

Cattaraugus-Allegany Workforce Development Board Administrative, Programmatic and Fiscal Monitoring Policy

*Approved by Board Resolution, 11/4/05
Amended 2/6/06; 12/2/06; 8/7/0; 9/7/12; 11/6/15*

Purpose

The purpose of this document is to set forth the means by which the Cattaraugus-Allegany Workforce Development Board (CAWDB) will carry out its responsibilities for monitoring performance and continuous improvement of federally funded workforce preparation and development services under its jurisdiction.

Background

Section 107(d)(8) of the Workforce Innovation and Opportunity Act (WIOA) requires the Local Board, in partnership with the Chief Locally Elected Official (CLEO), (or designated fiscal agent), to conduct oversight of the WIOA programs and the One Stop delivery system in the local area. Federal regulation requires that recipients and sub-recipients must continuously monitor grant-supported activities in accordance with the uniform administrative requirements at Title 29 CFR Parts 95 and 97, as applicable. Regulations require that each recipient and sub-recipient must conduct regular oversight and monitoring of its WIOA activities and those of its sub-recipients. The purpose of this requirement is to ensure that expenditures meet the programmatic, cost category and cost limitation requirements of WIOA and the regulations, and to determine that there is compliance with other provisions of the WIOA regulations and other applicable laws and regulations, and to ensure that technical assistance is provided as needed.

Action

The CAWDB, in partnership with the CLEO, shall oversee all sub-recipient activities funded under WIOA Title I pursuant to WIOA §107. In addition, the CAWDB, in partnership with the CLEO, shall oversee activities of the One Stop delivery system established pursuant to WIOA §121. The monitoring and oversight will be consistent with the requirements stated in WIOA and its associated regulations, as well as other relevant regulations and Office of Management and Budget (OMB) Circulars. The oversight processes that cover all fiscal, programmatic and administrative compliance requirements shall include the following pursuant to New York State Department of Labor (NYSDOL) Technical Advisory (TA) #04-19:

1. A written process for consistent review of sub-recipient fiscal and program operations including the One Stop management and youth activities.
2. A formal schedule for the conducting of reviews to ensure onsite monitoring of sub-recipients will occur at least once each program year.
3. The assurance that the procurement, receipt, and payment for goods and services received from sub-recipients complies with laws, regulations, and the provisions of contracts and agreements.
4. A timely process for notifying the sub-recipients of any findings resulting from the review.
5. A written administrative process for the resolution of findings resulting from the reviews.

6. The assurance that the Local Workforce Development Area (LWDA) and its sub-recipients comply with federal and state requirements regarding nondiscrimination and equal opportunity.
7. A timely process for notifying NYSDOL of any significant findings resulting from the reviews which may have a material impact on the financial and participant reporting of the LWDA to NYSDOL.

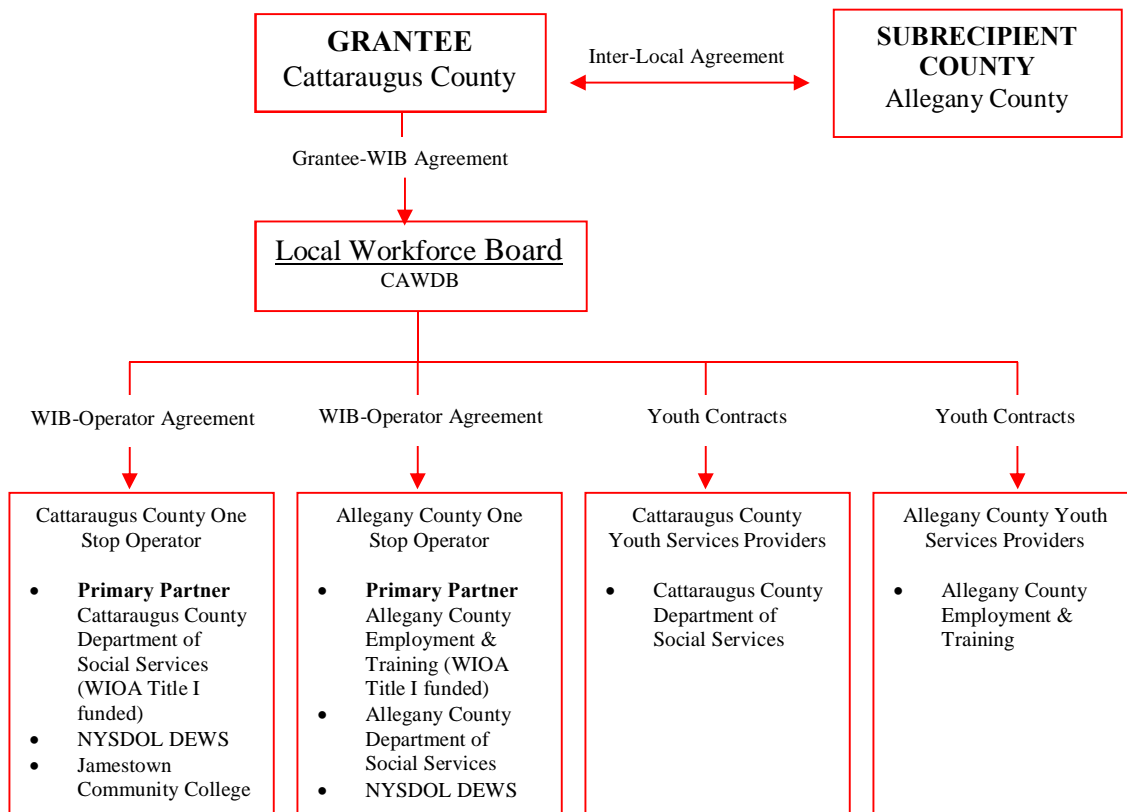
Monitoring Overview

The CAWDB will implement a monitoring policy composed of both direct and indirect methods of monitoring to ensure frequent and comprehensive review of all programmatic and fiscal expenditures of WIOA funds under its jurisdiction. Both the Operations Oversight and Finance and Audit Committees of the CAWDB will be assigned responsibility for direct oversight of this process and reporting out to the full CAWDB at its regular meetings. Operations Oversight shall be responsible for the programmatic monitoring and Finance and Audit shall be responsible for the fiscal monitoring oversight.

The CAWDB, working in conjunction with the CLEO of the Grantee, will review and update the Inter-Local agreement, the County-WDB agreement and the WDB-Operator agreements to reflect the specific assignment of the monitoring duties from the Grantee to the CAWDB. The CAWDB will be responsible to monitor any sub-recipient with which it contracts to provide services using WIOA Title I funds.

Attached as an addendum to this policy, is a Monitoring Schedule organized by contractor that shall be updated annually as needed.

Organizational Chart of Cattaraugus-Allegany LWDA



A thorough filing system will be developed at the CAWDB Office to house original copies of all monitoring forms, notices and findings. These files will be readily available to all appropriate federal and state officials for review during monitoring visits by those respective entities. CAWDB will notify NYSDOL of any major findings that may arise as a result of the monitoring visits. The NYSDOL representatives assigned to our area will receive copies of appropriate findings reports. Additionally, any findings that require corrective action plans will be discussed thoroughly with the appropriate NYSDOL representative to ensure that the CAWDB is following all appropriate and legal protocols.

Programmatic Monitoring

Programmatic and administrative oversight activities will include site visits, desk reviews and analyses of all sub-recipients' programmatic and administrative activities, records and reports. The CAWDB's goal in conducting these reviews is to assist the sub-recipient in improving their programmatic and administrative operations while ensuring compliance with WIOA rules and regulations. The CAWDB is committed to providing technical assistance to help identify potential system weaknesses before such weaknesses result in substandard performance and will provide recommendations to improve operations and be available to help implement corrective measures.

The oversight reviews will seek to ensure that the entities under review are compliant with all applicable federal and state uniform administration requirements. Programmatic, performance and administrative reviews will be conducted to ensure that resources are efficiently and effectively used for authorized purposes and that internal controls and accounting procedures are in place to protect from waste, fraud and abuse.

The definition of each type of program and performance review is below along with the scheduled frequency.

Individual Record Review (Twice/Year)

Twice a year, the WDB Fiscal and Program Monitor will conduct an Individual Record Review (IRR) of a sample of Adult, DW & Youth participants' hard files and OSOS records to ensure proper eligibility determination; to verify skills and needs assessments were given and referral to appropriate services was provided; that follow-up services are adequate; to conduct data element validation, and that there are no discrepancies with the participants' OSOS record and the hard file.

Services Report (Monthly)

Each month, the WDB Program Monitor will prepare a services report to present to the Operations Oversight committee detailing information on customers served, new registrations, types of services, etc.

On-the-Job Training Review (Twice/Year)

Twice a year, the WDB Program Monitor will sample OJT contracts to review On-the-Job Training program to ensure compliance with policies and procedures. The NYSDOL OJT Review Guide will be utilized for this process.

Employability Profile and Disability Employment Initiative (Weekly)

Each week, the CAWDB will pull data from OSOS on new registrations in order to determine if all the required fields for the customers' Employability Profile are complete. In addition, if the customer is an individual with a disability, the registration will be reviewed to ensure that the fields on the Disability Employment Initiative (DEI) tab are also complete. The data will be sorted by county/office and then forwarded to the One Stop Manager with advisement to make the appropriate corrections.

Potential Exiters (Weekly)

Each week, the CAWDB will pull data from OSOS to determine current UI participants who have not had a service within 60 days. The data will then be sorted by county/office and forwarded to the One Stop Manager with advisement to outreach and provide services to the customer prior to their 90th day so as to avoid their soft exit from the system.

Literacy/Numeracy Gains (Monthly)

Each month, the CAWDB will pull data from OSOS on out-of-school youth deemed basic skills deficient who are within 30 days of completing their first, second, or third year of service. This data will be sorted by county/office and forwarded to the respective Youth Program staff to ensure that they are post-TABE tested and the scores are entered prior to the end of their first year of service.

Customers vs. Service Activity (Quarterly)

The CAWDB will pull customer and service activity data from OSOS by the 20th of the month following the end of a quarter. Data on all active participants in the quarter and all services provided will be compared. This data will help to gauge the frequency and type of services provided in order to estimate the quality and the overall activity level of the Centers and staff.

Expenditures vs. Program Activity (Quarterly)

The CAWDB will compare quarterly expenses against number of active participants and types of services quarterly to determine several factors ó program efficiency, average cost per training,

One Stop Center Quality Standards (Twice a Year)

In the case of the One Stop Center Quality Standards, the NYSDOL approved process will be utilized. The standards monitored are Facilities and Environmental Management, Process Management and Customer Focus and Satisfaction. One visit will be scheduled and one will not be scheduled in order to better observe the *quality of initial services* to customers. The One Stop Operator has been provided a copy of the NYSDOL guidance/standards associated with this process for their review and preparation.

Board Compliance (Twice a Year)

The CAWDB will also monitor the Board's compliance to by-laws, membership, and other requirements.

Other Monitoring

The CAWDB will also monitor other items to be determined by any regulations/requirements imposed by special NYSDOL or USDOL programs instituted. The type and frequency of these reviews may vary as mandated by the program.

Financial Monitoring

Financial oversight activities will include site visits, desk reviews and analyses of fiscal activities, records and reports. The CAWDB's goal in conducting these reviews is to assist sub-recipients in improving their financial operations while ensuring compliance with WIOA rules and regulations. The CAWDB is committed to providing technical assistance and to help identify potential fiscal system weaknesses before such weaknesses result in questioned costs and will also provide recommendations to improve operations and be available to help implement corrective measures.

The financial reviews will seek to ensure that the entities are in compliance with applicable uniform administration requirements and that OMB Circulars are being followed with respect to relevant cost principles. Reviews will be conducted to ensure that resources are efficiently and effectively used for authorized purposes and that internal controls and accounting procedures are in place to protect from waste, fraud and abuse.

The following is a definition of each type of monitoring and the CAWDB's planned review schedule.

Financial Management Review (Annually)

Once a year, the WDB Fiscal and Program Monitor will conduct a Financial Management Review (FMR) of sub-recipients to ensure fiscal integrity. This review is to ensure the adequacy of internal controls and the reliability of the subrecipient's financial management system as they relate to the contract. To ensure that the subrecipient meets the terms and conditions of the contract, fiscal goals or requirements and that amounts reported are accurate, allowable, supported by documentation and properly allocated, the FMR includes reviews of the following accounting processes:

- Internal Controls
- Financial Transactions
- Cash Management
- Cost Allocation
- Cost Allowability/Limitations

Property & Procurement (Every Two Years From the Last Period Reviewed)

Every two years, the CAWDB will review sub-recipients property management processes in order to ensure the following:

- Maintains property management records that provide detailed information on each piece of equipment

- Conducts a physical inventory and reconciles results with property management records at least once every two years
- Has a control system in place to ensure adequate safeguards to prevent loss, damage or theft of the property
- Has adequate maintenance procedures to keep the property in good condition

In addition, this review will be coupled with the procurement review to ensure that each sub-recipient adheres to the following:

- Procurement policies and procedures are comprehensive and address certain topics referenced in One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG)
- Procurement actions follow stated policies and procedures
- Procurement activities are properly supported and documented
- Contracts contain provisions per the TAG

Financial Reporting/Desk Reviews (Monthly)

CAWDB will indirectly monitor fiscal performance monthly (through an internal desk review process comparing expenses to budget) in addition to the on-site activities. Sub-recipients will prepare and file the appropriate fiscal reports to the CAWDB Office no later than the 15th of each month, or the first business day following the 15th if it should fall on a weekend. CAWDB will analyze these reports and issue a Contract Voucher Status to the sub-recipient by the 25th of the month, or the first business day following the 25th if it should fall on a weekend. These internal monthly desk reviews will compare the sub-recipient's progress against budget to assist in ensuring that the LWDA will achieve the expenditure goal established by NYSDOL. The internal monthly desk reviews comparing expenses to budget will be reviewed by the Executive Committee to ensure acceptable progress towards fiscal goals and standards established by the CAWDB.

Sub-Recipient Monitoring (Annually)

The CAWDB will perform sub-recipient monitoring annually to ensure that if there are any sub-contracts that the following standards are followed:

- The subrecipient has developed and implemented WIOA-compliant policies, procedures, and plans for monitoring their subrecipients
- The subrecipient's monitoring actions followed their policies, procedures and plans, and were comprehensive, timely and properly documented
- The subrecipient has procedures in place and are being followed to ensure that audit requirements are being met for all their subrecipients

A-133 Audit Requirements (Annually)

The focus of the A-133 audit monitoring process will be to fulfill the OMB Circular A-133 and the USDOL Financial Management and Technical Assistance Guide (TAG) Chapter 12 requirements. The CAWDB will maintain a list of all sub-recipient contracts including the fiscal year end dates. Sub-recipients will be requested to submit a copy of their annual audit, which will be tracked by the CAWDB Office to ensure timely delivery. Annual audits will be formally reviewed by the CAWDB and any findings will be addressed. Corrective action plans will be requested if appropriate and resolution activities will be followed as needed.

Procedure

Monitoring will be performed at the respective entity's office or record location. The monitoring will require a representative sample of records to be pulled and reviewed. The CAWDB will schedule the review date allowing for at least 10 business days advance notice with the agency to be monitored and provide a list of documents and files that should be available. It is expected that all sub-recipients will follow all of the appropriate WIOA programmatic, administrative and financial regulations.

CAWDB will issue a report summarizing the results of the oversight activities within 15 days of the conclusion of the site visit. The report may contain observations, findings (including any disallowed costs) and recommendations. The report will also contain the sub-recipient's response to the observations, findings and recommendations. Depending on the nature and severity of the issues disclosed, it may be necessary for the sub-recipient to submit a formal corrective action plan. Copies of this report will be sent to NYSDOL at the same time.

In those instances when CAWDB concludes that a sub-recipient's response to a report and/or its corrective action plan is not adequate or does not satisfactorily address and resolve the issue(s) in question, CAWDB will provide written notification of this conclusion. It will then be necessary to commence resolution activities.

If the sub-recipient fails to submit a corrective action plan within the timeframe requested, the CAWDB will suspend all payments due to the sub-recipient for services until such time the plan is received.

Resolution Activities

Should any sub-recipient require technical assistance on any issue, the CAWDB staff will serve as the initial access point. The technical assistance may require that NYSDOL representatives be contacted to ensure appropriate assistance is given. Should intensive training be required or requested by a sub-recipient, arrangements will be negotiated with NYSDOL to provide this level of assistance as well.

Within 15 business days of the date of CAWDB's written notification that an entity's response to a report and/or its corrective action plan was inadequate, the sub-recipient shall submit a written response, including related supporting documentation to the CAWDB Executive Committee for review and evaluation. After such review and evaluation and within 10 business days, the Executive Committee in consultation with NYSDOL shall issue an initial determination identifying both allowed and disallowed costs (if applicable). This initial determination shall also address the acceptability of corrective actions taken or planned to resolve administrative findings.

The sub-recipient shall have 10 business days from the date of the initial determination to submit an additional response and provide additional evidence or documentation to justify the costs and/or address administrative findings.

The Executive Committee will issue a final determination within 10 business days of receipt of the sub-recipient's response to the initial determination. The final determination will identify the allowed and disallowed costs and the remaining administrative findings. If disallowed costs remain, the final determination will establish a debt against the sub-recipient for the disallowed amount. If administrative findings that represent a substantial violation of WIOA standards remain unresolved after the timeline specified in the initial determination, the CAWDB will take such action as necessary to terminate the contractual relationship with the sub-recipient.

Staff Assigned

The CAWDB Fiscal and Program Monitor will be assigned monitoring responsibilities, with the Executive Director providing back-up support and supervision of all monitoring activities. NYSDOL Division of Employment and Workforce Solutions (DEWS) staff will mentor CAWDB staff as appropriate and staff will also attend appropriate NYSDOL seminar and classroom training as available.

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Action

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3. The assurance that the procurement, receipt, and payment for goods and services received from sub-recipients complies with laws, regulations, and the provisions of contracts and agreements.
4. A timely process for notifying the sub-recipients of any findings resulting from the review.
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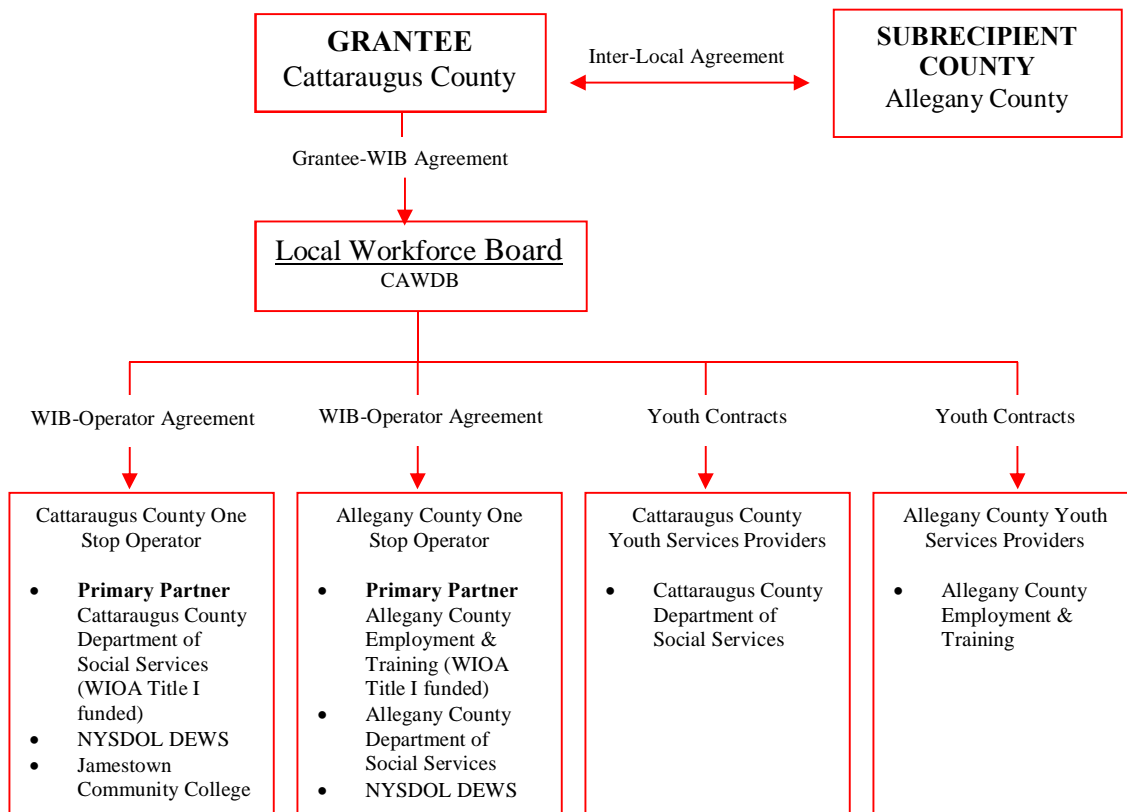
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Financial oversight activities will include site visits, desk reviews and analyses of fiscal activities, records and reports. The CAWDB's goal in conducting these reviews is to assist sub-recipients in improving their financial operations while ensuring compliance with WIOA rules and regulations. The CAWDB is committed to providing technical assistance and to help identify potential fiscal system weaknesses before such weaknesses result in questioned costs and will also provide recommendations to improve operations and be available to help implement corrective measures.

The financial reviews will seek to ensure that the entities are in compliance with applicable uniform administration requirements and that OMB Circulars are being followed with respect to relevant cost principles. Reviews will be conducted to ensure that resources are efficiently and effectively used for authorized purposes and that internal controls and accounting procedures are in place to protect from waste, fraud and abuse.

The following is a definition of each type of monitoring and the CAWDB's planned review schedule.

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Property & Procurement (Every Two Years From the Last Period Reviewed)

Every two years, the CAWDB will review sub-recipients property management processes in order to ensure the following:

- Maintains property management records that provide detailed information on each piece of equipment

- Conducts a physical inventory and reconciles results with property management records at least once every two years
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- Procurement policies and procedures are comprehensive and address certain topics referenced in One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG)
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Financial Reporting/Desk Reviews (Monthly)

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Sub-Recipient Monitoring (Annually)

The CAWDB will perform sub-recipient monitoring annually to ensure that if there are any sub-contracts that the following standards are followed:

- The subrecipient has developed and implemented WIOA-compliant policies, procedures, and plans for monitoring their subrecipients
- The subrecipient's monitoring actions followed their policies, procedures and plans, and were comprehensive, timely and properly documented
- The subrecipient has procedures in place and are being followed to ensure that audit requirements are being met for all their subrecipients

A-133 Audit Requirements (Annually)

The focus of the A-133 audit monitoring process will be to fulfill the OMB Circular A-133 and the USDOL Financial Management and Technical Assistance Guide (TAG) Chapter 12 requirements. The CAWDB will maintain a list of all sub-recipient contracts including the fiscal year end dates. Sub-recipients will be requested to submit a copy of their annual audit, which will be tracked by the CAWDB Office to ensure timely delivery. Annual audits will be formally reviewed by the CAWDB and any findings will be addressed. Corrective action plans will be requested if appropriate and resolution activities will be followed as needed.

Procedure

Monitoring will be performed at the respective entity's office or record location. The monitoring will require a representative sample of records to be pulled and reviewed. The CAWDB will schedule the review date allowing for at least 10 business days advance notice with the agency to be monitored and provide a list of documents and files that should be available. It is expected that all sub-recipients will follow all of the appropriate WIOA programmatic, administrative and financial regulations.

CAWDB will issue a report summarizing the results of the oversight activities within 15 days of the conclusion of the site visit. The report may contain observations, findings (including any disallowed costs) and recommendations. The report will also contain the sub-recipient's response to the observations, findings and recommendations. Depending on the nature and severity of the issues disclosed, it may be necessary for the sub-recipient to submit a formal corrective action plan. Copies of this report will be sent to NYSDOL at the same time.

In those instances when CAWDB concludes that a sub-recipient's response to a report and/or its corrective action plan is not adequate or does not satisfactorily address and resolve the issue(s) in question, CAWDB will provide written notification of this conclusion. It will then be necessary to commence resolution activities.

If the sub-recipient fails to submit a corrective action plan within the timeframe requested, the CAWDB will suspend all payments due to the sub-recipient for services until such time the plan is received.

Resolution Activities

Should any sub-recipient require technical assistance on any issue, the CAWDB staff will serve as the initial access point. The technical assistance may require that NYSDOL representatives be contacted to ensure appropriate assistance is given. Should intensive training be required or requested by a sub-recipient, arrangements will be negotiated with NYSDOL to provide this level of assistance as well.

Within 15 business days of the date of CAWDB's written notification that an entity's response to a report and/or its corrective action plan was inadequate, the sub-recipient shall submit a written response, including related supporting documentation to the CAWDB Executive Committee for review and evaluation. After such review and evaluation and within 10 business days, the Executive Committee in consultation with NYSDOL shall issue an initial determination identifying both allowed and disallowed costs (if applicable). This initial determination shall also address the acceptability of corrective actions taken or planned to resolve administrative findings.

The sub-recipient shall have 10 business days from the date of the initial determination to submit an additional response and provide additional evidence or documentation to justify the costs and/or address administrative findings.

The Executive Committee will issue a final determination within 10 business days of receipt of the sub-recipient's response to the initial determination. The final determination will identify the allowed and disallowed costs and the remaining administrative findings. If disallowed costs remain, the final determination will establish a debt against the sub-recipient for the disallowed amount. If administrative findings that represent a substantial violation of WIOA standards remain unresolved after the timeline specified in the initial determination, the CAWDB will take such action as necessary to terminate the contractual relationship with the sub-recipient.

Staff Assigned

The CAWDB Fiscal and Program Monitor will be assigned monitoring responsibilities, with the Executive Director providing back-up support and supervision of all monitoring activities. NYSDOL Division of Employment and Workforce Solutions (DEWS) staff will mentor CAWDB staff as appropriate and staff will also attend appropriate NYSDOL seminar and classroom training as available.