



**GREEN
COUNTRY
WORKFORCE**

**GREEN COUNTRY WORKFORCE
DEVELOPMENT BOARD**

14002 E. 21st St.
Suite 825
Tulsa, OK 74134

Workforce Innovation and Opportunity Act

Monitoring Policy

Chair, Green Country Workforce Development Board

12/8/22

Date

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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Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request for individuals with disabilities.

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Attachments

- A. Fiscal Monitoring Letter from GCWDB sample (1 page)
- B. Fiscal Monitoring Questionnaire sample (8 pages)
- ZZ. Vital Service and Information Notice (1 page)

I. Purpose

The purpose of this policy is to provide guidance and establish the Green Country Workforce Development Board's (GCWDB) 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 GCWDB and its designated Fiscal Agent, 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. Effective Date

GCWDB EC Approved and Effective 12.01.2022

NOTE: All GCWDB Policies and attachments are available for download at:

<https://www.greencountryworks.org/resources/policy-research-best-practices/>

III. Policy

BACKGROUND

The GCWDB, through its members, officers, and Executive Committee, is responsible 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 (OWDI# 11-2017). To ensure compliance with federal, state, and local administrative and financial requirements, the GCWDB (et. al.) will also provide oversight regarding policies and procedures being used in the local area which are intended to guide performance and ensure goals are being achieved.

GCWDB and its Fiscal Agent designee, are responsible for local oversight and monitoring WIOA Title I programs each Local Workforce Development Board (LWDB) and fiscal agent shall develop written policies and procedures for the monitoring of DOL-funded programs and delivery of integrated services to ensure compliance with federal, state, and local administrative and financial requirements, policies, and procedures, and to ensure performance goals are being achieved.

Written policies and procedures shall describe, but are not limited to:

- a. The roles and functions of LWDBs, board staff, and fiscal agents in their oversight or monitoring processes;
- b. Who, by title, shall be responsible for the monitoring of each program activity;
- c. The types of reports which shall be prepared as a result of such monitoring;
- d. To whom reports will be distributed;
- e. The scope and frequency of monitoring efforts for each program activity consisting of:
 1. Monitoring activities by utilizing a monitoring document, desk reviews, on-site visits, telephone contacts and on-site visits resulting in a summarized written report;
 2. Conducting on-site reviews of policies, plans, and procedures governing all segments of their program activities and program operations at least once during the program year;
 3. Conducting pre-award financial review or on-site 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 services to participants for program accountability and to ensure contractors perform in accordance with the terms, conditions, and specifications of

- their contracts or purchase orders. Note: fiscal agents must monitor each subrecipient once annually, and no less than sixty (60) days prior to the expiration date of the contract;
5. Reviewing a sample of participants' files to determine compliance with required federal, state, and local laws, policies, plans, and procedures
 - f. The methods which shall be utilized for the monitoring of program activities;
 - g. The methods which shall be utilized for procurement and financial monitoring;
 - h. Who, by title, shall be responsible for ensuring corrective actions are taken when problems are found;
 - i. The time-frame in terms of days or weeks for completion of corrective actions;
 - j. Guidelines for follow-through monitoring when necessary to determine if corrective action has been completed; and
 - k. An appeal process for disagreements.

GCWDB MONITORING AND OVERSIGHT

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 Green Country Workforce Development Area (GCWDA) systems to ensure acceptable standards for fiscal accountability, program administration, procurement, and integrated services delivery are established and in practice. Green Country Workforce Board's approach to program and fiscal monitoring uses a combination of monthly monitoring and desktop 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, GCWDB 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 GCWDA, including Adult, Dislocated Worker, and Youth. The GCWDB and its Fiscal Agent designee are responsible for overseeing and monitoring the WIOA Title I activities and those of their sub-recipients in order to:

1. Determine that expenditures have been made against the cost categories and within the cost limitations specified in the Act and the regulations in this part;
2. Determine whether or not there is 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. Assure 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. Determine compliance with the nondiscrimination, disability, and equal employment opportunity requirements of WIOA Section 188.

B. Administrative Responsibilities:

In exercising its administrative responsibilities GCWDB and its 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.
 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.

Compliance Monitoring Responsibilities:

Program Activity	Responsible Staff	Type of Report	Distribution To
Program Monitoring	GCWDB Staff	Service Provider Oversight/Monitoring-continuous	Service Provider, GCWDB monthly; OOWD as required
Fiscal Monitoring	GCWDB Fiscal Agent (*GCWDB Staff)	Fiscal Oversight/Monitoring-annual and periodic	Fiscal Agent, GCWDB, OOWD as required
EO Monitoring	GCWDB EO Officer (*GCWDB Staff)	EO Monitoring Report	GCWDB, OOWD as required

*GCWDB Staff will ensure the monitoring is completed. In the event the Fiscal Agent or EO Officer is unable to complete the monitoring as described above due to extreme circumstance, the GCWDB gives the Board Staff the authority to complete each monitoring.

Program Monitoring:

The GCWDB 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 GCWDB staff and fiscal agent on the results of all monitoring activities, and any oral or written reports generated by the GCWDB Staff regarding significant monitoring or compliance issues that have come to his/her attention.

Pursuant to the minimum standards established by the Governor, GCWDB shall ensure the service provider is monitored throughout the program year on at least a quarterly basis. GCWDB has elected to monitor more frequently than once per quarter to due OOWD not allowing changes in OKJobMatch after a participant has exited. GCWDB will perform continuous monitoring with a monthly report 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 GCWDB service delivery design.
 - e. For providers of WIOA youth services, proper delivery of services consistent with the GCWDB youth program.

2. Compliance with local established policies.
3. Contract performance compliance.

The GCWDB will be provide quarterly Program Monitoring reports generated by the program monitor.

All monitoring reports will contain information regarding outcome of monitoring activities, including any significant compliance issues.

GCWDB will submit copies of monitoring results to OOWD for review as required.

GCWDB has elected to perform continuous monitoring with monthly reports. 100% monitoring will be completed on all new enrollments as they occur. This technique provides a better monitoring service to the provider in that it provides feedback quickly to the career managers and issues are resolved in a timely manner. The previous quarterly method hindered corrections due to cases closing before the quarterly monitoring was complete. This change was prompted by OOWD's new rule: not allowing any changes after a participant has exited. The GCWDB monitor will send monitoring issues as they are found via e-mail to case managers and the service provider operations manager. The issues are to be corrected and complete within five (5) working days. At the end of each month, the GCWDB monitor will send a complete summary of all issues and the service provider will have ten (10) days to ensure all corrections are complete and all documents associated with the participant's case are uploaded. The GCWDB monitor will re-check the report to ensure all corrections are complete and all issues are resolved, then issue a final report.

A. Scope and Frequency of Monitoring:

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

1. Monitoring activities by utilizing a monitoring document, desk reviews, on-site visits, telephone contacts and on-site visits resulting in a summarized written report;
2. Conducting on-site reviews of policies, plans, and procedures governing all segments of their program activities and program operations at least once during the program year;
3. Conducting pre-award financial review or on-site 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 services to participants for program accountability and to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
5. Fiscal agents 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 with WIOA law and regulations, State of Oklahoma policy and local Workforce Development Board policy.

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

Monitoring Reports, Findings, Final Determinations

GCWDB Staff will issue a Monitoring Report outlining findings and any appropriate questioned costs as well as the corrective action that must be taken to resolve the findings. A response to the Monitoring Report must be received by GCWDB staff within 30 working days of the issuance of 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. Each Career Manager should be responsible for correcting the deficiencies in their respective cases;
2. The Operations Manager and the Director of Workforce Operations are ultimately responsible for ensuring corrective actions are taken when problems are found and supplying all documentation/proof of correction for each issue found by the monitor and corrected by the Case Manager.

The deficiencies should be corrected within 30 days of receipt of the Monitoring Report.

GCWDB Staff will review the response and all documents submitted. If all findings are resolved, GCWDB Staff will issue a Final Determination.

If issues remain unresolved, a formal meeting between GCWDB staff, the appropriate entity being monitored and, as appropriate, representatives from the GCWDB and/or Fiscal Agent will be conducted to resolve the findings. Remaining Questioned Costs will be submitted to the Fiscal Agent for recovery and/or resolution. In the event a monitoring review results in questioned costs or a negative administrative finding against the GCWDB staff, WIOA Service Provider or the Fiscal Agent, the GCWDB will work with the OOWD and the CLEO to resolve the issue.

All finalized monitoring reports, including corrective action correspondence, will be maintained in a centralized location accessible and available as official GCWDB documents at the GCWDB Office by the GCWDB Monitor.

Throughout the course of the review of case files and monitoring process, it is understood that circumstances beyond the GCWDB staff, Fiscal Agent, 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 random 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 random monitoring is completed, reports are written and timelines and process are the same as regular quarterly monitoring.

A. Technical Assistance

GCWDB 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.

B. One-Stop/System Monitoring

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

As the Workforce System in Green Country 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.

Fiscal Monitoring:

Oversight and monitoring will focus on GCWDB'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.

Green Country Local Methodology:

1. To determine whether the subrecipient's expenditures were allowable under the grant requirements. 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. To determine if the subrecipient is maintaining a complete fixed asset/inventory system.
4. A 100% monitoring of client funds and expenses are reviewed on a monthly basis prior to reimbursement of subrecipient (Service Provider) invoices. Feedback from monthly findings is provided to Service Provider throughout the year.

Annual Fiscal Monitoring:

1. It shall be the responsibility of the Fiscal Agent to conduct an annual monitoring of the GCWDB contracted WIOA Title I Service Provider and One-Stop Operator. The Fiscal Agent 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 Fiscal agent will develop its monitoring process including any tools, scheduling, and resolution processes.

The Fiscal Agent will submit a report of fiscal monitoring to the Workforce Board including any funds recovered due to disallowed costs. When disallowed costs are found, the service provider is responsible for reimbursing the fiscal agent 100% of costs associated with the participant (service provider staff time not included).

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

This review will be based on the following:

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

The subrecipient will be sent the initial letter (attachment A) and the questionnaire (attachment B). See the attachments for the letter and questionnaire details.

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 8 Report for period of monitoring.
5. All expenses are reconciled to the Trial Balance.

The GCWDB will be provided annual Fiscal monitoring reports by the Fiscal Agent.

Equal Opportunity Monitoring:

WIOA Section 188, which prohibits discrimination against all individuals in the United States 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, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I-financially assisted program or activity.

The EO Officer is responsible for monitoring and handling discrimination reviews, complaints, investigations, and resolution as described in Federal, State and Local guidance, laws, and regulations. The State EO Officer with the Oklahoma Office of Workforce Development will provide technical assistance as requested by the GCWDB.

IV. Authorization for Clarifications and Additions

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

V. History

- Replaces GCWDB P-0500200, Monitoring Policy, previously GCWDB Approved and effective: 04.15.2021
- GCWDB EC Approved and Effective 12.01.2022

VI. 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



Green Country Workforce Development Board (GCWDB)
14002 E. 21st St., Suite 825 Tulsa, OK 74134

Date

Subrecipient Company Name
Name, Corporate Program Manager
12345 Street Address
City, OK xxxxx

Dear Name:

The Green Country Workforce Development Board (GCWDB) will be conducting the PYXX annual fiscal monitoring review of (subrecipient name). The review will include a sampling of financial records, internal controls, cash management, and reporting procedures for the months of July 20xx, August 20xx, March 20xx, and June 20xx. This onsite monitoring will take place at the (Location, City, State), which is scheduled for (Month Day-Day, 20xx).

You will also find electronic copies of the PYXX Monitoring Questionnaire attached to this email. Required monitoring questionnaire and documents must be completed and submitted electronically by **Month, Day, Year** via Dropbox. Here is the link to your folder in Dropbox:

(Insert link to Dropbox)

Should you need additional users added to the Dropbox, please contact us and we will grant their permission to your folder.

If you have any questions or concerns, please contact Name at xxx-xxx-xxxx or by email at email@greencountryworks.org.

Regards,

Signature

Green Country Workforce Development Board (GCWDB)
Fiscal Monitoring Questionnaire
For PYXX
Fiscal WIOA Monitoring

Date Issued: July 1, 20XX

Date Due: August 2, 20XX

Name of Sub-recipient:

Name of Primary Contact for the Sub-recipient:

Primary Contact Email:

Primary Contact Phone:

Physical Address of Sub-recipient:

Fiscal Agent:

Monitor(s):

Introduction and Background

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

Scope and Methodology

The Green Country Workforce Development Board will review each Sub-recipient (SUBRECIPIENT NAME)'s awarded scope of projects, approved budget and proposed use of grant funds, completion reports, and audited Financial Statements.

- To determine whether the Sub-recipient (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 Sub-recipient (SUBRECIPIENT NAME) is maintaining proper documentation regarding Personnel Activity reports (Time & Effort).
- To determine if the Sub-recipient (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.** The Green Country Workforce Development Board will utilize this information while conducting the review.

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

Administrative Controls

1. Please describe how/where the Sub-recipient (SUBRECIPIENT NAME) maintains its financial policies and procedures and where they are kept: **RESPONSE:**
2. Does the Sub-recipient (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 Sub-recipient (SUBRECIPIENT NAME) have a written internal management procedure relating to prevention and detection of fraud, waste, abuse, or other criminal activity? ☐ Yes ☐ No
If yes, please provide a copy

If no, please explain how the Sub-recipient (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*
4. Does the Sub-recipient (SUBRECIPIENT NAME) have immediate access to the Uniform Grant Guidance? ☐ Yes ☐ No
5. Does the relevant staff have an adequate working knowledge of UGG? ☐ Yes ☐ No
6. Do you have a source of funds to make reimbursement for costs that may be disallowed in an audit? ☐ Yes ☐ No

Record Retention

1. Does the Sub-recipient (SUBRECIPIENT NAME) have written policies and procedures for record retention? ☐ Yes ☐ No
2. How long are financial records retained? **RESPONSE:**

Equipment

1. Is a physical inventory of fixed assets/stewardship items conducted and are the results reconciled with the fixed asset records at least every two years? ☐ Yes ☐ No

What is the date of the last physical inventory? _____

2. Does your Sub-recipient (SUBRECIPIENT NAME) have a control system in place to safeguard fixed assets from loss, damage or theft?
☐ Yes ☐ No
3. Did the Sub-recipient (SUBRECIPIENT NAME) purchase any one item at \$5,000 or more with WIOA funds in PY18? ☐ Yes ☐ No

Procurement

1. Does the Sub-recipient (SUBRECIPIENT NAME)'s written procurement policies and procedures contain the following requirements (provide copy of policy/documentation):
- a) A process for resolving disputes and claims? ☐ Yes ☐ No
 - b) A code of conduct for employees conducting procurements, including criteria regarding conflict of interest? ☐ Yes ☐ No
 - c) Avoiding purchasing unnecessary items or duplicative items? ☐ Yes ☐ No
 - d) Different types of procurement, including when and how to use them? ☐ Yes ☐ No
 - e) Requirements for a price or cost analysis? ☐ Yes ☐ No
 - f) Limited conditions under which sole source procurement may occur? ☐ Yes ☐ No
2. 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 _____
3. 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: _____
4. Identify the Sub-recipient (SUBRECIPIENT NAME)'s purchase thresholds:
RESPONSE: _____
5. Currently, does the Sub-recipient (SUBRECIPIENT NAME) utilize the non-competitive proposal/sole source method of procurement? ☐ Yes ☐ No
If yes, please describe the Sub-recipient (SUBRECIPIENT NAME)'s non-competitive proposal/sole source procedures for contractors and/or outside consultants and attach supporting documentation and/or a copy of the Sub-recipient (SUBRECIPIENT NAME)'s policy.
6. Does the Sub-recipient (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: _____
7. Does the Sub-recipient (SUBRECIPIENT NAME) require designated staff to be responsible for procurement or a specific process for procurement? ☐ Yes ☐ No Please explain: _____

Audit and Audit Resolution

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

Budget Controls

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

Cash Management

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

Program Income

1. Does the Sub-recipient (SUBRECIPIENT NAME) generate program income? ☐ Yes ☐ No
If yes, describe what constitutes your program income:
2. Is the program income generated from WIOA funds spent prior to requesting additional funds?
☐ Yes ☐ No ☐ N/A
If no, explain:
3. How does the Sub-recipient (SUBRECIPIENT NAME) track program income funds?

Cost Allocation

1. Does the Sub-recipient (SUBRECIPIENT NAME) have an approved Indirect Cost Rate? ☐ Yes ☐ No
2. Does the Sub-recipient (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 (SUBRECIPIENT NAME) allocate costs that benefit multiple programs?

If yes, please describe the cost pools (funding streams) utilized by the Sub-recipient (SUBRECIPIENT NAME). **RESPONSE:**
3. Does the Sub-recipient (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 Sub-recipient (SUBRECIPIENT NAME) guarantee that all individuals paid from federal grants are captured to ensure Time & Effort is completed?
5. For employees working on **one grant only** (single cost objective), is a certification produced, certified, and signed by both the employee and supervisor, and placed in a secure file? ☐ Yes ☐ No (Please provide documentation) **RESPONSE:**
6. How often are these employees required to submit their certified time and effort reports for verification? **RESPONSE:**
7. For employees working on **multiple grants**, is the employee preparing and placing on file an adequate personnel activity report that includes the amount of time devoted to each project? ☐ Yes ☐ No
8. Does the Sub-recipient (SUBRECIPIENT NAME) utilize a Substitute System of Time and Effort? ☐
Yes ☐ No
If yes, what date was it approved and implemented?
9. How many of the Sub-recipient (SUBRECIPIENT NAME) staff are paid, either fully or partially, from these federal grant funds?

Allowable Costs

1. How does the Sub-recipient (SUBRECIPIENT NAME) ensure the grant is not charged unallowable costs based on applicable cost principles and provisions of the grant agreement?
RESPONSE:
2. Does the Sub-recipient (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:

Internal Controls/Separation of Duties

1. Identify the staff responsible for the following:

Function	Name	Title
Allocates 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:
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:**
4. Please describe the Sub-recipient (SUBRECIPIENT NAME)'s accounting method or system (software) used to track federally-funded expenditures. **RESPONSE:**
5. How does the Sub-recipient (SUBRECIPIENT NAME) use its accounting records to arrive at the expenditure amounts reported on PY18 Invoices? **RESPONSE:**
6. Does the Sub-recipient (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:**
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:**
9. How do you ensure expenditures are being charged to the appropriate funding source? **RESPONSE:**
10. Regarding source document(s) procedures:
 - a) Are invoices and/or receipts kept on file to support reported expenditures? ☐ Yes ☐ No

- b) 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:**

If no, please explain:

11. What is your approval process for expenditures; beginning with requisition to payment?

RESPONSE:

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:

<input type="checkbox"/> General Journal	<input type="checkbox"/> Payroll Ledger
<input type="checkbox"/> Cash Receipt Journal	<input type="checkbox"/> Accounts Payable Ledger
<input type="checkbox"/> Accounts Receivable Journal	<input type="checkbox"/> Obligation Control Register
<input type="checkbox"/> Purchase Journal	<input type="checkbox"/> Cost Allocation Plan
<input type="checkbox"/> General Ledger	
<input type="checkbox"/> Cash Disbursement Journal	
4. Do the financial policies and procedures adequately cover the following areas?

Bonding <input type="checkbox"/> Yes <input type="checkbox"/> No	Chart of Accounts <input type="checkbox"/> Yes <input type="checkbox"/> No
Audit <input type="checkbox"/> Yes <input type="checkbox"/> No	Purchasing Procedures <input type="checkbox"/> Yes <input type="checkbox"/> No
Payroll Staff <input type="checkbox"/> Yes <input type="checkbox"/> No	Cost Allocation <input type="checkbox"/> Yes <input type="checkbox"/> No
Cash Management <input type="checkbox"/> Yes <input type="checkbox"/> No	Bank Reconciliation <input type="checkbox"/> Yes <input type="checkbox"/> No
Payroll Participants <input type="checkbox"/> Yes <input type="checkbox"/> No	Travel <input type="checkbox"/> Yes <input type="checkbox"/> No
Petty Cash <input type="checkbox"/> Yes <input type="checkbox"/> No	Account Reconciliation <input type="checkbox"/> Yes <input type="checkbox"/> No
5. Does the Sub-recipient (SUBRECIPIENT NAME) receive more than one grant? ☐ Yes ☐ No

If yes, answer the following questions:

 - a) Does the Sub-recipient (SUBRECIPIENT NAME) maintain separate bank accounts? ☐ Yes ☐ No

Provide a list of the Sub-recipient (SUBRECIPIENT NAME)'s bank accounts:

 - _____
 - _____
 - b) How does the accounting system keep track of expenses for each grant? **RESPONSE:**
 - c) How are WIOA expenses separated from other program costs? **RESPONSE:**

- d) How does the Sub-recipient (SUBRECIPIENT NAME) ensure that the expenditures are allocated appropriately? **RESPONSE:**
- e) How are WIOA expenditures recorded?

- ☐ Separate checking accounts ☐ Staff time and effort reports
- ☐ Codes used to classify expenses ☐ Other (specify) _____

6. Have you reallocated WIOA funds from one cost category (budget line item) to another?
- ☐ Yes ☐ No

If yes, please explain:

7. What evidence does the Sub-recipient (SUBRECIPIENT NAME) show to support accruals (spreadsheets, reports, etc.)? **RESPONSE:**

8. Does the Sub-recipient (SUBRECIPIENT NAME) have a system in place for financial reporting? ☐ Yes
- ☐ No

If no, please explain:

9. Does the Sub-recipient (SUBRECIPIENT NAME) have written travel policies and procedures? ☐ Yes
- ☐ No

If no, please explain:

Acknowledgement: Please submit a signed copy of this page.

Printed Name

Position

Signature

Date

Green Country Workforce Development Board**Vital Service and Information Notice**

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