



Workforce Innovation and Opportunity Act

Monitoring Policy

No individual in the United States may, on the basis of race, color, religion, sex, national origin, age, disability, or political affiliation or belief, or, for beneficiaries, applicants, and participants only, on the basis of citizenship or participation in any WIOA Title I-financially assisted program or activity, be excluded from participation in, denied the benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with any WIOA Title I-financially assisted program or activity.



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I. PURPOSE

The purpose of this policy is to provide guidance and establish the Northeast Workforce Development Board's (NEWDB) standards regarding local oversight and monitoring of Workforce Innovation and Opportunity Act (WIOA) Title I programs, including Adult, Dislocated Worker and Youth. In accordance with Governor's Council for Workforce Development, as prescribed through policy guidance issued by the Oklahoma Office of Workforce Development (OOWD), this policy is intended to ensure that NEWDB and the functions carried out as the designated Fiscal Agent for the NE Local Elected Officials , One-Stop Operator and WIOA Service Provider operates programs and provide integrated service delivery efficiently and effectively in compliance with all applicable laws, regulations, uniform administrative requirements, and State and locally-established policies.

II. BACKGROUND

WIOA Section 683.410(a) states that "Each recipient of funds under Title I of WIOA must conduct regular oversight and monitoring of its WIOA program(s) and those of its sub-recipients and contractors as required under Title I of WIOA, as well as under 2 C.F.R. 200, including 2 C.F.R 200.327, 200.328, 200.331, and Department exceptions at 2 C.F.R. part 2900.

The NEWDB, and through the functions carried out as the designated Fiscal Agent for the Northeast Local Elected Officials, are responsible for developing written policies and procedures for monitoring and for conducting oversight and monitoring of all DOL-funded programs and the One-Stop System, as outlined in the Governor's Oversight and Monitoring Policy to ensure compliance with federal, state and local administrative and financial requirements, the NEWDB will provide oversight regarding policies and procedures being used in the local area which are intended to guide performance and ensure goals are being achieved.

III. REFERENCES

- The Workforce Innovation and Opportunity Act of 2014 (Public Law (Pub. L. 113-128)) Title I, enacted July 22, 2014
- Workforce Innovation and Opportunity Act Sec. 184
- Federal Register/Vol. 78. No. 248, Part 200
- Federal Register/Vol 81. No. 161, Part 683
- 2 CFR 200
- 2 CFR 200.113
- 2 CFR 200.338
- 2 CFR 200.405
- 2 CFR 200.519
- 20 CFR 683.400(c)
- 20 CFR 683.410(b)
- 20 CFR 200.328-331
- 29 U.S.C. 3003
- WIOA Section 183
- OWDI #11-2017
- WIOA Section 188
- OWDI #01-2018

BABEL NOTICE: (29CFR 38.9(g)(3)): This document contains vital service information. If English is not your preferred language, please contact:

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or,

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To enable telephone conversation between people with speech or hearing loss and people without speech or hearing loss please call Oklahoma Relay at 711 (<http://www.oklahomarelay.com/711.html>) or TDD/TTY: 800-722-0353.

IV. NEWDB MONITORING AND OVERSIGHT POLICY

Monitoring is an essential part of program and financial management to ensure compliance with applicable laws, regulations, integrated workforce plans, provider agreements, policies, and procedures. Oversight and monitoring will focus on the Northeast Workforce Development Area (NEWDA) systems to ensure acceptable standards for fiscal accountability, program administration, procurement, and integrated services delivery are established and in practice. Northeast Workforce Development Board's approach to program and fiscal monitoring uses a combination of onsite monitoring and monthly desk reviews for monitoring, as prescribed in Workforce Innovation and Opportunity Act (WIOA) Section 183.

In executing its oversight and monitoring responsibilities, to ensure compliance with applicable uniform administrative requirements, NEWDB designated personnel will conduct formal overview and monitoring reviews on an annual basis and periodically throughout each program year, including:

- Program and Performance Monitoring
- Fiscal Monitoring
- Equal Opportunity Monitoring

A. Authority:

This monitoring policy is designed to provide quality checks and balances to ensure programmatic and financial accountability for the WIOA Title I funds within the NEWDA, including Adult, Dislocated Worker and Youth. The NEWDB as the designated Fiscal Agent, is responsible for overseeing and monitoring the WIOA Title I activities and those of their sub-recipients (*Subrecipient* means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.) in order to:

1. Ensure expenditures have been made against the cost categories and within the cost limitations specified in the Act and the regulations in this part;

2. Ensure compliance with other provisions of the WIOA and the WIOA regulations and other applicable laws, regulations, and contracts; and
3. Provide technical assistance as necessary and appropriate.
4. Ensure compliance with 2 CFR 200 (e.g. 2 CFR 200.32, Expenditures; 2 CFR 200.84, Questioned Cost; and 2 CFR 200.85, Real Property); and
5. Ensure compliance with the nondiscrimination, disability, and equal employment opportunity requirements of WIOA Section 188.

B. Administrative Responsibilities:

In exercising its administrative responsibilities NEWDB as the designated Fiscal Agent, will:

1. Ensure monitoring of service providers on an annual basis and at least sixty (60) days prior to expiration of the service provider or subrecipients' contract with its subrecipient, and submit monitoring reports and resolutions to the OOWD Policy and Program team when they are issued.
2. Provide to the OOWD Policy and Program team all requested documents at least thirty (30) days prior to the scheduled monitoring date, or as requested.
3. Have documents previously identified by the OOWD as required for on-site review available in an organized, orderly manner to facilitate expedient examination by monitors.
4. Ensure appropriate staff is available at the on-site location on the monitoring date(s) to assist the OOWD Policy and Program team.

V. Program Monitoring:

The NEWDB Staff will be responsible for ensuring local oversight of WIOA Title I Adult, Dislocated Worker, and Youth programs and the One-Stop Operator. To ensure compliance with federal, state and local administrative and financial requirements, the board will provide oversight regarding policies and procedures used in the local area and ensure that state and local performance goals are being achieved. The board will receive reports from the NEWDB staff on the results of monitoring activities, and any oral or written reports generated by the NEWDB Staff regarding significant monitoring or compliance issues that have come to his/her attention.

Pursuant to the minimum standards established by the Governor's Oversight and Monitoring Policy, NEWDB shall ensure the service provider is monitored throughout the program year on a quarterly basis for:

1. Compliance with federal, state and local area regulations, plans, policies and guidelines.
 - a. Participant eligibility verification documentation.
 - b. Review of participant records for assessment and employability plan.
 - c. Review of contracts (i.e., on-the-job training, customized training, and worksite agreements).
 - d. For providers of WIOA Adult and Dislocated Worker services, proper delivery of services consistent with the NEWDB service delivery design.
 - e. For providers of WIOA Youth services, proper delivery of services consistent with the NEWDB youth program.
2. Compliance with local established policies.
3. Contract performance compliance.
 - a. Review staffing levels, operating procedures, and contracts to determine Service Provider capability to fulfill contract obligations.
 - b. Review Service Provider records on expenditures of WIOA contract funds and supporting documents.
 - c. EEO/Grievance Procedures

d. Procurement Practices

The LEOs and NEWDB will be provided quarterly Program Monitoring reports generated by the Compliance Monitor or designated staff. Additionally, the LEOs and NEWDB will be provided quarterly fiscal reports generated by the Fiscal Officer or designated staff. All monitoring reports will contain information regarding outcome of monitoring activities, including any significant compliance issues.

NEWDB will submit copies of monitoring results to OOWD for review as required. The NEWDB Service Provider, and One-Stop Operator, or other subrecipient, are required to provide monthly invoices to NEWDB for reimbursement of documented expenditures. Upon receipt of the invoice, the NEWDB Compliance Monitor and Fiscal Officer reviews each expenditure for accuracy, documentation and program compliance. The NEWDB will provide a monthly monitoring report to the Subrecipient within 10 working days of the invoice delivery. In general, all documents associated with the participant’s case will be uploaded into the electronic data entry/case management system, OKJobMatch (OJM) and the NE Invoice folder in Dropbox in the appropriate monthly folder.

A. Monitoring Responsibilities:

Table 1 - Monitoring Responsibilities

Activity	Responsible Staff	Type of Report	Distribution To
Program Monitoring	NEWDB Compliance Monitor or Other designated NEWDB Staff	Service Provider Oversight/Monitoring – quarterly and periodic	Service Provider, LEO’s NEWDB, ED, OOWD as required
Fiscal Monitoring	NEWDB Fiscal Officer	Fiscal Oversight/Monitoring – Monthly and periodic	LEO’s, NEWDB, ED, OOWD as required
Annual Monitoring	NEWDB Fiscal Officer NEWDB Compliance Monitor	Fiscal Oversight/Monitoring Service Provider Oversight/Monitoring	Service Provider, LEO’s NEWDB, ED, OOWD as required
EO Monitoring	NEWDB EO Officer	EO Monitoring Report	LEO’s, NEWDB, ED, OOWD as required
System Monitoring	NEWDB Executive Director, Compliance monitor, Policy Writer, One-Stop Operator	Monitoring <ul style="list-style-type: none"> ○ Written Summary ○ Oral 	Service Provider NEWDB’s Executive Director, NEWDB, LEOs, OOWD as required.

B. Scope and Frequency of Monitoring:

The scope and frequency of the monitoring effort must consist of the following activities:

1. Monitoring activities by utilizing a monitoring checklist, desk reviews, telephone contacts and on-site visits resulting in a summarized written report;
2. Conducting annual reviews of policies, plans, and procedures governing all segments of Subrecipient program activities and WIOA program operations at least once during the program year;
3. Conducting pre-award financial review or post-award monitoring of recipients that have little or no workforce program experience no later than one hundred twenty (120) days after the award of a contract;

4. Monitoring each Subrecipient providing WIOA services to participants for program accountability and to ensure contractors perform in accordance with the terms, conditions, and specifications as identified by contractor purchase order.
5. **Note:** The NEWDB must monitor each subrecipient once annually, and no less than sixty (60) days prior to the expiration date of the contract;
6. Reviewing a sample of participants' files to determine compliance with required federal, state, and local laws, policies, plans, and procedures.

All Monitoring will be done in accordance to WIOA, OOWD, Uniform Guidance local NEWDB policies, subrecipient policies and other applicable, laws, rules and requirements. See Attachment B for the Monitoring Schedule.

Files with known issues will be monitored to ensure corrections have been made.

C. Monitoring Reports, Findings, Final Determinations

The NEWDB Compliance Monitor, or designated staff, will issue a Monitoring Report outlining findings and any questioned costs, as well as action that must be taken to resolve the findings. A response to the Monitoring Report, outlining all deficiencies and corrective actions, must be received by NEWDB within 14 business days of the issuance of Monitoring Report or 30 days for the issuance of an Annual Monitoring Report. The response must be entered onto the Monitoring Report document in the space indicated and must include all supporting documentation that could resolve the issue as well as any other applicable action that will be taken.

1. **Monitoring Report** - A monitoring report shall be written as a result of the desk review, field review, participant interviews, and other related activities. The report will state the objectives, scope and methodology of the monitoring; and will clearly state findings, recommendations, and whether corrective action is required.

A transmittal letter and/or the report of findings will be issued to the Service Provider within 30 days of the annual review. Resolution of corrective action shall be sought until all issues are concluded.

NEWDB Staff will review the response and all documents submitted. If all findings are reviewed and satisfactory, no other actions will be required.

2. **Questioned or Disallowed Costs** - Remaining questioned or disallowed costs related to the Service Provider invoice, will be withheld from the invoice.
3. **Closeout of Monitoring Report:**
 - If the subrecipient response to the monitoring report is deemed sufficient or corrective action has taken place, NEWDB will send notice with the monitoring responses showing all findings have been cleared. Where appropriate findings shall remain open pending monitoring follow-up.
 - Should the subrecipient response be inadequate, NEWDB will direct the corrective action in writing. The service provider will have five (5) working days to file a written appeal, provide further information, or request an extension.
 - Validation of corrective action taken will be made and documented through follow-up monitoring.

All finalized Monitoring Reports, including Corrective Action Plans or monitoring review reports will be maintained electronically in Dropbox and accessible and available as official NEWDB documents.

Throughout the course of the review of case files and monitoring process, it is understood that circumstances beyond the NEWDB staff, Fiscal Officer, and/or appropriate entity being monitored may arise that would derail the timeframes outlined in this policy. If such an occurrence happens, arrangements between the parties affected may be made without penalty and with no interference of any measures or reporting requirements as long as the discussion and arrangements are made prior to due dates.

In addition to the annual monitoring and required formal monitoring reviews, oversight and randomized sample programmatic reviews will be conducted when necessary to address issues as they arise, year-round via program monitoring and compliance staff to ensure compliance with applicable requirements are being met. When randomized monitoring is completed, reports are written and responses are due within 14 days as described in Section A. Monitoring Reports, Findings, and Final Determinations. When annual monitoring is completed, reports are written and responses are due with 30 days as described in Section C - Monitoring Reports, Findings, Final Determinations.

All NEWDB's internal monitoring tools are available upon request.

D. Technical Assistance

NEWDB Staff will provide technical assistance whenever requested and as needed throughout the year and may also focus on providing technical assistance during the review process.

E. One-Stop/System Monitoring

The One-Stop Operator will be monitored upon requirements as outlined in the contract between the Northeast Workforce Development Board and the One-Stop Operator provider.

As the Workforce System in Northeast Oklahoma develops and other partners and programs are blended, a more robust monitoring process may be developed in conjunction with the One Stop Operator, as appropriate.

F. Service Provision for Title 1 Program Monitoring

The Title I Service Provider will be monitored upon requirements as outlined in the contract between the Northeast Workforce Development Board and the Service Provider. The NEWDB's internal monitoring tools are available upon request.

The Title I Service Provider will also be monitored for Fiscal accountability, program administration, procurement, and integrated service delivery. These procedures are found in Section VI. Fiscal Monitoring.

VI. Fiscal Monitoring:

Oversight and monitoring will focus on NEWDB's systems to ensure that acceptable standards for fiscal accountability, program administration, procurement, and integrated service delivery are established and in practice. In addition to the annual monitoring and required formal monitoring reviews, oversight and programmatic reviews will be conducted year-round via program management and compliance staff to ensure compliance with applicable administrative requirements.

A. Northeast Local Methodology:

1. To determine whether the subrecipient's expenditures were allowable under the grant requirements. According to these documents, all grant expenditures must comply with grant guidelines, be reasonable contractual obligations, and consistent with policies and procedures.
2. To determine if the subrecipient is maintaining proper documentation regarding Personnel Activity reports (Time & Effort).
3. Although all fixed asset/inventory is owned by the NE Local Elected Officials, the subrecipient is responsible for tracking the inventory as staff are hired and upon termination of employment and as the inventory is moved between employees. The subrecipient is required to maintain a current inventory list at all times and a current inventory list must be provided to the NEWDB designated staff as the lists are updated.
4. During the monthly invoice review, 100% of funds and expenses are reviewed prior to reimbursement of subrecipient (Service Provider's) invoices. Feedback from monthly findings is provided to Service Provider as monitoring occurs.

All expenditures submitted for reimbursement on monthly invoices from the Service Provider and One Stop Operators will be reviewed for accuracy and allowability before reimbursement is made by NEWDB. Each expenditure reimbursement request must have the appropriate supporting documents to justify the expense. Appropriate documentation must include supporting documents from the time the expense was procured to the time the payment was made.

B. Annual Fiscal Monitoring:

It shall be the responsibility of the NEWDB, as the designated Fiscal Agent to conduct annual monitoring of the NEWDB contracted WIOA Title I Sub Recipients. The Fiscal Officer will conduct oversight activities of financial systems, cost limitations and expenditures to ensure that grant funds and other assets are adequately safeguarded and their use is in compliance with OMB Circulars, Federal regulations, state and local policy requirements. Such fiscal oversight activities used to determine contract service provider compliance include, but are not limited to the monitoring, evaluation and auditing of one or more of the following:

1. **General requirements. Examples:**
 - a. Administrative procedures
 - b. Procurement
 - c. Program income and reporting
 - d. Property accountability and safeguarding
 - e. Record retention

2. **Fiscal controls and accounting. Examples:**
 - a. Audits
 - b. Cash disbursement compliance and documentation
 - c. Cash management practices
 - d. Closeout
 - e. Cost allocation plans and processes
 - f. Disallowed costs
 - g. Financial management systems
 - h. Internal controls
 - i. Generally Accepted Accounting Principles (GAAP) adherence
 - j. Payroll administration
 - k. Planning and budget methodologies
 - l. Reporting

3. Oversight. Examples:

- a. Insurance coverage and risk exposure
- b. Oversight functions
- c. Policies

The NEWDB, as the designated Fiscal Agent, process for oversight and monitoring of fiscal policies and procedures include: attachments A to this policy.

The Fiscal Officer will submit a report of fiscal monitoring to the NEWDB Executive Director, the NEWDB, and NE LEOs including any funds recovered due to disallowed costs.

During the annual review, the Fiscal Officer will also monitor Service Provider's adherence to their contract with the NEWDB. The Fiscal Officer will conduct a 120-day review of new Service Providers or any Service Provider identified that may have a high risk of potential deficiencies.

1. This review will be based on the following:

- a. Is proper documentation available to verify that the Service Provider is financially solvent?
- b. Does the Service Provider maintain an adequate financial management system in accordance with 29 CFR 95 and 29 CFR 97?
- c. Is there a current cost allocation plan that meets the requirements of the OMB circulars?

2. The subrecipient will be sent the initial letter and the questionnaire (Attachment A).

- 1) Upon receipt of all requested documentation, a 100% monitoring is conducted of reported expenses for the first and last months of the program year. If any discrepancies are noted, additional months may be sampled.
- 2) No less than two months are sampled for payroll and related expenses, travel, office supplies, and any other pertinent expenses submitted for reimbursement by the subrecipient.
- 3) No less than two months are sampled for participant expenditures and documentation. This will include a review of the documentation completed by participant and uploaded by career managers. If any discrepancies are noted, additional months may be sampled.
- 4) Participant funds are reconciled back to Case Manager Report 8 found in OkJobMatch for period of monitoring.
- 5) All expenses are reconciled to the Trial Balance.

VII. Equal Opportunity Monitoring:

The NEWDB's EO Officer will annually conduct a 504/ADA Self-Evaluation and Assurance of Compliance review of all of the centers to determine if each center is in compliance with EO regulations. This checklist can be made available upon request.

VIII. POLICY ADDITIONS AND CLARIFICATIONS:

The NEWDB authorizes the NEWDB Executive Director to issue additional instructions, guidance, approvals and/or forms to further implement requirements of this policy, without making substantive change to the policy except in situations where new or updated State and Federal guidance is issued.

IX. EQUAL OPPORTUNITY AND NONDISCRIMINATION STATEMENT:

All Recipients, and Subrecipients/Subgrantees must comply with WIOA's Equal Opportunity and Nondiscrimination provisions which prohibit discrimination on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, political affiliation or belief, or, for

beneficiaries, applicants, and participants only, on the basis of citizenship status or participation in a WIOA Title-I financially assisted program or activity.

X. ATTACHMENTS:

Attachment A: Fiscal Monitoring Questionnaire

Attachment B: Monitoring Schedule

Approved 8/12/20 by:

Heather Smoot, Board Chair

Attachment A



Fiscal Monitoring Questionnaire

Date Issued: Click to enter Date.

Date Due: Click to enter Date.

Name of Subrecipient: Click to enter First and Last name.

Name of Primary Contact for the Sub-recipient: Click to enter First and Last name

Primary Contact Email: Click to enter Email.

Primary Contact Phone: Click to enter Phone Number.

Physical Address of Subrecipient: Click to enter Address.

Fiscal Agent: Click to enter Name.

Monitor(s): Click to enter Name(s).

I. Introduction and Background

The purpose of the Fiscal Desk Audit is to provide the Northeast Workforce Development Board with information needed to conduct a risk assessment regarding your portion of the WIOA funding for NEWDB.

II. Scope and Methodology

The Northeast Workforce Development Board will review each subrecipient (Enter Subrecipient Name) awarded scope of projects, approved budget and proposed use of grant funds, completion reports, and audited Financial Statements.

- To determine whether the subrecipient (Enter Subrecipient Name) expenditures were allowable under the grant requirements. According to these documents, all grant expenditures must comply with grant guidelines, be reasonable, and consistent with policies and procedures.
- To determine if the subrecipient (Enter Subrecipient Name) is maintaining proper documentation regarding Personnel Activity reports (Time & Effort).
- To determine if the subrecipient (Enter Subrecipient Name) is maintaining a complete fixed asset/inventory system.

We request that you complete all sections of the Questionnaire as thoroughly as possible. Please type all responses in the space provided. You will be asked for policies and procedures, forms and other documentation. **Please email these attachments along with this completed questionnaire to the monitors listed above by the date requested.** This information will be utilized by the Northeast Workforce Development Board while conducting the review.

III. Mandatory Attachments

Check the box when completed. If these items do not apply to you, indicate N/A (every item must be populated).

- Employee list (name, title, and salary)
- Expenditure control policies and procedures N/A-follows contract guidelines
- Cash Management policies and procedures (current) N/A
- Travel Policy & Reimbursement policies and procedures (including conference, training, etc.)
- Travel reimbursement form included
- Financial policies and procedures including a chart of accounts
- Human Resources/Personnel policies and procedures
- Procurement policies and procedures
- Cost allocation policies and procedures
- Client & Supportive Services policies and procedures
- Latest Audit Report, Findings, and Response
- Youth compensation and work experience policies
- Signed PY18 Service Provider Contract
- Current WIOA funded equipment inventory list
- Current Signed Indirect Cost Rate

IV. Administrative Controls

1. Please describe how/where the subrecipient (Enter Subrecipient Name) maintains its financial policies and procedures and where they are kept: **RESPONSE:**

2. Does the subrecipient (Enter Subrecipient Name) maintain policies and procedures for the following: record retention, equipment acquisition/management/disposition, procurement, cash management/drawdowns, program income, cost allocation, internal controls for separation of duties or other safeguards that prevent unauthorized purchases and disbursements of grant assets? Please describe. **RESPONSE:**

3. Does the subrecipient (Enter Subrecipient Name) have a written internal management procedure relating to prevention and detection of fraud, waste, abuse, or other criminal activity?
 - Yes No
4. If yes, please provide a copy

5. If no, please explain how the subrecipient (Enter Subrecipient Name) ensures allegations are recognized, detected, and promptly reported to the Office of Inspector General and the Compliance Review Division. Reference: *20 CFR 667.630 Complaints, Criminal Fraud and Abuse*

6. Does the subrecipient (Enter Subrecipient Name) have immediate access to the Uniform Grant Guidance (UGG)? Yes No

7. Does the relevant staff have an adequate working knowledge of Uniform Grant Guidance?
 - Yes No

8. Do you have a source of funds to make reimbursement for costs that may be disallowed in an audit? Yes No

V. Record Retention

1. Does the subrecipient (Enter Subrecipient Name) have written policies and procedures for record retention? Yes No

2. How long are financial records retained? **RESPONSE:** [Click to enter text.](#)

VI. Equipment

1. Is a physical inventory of fixed assets/stewardship items conducted and are the results reconciled with the fixed asset records at least twice a year? Yes No
2. What is the date of the last physical inventory? [_Click to enter date.](#)_____
3. Does your subrecipient (Enter Subrecipient Name) have a control system in place to safeguard fixed assets from loss, damage or theft?
 Yes No
4. Did the subrecipient (Enter Subrecipient Name) purchase any one item at \$5,000 or more with WIOA funds in PY18? Yes No

VII. Procurement

1. Does the subrecipient (Enter Subrecipient Name) written procurement policies and procedures contain the following requirements (provide copy of policy/documentation):
2. A process for resolving disputes and claims? Yes No
3. A code of conduct for employees conducting procurements, including criteria regarding conflict of interest? Yes No
4. Avoiding purchasing unnecessary items or duplicative items? Yes No
5. Different types of procurement, including when and how to use them? Yes No
6. Requirements for a price or cost analysis? Yes No
7. Limited conditions under which sole source procurement may occur? Yes No
8. Is an organized RFP process in place for the solicitations of property and services from potential vendors and suppliers? Yes No
 If yes, please attach
9. Does the RFP process follow standard WIOA and UGG guidelines as well as those stated in the most recently approved operational plan? Yes No
If no, please explain:
[Click to enter response.](#)
10. Identify the subrecipient (Enter Subrecipient Name) purchase thresholds:
RESPONSE:
[Click to enter response.](#)
11. Currently, does the subrecipient (Enter Subrecipient Name) utilize the non-competitive proposal/sole source method of procurement? Yes No
If yes, please describe the subrecipient (Enter Subrecipient Name) non-competitive proposal/sole source procedures for contractors and/or outside consultants and attach supporting documentation and/or a copy of the Sub-recipient (Enter Subrecipient Name) policy.
12. Does the subrecipient (Enter Subrecipient Name) maintain a list of pre-qualified individuals, firms, or other organizations that are used to acquire goods and services?
 Yes (attach a copy) No
If yes, please explain the selection process:
[Click to enter response.](#)
13. Does the subrecipient (Enter Subrecipient Name) require designated staff to be responsible for procurement or a specific process for procurement? Yes No Please explain:

VIII. Audit and Audit Resolution

1. Are you audited? Yes No
If yes, how often? and do you have a copy on file? **RESPONSE:**
Click to enter response.
2. Does the subrecipient (Enter Subrecipient Name) have a current Single Audit Report available for PY18? Yes No
If no, please explain why there is no available report:
Click to enter response.
3. Were there any major findings in the last audit? Yes No
If yes, what corrective actions were taken to solve the issue(s)? **RESPONSE:**
Click to enter response.

IX. Budget Controls

1. Explain the system(s) in place that are used by the Sub-recipient (Enter Subrecipient Name) to monitor budgets and actual costs on an ongoing basis:
 - a. Who monitors these budgets (title, current person in position)? **RESPONSE:**
Click to enter response.
 - b. Who is informed of budget status and any changes? **RESPONSE:**
Click to enter response.

X. Cash Management

1. Please describe the subrecipient (Enter Subrecipient Name) current cash management methodology (i.e., reimbursement, forecasting, just-in-time, etc.):
Click to enter response.
2. Please describe the source documents and the process used by the subrecipient (Enter Subrecipient Name) to substantiate cash and/or reimbursement requests (i.e., receipts, requisitions, travel expense reports, billing statements, etc.): **RESPONSE:**
Click to enter response.
3. Does the subrecipient (Enter Subrecipient Name) maintain any federal funds in interest bearing accounts? Yes No
If yes, please explain why and how these amounts are reported:
Click to enter response.

XI. Program Income

1. Does the subrecipient (Enter Subrecipient Name) generate program income? Yes No
If yes, describe what constitutes your program income: **RESPONSE:**
Click to enter response.
2. Is the program income generated from WIOA funds spent prior to requesting additional funds?
 Yes No N/A
If no, explain: **RESPONSE:**
Click to enter response.
3. How does the subrecipient (Enter Subrecipient Name) track program income funds?

XII. Cost Allocation

1. Does the subrecipient (Enter Subrecipient Name) have an approved Indirect Cost Rate?
 Yes No

2. Does the subrecipient (Enter Subrecipient Name) utilize cost pools (different funding streams) to temporarily hold allocable costs?
 Yes No (Please provide documentation for the answers below)
 If no, how does the Sub-recipient (Enter Subrecipient Name) allocate costs that benefit multiple programs? Click to enter response.

 If yes, please describe the cost pools (funding streams) utilized by the subrecipient (Enter Subrecipient Name). RESPONSE: Click to enter response.
3. Does the subrecipient (Enter Subrecipient Name) have written policies and procedures for distributing program costs, staff time, and general administrative costs among programs?
 Yes No
4. How does the subrecipient (Enter Subrecipient Name) guarantee that all individuals paid from federal grants are captured to ensure Time & Effort is completed?
5. For employees working on multiple grants, is the employee preparing an effort log to adequate report time devoted to each grant? Yes No
6. Does the subrecipient (Enter Subrecipient Name) utilize a Substitute System of Time and Effort?
 Yes No
 If yes, what date was it approved and implemented? Click to enter response.
7. How many of the subrecipient (Enter Subrecipient Name) staff are paid, either fully or partially, from these federal grant funds? RESPONSE: Click to enter response.

XIII. Allowable Costs

1. How does the subrecipient (Enter Subrecipient Name) ensure the grant is not charged unallowable costs based on applicable cost principles and provisions of the grant agreement? RESPONSE: Click to enter response.
2. Does the subrecipient (Enter Subrecipient Name) have a copy of all applicable UGG?
 Yes No
3. Is your staff aware of which costs are allowable, allowable under certain conditions, or unallowable?
 Yes No Explain: Click to enter response.

XIV. Internal Controls/Separation of Duties

1. Identify the staff responsible for the following:

Table 1: Identify Staff Duties for the addressed functions.

Identify the Staff Responsible for the Following:		
Function	Name	Title
Allocated Costs		
Approves Purchase Orders		
Approves Invoices		

Makes/Records Deposits		
Prepares Checks		
Records Disbursements		
Prepares Bank reconciliations		
Distributes Checks to Staff/Participants		
Distributes Checks to Vendors		
Maintains Petty Cash		
Maintains Inventory/Property records		
Certifies Staff/Participant Time & Attendance Records		
Signs Checks		
Holds Blank Checks		
Authorizes Payroll for New Hires:		

2. If the staff member responsible for deposits is the same person who reconciles the bank account(s), how is appropriate internal control maintained? Please explain and provide documentation: [Click to enter response.](#)
3. If the staff responsible for handling petty cash is the same person who approves cash receipts, how is appropriate internal control maintained? Please explain and provide documentation: **RESPONSE:** [Click to enter response.](#)
4. Please describe the Sub-recipient (Enter Subrecipient Name) accounting method or system (software) used to track federally-funded expenditures. **RESPONSE:** [Click to enter response.](#)
5. How does the Sub-recipient (Enter Subrecipient Name) use its accounting records to arrive at the expenditure amounts reported on PY18 Invoices? **RESPONSE:** [Click to enter response.](#)
6. Does the Sub-recipient (Enter Subrecipient Name) currently report costs on an accrual basis? Yes No
7. What types of costs make up the accruals charged to your Federal Grants (i.e., salaries, benefits, contract services, instructional materials, etc.)? **RESPONSE:** [Click to enter response.](#)
8. Are separate ledger accounts kept to track all revenues and expenditures for each grant? Yes No
If yes, what are the accounting codes for the WIOA Grant? **RESPONSE:** [Click to enter response.](#)
9. How do you ensure expenditures are being charged to the appropriate funding source? **RESPONSE:** [Click to enter response.](#)
10. Regarding source document(s) procedures: [Click to enter response.](#)
11. Are invoices and/or receipts kept on file to support reported expenditures? Yes No

12. If purchase orders (POs) are used, do procedures require that POs, receiving reports, and invoices be reconciled before payment occurs? Yes No
 If yes, what is that process? **RESPONSE:** Click to enter response.

If no, please **explain:** Click to enter response.

13. What is your approval process for expenditures; beginning with requisition to payment?
RESPONSE: Click to enter response.

A. Financial Reporting

1. Is accounting done: Manually Automated
2. Is accounting done on a:
 - Cash Basis Accrual Basis Cost Basis Other (specify) _____
3. Check each of the following records that are maintained:
 - General Journal
 - Accounts Receivable Journal
 - Cash Receipt Journal
 - Payroll Ledger
 - General Ledger
 - Cash Disbursement Journal
 - Accounts Payable Ledger
 - Obligation Control Register
 - Cost Allocation Plan
 - Purchase Journal
4. Do the financial policies and procedures adequately cover the following areas?

Table 2: Identify Financial Policies and Procedures

Identify Financial Policies and Procedures		
Bonding	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Audit	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Payroll Staff	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Cash Management	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Payroll Participants	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Petty Cash	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Chart of Accounts	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Purchasing Procedures	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Cost Allocation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Bank Reconciliation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Travel	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Account Reconciliation	<input type="checkbox"/> Yes	<input type="checkbox"/> No

5. Does the subrecipient (Enter Subrecipient Name) receive more than one grant? Yes No
 If yes, answer the following questions:
 Does the subrecipient (Enter Subrecipient Name) maintain separate bank accounts?
 Yes No
- a. Provide a list of the subrecipient (Enter Subrecipient Name) bank accounts:
 Click to enter response.
 Click to enter response.
- b. How does the accounting system keep track of expenses for each grant? **RESPONSE:** Click to enter response.
- c. How are WIOA expenses separated from other program costs? **RESPONSE:** Click to enter response.
- d. How does the Sub-recipient (Enter Subrecipient Name) ensure that the expenditures are allocated appropriately? **RESPONSE:** Click to enter response.
- e. How are WIOA expenditures recorded?
 Separate checking accounts
 Codes used to classify expenses
 Staff time and effort reports
 Other (specify) Click to enter response. _____
6. Have you reallocated WIOA funds from one cost category (budget line item) to another?
 Yes No
 If yes, please explain: Click to enter response.
7. What evidence does the subrecipient (Enter Subrecipient Name) show to support accruals (spreadsheets, reports, etc.)? **RESPONSE:** Click to enter response.
8. Does the subrecipient (Enter Subrecipient Name) have a system in place for financial reporting?
 Yes No
 If no, please **explain:** Click to enter response.
9. Does the subrecipient (Enter Subrecipient Name) have written travel policies and procedures?
 Yes No
 If no, please **explain:** Click to enter response.

Acknowledgement - Please submit a signed copy of this page:

 Print Name:

 Signature:

 Position:

 Date:



Equal opportunity employment/program. Auxiliary aids and services are available upon request to individuals with disabilities.

Table 1: NEWDB Monitoring Schedule

Item	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Pre-award financial review prior to the award of Contract through RFP's												
Post-award review within 120 days after the award of the contract. * Related to RFP's for providers that have little or no Workforce Experience				x								
Service Provider Contract Review	x			x			x			x		
Discrimination/EO Complaints & Complaint Logs ; Due to OOWD 5th Business Day of Each Quarter; report covers the previous Quarter.	x			x			x			x		
Monthly Contractual Performance Report (OSO and Title I) Due from Service Provider the 3rd Wednesday of each month. Review to be completed by the 4th Wednesday of each month.	x	x	x	x	x	x	x	x	x	x	x	x
Monthly monitoring for compliance with federal, state, local area policies, plans, regulations, and guidelines. * Participant Eligibility & Data Validation * Assessment & Employability Plans * IEP/ISS reviews & progression * Participant pay roll * Contracts (OJT, Customized Training, WEX) * Proper delivery of services To include participants from invoices and random sample	x	x	x	x	x	x	x	x	x	x	x	x
Annual Program Monitoring Report										x		
System Monitoring *Includes OSO Monitoring						x						
EEO/AA/Non Sectarian Reviews *504 Reports						x						

Service Provider Review - Policies and Procedures * Request policies & Procedures from SP that governs WIOA and review to see if they comply with State and Board and Uniform Guidance (2 CFR (and 2 CFR 200))										X		
On-site reviews * Random file monitoring/reviews at SP * Reviews of policies, plans, and procedures governing all segments of their program activities and program operations at least once during the program year;											X	
Annual Fiscal Monitoring Review											X	



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