulated requirements for centers.

i. *Cost Allocation***.** Obtain a general understanding about the cost allocation process(es) in place prior to the use of sharing TAG.

a. *TAG Implementation.* Determine how the center has approached implementation of the TAG. Identify key cisions or understandings related to implementation of the TAG. Find out how responsibilities under the TAG are distributed and rview of experience to date with the methodology. Identify any arrangements which have been made concerning potential or actual including any specific resources entities in the pilot center have been identified or set aside for adjustments.

a. *General Perceptions regarding TAG.* Obtain a general understanding about what worked well with the TAG, what e TAG were most difficult, and what they would change if they were to begin the process again.

**Documentation to Obtain:**

Arrange to obtain a copy of:

- relevant materials referenced during the discussion;
- brochures or other materials summarizing the center and the programs and services available;
- agreements or materials explaining the organization of center functions;
- any training materials or instructional guides provided to staff, along with sample job descriptions, if relevant;
- an organizational chart for the center;
- key State policies, directives, or other guidance for the centers;
- written materials describing former cost allocation processes;
- an up-to-date Governance Agreement and Resource Sharing Agreement, particularly if changes have been made since the
- any other written agreements that are relevant and explain the governance and operation of the center.

**Post-meeting planning:**

Immediately following the initial meeting, the review team should convene separately to review materials provided at the initial meeting, identify and make arrangements to obtain information and documents referenced at the meeting, and develop a more specific plan and schedule for the review (including a list of individuals to be interviewed and a schedule for those interviews). The plan, if possible, should also include a tour of the pilot site.

**COMPONENT ONE: INITIAL MEETING**

Discussion Guide

*The following is for the reviewer's use in guiding the initial meeting that launches the site review. The meeting should be attended by the heads of the primary entities involved in the cost sharing process. The purpose of the meeting is to 1) explain the purpose of the visit to participating entities and provide an opportunity for them to ask questions, and 2) begin to gather summary information about the site that is relevant and necessary for the review. The guide is intended to be flexible – the reviewer should add to or re-order the topics covered, based on the circumstances at the site and the direction of the conversations as they happen.*

| **Information and Guidance for Reviewers** | **Discussion Topics and Questions** |
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| *If there is more than one reviewer, one person on the team should take the lead in providing this overview.* | **Meeting Introduction**<br><br>• *Ask everyone to identify themselves,* their affiliation, and their role in<br><br>• *Explain the purpose of visit*: to examine where the TAG is working lessons you've learned so that other sites can benefit from your experience.<br><br>• *Explain format of visit*: The initial meeting will provide an overview entation at this location. After the initial meeting, documents will be rmation in four areas:<br><br>1) decision-making,<br>1) information management,<br>1) mechanics, and<br>2) outcomes.<br><br>• *Explain what information will be reviewed and what individuals will*<br><br>the principal decision-makers from each of the three agencies making the largest contribution to the center;<br><br>the key staffpeople responsible for managing the methodology on a day-to-day basis; and<br><br>all pertinent agreements, documents, reports, memos, or worksheets involved in implementing and documenting the process.<br><br>• *If necessary, confirm logistics:* including who should set up interview group would like to convene for a wrap-up meeting at the end of the visit. |

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| *Arrange to obtain a copy of any relevant written materials identified during the discussion.* | **Background Information on the Site**<br><br>1. *Context*: What is the context for the decision to use the TAG?<br><br>What circumstances led to the decision to use the TAG? Was there a particular impetus for the decision?<br><br>Who spearheaded the effort?<br><br>1. *History of Working Relationships*: Do the partners have a previous history<br><br>Who had already been working together and for how long?<br><br>Which partners are newcomers to the collaboration?<br><br>Was there a history of co-location prior to implementing the TAG? |
| *Obtain appropriate information to complete item number three of the Standard Pilot site Profile.* | 1. *Entities Involved*: What partners are participating in the center?<br><br>Which ones are sharing costs through the TAG?<br><br>Which partners are: units of state government? local government? public education or college institutions? not-profit or for-profit providers?<br><br>Which partners have staff that belong to a collective bargaining unit? |
| *Use list of programs in standard profile as a guide. It is possible that the site will have provided some of this information in advance of the visit.* | 1. *Programs at pilot site*: Which Federal programs are coordinated through<br><br>Are these programs providing services, information, or both? *(Review each.)* |
| *Obtain copies of any brochures and materials describing the programs and services available at the center.* | What non-Federal programs are involved? What is their role? |
| *Obtain a copy of any written materials or agreements about the organization of center functions, including a flowchart if available.* | 1. *Organization of functions:* What are the main pilot center functions?<br><br>How are those functions organized and what is the role of each entity in performing them?<br><br>1. *Service Integration:* What are the common functions in the center?<br><br>How, if at all, have these common functions been integrated? |
| *Arrange to obtain any training materials, or instructional guides provided to staff. Also, obtain sample job descriptions, if relevant.* | Has any cross-training occurred to assist in this integration? If so, in what areas?<br><br>Do the partner agencies share information electronically, or have |

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| | any common databases?<br><br>Are there other ways that services have been integrated? |

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| *Obtain an organizational chart, and a copy of any relevant agreements or other written materials.* | 1. *Management structure*: How would you summarize the center's<br>r? a management team?<br><br>If there is a management team, or similar multi-agency management structure, which agencies are represented and in what areas do they have authority?<br><br>What key understandings or agreements govern the management of the center?<br><br>What are the major roles and responsibilities of each of the partners? |
| *Arrange to obtain copies of key State policies, directives or other guidance for centers.* | 1. *State involvement*: In general, how active is the State in guiding the scope<br>oderately active? Uninvolved?<br><br>What has been the nature of the state's involvement? (Has it, for example, provided policies and guidance? Set certification standards? Provided training? Passed new legislation, etc.)?<br><br>What specific guidance has been provided regarding the TAG?<br><br>Would you say the State has encouraged use of the TAG?<br><br>Has the State taken any action that made the TAG easier to implement? More difficult to implement? |
| | 1. *Resource control:* How much control does each participating partner<br><br>Has any decision or action been limited due to lack of control over those resources? If so, how?<br><br>Which agencies have most control over their resources and which have the least control? |
| *Identify and make arrangements to obtain any written materials describing former cost allocation processes.* | 1. *Cost allocation experience prior to TAG*: What cost allocation processes<br><br>Are you keeping "historical and contemporaneous" records? How? |
| *Determine if changes have been made to the RSA. If so, obtain the revised RSA. Arrange to obtain copies of any other relevant materials related to use of the TAG at the pilot site.* | 1. *TAG implementation*: What are the key processes, decisions, or<br>?<br><br>Has your original RSA been revised?<br><br>Who is managing the TAG methodology on a day-to-day basis?<br><br>How are responsibilities for TAG activities distributed among the partner agencies?<br><br>How is performance and cost information collected, reported, and analyzed among the partner agencies?<br><br>How are quarterly and year-end adjustments handled? |

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| | | Have you set aside resources for adjustments? If so, what funding sources are involved? |

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| ***Post meeting planning:***<br><br>*Immediately following the initial meeting, the review team should convene separately to: 1) review materials provided at the initial meeting, 2) create a list of materials or information still needed and make arrangements to obtain it; and 3) develop a more specific plan for the review, including who should be interviewed during the visit and what unique topics may need to be addressed. If possible, the plan should also include a tour of the one-stop center.*<br><br>*The team should use this time to schedule interviews and organize all activities for the two day period.*<br><br>*A standard site profile, and all protocol summaries, should be completed after all review steps have been concluded.* | *1. Initial Perceptions on the TAG:* In your view, what are the primary<br><br>Which aspects of the methodology have been most difficult?<br><br>If you had to do it again, what would you do differently?<br><br>What suggestions would you have for a center just starting to implement the methodology? |

**COMPONENT TWO: PLANNING AND DECISION-MAKING**

**Interview Instructions and Required Components**

**Who to interview**: The key decision makers at the pilot site for the three entities making the largest financial commitment to the center. Where possible, the head of each entity, or the lead person responsible for their participation in this process, should be interviewed. Other key participants should be interviewed as time allows, and at the discretion of the reviewer.

**Purpose**: To obtain an understanding about key decisions that were made regarding implementation of the TAG, and the processes used to reach those decisions.

**Required components of the interview:**

Using the interview guide on p. 22, cover the following components in the interview:

1. Contact Information: Confirm all contact information for future reference. Ensure you know the person's name, title, areas ility within their organization and tenure with the agency.

1. Overview of Decision Making Process: Obtain an overview of the process used for making decisions regarding on of the TAG. Identify principal participants in the process. Inquire about the sequence or ordering of the specific decisions made process.

1. Program decisions: Obtain a general understanding about how key decisions were made about the goals, partners, services nt of integration at the center. Through conversation, identify who was involved in each decision, and get the perspective of the iewed concerning the primary basis for each decision, or the main factors that led to each decision regarding:

   a. *Goals* of the pilot center and what it should accomplish;

   b. *Participating partners* at the center, and whether different entities would participate at different levels;

   c. *Services provided*, including which specific programs and services would be included at the center and the extent to which vices and guided services are provided. (Guided services are those where a person is given some personal assistance, but not ny program. Universal services are those which are available to all customers, without regard to income or eligibility.);

   a. *Extent of integration*, including which, if any, activities should be integrated, and the roles of each partner in achieving on.

TAG-related decisions: Obtain a general understanding about how the group reached decisions related to the TAG specifically. versation, identify who was involved in each decision, and get the perspective of the person being interviewed concerning the s for each decision, or the main factors that led to each decision regarding:

   a. *Common center functions* – including which functions would be handled jointly and how the subsequent implications on k flow would be addressed;

   b. *Performance measures and targets*– including which outputs would be used as the basis for cost-sharing decisions and ble output targets and performance objectives against which the costs would be allocated.

   c. *Funding plans* – including agreements about which partners would pay for which activities in the center and the amount eir contribution.

a. *Reporting procedures* – including how results would be reported and tracked, and how responsibilities for tracking and re determined.

a. *Analyses* – including the specific processes through which results are analyzed in the interim and at year-end, and how ies for analysis were determined.

b. *Adjustments* -- including how they were made and how responsibilities for making adjustments were determined.

a. *Contingent resources* – including decisions on the level and source of contingent resources needed for any year-end

1. Conclusions about the Decision Making Process: Get a general sense from the individuals interviewed about how they felt processes had worked – both what was positive and what they would do again. Through conversation, draw out the interviewee's about:

a. those decision processes which tended to work well.

b. those decision processes which tended not to work well.

c. decisions which, in retrospect, turned out to be mistakes.

d. decisions which, in retrospect, were positives.

a. decisions or steps taken that, in retrospect, were key to progress or success.

*Note: When the reviewer has completed these questions on decision making, they should proceed to Component Five on Outcomes. They are part of the same interview, and should be conducted at the same time.*

**Documentation to obtain:**

- any written materials, such as meeting minutes or key correspondence, describing the site's decision-making processes and
- the Governance Agreement (if not already obtained) and any other pertinent formal agreements.
- where possible, materials supporting TAG-related decisions, including the most recent RSA (if not already obtained) and ocumentation on how those decisions were made.
- sample tracking reports, analyses, and written information on most recent adjustments.

**Standard Written Summary**

Complete a standard written summary on decision making when all relevant interviews have been completed. (Format on p. 24)

**COMPONENT TWO: PLANNING AND DECISION MAKING**

**Interview Guide**

*The following guide is to be used for interviewing the key decision makers at each site. The questions are intended to provide information about key decisions made regarding TAG implementation at the pilot site and an understanding of the processes used for making those decisions. The guide is intended to be flexible – the reviewer should add to and/or re-order the topics covered, based on the circumstances at the site and the direction of the conversations as they happen.*

| **Information and Guidance for Reviewers** | **Interview Questions** |
|---|---|
| *Separate interviews are to be conducted with representatives of the three entities making the largest financial commitment to the pilot site. (These same people need to be interviewed for Component Five: Outcomes. Both components should therefore be covered in the same interview.)* | **Background Information.** Obtain the name and affiliation of the person being interviewed, and their contact information. Identify the person's title, position or areas of responsibility within the entity, and tenure with the entity. |
| *Obtain a copy of any written materials such as meeting minutes or key correspondence describing the decision process or its outcome. If appropriate, confirm major process elements from the first or a previous interview.* | **Overview of decision making process.**<br>• In general, what process did the group use to make decisions about using<br>Who was involved in the key decisions?<br>Were certain decisions made first?<br>How were those decisions made? |
| | **Program Decisions** |
| *Where possible, obtain written information or materials supporting program decisions.*<br><br>*Obtain a copy of the Governance Agreement if not already acquired.* | • How did the group make specific program decisions regarding the scope ake decisions about:<br>The *goals* of the center?<br>Who the *participating partners* were and their role?<br>What *services* would be provided and how they would be organized? |
| *Universal services are those which are available to all customers, without regard to income or eligibility.*<br><br>*Guided services are those where a person is given some personal* | How were decisions made about the extent to which universal services and guided services would be provided?<br>Which *services/functions, if any, would be integrated* and how?<br>• In each of these areas, who was involved in the decision making process |

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| *attention or service, but not enrolled in any program.* | |

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| | **TAG-related decisions** |
| *Obtain a copy of the most current RSA, if not already acquired.* | • How did the group make more technical decisions related to the TAG?<br>In what *functional areas* the partners would share costs? |
| *Determine if the shift in mind set from inputs to outputs was difficult.* | What *outputs* would be relevant to measure performance and allocate costs in those areas?<br>What *performance targets* were appropriate and each partner's contribution to those targets?<br>*Who pays for what*? |
| *Obtain sample tracking reports. Obtain sample analyses.* | How information would be *tracked and reported*? How the information would be *analyzed* and by who? |
| *Obtain written information on most recent adjustment.* | How *adjustments* would be made?<br>What, if any, *contingent resources* would be available for adjustments?<br>• In each of the above decisions, who was involved and what were the |
| | **Conclusions about the decision making process** |
| *Inquire about other conclusions based on results of this or other interviews.* | • In your view, which decision making processes tended to work well and<br>What factors made the biggest difference in ensuring success?<br>• What decision making processes did not work well and why?<br>What processes caused problems and friction?<br>How were those problems overcome?<br>• What changes would you make in the decision making process if you |
| *Complete the standard summary on decision making.*<br>*Format on p. 24* | |

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**COMPONENT TWO: PLANNING AND DECISION-MAKING**

**Format for Standard Written Summary**

*Instructions. Based on the information obtained during the site review, including all interviews with key decision-makers, please complete the following summary on the decision-making processes used by the pilot site. Please provide the information requested below, (attaching additional sheets if needed).*

**Pilot Site:____________________________________ Reviewer:___________________________________________**

**Person(s) Interviewed:** Provide name, title, entity, and contact information.

**Process Summary**. Briefly describe the key planning and decision making processes used by the pilot site.

**Program Planning Decisions.** Briefly describe the major program planning decisions made by the pilot site. For each major decision, identify as precisely as possible the basis on which the decision was made.

**TAG-Related Decisions.** Briefly describe the major decisions made related to the TAG, and identify as precisely as possible the basis on which each major decision was made.

**Conclusions.** Briefly describe the major conclusions which can be drawn about the planning and decision-making processes used by the pilot site. Make note of key success factors or barriers and impediments to decision-making.

**Who to interview**: The person having primary responsibility for managing the cost allocation system on a day-to-day basis. Others should be interviewed at the reviewer's discretion, as warranted by the situation.

**Purpose of interview**: To gain insight into the implementation challenges associated with obtaining or managing the information necessary for cost sharing through the TAG.

**Required Components of the Interview**:

Using the interview guide found on p. 27, cover the following components in the interview(s):

1. Contact Information: Confirm all contact information for future reference. Ensure you know the person's name, title, areas ility within their organization, and their tenure with the agency.

1. Program and Performance Data: Obtain a general understanding about the extent to which the scope of existing program and data was sufficient for TAG implementation. The conversation should cover the following areas regarding existing program and information:

   a. *Adequacy of information*: Determine the extent to which existing program information was sufficient to support the process, including the adequacy of historical information. If the scope of available information was insufficient, identify the major areas in which it was inadequate, and where, if applicable, new sources or types of program and performance data had to be produced.

   b. *Required adjustments*: Determine the degree to which existing information needed to be reformatted, redesigned, or otherwise reconfigured for the purposes of the methodology.

   c. *Accessibility issues*: Determine the extent to which the existing data relevant to the cost-sharing process was readily available to those who needed it. If difficulties were encountered in obtaining the information, determine what the issues were that prevented the access and how they were overcome.

   d. *Impact on decisions*: Determine the extent to which the scope or availability of existing data placed limitations or constraints on the outputs around which the cost-sharing agreements were structured.

   e. *Validity issues*: Determine the extent to which program and performance data are validated, and identify any concerns about the validity of data being used.

1. Resource and Cost Information: Obtain a general understanding about the extent to which existing resource and cost was sufficient for TAG implementation. The conversation should cover the following areas regarding existing cost and resource

   a. *Adequacy of information*: Determine the extent to which existing resource and cost information was sufficient to support the process, including the adequacy of historical information. If the scope of available information was insufficient, identify the major areas in which it was inadequate, and where, if applicable, new sources or types of resource and cost data had to be produced.

   a. *Required adjustments*: Determine the degree to which existing information needed to be reformatted, redesigned, or configured for the purposes of the methodology.

c. *Accessibility issues*: Determine the extent to which the existing resource and cost data relevant to the cost-sharing process was readily available to those who needed it, and whether there was full disclosure of revenue and cost data among the partners at the site . If difficulties were encountered in obtaining the information, determine what the issues were that prevented the access and how they were overcome.

d. *Impact on decisions*: Determine the extent to which the scope or availability of existing cost and resource data placed limitations or constraints on the outputs around which the cost-sharing agreements were structured.

e. *Validity issues*: Determine the extent to which resource and cost data are validated, and identify any concerns about the validity of data being used.

1. Key information and data: Obtain a clear understanding of the key reports, documents, and data sources used in sharing costs ιG methodology, and of how information on cost and performance flows among the entities involved and those that manage the

1. Conclusions about information management**.** Obtain the perspective of the individual being interviewed about the degree information collection and management process is workable, manageable, and provides appropriate information to support the lentify the major issues and challenges involved in information management, how the process could be improved, and what egarding information management they would have for other areas beginning to implement the methodology.

**Documents to obtain:**

- Copies of, or sample pages from, all key reports and documents used to manage the cost-sharing process.
- Copies of any relevant documents referenced during the interview.

**Standard summary:**

Complete a standard written summary on information management after all interviews have been completed. (Format on p. 29)

**COMPONENT THREE: INFORMATION MANAGEMENT**

**Interview Guide**

*The following is a guide for use during interviews with the key staffperson(s) responsible for managing the identification, collection and reporting of cost and performance information required to share costs. The questions are intended to help gain an understanding of the implementation challenges associated with obtaining and managing the information required by the TAG. The guide is intended to be flexible – the reviewer should add and/or re-order the topics covered based on information obtained at the site and direction of the conversations as they happen.*

| <u>**Reviewer Guidance**</u> | <u>**Interview Questions**</u> |
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| | **Background Information.** Obtain the person's name, affiliation, and contact information. Identify the person's title, position or areas of responsibility within the entity, and tenure with the entity. |
| *Information needs to be collected on two types of data: 1) program and performance data, and 2) resource and cost data. The interview guide addresses them separately, requiring a similar set of questions addressing each type of data. You may want to ensure that the person you're interviewing understands this distinction.* | **Program and Performance Data.**<br>• Was existing program and performance data, including historical data,<br>If NOT sufficient, in what major areas was it lacking?<br>Did you have to produce any new program or performance information? If so, what new types or sources of information had to be produced?<br>• Did the existing program information need to be *adjusted* or re-formatted to<br>• Was the available information *readily-accessible* to those who needed it?<br>If NOT, what difficulties were encountered in obtaining the information?<br>How were these difficulties overcome?<br>• Were your *decisions about outputs constrained* at all by lack of program or<br>If so, how were those decisions constrained?<br>• Do you make any *effort to validate* the program and performance data<br>Are there any concerns about the validity of the information being used?<br>If so, what are they? |
| *Obtain copies of all relevant documents and reports referenced during the interview.* | **Resource and Cost Information**<br>• Was the existing cost and resource information, including historical data, |

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| | If NOT, in what major areas was information lacking?<br><br>Did you have to produce new cost or performance information? If so, what new types or sources of information had to be produced? |

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| | • Did the existing cost or resource information need to be *adjusted* or re-<br>If so, in what ways?<br>• Was the available information *readily-accessible* to those who needed it?<br>If NOT, what difficulties were encountered in obtaining the information?<br>How were these difficulties overcome?<br>• Were your decisions about what outputs constrained by lack of available cost<br>If so, how were those decisions constrained?<br>• Do you make any effort to validate the cost and resource information<br>Are there any concerns about the validity of the information being used? If so, what are they?<br>**Key Information and Data** |
| *Arrange to obtain copies, or a sample page, from all key reports and documents discussed. An initial review of these documents may take place during the interview.* | • What are the primary reports, documents and data sources used to manage<br>What information do they contain?<br>• How does this information flow among the entities involved and those<br>How is information distributed once it is collected?<br>**Conclusions regarding information management**<br>• In your view, is the process of managing the information needed to support<br>• On the whole, do you have the information you need, when you need it?<br>• What are the most difficult issues or challenges involved in managing the<br>• What, if anything, can be done to improve the information management<br>• What suggestions regarding information management would you have for |
| *Complete a standard written summary on information management after all related interviews on completed and all pertinent documents are reviewed.* | |

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| *Standard summary format on p. 29.* | |

**COMPONENT THREE: INFORMATION MANAGEMENT**

**Format for Standard Written Summary**

*Instructions*: *The following is a standard format for a written summary describing the information and data used for cost-sharing and how that information is collected and managed. Please provide the information requested below (attaching additional pages if needed).*

**Pilot Site**:___________________________________ **Reviewer**:___________________________________________

**Person(s) interviewed:** Provide name, title, entity and contact information:

**Program and performance data**. Summarize the pilot site's experience collecting and managing program and performance data. Identify the extent to which existing data was adequate, highlight efforts to manipulate existing data, and describe any new sources of data or information created. Describe major challenges for the pilot site associated with identifying, collecting and gaining access to the information needed, and how those challenges were overcome. Identify any concerns that were raised regarding the validity of program information.

**Resource and Cost Information.** Summarize the pilot site's experience collecting and managing resource and cost information. Identify the extent to which existing data was adequate, highlight efforts required to manipulate existing data and describe any new sources of data or information created. Describe major challenges for the site associated with identifying, collecting or gaining access to the information needed, and how those challenges were overcome. Identify any concerns that were raised regarding the validity of cost information.

**Information Flow.** Summarize the primary sources of information used in the cost-sharing process. Briefly describe how this information is organized, where it is created and maintained and how it flows from the source to those using it for the purpose of cost-sharing.

**Conclusions.** Draw conclusions on the extent to which the information management process is workable, manageable, and provides appropriate information to support the process. Identify the major challenges experienced in collecting and managing the information needed, and ways to overcome them. Describe any limitations on the decision-making process due to lack of available information and any suggestions offered to guide other sites.

**COMPONENT FOUR: MECHANICS**

**Interview Instructions and Required Components**

**Who to interview**: The person with primary responsibility for managing and administering the TAG methodology on a day-to-day basis. Others should be interviewed at the discretion of the reviewer.

**Purpose:** To gather detailed information on how the activities required under the methodology are organized at the pilot site, what procedures are used by the site in the cost allocation process, and on the site's actual experience with the methodology.

**Required components of the interview**:

Using the interview guide on p. 33, cover the following components in the interview(s):

1. Contact Information: Confirm all contact information for future reference. Ensure you know the person's name, title, areas ility within their organization and tenure with the agency.

1. General Organization of Responsibilities: Obtain a general understanding about how responsibilities related to the operation haring methodology are organized and distributed. Cover the following:

a. *Distribution of Responsibilities*: Determine whether responsibilities are distributed among the entities or concentrated ticular partner agency. If responsibilities are distributed, determine the role of each entity. If not distributed, determine the entity al with whom the overall responsibility for managing and administering the methodology.

b. *Modification Process*: Determine the processes through which the Resource Sharing Agreement is modified or ually.

1. Specific Responsibilities and Flow: Obtain a clear understanding about the specific procedures and individual responsibilities he cost-sharing process at the site. Determine the key work components and individual(s) responsible for each of the following tasks:

a. *Information collection and reports*: Determine how actual information on costs and outputs is recorded at the site esponsible for recording that information. Determine the procedures used to summarize the information into periodic reports for and who produces and distributes the reports.

a. *Interim analyses*: Determine how the site conducts interim analyses of actual results, who conducts that analyses and lts of the analyses are shared with pilot center entities.

a. *Making adjustments*: Determine how the need for actions or adjustments based on the interim analyses are who is responsible for making those decisions, and how those actions or adjustments are monitored to ensure they are effective and lesired results. Determine who is responsible for monitoring those activities.

a. *Year-end analyses and adjustments*: Determine how the year-end analysis is conducted, who is involved in that l how the implications of the year-end analysis are defined (including the type and extent of adjustments needed). Determine how year-end analysis are shared with the partner agencies, and how necessary year-end adjustments are implemented (including any rolled forward to the next year).

a. *Contingency resources*: Determine the extent to which contingency resources have been set aside for adjustments, ecisions were made, and if applicable, the funding sources through which the contingent resources are provided.

1. Effectiveness of Organization and Procedures. Obtain a clear understanding of the extent to which the distribution of ies and procedural organization at the pilot site was effective. Address the following in the interview:

a. *Distribution of responsibilities*: Determine the degree to which the specific distribution of responsibilities among staff in implementing the methodology. If problems were encountered, identify those problems and determine how they were overcome.

a. *Procedures and information flow*: Determine the degree to which the specific procedures and organization of t the site were effective in supporting the TAG methodology. If problems were encountered, identify those problems and determine re overcome.

1. Relationship between TAG and traditional cost allocation methodologies: Obtain an understanding of the relationship between e cost-sharing methodology in the TAG and the traditional cost allocation methodologies previously used by the pilot site entities. llowing areas in the conversation:

a. *Distribution of traditional information*: Determine whether information maintained for the traditional methodology l by each partner or as a single information reporting system.

a. *Type of traditional methodology used*: Determine how to best characterize the traditional methodology(ies) used to s at the pilot site, such as: 1) the simplied method; 2) the multiple rate method; 3) single step-down multiple rate method; or, 4) down multiple rate method. If another method is used, identify the method and obtain a description of how it works.

a. *Dual record-keeping*: Determine the extent to which traditional cost allocation methodologies were maintained by on a dual basis during the pilot period.

a. *Methods for allocating staff costs*: Determine the method(s) used to allocate personal services costs under the ethodology, such as time sheets, time studies, etc.

a. *Results of most recent audit*: Determine whether the partners' financial statements were audited for the most recent f an audit has been conducted, determine the opinion expressed by the auditor, whether any partners were subject to the single audit, there were any findings or relevant costs.

1. Conclusions regarding the mechanics of TAG implementation. Obtain the perspective of the person being interviewed in two

a. *whether the procedures or processes used to implement the TAG at the pilot site were effective*. If not effective, rocedures or processes that caused the greatest difficulties in implementing the pilot methodology, and what changes either have ld be made to address those difficulties.

a. *how the TAG methodology compares to the traditional methodology*. Specifically, determine 1) whether the TAG requires less or more effort in terms of administrative work and staff time, and 2) whether the methodology provides greater or less garding cost management.

*When the questions on mechanics are concluded, the reviewer should proceed to Component Five on Outcomes. They are part of the same interview, and should be conducted at the same time.*

**Documents to obtain:**

- Sample formats, reports, analyses and key workpapers illustrating:
  - the format of collected information,
  - how that information is summarized,
  - the analyses conducted in the interim and at year-end,
  - the need for adjustments based on those analyses, and
  - all documents that communicate and monitor information, decisions, and actions among the participating partners (i.e. relevant memos, meeting minutes, etc...)
- Any written materials describing the experience of using the methodology, including issues that were raised and how they were
- Any written materials describing or illustrating the distribution of responsibilities and the specific processes in place to e TAG, including flowcharts or other materials. ***If no written description of the process is available, the reviewer should construct vchart to document the process as they understand it and confirm its accuracy while on site.***
- Results of the traditional methodology for the pilot time period (if dual systems were maintained).
- Sample time sheets or studies for the traditional methodology (if dual systems were maintained).
- An up-to-date copy of the RSA (if not already obtained).

**Standard summary:**

Complete a standard written summary on the mechanics for implementing the methodology at the site after all interviews have been completed. (Format on p. 36).

**COMPONENT FOUR: MECHANICS**

**Interview Guide**

*The following is a guide to be used for interviews with key staff at the pilot site who are involved in the mechanics associated with implementation of the TAG methodology. The intent of the questions are to gain a better understanding of what procedures and processes are used to implement the TAG at the site, how they're organized, and to gather information on the site's actual experience with the methodology. The guide is intended to be flexible – the reviewer should add to and/or re-order the topics covered based on the information obtained at the site and the direction of the conversations as they happen.*

| **Information and Guidance for Reviewers** | **Interview Questions** |
| --- | --- |
| *Interview the person responsible for managing the day-to-day requirements of the TAG. This person also needs to be interviewed for Component Five: Outcomes. These components should be covered in the same interview* | **Background Information.** Obtain the person's name, affiliation and contact information. Identify the person's title, position or areas of responsibility within the entity, and tenure with the entity. |
| | **General Organization of Responsibilities.** |
| | • Are responsibilities related to management of the cost-sharing process within a particular entity? |
| *Obtain any written materials supporting the organization of responsibilities.* | If the responsibilities are distributed, what is the role of each entity? |
| | If responsibilities are concentrated within one entity, which entity is it and which individual has overall responsibility for administering the methodology? |
| | • How is the RSA modified or updated annually? What processes are used? |
| *Obtain a copy of the current RSA, if one has not already been acquired.* | |
| | **Specific Responsibilities and Flow.** |
| *Obtain sample formats or reports where existing for each item.* | • How is *actual information recorded* on costs and outputs? Who is |
| | • How is this information summarized and *reported* ? Who is responsible |
| | Is this information distributed? If so, how is it distributed and to whom? |
| | • How are *interim analyses* conducted? |
| | Who is responsible for conducting the analysis? |

| | | |
|---|---|---|
| | | How are the are the results of the analysis communicated and shared among the partner agencies? Who is responsible for communicating and distributing this information? |

| | |
|---|---|
| | • How do you determine if *adjustments are needed and how they'll be*<br><br>How is the need for action or adjustments determined from the analysis? Who makes those decisions?<br><br>How are these adjustments or actions monitored to ensure their effectiveness? Who monitors them?<br><br>• How are *year-end analyses* conducted and adjustments made?<br><br>Who conducts them?<br><br>How do you determine the type and extent of adjustments needed? Who makes those decisions?<br><br>Who communicates this information to the participating partners?<br><br>How are necessary year-end adjustments implemented?<br><br>Have adjustments been rolled forward?<br><br>Have the partners had to exchange any financial resources at the end of the year to make necessary adjustments and ensure equity?<br><br>• Who determines whether resources will be set aside for *contingencies*, and<br><br>**Actual Experience**<br><br>• Has the distribution of responsibilities for administering the TAG<br><br>If not, what problems were encountered? How were they overcome?<br><br>• Has information flow and the procedures you've adopted to implement the<br><br>If not, what problems were encountered and how were they overcome?<br><br>**Relationship between TAG and traditional methodologies used**<br><br>• What is the relationship between the TAG methodology and traditional<br><br>Is the traditional cost allocation information maintained by each partner or as a single information reporting system? |

| | |
|---|---|
| | |

| | |
|---|---|
| | How would you best characterize the specific methodologies you've traditionally used to allocate costs in your center?<br><br>the simplified method?<br>the multiple rate method?<br>the single-step-down multiple rate method?<br>the double-step down multiple rate method?<br>another method? (If another method is used, what is it and how does it work?)<br><br>How do you allocate personal service costs under the traditional methodology? For example, do you use timesheets, time studies, etc.?<br><br>Were your financial statements audited for the most recent fiscal year? If so:<br><br>What opinions were expressed by the auditor?<br><br>Were any partners subject to the single audit?<br><br>Were there any findings or relevant costs?<br><br>• To what degree are you maintaining traditional cost allocation information<br><br>What specific historical or contemporaneous information has been maintained?<br><br>**Conclusions.**<br><br>• Regarding processes and procedures used at the site:<br><br>Which processes or procedures worked well?<br><br>Which processes or procedures were problematic or caused difficulty?<br><br>What changes have been, or should be, made to address those difficulties? |
| *Ask the person to explain the bases for their answers about administrative efficiency and flexibility of the TAG vs. traditional methodologies.*<br><br>*Document the way the TAG is implemented at the pilot site.* ***If no existing documentation exists, construct a simple flowchart from the information obtained and confirm its accuracy while on site.***<br><br>*Complete a standard summary on mechanics of the TAG.* | • Regarding the TAG vs. the traditional methodologies used:<br><br>Does the TAG approach require more or less effort in terms of administrative work and staff time, compared to the traditional approach?<br><br>Does the TAG approach provide greater or less flexibility regarding cost management, compared to the traditional approach? |

| | |
|---|---|
| *Format on p. 36.* | |

**COMPONENT FOUR: MECHANICS**

**Guide for Standard Written Summary**

*Instructions. The reviewer is responsible for preparing a standard written summary describing how the pilot site has organized and conducted the alternative cost allocation methodology described in the TAG. Please provide the information requested below (attach additional sheets if needed).*

**Pilot Site:___________________________________ Reviewer: _______________________________________**

**Person(s) interviewed:** Provide name, title, entity, and contact information.

**General Organization of Responsibilities.** Briefly describe the way in which responsibilities for cost allocation are distributed among the participating entities and identify where overall responsibility is situated.

**Specific Responsibilities and Flow.** Summarize the major steps involved in the implementation of the TAG at the pilot site. Attach a written summary or flow chart to provide more detail.

**Experience.** Summarize relevant aspects of the pilot site's experience conducting the alternative cost allocation process. Identify major successes or shortcomings and the reasons for each. Describe steps taken to overcome problems. Describe the pilot site's perspective on the level of effort the TAG requires compared to experience with traditional cost allocation methodologies.

**Conclusions.** Draw conclusions about what worked well in terms of processes or procedures to implement the TAG and those that were problematic. Draw conclusions about how the TAG compares to traditional methodologies in terms of level of effort required and relative flexibility provided.

**COMPONENT FIVE: OUTCOMES**

**Interview Instructions and Required Components**

**Who to interview**: To allow the review to collect both policy-level and administrative perspectives on the outcomes of the TAG, two sets of people should be interviewed for the outcomes component: 1) the same people interviewed for the Planning and Decision-Making Component (i.e., the heads or lead person, for each of the three entities making the largest financial contribution to the pilot site), and 2) the same person interviewed for the Mechanics Component (i.e., the person with primary responsibility for managing the cost allocation process at the site on a day-to-day basis). The interviews for Component Five, are consequently conducted at the same time as the interviews for Components One and Four. Other people may be interviewed for one or both of these components, at the discretion of the reviewer.

**Purpose:** To obtain 1) the perspective of the participating agencies, at both a policy and administrative level, on the results and outcomes achieved during the pilot period by using the alternative cost allocation methodology in the TAG, and 2) their insight into the successes and pitfalls experienced during the pilot period.

**Required components of the interview:**

Using the interview guide on p. 40, cover the following topics during the interview(s):

1. Background information**:** If not already obtained, get the name and title of the person being interviewed. Confirm contact their position or areas of responsibility within the entity and tenure with the organization.

1. Shared experience with the TAG**:** Obtain a general understanding on the partners' perspective regarding the overall experience G methodology at the site. Cover the following items:

   a. Determine the extent to which the overall process was *agreeable*, in practice, to the participating entities. Identify of the process which were not agreeable, or caused friction among the participating entities.

   b. Determine the extent to which the process was *manageable*, in practice, for the participating entities. Identify any e process which were not manageable and caused problems among the participating entities.

   c. Determine the extent to which *equity resulted* from using the TAG, and any concerns that have arisen or are emerging uity among the participating partners.

1. Adjustments: Obtain an understanding of any cost-sharing adjustments which became necessary as a result of interim or year-. Address the following areas:

   a. Determine the *level of difficulty experienced* in making any adjustments which became necessary.

   a. Determine the *extent to which the up-front agreements* reached about the way in which any necessary adjustments de were adhered to or whether they *required modification*.

1. Byproducts of the process: Obtain a perspective from the person being interviewed regarding additional or incidental benefits sing the alternative cost allocation methodology. Cover the following items:

   a. areas in which the *quality of information* available improved as a result the alternative cost allocation methodology, e quality of information concerning the true costs of the programs, services or functions.

a. whether the alternative methodology resulted in more *flexibility* regarding funding decisions, cost management or resource s.

a. whether the use of the alternative methodology contributed to an *increased focus on and understanding of the outputs* that n intended to accomplish.

b. whether the use of the alternative methodology aided the partners' efforts to develop a *joint planning process* and an an of service.

c. the extent to which use of the alternative methodology created *other benefits* that were useful in managing pilot sites or more effective.

a. the extent to which use of the alternative methodology created *unanticipated problems*, such as cost distribution problems tegories under JTPA).

1. <u>Comparison to traditional methodology</u>: Identify how the results of the alternative methodology compare with results using ethods. The interview should identify the following:

a. the specific historical and contemporaneous information maintained by the pilot site to enable a comparison.

b. whether a comparative analysis of results was conducted by the pilot site, and the basis of this comparative analysis.

c. the results of any comparative analysis conducted, including results concerning any significant or material differences:

1. between the overall allocation of costs under the TAG as compared to historical allocations using methods in place AG.

2. in the overall distribution of costs among Federal and non-Federal fund sources.

3. in the distribution of costs by specific Federal grant or funding source.

1. in the distribution of costs by cost category within grants or overall

a. whether it appears that the use of the TAG may have skewed the results of cost allocation as compared to historical trends.

1. <u>Other outcomes or results</u>: Obtain additional information and perspective about other outcomes that result from using the st allocation methodology. Cover the following points:

a. positive aspects about the process or experience.

a. major problems or difficulties encountered in implementation and how they were overcome

a. aspects to the process or arrangement which became most controversial, troublesome, or which caused friction among ting entities.

a. problems or difficulties experienced which could not be overcome.

a. the changes to the process, structure or original agreements that would be made to improve the efficiency or of the methodology, or minimize problems and difficulties, based on the benefit of experience.

**Documentation to obtain:**

- Any written information or materials to support and explain information on results and outcomes.
- Copy of comparative analyses between TAG methodology and the traditional methodology (if one exists).
- Copy of a matrix similar to Table 7 on page VI-15 of the TAG. If none is available, attempt to construct a pro forma table from
ation received.

**Standard Written Summary**:

Complete a standard written summary on outcomes after all related interviews are complete. (Format on p. 43)

**COMPONENT FIVE: OUTCOMES**

**Instructions and Required Interview Components**

*The following is a guide to be used when interviewing key decision makers, and the lead manager regarding the mechanics of TAG implementation, regarding the outcomes that resulted from using the TAG methodology. The intent of the questions is to obtain 1) the perspective of the participating agencies on the results and outcomes achieved by using the alternative cost allocation methodology in the TAG, and 2) their insight into the successes and pitfalls experienced during the pilot period.*

| **Information and Guidance for Reviewers** | **Interview Questions** |
|---|---|
| *Interviews are to be conducted with two sets of people: 1) representatives of the three entities making the largest financial contribution to the pilot site, (the same people interviewed for Component Two on Decision Making); and 2) the person with lead responsibility for managing implementation of the methodology on a day-to-day basis (the same person interviewed for Component Four on Mechanics). The interviews for Component Five are therefore conducted at the same time as Components One and Four.* | **Background Information**: Obtain contact information from individual(s) interviewed if not already obtained. |
| *Obtain any written information or materials to support results and outcomes.* | **Shared Experience.**<br><br>• On the whole, was the TAG process agreeable to the entities participating?<br><br>Were there any aspects to the process that were NOT agreeable or which caused friction among the partners?<br><br>• On the whole, was the TAG process manageable?<br><br>If not, which aspects of the process were NOT manageable or caused problems?<br><br>• To what degree would you say equity resulted among the partners from the<br><br>Are there any issues or concerns regarding equity that have come up or are beginning to emerge? If so, what are they? |

| | |
|---|---|
| *Obtain a matrix similar to Table 7 on page VI-15 of the TAG.* ***If none is available, the reviewer(s) should attempt to construct a pro forma table****.* | **Adjustments.**<br><br>• To what degree did you have to make adjustments after the interim and<br><br>How difficult was the process of making those adjustments?<br><br>Were the up-front agreements reached about how adjustments would be made adhered to when it was necessary to apply them, or did you need to make modifications?<br><br>**Byproducts.**<br><br>• What, if any, additional or incidental benefits were created by using the<br><br>Has the *quality of information* improved, such as information on the true costs of services or functions?<br><br>Did more *flexibility* result regarding funding decisions, cost management or resource contributions?<br><br>Is there a greater focus on and understanding of the *outputs* that each program is intended to accomplish?<br><br>Did using the TAG assist the partners in developing a *joint planning* process and integrated services?<br><br>Were there *other benefits* that resulted from using the TAG that were useful in managing the center or making it more effective? If so, what were they?<br><br>• What, if any, unanticipated problems resulted from using the TAG? For<br><br>Were there cost distribution problems regarding existing cost categories under JTPA or other programs?<br><br>Were there other significant problems that resulted? What were they? |
| *Determine the specific manner in which the pilot site met the requirement of maintaining sufficient "historical and contemporaneous information." (Note: A few of these questions are similar to those contained in Component Four.)*<br><br>*Obtain a copy of the comparative analysis.* | **Comparison to Traditional Methodology**<br><br>• In general, how do the results of the alternative methodology compare<br><br>What, if any, specific historical and contemporaneous information was maintained?<br><br>Was a comparative analysis of results conducted? If so, what was the basis for the comparison? |

| | |
|---|---|
| *Assess the adequacy of the information used for the comparative analysis and the validity of its results.* | If a comparative analysis was conducted, what were the results? Were there any significant or material differences:<br><br>between the allocation of costs under the TAG as compared to historical allocations using traditional methods?<br><br>in the overall distribution of costs among Federal and non-Federal sources?<br><br>in the distribution of costs by specific Federal grant or funding source?<br><br>in the distribution of costs by cost category within grants or overall?<br><br>**Other Outcomes of the Methodology**<br><br>• What are the most positive aspects of the TAG process or experience?<br><br>• What were the major problems or difficulties encountered and how were<br><br>Were there any problems that could not be overcome?<br><br>What aspects of the process or arrangement became most controversial, or caused the most friction among the partner entities?<br><br>• What would you do over if you had to do it again?<br><br>What changes would you to improve the effectiveness of the process or to minimize problems?<br><br>• What recommendations would you have for other areas that are beginning |
| *Complete a standard written summary after all interviews are completed.*<br><br>*Format on p. 43.* | |

**COMPONENT FIVE: OUTCOMES**

**Format for Standard Written Summary**

*Instructions*: *The reviewer is responsible for preparing a standard written summary on the outcomes achieved through implementation of the TAG methodology. Please provide the information requested below (attaching additional pages if needed).*

**Pilot Site**:___________________________________ **Reviewer:**__________________________________________

**Person(s) interviewed**:

**Shared Experience.** Summarize the perspectives of the participating entities regarding their shared experience using the TAG. Describe which aspects of the TAG were and were not agreeable to the participating entities, were or were not manageable from the perspectives of the participating entities, and the extent to which the participating entities perceived equity to result from the methodology.

**Adjustments.** Briefly describe the pilot site's experience making adjustments resulting from use of the TAG. Attach a table or other summary of necessary adjustments.

**Byproducts.** Highlight any useful byproducts that resulted from use of the TAG. Also, briefly describe the extent to which unanticipated problems or difficulties arose during the implementation process.

**Comparison to Traditional Methodology.** Summarize the information used to compare the results under the alternative methodology to those which would have been obtained using a traditional methodology, and the results of any comparative analysis undertaken. Comment on the adequacy of the comparative analysis undertaken by the pilot site, including any major shortcomings or issues related to it.

**Other Outcomes.** Summarize the main positive and negative aspects of the pilot site's experience during the pilot period. Identify successful techniques in overcoming problems, problems which could not be overcome and any significant changes to the process or approach that the pilot site would make as a result of the experience during the pilot period.

**Conclusions.** Draw summary conclusions about the outcomes of the TAG methodology in four areas: 1) whether, on the whole, it was agreeable and manageable to the partner agencies, 2) whether it resulted in a similar allocation of costs as would have been achieved through traditional methodologies, 3) which, if any, useful by-products result from the methodology, and 4) what changes they would make to improve the process.

**STANDARD PILOT SITE PROFILE**

Name of Pilot Site:______________________________________

Address:______________________________________

Lead Contact Person for the Site:______________________________________

Name of Principle Reviewer:______________________________________

Other Reviewer(s):______________________________________

Date(s) of Review:______________________________________

Pilot Period for TAG at this site: From: ____________________ To:____________________

Does this State have a one-stop implementation grant? ☐ Yes ☐ No

This profile provides a standardized format for information received during site reviews on the TAG. Please provide the information requested and attach additional sheets as needed.

The profile is divided into three distinct sections that follow:

- SECTION I: Summary of Site Characteristics and Circumstances: This summary provides background information ure of the pilot site and the unique context and circumstances surrounding implementation of the TAG at that location.

- SECTION II: Checklist of Completed TAG Activities: This section provides a list of specific activities required dology and indicates whether they were completed at the site.

- SECTION III: Summary of Conclusions: This section summarizes the conclusions drawn from the site review in ) decision-making processes; 2) information management; 3) day-to-day implementation procedures; and 4) outcomes that resulted e methodology.

After completing the profile, please provide it to the contact person below, along with the four review summaries, and all pertinent documentation and support information received at the site.

(Contact Name)
(Location)
(Phone)

**SECTION I:**
**SUMMARY OF SITE CHARACTERISTICS AND CIRCUMSTANCES**

1. **Please attach a list people interviewed** during the review, including name, title, entity, and contact information.

1. **Pilot site entities**. List below each specific entity participating in the cost sharing methodology described in the TAG and
ıd contact person for each entity . Next to the entity and contact, characterize the entity as one of the following: a) unit of State
b) local government entity; c) local education entity (e.g., community college, or other public education provider); d) private not-for-
er; e) for-profit provider of services; of f) other. In the last column, indicate if the staff for that entity at the pilot site are members
e bargaining unit.

| **Entity Name** | **Contact Person** | **Entity Type** | **Collective Bargaining (Yes or No)** |
|---|---|---|---|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | | | |
| 12. | | | |
| | | | |

[1] If there are also entities present at the pilot site which do not participate in the cost allocation TAG, list them, but also indicate that they do not participate in cost sharing under the TAG. Attach an additional page if necessary.

| | | | |
|---|---|---|---|

3. **Pilot Site Programs:** Identify the services and programs provided at the pilot site, by indicating yes or no as appropriate next to the listed programs below. For each entity listed on the previous page, identify the programs each provides by listing them next to their appropriate program. For each program or service provided, place a ✓ in the appropriate column to indicate whether information, services or both are available at the pilot site.

| **Program** | **Provided at site?** (Yes or No) | **Entity providing service** | **Information** | **Services** |
|---|---|---|---|---|
| JTPA Services:<br>Title IIA<br>Title IIB<br>Title III | | | | |
| Unemployment Insurance | | | | |
| Employment Service (Wagner Peyser) programs | | | | |
| Veterans Employment Program | | | | |
| Senior Community Employment Service | | | | |
| Adult Education services | | | | |
| Higher Education (e.g., community college programs) | | | | |
| Temporary Assistance to Needy Families (TANF) | | | | |
| Welfare-to-Work Block Grant programs | | | | |
| Food Stamp Employment and Training programs | | | | |
| Vocational Rehabilitation services | | | | |
| School-to-Work programs | | | | |
| Community Development Blockgrant programs | | | | |
| Older Americans Act services | | | | |
| Child Welfare and Protection services | | | | |
| Economic Development services | | | | |
| Community Development services | | | | |
| Other (specify) | | | | |
| Other (specify) | | | | |
| | | | | |

| | | | |
|---|---|---|---|
| Other (specify) | | | |

(Attach additional page if needed to complete list of programs included.)

4. **Pilot Site Functions**: For each function listed below, indicate whether more than one agency provides that function and which agency or agencies provide it. Where more than one agency provides a function, indicate whether their activities have been integrated in that function area.

| **Function** | **Providedby more than one agency?** (yes or no) | **Agency or agencies providing function** | **Function integrated?** (yes or no) |
|---|---|---|---|
| Telephone reception | | | |
| Walk-in reception | | | |
| General reception and referral | | | |
| Orientation | | | |
| Eligibility screening | | | |
| Intake | | | |
| Assessment | | | |
| Eligibility determination | | | |
| Assistance using self-service technology | | | |
| Job readiness preparation | | | |
| Job search assistance | | | |
| Job orders, referral and placement assistance | | | |
| Counseling and case management | | | |
| Supportive services | | | |

5. **Service Integration**: For any functions that are integrated (as indicated in above), please briefly summarize how those functions are integrated.

Please place a ✓ next to the statement which best describes the extent to which services or functions at the pilot sight have been integrated:

☐ There is little or no integration of functions at the pilot site. Partners are co-located, but each continues to operate its own programs without assistance from other partners. On the whole, each partner continues to perform functions on its own behalf, serving only its own clients, with its own staff and resources.

☐ There is some integration of functions at the pilot site. One or two common function areas have been integrated. In those areas, partners have allocated staff and/or resources in a way that enables them to perform functions on behalf of another agency and to serve customers in programs other than their own.

☐ The functions provided at the site are highly integrated. Most, if not all, common functions have been fully integrated. Partner agencies perform functions on behalf of each other, and have eliminated duplication of effort in most, if not all, major functional areas.

6. **Relationship History**: Summarize in the space below the history of working relationships among the entities located in the pilot site.

Place a ✓ next to the state which best describes the sties's history of working relationships:

☐ This is the first real attempt to integrate the programs and services at this location.

☐ Efforts have been made for some time to integrate programs and services through co-location. Identify which entities, programs and services have been co-located and the approximate length of time of co-location:

☐ Efforts have been made for some time to integrate services through means other than co-location. Identify the specific entities which have attempted to integrate services, the means (other than co-location) used, and briefly characterize the extent to which their efforts have been successful:

7. **Management Structure**. Place a ✓ next to the statement which best describes the structure through which programs and services are managed at the site.

- ☐ Informal coordination. Each entity is responsible for managing its own programs and services. Programs and services for the site as a whole are informally coordinated.

- ☐ Management team for common functions. Each entity is responsible for managing its own programs and services. Functions and services *which are common* to several or all entities are managed by a team. Identify the specific entities included on the management team:

- ☐ Management team for all functions. All programs, services and functions of the pilot center are managed collaboratively by a team. Identify the specific entities included on the management team:

- ☐ Oversight team with one manager. One entity has been designated as the lead management entity for the pilot site as a whole, but works under an oversight team made up of representatives of pilot site entities. Identify the management entity and the specific entities on the oversight team:

- ☐ One manager. A single entity has been given responsibility for managing all services, programs and functions provided at the pilot site. Please identify the entity:

In the space below, please provide any additional information that summarizes the management structure at the site.

8. **State Involvement**. Place a ✓ next to the statement which best describes the level of direction and guidance the State generally provides to one-stop centers.

- ☐ The state provides substantial direction and guidance to centers concerning the scope and operation of one-stop career centers, through a certification process or other means.

- ☐ The state provides limited direction and guidance to its one-stop career centers.

- ☐ The state provides little or no direction or guidance to its one-stop career centers.

Has the state encouraged the use of the TAG methodology? ☐ Yes ☐ No

Has the state provided any specific guidance or assistance on the TAG? ☐ Yes ☐ No

If yes, please describe the types of guidance or assistance provided:

9. **Resource Control**: Place a ✓ next to the statement which best describes the level of control the pilot site entities have over the budget and other resources available to the pilot site.

☐ The entities, in general, exercise <u>substantial control</u> over the resources available to them.

☐ The entities, in general, have <u>limited control</u> over the resources available to them.

☐ <u>It varies</u>. Some entities control their resources; other have limited control. Identify below which entities have/do not have control:

In the space below, please summarize the extent to which the level of control the entities have (or do not have) over their resources affected the operations of the center generally, and the implementation of the TAG.

10. **Cost Allocation Experience**: Place a ✓ next to the statement which best describes the traditional cost allocation approaches used at the pilot site, *prior to* implementation of the TAG:

☐ Most or all entities involved used the simplified method of cost allocation.

☐ Most or all entities involved used the multiple rate method.

☐ Most or all entities involved used the single-step-down rate method of cost allocation.

☐ Most or all entities involved used the double-step-down rate method of cost allocation.

☐ Most or all of the entities involved use some other form of cost allocation.

Please summarize the extent to which the site continues to maintain its traditional methods of cost allocation, and any comparisons that were made between the results of the traditional method and the allocation of costs under the TAG.

11. **Resources available for adjustments**: Did the pilot center identify specific resources up front for use in the event financial adjustments were necessary at year-end? ☐ Yes ☐ No

12. **Specific site issues**: Please describe below any additional characteristics or circumstances of the pilot site that you feel are important to identify. Attach a copy of the follow-up letter sent to the site following the visit.

## SECTION TWO:
## CHECKLIST OF COMPLETED TAG ACTIVITIES

*The following checklist outlines the steps required by the TAG methodology and attempts to summarize the extent to which it was fully implemented. For each of the steps or activities identified, indicate whether it was completed by checking either Yes, No, or Not Applicable (N/A). A comment column is included to provide an opportunity for any clarifying or explanatory notes you feel are needed. In some areas, it will be necessary to attach additional pages to provide a specific explanation of activities involving that step of the methodology.*

### TAG MECHANICS REVIEW CHECKLIST

Pilot Site: ____________________

Date: ____________________

Reviewer: ____________________

| | Yes | No | N/A | Comments |
|---|---|---|---|---|
| I. Identify Program Outputs & Performance/Cost Centers<br><br>A. Is there a written set of program goals, which includes identification of joint activities? | | | | |
| B. Have the partners established performance indicators and goals? | | | | |
| C. Have levels and outputs for each performance/cost center been established? | | | | |
| D. Was a program plan prepared? | | | | |
| II. Establish a Funding Plan<br><br>A. Have the total resources needed for each performance center been determined? | | | | |
| B. Has the determination been made as to who will provide the resources and who will pay for them? | | | | |
| C. Has a funding plan or budget been drafted that reflects II.A & B.? | | | | |
| A.On an attached sheet, briefly describe the methods that will be | | | | |

| | | | | |
|---|---|---|---|---|
| used in determining who will pay for costs, e.g., direct cost options and/or shared cost options. | | | | |

| | Yes | No | N/A | Comments |
|---|---|---|---|---|
| E. Does it appear that all partner agencies provided full disclosure of revenues and costs for their agencies? | | | | |
| F. Do all assets shared appear to be valued at cost, including net book value of fixed assets? | | | | |
| G. On an attached sheet, describe the bases used in determining allocations of cost, e.g., time studies, square footage, etc. | | | | |
| III. Verify Equitable Benefit<br>A. Were the unit costs of planned outputs in each performance/cost center calculated? | | | | |
| B. Was the value of each partner's share of the planned outputs calculated? | | | | |
| C. Were the results of III.A. and B. compared and adjustments made if variances were greater than +/-5%? | | | | |
| IV. Track and Report Results<br>A. Are the responsibilities for recording and reporting actual program performances clearly defined? | | | | |
| B. Are the MIS and accounting systems centralized or maintained separately by each partner? | | | | |
| C. Are actual program and costs data reported at least quarterly? | | | | |
| V. Conduct Interim and Year-End Analysis<br>A. Is an interim analysis of actual vs. planned results performed at least quarterly? | | | | |
| B. For each performance/cost center, does the interim analysis include a comparison of:<br>1. Actual participant outputs vs. planned participant outputs? | | | | |
| 2. Actual expenditures vs. planned expenditures? | | | | |
| C. If significant variances were highlighted as a result of the interim analysis, were the causes determined and appropriate corrective actions identified and implemented? | | | | |
| A.Was a year-end analysis of actual vs. planned results | | | | |

| | | | | | |
|---|---|---|---|---|---|
| conducted? | | | | | |

| | Yes | No | N/A | Comments |
|---|---|---|---|---|
| E. Did the year-end analysis include the following:<br>1. Planned vs. actual data at year end? | | | | |
| 2. Measurement of outputs achieved, costs incurred, and unit cost per participant by performance/cost center for each participating agency? | | | | |
| 3. Identification of all performance and cost variances that must be adjusted? | | | | |
| F. Did the partners exercise the option to perform the year-end analysis at some point other than the end of the cycle, e.g., end of the third quarter? | | | | |
| VI. Adjust for Variances at Year End<br>A. Are significant program performance variances (+/-15%) analyzed to determine the impact on equitable distribution of costs in the current year? | | | | |
| B. Are material cost variances (+/-5%) adjusted in the current period, so that at a minimum, they are reduced below the 5% threshold? | | | | |
| C. Was an analysis and adjustment, if required, made of activities that do not have outputs? | | | | |
| D. Were insignificant cost variances adjusted in:<br>1. the current year? | | | | |
| 2. rolled forward to the following year? | | | | |

**SECTION THREE:**
**CONCLUSIONS FROM THE SITE REVIEW**

*The following summarizes the reviewer's major conclusions from the pilot site in the four component review areas (decision-making, information management, mechanics and outcomes). It also summarizes the reviewer's overall conclusions about implementation of the TAG methodology at that location, and factors that either support or inhibit its success.*

**Conclusions about decision-making processes**:

On the whole, the decision-making processes used at this site were: (Please mark you answer with a ✓)

| | | |
|---|---|---|
| ☐ documented/formal | ☐ not documented/informal | |
| ☐ very effective | ☐ somewhat effective | ☐ not effective |

The following decisions were most difficult to make:

The following processes worked well:

The following factors caused problems:

The following recommendations can be made to future sites:

**Information Management**:

On the whole, the information available to manage TAG activities at this site: (Please mark your answer to each with a ✓).

| | | |
|---|---|---|
| ☐ was adequate | ☐ was not adequate | |
| ☐ needed substantial modification | ☐ needed some modification | ☐ needed no modification |
| ☐ was easily accessible | ☐ was not easily accessible | |

The following issues present the greatest challenges in managing information for the TAG:

The following factors are most critical to ensuring effective collection and management of information:

The following recommendations can be made to future sites:

**Mechanics:**

On the whole, the processes and procedures adopted by the pilot site to implement the TAG were:
(Please mark your answer for each with a ✓)

☐ formalized/documented ☐ not formalized/not documented
☐ very effective ☐ somewhat effective ☐ not effective
☐ very difficult to implement ☐ somewhat difficult to implement ☐ not difficult to implement

The following processes and procedures were effective:

The following processes and procedures presented the greatest difficulties:

The following recommendations can be made to future sites:

**Outcomes:**

On the whole, the TAG methodology was: (Please mark your answer for each with a ✓)

☐ agreeable to the partners ☐ not agreeable to the partners
☐ manageable ☐ not manageable
☐ resulted in equity ☐ did not result in equity

On the whole, adjustments were: (Please mark your answer for each with a ✓)

☐ needed ☐ not needed
☐ very difficult to make ☐ somewhat difficult to make ☐ not difficult to make

The following incidental benefits resulted from use of the TAG: (Please mark your answer for each with a ✓).

- ☐ improved quality of information
- ☐ increased flexibility in program and cost management
- ☐ greater focus on outputs
- ☐ assistance in joint planning
- ☐ other:

The following problems resulted from use of the TAG: (Please identify.)

On the whole, the site felt that the TAG: (Please mark your answer with a ✓)

- ☐ required more effort than traditional methodologies
- ☐ same effort as traditional methodologies
- ☐ less effort than traditional methodologies

On the whole, the TAG: (Please mark your answer with a ✓)

- ☐ resulted in the same allocation of costs as the traditional methodology
- ☐ different allocation of costs as the traditional methodology
- ☐ don't know: site did not keep sufficient historical and contemporaneous information

**General Conclusions and Recommendations**:

The most positive aspects of the TAG process are:

The most difficult or controversial aspects of the TAG process are:

From the experience with the TAG at this location, the following recommendations can be offered to future sites: