Rivers East Workforce Development Board

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RiversEast
WORKFORCE DEVELOPMENT BOARD
www.riverseastwdb.org

RIVERS EAST LA ISSUANCE 2021-35

SUBJECT: OVERSIGHT MONITORING POLICY

PURPOSE: To provide guidance for service providers on the local monitoring process.

ACTION: All service providers should review and become familiar with the monitoring process. Questions should be directed to Local Area staff.

EFFECTIVE DATE: June 22, 2022

Jennie Bowen
Jennie Bowen
Workforce Development Director

The Rivers East Local Area staff will conduct routine programmatic and financial desktop monitoring, monthly financial/expenditure monitoring and a once yearly official monitoring. Local Area staff will utilize the attached "WIOA Eligibility and Verification File Review" Checklist for all reviews.

Desktop monitoring will be conducted throughout the program year with results shared with the Career Advisors, Program Managers, and Quality Assurance staff. Local Area staff will provide technical assistance as needed until all corrections have been made in NCWorks Online. Local Area staff will hold quarterly "service provider" training focusing on persistent issues, communicating best practices and policy changes. Additional technical assistance is provided as needed or requested during the program year.

Financial monitoring occurs each month as the service providers presents their monthly invoices for reimbursement. The Local Area Compliance Manager will review NCWorks Online for all required documentation prior to reimbursement and follow Local Area Issuance 2021-27 Invoice Processing and Reimbursement. The Local Issuance can be found here: http://riverseastwdb.org/policy-issuances/.

Each program year during the months of January and/or February, Local Area staff will conduct a full monitoring of all programs and financial expenditures. Depending upon the number of participants enrolled, the Local Area will either do a full 100% file review or at a minimum, a 25% random sampling. Local Area staff will utilize the attached Monitoring Oversight Guides. Once monitoring is complete, a letter with any findings and potential disallowed costs will be sent to the service providers. Service Providers will be given 10 days to make any corrections in NCWorks Online and submit a written response. Local Area staff will review the written response and any corrections and provide service providers with a final determination letter. If any disallowed costs remain, Local Area staff will work with the service providers to recoup the costs.

Local Area staff have created a number of "technical assistance guides" for service providers. They can be found by visiting: http://riverseastwdb.org/forms/#1626378560259-78884edd-229c and clicking on the "Training and Technical Assistance" tab.

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WIOA ELIGIBILITY AND VERIFICATION FILE REVIEW

Participant Name: ________________________ State ID # ______________ Participation Date: ________________

County: ______________ Program: ☐ Adult ☐ DW ☐ In- School Youth ☐ Out-of-School Youth ☐ Other _______

WP Participation Date: ______________________ WIOA App Date: ___________________

Date of review: _____________ Career Advisor: __________________________ Reviewed by: _____________

Programmatic

FILE DOCUMENT	If No, Add or Correct	COMMENTS
NCWorks Application	☐Yes ☐No ☐ N/A	
Social Security Number	☐Yes ☐No ☐ N/A	
Address/Residency	☐Yes ☐No ☐ N/A	
Date of Birth/Age	☐Yes ☐No ☐ N/A	
Authorization to Work/Citizenship	☐Yes ☐No ☐ N/A	
Selective Service	☐Yes ☐No ☐ N/A	
Disability	☐Yes ☐No ☐ N/A	
Veteran	☐Yes ☐No ☐ N/A	
Employment Status	☐Yes ☐No ☐ N/A	
Unemployment Compensation	☐Yes ☐No ☐ N/A	
Dislocation Status/Category	☐Yes ☐No ☐ N/A	
Highest Education Level	☐Yes ☐No ☐ N/A	
School Status	☐Yes ☐No ☐ N/A	
SNAP/ Public Assistance	☐Yes ☐No ☐ N/A	
Youth Living in a High Poverty Area (Y)	☐Yes ☐No ☐ N/A	
English Language Learner (Y)	☐Yes ☐No ☐ N/A	
Dropout	☐Yes ☐No ☐ N/A	
Basic Skills Deficient	☐Yes ☐No ☐ N/A	
Homeless/Runaway/Foster Child (Y)	☐Yes ☐No ☐ N/A	
Ex-Offender (Y)	☐Yes ☐No ☐ N/A	
Pregnant/Parenting (Y)	☐Yes ☐No ☐ N/A	
Requires Additional Assistance (Y)	☐Yes ☐No ☐ N/A	
Displaced Homemaker	☐Yes ☐No ☐ N/A	
Family Size/Status	☐Yes ☐No ☐ N/A	
Income (Low Income)	☐Yes ☐No ☐ N/A	
INTAKE FORMS	**If No, Add or Correct**	**COMMENTS**
PII	☐Yes ☐No ☐ N/A	
Information Release	☐Yes ☐No ☐ N/A	
Training/Job Search Agreement	☐Yes ☐No ☐ N/A	
ASSESSMENT DOCUMENT	**If No, Add or Correct**	**COMMENTS**
Reading/Math Test used:	☐Yes ☐No ☐ N/A	
Interest Assessment (Traitify)	☐Yes ☐No ☐ N/A	
Aptitude Assessment used:	☐Yes ☐No ☐ N/A	
If BSD, Enter EFL Tab	☐Yes ☐No ☐ N/A	
ENROLLMENT FORMS	**If No, Add or Correct**	**COMMENTS**
EEO Policy/Procedures Form	☐Yes ☐No ☐ N/A	

Nepotism/Hatch Act	☐Yes ☐No ☐ N/A	
Publication Authorization	☐Yes ☐No ☐ N/A	
Incentive Contract (Youth)	☐Yes ☐No ☐ N/A	
IEP/OA	**If No, Add or Correct**	**COMMENTS**
Objective Assessment signed and dated	☐Yes ☐No ☐ N/A	
IEP/ISS signed and dated	☐Yes ☐No ☐ N/A	
IEP/ISS identifies goals & specific steps of attainment?	☐Yes ☐No ☐ N/A	
Supportive services listed on IEP.	☐Yes ☐No ☐ N/A	
Updated IEP/ISS	☐Yes ☐No ☐ N/A	
Program Activities	**If No, Add or Correct**	**COMMENTS**
Date Entered Training matches documentation.	☐Yes ☐No ☐ N/A	
Date Completed Training matches documentation.	☐Yes ☐No ☐ N/A	
Measurable Skills Gains Recorded	☐Yes ☐No ☐ N/A	
Credentials Entered	☐Yes ☐No ☐ N/A	
Case Notes	**If No, Add or Correct**	**COMMENTS**
Service case notes entered in activity.	☐Yes ☐No ☐ N/A	
Last date of activity listed in case with results (successful or not successful)	☐Yes ☐No ☐ N/A	
Incentive payment note includes: incentive provided, milestone achieved, date achieved, and date paid	☐Yes ☐No ☐ N/A	
Supportive Service note list type of CSS provided, need, barrier, amount paid and other organization contacted.	☐Yes ☐No ☐ N/A	
NCWorks Closure after soft exit	☐Yes ☐No ☐ N/A	
1st Quarter after Exit Follow-up	☐Yes ☐No ☐ N/A	
2nd Quarter after Exit Follow-up	☐Yes ☐No ☐ N/A	
3rd Quarter after Exit Follow-up	☐Yes ☐No ☐ N/A	
4th Quarter after Exit Follow-up	☐Yes ☐No ☐ N/A	
Does file document the provision of a WIOA/WP service during the past 90 days? If no, corrective action is needed	☐Yes ☐No ☐ N/A	
CASE CLOSURE		

Case closure case note list date of last service, credential/employment & participant made aware of follow-up.	☐Yes ☐No ☐ N/A	
All activities closed on correct date	☐Yes ☐No ☐ N/A	
All IPE objectives & goals closed in plan tab and Plan tab closed.	☐Yes ☐No ☐ N/A	
No system closed activities	☐Yes ☐No ☐ N/A	
ALL DOCUMENTATION IS IN THE FILE	☐Yes ☐No ☐ N/A	

Financial

On-the-Job Training (OJT)	If No, Add or Correct	COMMENTS
OJT Pre-award	☐Yes ☐No ☐ N/A	
OJT Worker's Comp, still current	☐Yes ☐No ☐ N/A	
OJT Skills Gap Analysis Worksheet	☐Yes ☐No ☐ N/A	
OJT Employer Job Description	☐Yes ☐No ☐ N/A	
Participant Resume used with Skills Gap calculation	☐Yes ☐No ☐ N/A	
OJT Employer Agreement	☐Yes ☐No ☐ N/A	
OJT EA, Modification	☐Yes ☐No ☐ N/A	
OJT Training Plan	☐Yes ☐No ☐ N/A	
OJT TP, Modification	☐Yes ☐No ☐ N/A	
Evaluation, 30-day	☐Yes ☐No ☐ N/A	
Evaluation, Mid-Point	☐Yes ☐No ☐ N/A	
Evaluation, Final	☐Yes ☐No ☐ N/A	
OJT Case note justification	☐Yes ☐No ☐ N/A	
OJT IEP	☐Yes ☐No ☐ N/A	
Invoices and payment documentation	☐Yes ☐No ☐ N/A	
OJT Monthly contact documented	☐Yes ☐No ☐ N/A	

OJT Activity Code correct	☐Yes ☐No ☐ N/A	
Does Board have originals?	☐Yes ☐No ☐ N/A	
OJT Monitoring Tool	☐Yes ☐No ☐ N/A	
Employer Services recorded?	☐Yes ☐No ☐ N/A	
Work Experience		Tier 1 ☐ or Tier 2 ☐
WEX Worksite Agreement	☐Yes ☐No ☐ N/A	
WEX Agreement Modifications	☐Yes ☐No ☐ N/A	
Worksite Participant and Supervisor Orientation	☐Yes ☐No ☐ N/A	
WEX Work Plan	☐Yes ☐No ☐ N/A	
WEX Work Plan Modifications	☐Yes ☐No ☐ N/A	
WEX Job Description Employer ☐ ONET ☐	☐Yes ☐No ☐ N/A	
WEX Prevailing Wage	☐Yes ☐No ☐ N/A	
Did Board calculate rate if ONET is checked above?	☐Yes ☐No ☐ N/A	
WEX Activity Codes Industry Tour ☐ Job Shadow ☐ WEX ☐	☐Yes ☐No ☐ N/A	
Summary Statement uploaded	☐Yes ☐No ☐ N/A	
Employer thank you note uploaded	☐Yes ☐No ☐ N/A	
Traitify?		
Worksite match career goals?	☐Yes ☐No ☐ N/A	
Evaluation, Mid-Point	☐Yes ☐No ☐ N/A	
Evaluation, Final	☐Yes ☐No ☐ N/A	
Timesheets	☐Yes ☐No ☐ N/A	

If Tier 2, did it lead a FT job?	☐Yes ☐No ☐ N/A	
If Tier 2, does participant have HSD/GED?	☐Yes ☐No ☐ N/A	
If Tier 2, Letter of Intent from Employer?	☐Yes ☐No ☐ N/A	
Over hours? Tier 1 or Tier 2	☐Yes ☐No ☐ N/A	
Employer Services recorded?	☐Yes ☐No ☐ N/A	
IEP have appropriate info?	☐Yes ☐No ☐ N/A	
Individual Training Accounts	**If No, Add or Correct**	**COMMENTS**
Financial Award Analysis	☐Yes ☐No ☐ N/A	
ITA along with supporting documentation (cost of tuition, books, and fees)	☐Yes ☐No ☐ N/A	
Activity Codes?	☐Yes ☐No ☐ N/A	
Training on approved list?	☐Yes ☐No ☐ N/A	
Supportive Services	**If No, Add or Correct**	**COMMENTS**
Transportation – Attendance Voucher, MapQuest map and school schedule	☐Yes ☐No ☐ N/A	
Childcare – case note verifying ages, itemized invoice from daycare; including DSS approval	☐Yes ☐No ☐ N/A	
Purchase Authorization Form and supporting documentation	☐Yes ☐No ☐ N/A	
Activity Codes?	☐Yes ☐No ☐ N/A	
SS listed on IEP, OA, and in case notes?	☐Yes ☐No ☐ N/A	

Special Projects	**If No, Add or Correct**	**COMMENTS**
FLG documentation *Is the emergency clearly documented?*	☐Yes ☐No ☐ N/A	
NDWG documentation	☐Yes ☐No ☐ N/A	

RiversEast
WORKFORCE DEVELOPMENT BOARD

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WIOA Fiscal Monitoring Guide

Revised January 2021

Local Area Internal Review Prior to Monitoring

1) Review RFP/Contracts/Amendments/Extensions and other awarded funds

   Any notes of concern:

2) Performance Review: Review the LA financial data, including overall expenditures, checking for progress toward the 80% spending goal. Note any areas/fund codes of concern.

Fund Code	Fund Description	PY Allocation	Expenditures Reported	% Expended	Available Balance

3) Review the most recent audit resolution information. Determine if there are financial and administrative findings for which a review is required to determine if corrective action has been implemented.

4) Review the most recent monitoring report and supporting documentation. Determine if there were findings for which follow-up is needed.

CONTRACTORS: Please complete this monitoring guide by typing in responses for the current program year. Please fill in all applicable information. Write "N/A" beside the specific question or item for any information that is not applicable to the contractor. This monitoring guide should be fully completed by the contractor before submitting to the Workforce Development Board Compliance Manager. If additional space is needed to answer any of the questions, please attach your response on a separate sheet, making sure to clearly identify the question being answered.

In addition to completing this monitoring guide, please provide us the following:

- Obligations tracking spreadsheet for each program/county
- Detailed activity report, per Career Advisor, for the month of January 2022
- Detailed activity report for the Performance Analyst for the month of January 2022
- Detailed activity report for Program Manager for the month of January 2022
- GL in Excel format - for the period of July 1, 2021 to December 31, 2021
- JE in Excel format - for the period of July 1, 2021 to December 31, 2021
- Payroll Register in Excel format - for the period of July 1, 2021 to December 31, 2021
- Employee Timesheets for the months of August, September, and October 2021
- Purchase Order Report since July 1, 2021
- Accruals and Obligations Report from July 1, 2021 to-date
- ITA Report showing budget and year-to-date expenditures for PY2021
- Expenditure tracking system used at the local level by the Program Supervisors and how reconciliation is done to match the financial system/monthly reports

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Financial and Administrative Systems

1) List the names and titles of individuals who supplied information for the completion of this section of the review.

FUNCTION	NAME	TITLE
Personnel		
Time Distribution Accts.		
Accounts Payable		
Accounts Receivable		
Budget		
Report Preparation		
Cash Receipts/Drawdowns		
Reconciliation		
Cash Management		
Check Preparation		
Check Signing		
Monitoring/Oversight		
Developing Policy		

2) Has the provider undergone significant fiscal staffing changes within the last six months?

Yes ☐ No ☐ If yes, describe the changes:

If yes to the above question, how does the LA ensure that new fiscal staff are aware of WIOA requirements?

Accounting

1) Describe the provider's system (software) used to track its WIOA expenditures.

2) What is the latest month for which accounting records are available?

3) Is the general ledger supported with entry descriptions? Yes ☐ No ☐

4) Are journal entries periodically reviewed and approved by the financial manager?

Yes ☐ No ☐ If yes, what is the procedure?

5) Is there a chart of accounts and is it readily accessible by system users? (Obtain a copy if possible.) Yes ☐ No ☐

Bookkeeping

Select a sample of financial transactions for the period reviewed. Make sure all significant categories are included, e.g., payrolls, vendor payments, and payments to participants.

1) Does the entity maintain complete documentation of financial transactions, including obligating funds, expenditures, cash receipts and disbursements?
   Yes ☐ No ☐

2) Do salaries and bonuses of any WIOA executives charged to programs exceed the 2017 limit of $187,000 under Sec. 7013 of Public Law 109-234? (TEGL 5-06)
   Yes ☐ No ☐

3) Do financial records appear accurate, current, complete, well organized, and free from excessive adjustments? Yes ☐ No ☐

4) Is the entity in compliance with the three-year record retention requirement? (In accordance with **29 CFR 97.42 and 29 CFR 95.53)** Yes ☐ No ☐

5) List the documents reviewed: (list by topic, e.g., payroll, procurement, financial reporting, etc.)

Budgeting

1) Does the entity prepare a budget or plan for the use of funds for the term of the grant?
   Yes ☐ No ☐

2) What action is taken by the entity when large variances between planned and actual costs occur?

3) Are all budget line items used in the budget also used for charging or accumulating costs in the accounting system? Yes ☐ No ☐

☐ bonding	☐ audit
☐ payroll-staff	☐ cash management
☐ payroll-participants	☐ reimbursement procedures
☐ travel	
☐ petty cash	☐ purchasing procedures
☐ cost classification/	☐ bank reconciliation
☐ chart of accounts	☐ posting to books of account
☐ cost allocation	
☐ Individual Training Accounts	

4) Has the current year budget been approved by the authorized official prior to expensing funds? Yes ☐ No ☐

a. Who is the authorized official?

Financial Management

1) Determine the financial records that the agency maintains:

☐ General Ledger	☐ Accounts Receivable Ledger
☐ Cash Receipts Journal	☐ Accounts Payable Ledger
☐ Check Register	☐ Purchase Journal
☐ Other:	☐ General Journal

2) Are the records sufficient to prepare reports and trace funds including integration with the parent agency such as an outside CPA firm?
Yes ☐ No ☐

3) Review the agency's fiscal and accounting procedures. Does the manual adequately cover the following areas: If not, note in item # 6 below.

4) Is the agency submitting accurate and timely monthly reports? Yes ☐ No ☐

5) Does the agency submit requests to change reports? Yes ☐ No ☐ If no, explain.

6) Discuss technical assistance or corrective action necessary.

Cash Management

1) Does the provider have a system for monitoring receipts, disbursements and balances of funds on a daily basis? Yes ☐ No ☐

2) Does the provider have procedures for:

    a. Making timely but not premature payment of amounts it owes? Yes ☐ No ☐

    b. Taking advantage of discounts? Yes ☐ No ☐

    c. Avoiding late payment penalties? Yes ☐ No ☐

3) Briefly describe the cash management procedures.

4) Are bank statements reconciled with the provider's books at least monthly? Yes ☐ No ☐ (If no, what is the frequency?)

5) Do reconciliation procedures provide for:

    a. Accounting for all check numbers used? Yes ☐ No ☐

    b. Identifying outstanding checks? Yes ☐ No ☐

c. Investigating checks that have been outstanding for 30 days or more?
Yes ☐ No ☐

d. Tracing and reviewing transfers to and from bank accounts? Yes ☐ No ☐

e. Voided checks and voiding outstanding checks after a reasonably prescribed period? Yes ☐ No ☐

f. Handling long-term and undelivered checks? Yes ☐ No ☐

g. Comparing the account balance with the general ledger balance? Yes ☐ No ☐

h. Determining if funds are in interest bearing accounts and covered by the Federal Deposits Insurance Corporation (FDIC). Yes ☐ No ☐

Petty Cash

1) How are petty cash fund transactions reflected in the accounting system?

2) Describe how petty cash is capitalized and replenished, the maximum amount in the fund, and what use limitations exist?

3) What is the maximum single petty cash disbursement allowed?

4) How often is the petty cash fund reconciled?

5) Does someone reconcile the petty cash fund other than the custodian of the fund?
Yes ☐ No ☐

   a. Who reconciles the petty cash fund?
   b. Who is the fund custodian?

Disbursements

Participant Payments

1) Determine if payments to participants are made to registered participants in NCWorks Online.

    a. Verify samples from the Provider Financial System to NCWorks Online
       Yes ☐ No ☐

    b. Verify samples from NCWorks Online to Provider Financial System
       Yes ☐ No ☐

    c. Review the provider policies and procedures to ensure that reconciliation of WIOA participant information among Program & Fiscal data sources is conducted. Yes ☐ No ☐

Supportive Services: WIOA Sec. 3 (23), 3(37), 134(c) (2) (3) and TEGL NO. 3-15

1) Determine if the provider has cooperative agreements with other agencies to provide supportive services. Document policies developed by the Provider.

2) Review the provider's emergency assistance payment policy, if any.

3) Review procedures for providing the following supportive services:

    a. Childcare: $140 per week first child, $85 for one additional child
    b. Transportation: $102 per week/.34 per mile/ need documented on IEP
    c. Other supportive services

4) If applicable, select a sample of emergency assistance payments to determine if payments are awarded in accordance with Local Area policy.

5) Ensure the provider complies with the Local Area's incentive payment policy. (Criteria: attendance and performance) ($100 for diploma/HS Equivalency/state approved credential/CRC and /or $50 skills gain for OS Youth)

On-the-Job Training

1) Review a sample of OJT invoices to determine that the reimbursement, as a percentage of hourly wages, is up to 50%.

2) Determine if the OJT participants are paid at the same rates as trainees or employees who are similarly situated in similar occupations by the same employer and who have similar training, experience, and skills. ***WIOA Sec. 181 (a) (1) (A), Section 3 (44), TEGL NO. 14-10***

Internal Control

1) What controls are in place for issuing checks or other forms of disbursements?

2) Who has check signing authority?

3) Do these individuals have access to accounting records?
   Yes ☐ No ☐ (How many signatures are required on a check?)

4) Are purchase orders, vouchers and/or checks pre-numbered?
   Yes ☐ No ☐

5) Are checks or credit cards used to make all disbursements (except petty cash)?
   Yes ☐ No ☐

6) Who has access to the checks and/or check writing machine?

7) Where are blank checks and/or signature machine kept?

8) Are credit cards issued to staff? Yes ☐ No ☐

9) Are pre-paid gift cards issued (FLG participants or incentives for Youth participants)? Yes ☐ No ☐ (If **Yes**, where are they kept and how are they controlled?) *These could be for gas, Wal-Mart, Food Lion, etc.*

10) Is fidelity bonding provided for the staff who handles funds?
    Yes ☐ No ☐

11) Are salary advances or loans made to staff members? Yes ☐ No ☐ (If yes, is there a policy?)

12) What controls are in place to ensure that all disbursements are recorded in the accounting system?

13) Are the numbers of purchase orders, and related vouchers and checks recorded in the accounting system? Yes ☐ No ☐

Subcontractor Controls

1) Does the provider have any subcontracts? Yes ☐ No ☐
   If yes, did the provider receive Local Area approval?

2) Review subcontract agreement and the internal method for monitoring to ensure goals are met and amounts are not exceeded.

Financial Reporting

1) Has the provider reported financial data in a manner, which corresponds with the Local Area/ Division of Workforce Solutions reporting requirements?
   Yes ☐ No ☐

2) Are providers reporting accruals, monthly? Yes ☐ No ☐

3) Are providers adequately reporting advance balances, monthly (in accordance with the Local Area payback policy) Yes ☐ No ☐

Program Income

1) Does the provider earn program income under WIOA Title I grants?
   Yes ☐ No ☐

   If yes, are these funds properly recorded in WISE and used in accordance with program requirements? Yes ☐ No ☐

2) Briefly describe program income earned and ensure that it is, in fact, program income.

3) How does the provider account for program income earned and used?

4) Has program income been used in accordance with OMB Uniform Guidance and regulation requirements to further advance eligible project or program objectives? **2 CFR 200.307; 29 CFR 97.25 & 29 CFR 95.24** Yes ☐ No ☐

Monitoring

1) Determine if the provider's internal monitoring system is in compliance with the Local Area's procedures outlined in the RFP. Notes

2) Are the financial tracking/planning activities monitored?
Yes ☐ No ☐

3) How frequently does the provider monitor its staff?

4) How is this monitoring occurring? In what way (e.g., on-site review of tracking system, monthly reports)? Explain.

5) What is the procedure for ensuring that corrective action occurs and is documented?

Procurement

Procedures

1) Does the provider have written procurement policies and procedures?
Yes ☐ No ☐

2) Do the procurement procedures:
   a. Provide for a review of proposed procurements to avoid purchase of unnecessary or duplicate items? Yes ☐ No ☐
   b. Break out procurements to obtain a more economical purchase?
   Yes ☐ No ☐

c. Require an analysis of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach, if applicable? Yes ☐ No ☐
d. Provide that awards will only be made to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement? Yes ☐ No ☐
e. Consider the following: contractor integrity, compliance with public policy, record of past performance, and financial and technical resources? Yes ☐ No ☐
f. Require that records be kept sufficient to detail the significant history of procurement? (Records include but are not limited to: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.) Yes ☐ No ☐

3) Do the procedures require that the provider request prior written approval for purchases when required by WIOA and OMB Uniform Guidance (for governmental and non-governmental entities)? Yes ☐ No ☐

4) Do the policies and procedures require that all procurement transactions be conducted in a manner providing full and open competition? Yes ☐ No ☐

5) Do the provider's procurement procedures allow any of the following restrictions:

a. Unreasonable requirements on firms in order for them to do business? Yes ☐ No ☐
b. Unnecessary experience and excessive bonding? Yes ☐ No ☐
c. Non-competitive pricing practices among firms or among affiliated companies? Yes ☐ No ☐
d. Non-competitive awards to consultants that are on retainer contracts? Yes ☐ No ☐
e. Organizational conflicts of interest? Yes ☐ No
f. Specify only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance of other relevant requirements of the procurement? Yes ☐ No ☐
g. Any arbitrary action in the procurement process? Yes ☐ No ☐
h. Are there policies and procedures to ensure that the use of non-competitive sole source procurements is minimized? Yes ☐ No ☐
i. Do the policies and procedures require written justification for all sole-source procurement actions? Yes ☐ No ☐
j. Does the provider have written selection procedures for procurement transactions? Yes ☐ No ☐
k. Are there written procedures to ensure that grant funds are not awarded to suspended or debarred organizations? Yes ☐ No ☐

l. Are there written procedures to require that a cost or price analysis is performed for each procurement action? Yes ☐ No ☐
m. Do procedures for the procurement system ensure that contractors perform in accordance with terms, conditions, and specifications of their contracts or purchase orders? Yes ☐ No ☐
n. Is code of conduct requirements included in the provider's procurement procedures? Yes ☐ No ☐
o. Were any issues of non-compliance with code of conduct requirements found during this review? Yes ☐ No ☐
p. Are WDB conflict of interest requirements included in the provider's procurement procedures? Yes ☐ No ☐

The reviewer should note the following requirements for WDB conflict of interest and code of conduct requirements:

Code of Conduct

No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.

For example, such a conflict would arise when any of the following situations exist:
The employee, officer, agent, or any member of his/her immediate family, his/her partner or an organization which employs or is about to employ any of the above, has a financial interest in the firm selected for award.
The officers, employees, or agents will neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub-agreements. Minimum rules may be set where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value. The extent permitted by State or local law or regulations, such standards or conduct will provide for penalties, sanctions, or other disciplinary actions for violations of such standards by officers, employees, agents, or by contractors or their agents.

Do these standards appear to protect against "conflict of interest," real or apparent, in its procurement process? Yes ☐ No ☐

Comments:

Methods

Small Purchase Option

In accordance with the Local Area Contract, Item 10(a), the small purchase threshold is set at $500 unless a more restrictive requirement exists.

1) Is staff aware of the Local Area prior approval requirement? Yes ☐ No ☐

Sample Selection: For each purchase, review the following information and obtain a copy if necessary.

- The description of the goods/services being procured.
- The pre-procurement cost estimate.
- The number of price quotes obtained.
- The determination whether these quotes were obtained from qualified sources.
- The determination if a price analysis was performed.
- The description of the basis for selection.
- The name of the award.
- The cost of the goods/services procured.
- The determinations whether there were multiple like procurements made which would cumulatively exceed State/local standards.

2) Were these small purchases made on the basis of full and open competition?
Yes ☐ No ☐

3) Identify any strengths/weaknesses that you found:

1) Did the provider procure consultant or personal services? Yes ☐ No ☐

If yes, was Local Area approval granted in writing.

Property Control

1) What are the procedures for inventorying all fixed assets and conducting a physical inventory at least once a year?

2) Review a sample of inventory records, verify sample for location of property, and check general ledger for equipment purchases to see if they are listed on the inventory.

3) Determine if a competitive process is being followed when purchasing property. What is the process?

4) Determine if there is a person designated to manage property, to maintain a property listing, and to check physical inventory against MEC inventory list.

5) Did the provider transfer or dispose of any assets? Yes ☐ No ☐ If yes, what was the fair market value in excess $5,000?

6) If the answer to #5 was yes please provide disposition documentation.

Audits

1) Is the provider subject to the performance of annual organization-wide audits (single audits)? Yes ☐ No ☐

   (If no, are yearly audits or intensive financial reviews performed (or arranged for) to ensure that funds are properly accounted for?) Yes ☐ No ☐

2) Has the provider prepared and submitted a fiscal and compliance audit within the earlier of 30 days after receipt of auditor's report, or nine months after the end of the audit period? Yes ☐ No ☐

   (If no, what corrective action has been taken?)

3) Are there any unresolved audit issues?

Cost Procedures

1) Does the provider have a written cost allocation plan (CAP)? Yes ☐ No ☐

2) Is the plan supported by formal records? Yes ☐ No ☐

3) Is the plan signed by an authorized board official? Yes ☐ No ☐

4) Is there a process for reconciliation and adjustment? Yes ☐ No ☐

5) Is the plan periodically validated and updated? Yes ☐ No ☐

   If yes, explain process.

6) Review the written cost allocation plan to determine if it addresses the all areas that conform to the USDOL guidance. If required areas are omitted in the cost allocation plan, the report should recommend that they be included.

   - ☐ Organization chart
   - ☐ Description of the types of service
   - ☐ Copy of official financial statements or budgets
   - ☐ Proper cost category classification (administration versus program) of subrecipient expenses conforming to USDOL guidance
   - ☐ The method used in distributing the shared costs (expenses) to each program/service
   - ☐ Includes a list costs items (expenses) charged to programs/ services that indicates costs as a direct costs, shared intermediate costs and/or indirect costs (administrative)
   - ☐ Certification by an authorized official
   - ☐ Identification of the department(s) rendering the service (summary cost allocation plan)
   - ☐ Summary schedule of the allocations of central service costs to operating department(s)

Is the provider using indirect cost? Yes ☐ No ☐

Personnel Cost Documentation

1) Are there written policies and procedures for employee time and attendance records? Yes ☐ No ☐

2) Are payrolls initiated through the submittal of time and attendance records showing the hours worked? Yes ☐ No ☐

3) Do procedures provide for the employee and supervisor to sign time sheets? Yes ☐ No ☐

4) Are there written procedures for the preparation of activity (time distribution) reports? Yes ☐ No

5) Are activity report procedures designed to reflect actual rather than planned activity? Yes ☐ No ☐

6) Are activity report procedures designed to account for all of an employee's work hours? Yes ☐ No ☐

7) Are activity reports prepared reasonably close in time to the worked performed? Yes ☐ No ☐

8) Do the employee and the immediate supervisor sign activity reports? Yes ☐ No ☐

Individual Training Accounts, Reference: Section 134(d)(4); [WIOA Section134(c)(3)F)(iii)]

ITA EXPENDITURES			
Program Year	Budget	Y-T-D Actual Expenditures	Variance
PY20	$	$	$
Program Year	Budget	Year-End Actual Expenditures	Variance
PY20	$	$	$

1) Describe the internal control process by which the funds are budgeted to the ITA and the process for tracking expenditures from the ITA to ensure compliance with budgeted amounts. (Review spreadsheet)

2) What mechanism is used to document prior approval and thus allow individuals to make expenditures from their ITA? (Review FAA)

3) What type of supporting documentation is required for purchases from an ITA?

4) Is supporting documentation reviewed against the training plan for expenditures from an individual's ITA? Yes ☐ No ☐ if no, explain

5) How are payments made from ITAs?
   ☐ Electronic Transfer of Funds ☐ Vouchers ☐ Other

6) Is there a policy to establish a range of amounts and/or a maximum amount applicable to all ITAs? Yes ☐ No ☐ ***663.420(a) (2); WIOA-680.310. (Provider policies)***

7) How does the provider ensure ITA maximums are not exceeded?

8) Has the provider established accounting procedures to ensure proper use and tracking of funds per participant? Yes ☐ No ☐ (Examine payment vouchers, related entries in the accounting records, and canceled checks for selected ITA transactions, reconciliation documentation.)

9) Under what circumstances does the provider allow for payment mechanisms other than ITAs for Adults and Dislocated Worker? 663.430; WIOA-680.320(a)

Youth Activities under Title I of the WIOA 664.440; 681

1) Is the 75% requirement of Youth funds used to provide activities for out-of-school Youth only? Yes ☐ No ☐ ***664.320; WIOA-681.410***

2) If the answer to question 1 is no, discuss why the 75% is not used to provide activities for out-of-school Youth.

3) Are WIOA funds used to pay wages and related benefits for work experiences in the public, private, for-profit or non-profit sectors? (at least 30% of all expended funds)Yes ☐ No ☐ ***664.470; WIOA-681.610***

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ADULT & DISLOCATED WORKER PROGRAM

MONITORING REVIEW GUIDE

Revised January 15, 2020

MONITORING REVIEW GUIDE

Background and Instructions

The purpose of the Adult/DW Program Monitoring Review Guide is to provide the monitor with information to conduct an on-site review of the adult/dislocated worker program administration and operations. The monitor will review for compliance with applicable federal and state laws, regulations, and policies related to the Workforce Innovation and Opportunity Act (WIOA). The Adult/Dislocated Worker Program Monitoring Guide should facilitate a more efficient review.

Operator Agency Name: ______________________________

NCWorks Manager/Contact: ______________________________

Adult/DW Career Advisor(s): ______________________________

Monitor: ______________________________

Date: ______________________________

Desk Review:
The Local Area Program Monitor will review the following documents listed below prior to the on-site monitoring visit:

______Agency WIOA Proposal
______Previous Monitoring Reports
______Monthly Client Spreadsheets
______Corrective Action Plans
______ Technical Assistance Reviews
______ Relevant Correspondences
______ Monthly Reports

Comments:

Current Enrollment Levels: Adult _______ DW _______Total __________

Is the current enrollment levels sufficient to expend obligated funds?

A. PROGRAM OPERATIONS

1. What career and training services are available to adults and dislocated workers?

2. What criteria is used to determine that a person is appropriate for the WIOA program?

3. Describe the intake, initial assessment, and orientation process.

4. Describe the Priority of Services Policy?

5. Identify the minimum requirements and process for movement of a client from career to training services. How is a client determined to have the skills and qualifications to complete a training program?

6. Describe the three functions of Integrated Service Delivery and the roles WIOA staff provide. Include details, including enrollment into NCWorks Online.

7. Describe the assessment process. Include methods, tools and resources used.

8. Who enters eligibility data & documents into NCWorks? Is any documentation kept in paper files? If so, list documentation kept in paper files.

9. Describe how an individual employment plan (IEP) is developed and how goals are determined.

10. Discuss your procedure for updating IEPs once a quarter. Specify where updates are recorded.

11. What is your agency's policy on supportive services? What supportive services have been provided to WIOA participants?

12. What information is used to demonstrate that a training program is linked to available employment opportunities?

13. How are WIOA training funds coordinated with Pell Grant or other sources of funding?

14. What is the region's policy for the use of Individual Training Accounts? What duration and cost limits are included?

15. How is the eligible training provider list made available to customers?

16. What is the region's written policy for on-the-job training? List OJT contacts written this program year. If contracts have not been written, discuss in details efforts to provide OJT (On-the-Job) training to participants and employers.

17. Describe the progress of integrating WP and WIOA staff.

18. Describe program services or processes that have had positive customer reactions and successful outcomes. (Include successful partnerships with partner agencies and client success stories.)

19. What efforts are made to assist in the placement of WIOA participants into unsubsidized employment?

20. Does WIOA staff through counseling or other service, provide instruction in resume writing, interviewing skills, grooming, completing job applications, establishing job interviews and in job retention skills?

21. Describe your process for recruiting dislocated workers.

22. Identify technical assistance and training needs as well as how you would like the LA to assist in meeting these needs.

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YOUTH PROGRAM

MONITORING REVIEW GUIDE

Revised January 2020

YOUTH PROGRAM MONITORING REVIEW GUIDE

Background and Instructions

The purpose of the Youth Program Monitoring Review Guide is to provide the monitor with information to conduct an on-site review of the youth program administration and operations. The monitor will review for compliance with applicable federal, state and local laws, regulations, and policies related to the Workforce Innovation and Opportunity Act (WIOA). The Youth Program Monitoring Guide should facilitate a more efficient review.

Operator Agency Name: ____

County Served: ____

Supervisor: ____

Operator Career Advisor Staff: ____

Monitor: ____

Review Date: ____

Monitor:

Desk Review:

The Local Area Program Monitor will review the following documents listed below prior to the on-site monitoring visit:

______Agency WIOA Proposal
______Previous Monitoring Reports
______Monthly Reports/Spreadsheets
______Technical Assistance Reviews
______Relevant Correspondences
______Corrective Action Plans

Comments:

Current Enrollment Levels:

Planned Enrollments:_____________ Actual:__________________

How does the program track the percentage requirement for out-of-school youth?

A. Eligibility, Outreach, Access and Referrals

1. Describe your system for determining and verifying program eligibility for the WIOA youth program. Documentation must include proof of citizenship/right-to-work and selective service.

2. Describe your strategies for recruiting out-of-school youth.

3. Describe your strategies for recruiting in school youth.

4. Provide examples of the types of referrals you make to insure that your participants are receiving all of the services they need.

5. Describe the referral process for youth applicants that are not eligible for or enrolled into the WIOA Youth Program.

B. Objective Assessment & Individual Service Strategies

1. What specific role do youth participants play in the development of their IEP?

2. List the information that is documented in the youth IEP.

3. Describe your procedure for updating IEP's once a quarter. Specify where updates are documented. (Monitor will check for compliance).

4. List all assessment testing/evaluation instruments that are utilized in your program. List any alternative assessment instruments for special population groups?

5. How is assessment performed for academic and occupational skills, prior work experience, employability, interests, aptitudes or service needs?

6. How do you ensure that WIOA youth participants are receiving appropriate WIOA activities and services based on their needs and the information contained in their assessments?

C. Program Implementation

1. Describe how the 14 required WIOA Program Elements are made available to youth participants.

- Tutoring, study skills training, instruction, and evidence-based dropout prevention and recovery strategies:

- Alternative secondary school services or dropout recovery services:

- Work Based Learning (Describe each individual component; how it is made available to youth and indicate the number of youth enrolled in the activity)

  Paid and unpaid work experiences that have as a component academic and occupational education:

Summer employment opportunities and other employment opportunities available throughout the school year

Pre-apprenticeship programs

Internships and job shadowing

On-the-job training opportunities

- Occupational skills training, which shall include priority consideration for training programs that lead to recognized post-secondary credentials that are aligned with in-demand industry sectors or occupations in the local area:

- Education offered concurrently with and in the same context as workforce preparation activities and training for a specific occupation or occupational cluster

- Leadership development opportunities, which may include community service and peer-centered activities (provide attendance sheets and a list of leadership development activities that have been held or scheduled for the program year).

- Supportive services – Document supportive services provided to Youth.

- Adult mentoring for a period of participation and a subsequent period, for a total of no less than 12 months

- Follow up services for no less than 12 months after the completion of participation. Describe how follow-up services are documented.

- Comprehensive guidance and counseling:

- Financial literacy education:

- Entrepreneurial skills training:

- Services that provides labor market and employment information about in-demand industry sectors or occupations available in the local area

- Activities that help youth prepare for and transition to postsecondary education and training

2. Does your program use WIOA funds to provide participant incentives? (Monitor will review the Incentive Log). Provide feedback on the incentive system.

D. Activities and Services

1. Describe any non-financial linkages to education facilities/programs that complement your WIOA program.

2. Describe your efforts to develop private sector relationships (other than work experience) or entry-level employment experience. In addition, list businesses that have afforded youth the opportunity to work.

3. Does your program offer an established mentorship program? If so, please describe to include the number of mentors and types of mentoring activities that have taken place.

4. Does WIOA staff through counseling or other service, provide instruction in resume writing, interviewing skills, grooming, completing job applications, establishing job interviews and in job retention skills?

5. What specific documentation is maintained in the participant case files for verifying the services provided to the participant? Please provide an example of forms, checklists, or documents used.

6. Describe your steps for attaining WIOA performance measures. Please address each measure.

7. Describe the process for collecting report cards and progress reports for in school youth.

8. Discuss specific program accomplishments or practices that you are particularly proud of.

9. Describe successful partnerships with other agencies, including non-traditional partnerships.

10. Describe your agency's internal monitoring procedures to ensure attainment of program and performance goals.

11. Describe your agency's coordination with Career Pathways and the process for connecting youth to Career Pathways.

12. Describe your process for connecting youth to the NCWorks Career Center services.

E. Worksite Development

1. Does the operator maintain a current list of worksites? Yes_______, No_______? *Please have list available for review during monitoring visit.*

2. Are the worksites located at allowable private and non-profit organizations?
Yes_______ No_______.

3. Is work experience placements consistent with youth career goals/interest? (Monitor will check for compliance).

4. What criteria is used in selecting worksites?

5. What are the criteria for determining when a worksite should no longer be used?

6. Is there written documentation that all worksites supervisors and alternate supervisors received training prior to the assignment of participants to the worksite? Yes_______, No_______. *Please have list available for review during monitoring visit.*

7. Describe participant orientation. *Please provide copies of orientation materials.*

8. Describe supervisor orientation. *Please provide copies of orientation materials.*

9. Other comments/Information: