

Call of Duty Endowment (CODE) for Corporate America Supports You — FY2016

Assessment Areas	Risk	Results	Recommendations
1. Administrative expenses and human resources/payroll costs	●	<p>Administrative expenses and human resources/payroll costs appear reasonable:</p> <ul style="list-style-type: none"> In reviewing the FYE 12/31/15 and year to date 2016 financial records, Deloitte determined that CASY's administrative expenses were 1.7% and 5.4% and program expenses were 97.8% and 93.6% respectively. The expense line items were compared to that of three other similar organizations and found to be in line with industry guidance. Deloitte noted an overall high quality of accounting processes, as expenditures are tracked in QuickBooks, and processes are well-documented and detailed. CASY employs 3 salaried employees and 43 independent contractors. Deloitte obtained the FYE 12/31/15 and year to date 2016 Payroll Reports. These were analyzed using the year to date expense disbursement report and accompanying bank records. All human resources and payroll costs appear reasonable for the employees and executives of the organization. 	No exceptions noted.
2. Key metrics, performance indicator or other objectives deemed significant under the program's guidelines/requirement in evaluating program effectiveness	●	<p>The nature of services provided by the programs appears to be in line with the organization's mission statement. Services are provided to eligible veterans only, and services are measured against established key performance indicators:</p> <ul style="list-style-type: none"> CASY provides no cost employment readiness, vocational training, skills assessment, and gap skills solutions to veterans and one-on-one job placement services for all transitioning service members, National Guard, Reserves, and veterans. The organization provides its core services virtually, eliminating the need for brick and mortar locations. Confirmation of eligibility for CASY offered trainings and programs is verified through the BrassRing system built by IBM. In an initial survey, candidates are required to provide valid unique military ID, rank, office, title, as well as relevant demographic information. Long-term expansion plans to increase the number of veterans placed focuses on the acquisition of additional funding and performance improvement of current staff. The limiting factor of CASY's services is the number of staff available to serve veterans. CASY does not conduct independent reviews of its internal controls. Internal controls are currently monitored by Stacy Bayton, Sr. Executive VP and the Board of Directors. CASY's management team continually strives for improvement of its performance metrics, such as # of veterans served, % of placements for full-time work, and cost per hire. In FYE 12/31/15, 6,573 veterans were hired, and program expenses were \$1,002,542. As such, cost per veteran hired was \$153. From Q1 to Q3 2016, CASY placed 5,362 veterans into jobs directly attributable to the CODE grant with \$1,027,000 in related program expenditures. As such, cost per veteran hired was \$192. 	No exceptions noted.
3. Background Checks, Policies and Procedures & Training	●	<ul style="list-style-type: none"> Background checks for key executives were performed with no risk factors identified. Policies and procedures are well-defined and communicated, and a formal Employee Handbook is provided to all new hires. CASY starts all new hires as volunteers and provides two weeks of training in addition to a required series of virtual trainings. In 2016, CASY's President, Sr. Executive VP and COO became employees of the organization and are compensated by salary and merit increases. 	No exceptions noted.
4. Financial Stability of the organization	●	<ul style="list-style-type: none"> In reviewing the FYE 12/31/15 and year to date 2016 financials, Deloitte determined CODE's grant comprised 85% and 92% of CASY's donations respectively. Other major funders during the 2015-2016 period include Swift and Heinz with donations of \$200,000 and \$100,000 respectively. CASY had no restricted donations in FY 2015. CASY received its first restricted donations in FY 2016 and at 10/24/16, total unrestricted funds were \$923,780 while restricted funds were \$100,000 (ratio 9.2:1) CASY hired an independent auditor to audit the organization's financial statements for FYE 12/31/15 and will continue audits annually as required for grant applications. 	No exceptions noted.