

OVERSIGHT AND MONITORING STANDARDS

PURPOSE

This policy provides the guidance and establishes the procedures regarding general standards for the Local Area monitoring responsibilities regarding the Workforce Innovation and Opportunity Act (WIOA) and other programs.

This policy supersedes WDB Policy 2022-01 Standards for Oversight and Instruction for Substate Monitoring dated February 23, 2023. Retain this policy until further notice.

SCOPE

The Workforce Development Board of Ventura County (WDBVC) and its contractors and subrecipients.

REFERENCES

- WIOA (Public Law 113-128) Sections 107, 108, 129, 134, 184, and 188.
- Title 2 Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) Sections 200.1, 200.22, 200.86, 200.303, 200.331, 200.332, 200.333, 200.501 and 200.521
- Title 2 CFR Part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Department of Labor [DOL] Exceptions), Section 2900.2
- Title 20 CFR Part 600: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Sections 678.400, 679.430, 683.285, and 683.410
- Training and Employment Guidance Letter (TEGL) 39–11, Guidance on the Handling and Protection of Personally Identifiable Information (PII) (June 28, 2012)
- California Department of General Services (DGS) State Contracting Manual (SCM), Volume 1 (August 2024)
- Workforce Services Directive WSD23-04, WIOA 15 Percent Governors Discretionary Funds (January 25, 2024)
- WSD21-03, ETPL Policy and Procedures (November 10, 2021)
- WSD18-06, Subrecipient and Contractor Distinctions (September 5, 2018)
- WSD17-08, Procurement of Equipment and Related Services (March 14, 2018)
- WSD17-05, Oversight and Monitoring of Nondiscrimination and EO Procedures (August 29, 2017)
- WSD17-01, Nondiscrimination and Equal Opportunity Procedures (August 1, 2017)
- Workforce Services Information Notice WSIN20-27, CA ETPL Subsequent Eligibility Review 2020 (November 20, 2020)

BACKGROUND

Uniform Guidance Section 200.332 requires the WDBVC to monitor the activities of their subrecipients as necessary to ensure that the subaward is used for authorized purposes. This monitoring must confirm that subrecipients comply with all applicable federal statutes, regulations, and the terms and conditions of the subaward, as well as ensure that the subaward performance goals are achieved. The monitoring process should include regular reviews of both performance and financial reports, followed by timely follow-up to address any deficiencies related to the federal award. Deficiencies may be identified through audits, on-site reviews, and written confirmation from the subrecipient. Additionally, there should be a clear focus on the actions planned or taken by subrecipients to address findings from the Single Audit, especially when those findings pertain to the particular subaward.

Subrecipients must ensure that the procurement, receipt, and payment for goods and services received comply with federal and state laws, regulations, and subrecipient policies, and the provisions of contractors' contracts and agreements (Uniform Guidance Section 200.501[g]). Refer to the following Directives:

- Procurement of Equipment and Related Services (WSD17-08) for procurement of goods and services with WIOA funds.
- Nondiscrimination and Equal Opportunity Procedures (WSD17-01) for nondiscrimination and equal opportunity in contracts, job training plans, and policies and procedures.

The Governor may issue additional requirements and instructions to subrecipients regarding monitoring activities (20 CFR Section 683.410[6]).

POLICY AND PROCEDURES

Definitions

For the purpose of this directive, the following definitions apply:

America's Job Center of California (AJCC) – The common identifier used within California for One-Stop centers, the One-Stop system, and access points to WIOA affiliated programs and services.

Area of Concern or Observation – If an effectiveness indicator is not met and the reviewer believes that it may possibly result in a finding at some later point if not addressed, an area of concern or observation is identified. Areas of concern or observation are not specific compliance violations but may negatively impact the program or could lead to a finding in the future. A corrective action may not be specified or required for an area of concern or observation but may include suggestions for improvement.

Contract – A legal instrument by which a non-federal entity purchases property, or services needed to carry out the project or program under a federal award. The term, as used in this part, does not include a legal instrument, even if the non-federal entity considers it a contract, when

the substance of the transaction meets the definition of a federal award or subaward (Uniform Guidance Section 200.22).

Contractor – An entity that receives a contract as defined in Uniform Guidance Section 200.1.

Corrective Action Plan (CAP) – A list of specific steps that subrecipients must take within a stated period to achieve compliance.

Finding – A violation of a specific compliance requirement contained in laws, regulations, federal or state policies, DOL Exceptions, grant terms and conditions, Employment and Training Administration (ETA) policy guidance, including TEGs, and/or the grant agreements that requires specific corrective action. Findings are also known as, but not limited to, noncompliance issues, questioned costs, and/or disallowed costs.

Monitoring Review – The monitoring review is an oversight activity that may lead to opportunities for technical assistance and/or corrective action. For ETA's purpose, a monitoring review is a process used to measure progress, identify areas of compliance, offer opportunities for technical assistance to help resolve non-compliance issues, and ensure that federal funds are used responsibly.

Non-Federal Entity – A state, local government, Indian tribe, institution of higher education, for-profit entity, foreign public entity, foreign organization or nonprofit organization that carries out a federal award as a recipient or subrecipient (DOL Exceptions Section 2900.2).

Oversight – Performed by subrecipients in various ways such as on-site monitoring, risk assessment, desk reviews, and analysis of performance and financial reports.

Recipient – A non-federal entity that receives a federal award directly from a federal awarding agency to carry out an activity under a federal program. The term recipient does not include subrecipients (Uniform Guidance Section 200.86).

Segregation of Duties – No one person should have sole control over the lifespan of a transaction. All organizations should separate functional responsibilities to ensure that errors or irregularities, whether intentional or unintentional, are detectable through oversight by others.

Subaward – An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract (Uniform Guidance Section 200.1).

Subrecipient – A non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program but does not include an individual that is a beneficiary of

such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency (Uniform Guidance Section 200.1).

WIOA 15 Percent Governor's Discretionary Funded Projects – The WIOA Sections 129 and 134 allows the Governor to reserve up to 15 percent of the state's WIOA Title I formula funds for statewide employment and training activities for adults, dislocated workers, and youth. These funds must be used for specific required activities and may also be used for other allowable activities as outlined in the application process.

WIOA Administrative Entity – a unit of local government, corporation, or agency designated by a Chief Elected Official (CEO) to oversee and administer WIOA programs and activities in the Local Area (20 CFR Section 678.400).

Subrecipient and Contractor Determinations

A non-federal entity may concurrently receive federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with federal awarding agencies and pass-through entities. Therefore, it is crucial that a pass-through entity makes case-by-case determinations to establish whether each agreement it makes for disbursing federal program funds designates the party receiving the funds in the role of a subrecipient or a contractor. The federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations, provided such guidance does not conflict with Uniform Guidance Section 200.331.

Subrecipient Characteristics

Characteristics that support the classifying a non-federal entity as a subrecipient include the following criteria:

- Determining who is eligible to receive federal assistance.
- Having performance measured by whether the objectives of federal program are met.
- Holding responsibility for programmatic decision-making.
- Responsible for adhering to applicable federal program requirements.
- Using federal funds to carry out a program for a public purpose.
- Being funded by a subaward.

Contractor Characteristics

Characteristics that support the classifying a non-federal entity as a contractor include the following criteria:

- Providing goods and services within normal business operations.
- Offering similar goods or services to many different purchasers.
- Provides goods or services that are supplementary to the operation of the federal program.

- Not subject to compliance requirements of the federal program.
- Provides goods and services for the grant recipient's own use, creating a procurement relationship.
- Funded by a procurement contract.

For additional information on subrecipient and contractor determinations, refer to Subrecipient and Contractor Distinctions (WSD18-06).

Standards for Local Board Oversight

The WDBVC, in partnership with the CEO, must oversee activities funded under WIOA Title I which are part of the local plan created under WIOA Section 108. The monitoring and oversight must follow the requirements in WIOA, along with federal and state regulations, and state policies. The WDBVC and the CEO must decide whether to conduct the monitoring independently, jointly, or by delegating to an appropriate entity.

On-site fiscal and programmatic monitoring of all subrecipients must occur annually and at least once per program year as required by Uniform Guidance Section 200.332.

In cases of extraordinary circumstances, such as natural disasters or public health emergencies, Local Boards may implement alternative monitoring methods, such as virtual reviews or extended timelines. These alternative approaches must be documented and justified in writing, aligning with risk-based monitoring principles outlined in Uniform Guidance Section 200.332(b). Local Boards are encouraged to prioritize higher risk subrecipients for more frequent or detailed reviews.

Uniform Guidance Section 200.332 (b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for the purpose of determining the appropriate level of subrecipient monitoring. This evaluation must consider the following factors:

1. The subrecipient's prior experience with the same or similar subawards.
2. The results of previous audits, including Single Audit findings and whether similar subawards were audited as major programs.
3. Whether the subrecipient has new personnel or new or substantially changed systems.
4. The extent and results of any federal agency monitoring, particularly if the subrecipient also receives direct federal awards.

Since the WDBVC is required to conduct an annual monitoring review of subrecipients, the risk assessment can help identify any additional topics to include in the review or highlight areas that need additional focus. The WDBVC may also use tools such as training and technical assistance, virtual or desk reviews, site visits, or agreed-upon procedures engagements to ensure proper oversight (Uniform Guidance Section 200.332[f]).

Documentation of Risk Assessment

The evaluation of each subrecipient's risk of noncompliance should be fully documented and readily available upon request. The risk factors outlined in Uniform Guidance Section 200.332, may include, but are not limited to, consideration of such factors as follows:

- Changes in the subrecipient's personnel or business operations.
- Prior experience or lack of, with the same or similar subawards.
- Results from audits such as Single Audit reports.
- History of disallowed costs or concerns with current spending.
- Previous monitoring findings.
- Allocation amounts.
- If applicable, results of monitoring conducted by the federal awarding agency.

Monitoring Log Requirements

A complete monitoring log must be maintained for all monitored entities. The log must contain the following details:

- Date of Review – The specific date review was conducted.
- Type of Review – The type of review being performed (e.g., fiscal, programmatic).
- Period Reviewed – The period covered by the review.
- Monitor – The name of the person or team conducting the review.
- Report Information – Include the following details in the monitoring log:
 - Draft/Final Report Date – The date when the draft/final report was issued.
 - Findings – Any issues or discrepancies identified during the review.
 - Corrective Actions – The actions required to address the findings.
 - Initial Determination – The preliminary conclusions based on the review.
 - Final Determinations – The final conclusions of the report to include corrective actions needed to resolve deficiencies.
 - Recovery of Disallowed Costs – Any amounts that must be recovered due to the disallowed costs identified during the review.
 - Documentation – The location of working papers, and dates and number of attempts made to contact subrecipient for responses to draft and/or final report.

Oversight and Monitoring Plans

The WDBVC's oversight and monitoring plan can be found on Attachment I.

1. Subrecipients must provide documentation for reimbursements of monthly with invoices to support claim reimbursements prior to payment per WDBVC policy.
2. A risk assessment shall be conducted prior to monitoring. The risk level designation and monitoring methodology is below:

	Low Risk	Moderate Risk	High Risk
Program / Entity Risk Indicators	No documented history of: <ul style="list-style-type: none"> • drastic changes in staffing levels and personnel; • program compliance shortfalls; • disallowed program costs; • Instances of fraud or disbarment. 	Some documented history of: <ul style="list-style-type: none"> • Numerous changes in staffing levels and personnel; • Periodic program compliance shortfalls; • Disallowed program costs; and; • No instances of fraud or disbarment. 	Documented history of: <ul style="list-style-type: none"> • Drastic changes in staffing levels and personnel; • Sustained program compliance shortfalls; • Disallowed program costs; and • Possible instances of fraud or disbarment.
	<i>Instances where there are fraud convictions and/or debarment is found, the entity will be immediately assessed for contract cancellation and/or appropriate action.</i>		
Monitoring Methodology	Low level risk designated entities will undergo basic program, fiscal, and operation monitoring efforts.	Moderate level risk designated entities will undergo a more basic program, fiscal, and operation monitoring efforts.	High level risk designated entities will undergo a monitoring of program, fiscal, and operations reviews tailored specifically to the areas of concern and follow-up activities.

3. If the actual expenditures found are not in accordance with the justification or Uniform Guidance, Guidance requirements, the expenditures can be questioned or disallowed. Factors affecting this include, but are not limited to, the following:
 - Inadequate justification.
 - Failure to follow internal, state, or federal policies.
 - Expenditure is not necessary or reasonable.
 - Failure to comply with applicable federal law or regulations.
4. Visits may be announced or unannounced to observe service delivery, interview staff, and review source documents for program and fiscal data.
5. On-site review of each subrecipient is both fiscal and programmatic, consistent with the requirements stated in Title 20 CFR 683.410(a). If the subrecipient's fiscal office and/or records are separately located at an inaccessible site (i.e., not within a reasonable commute outside of the Local Area), the WIOA administrative entity must require that copies of fiscal

records of a sufficient nature and sample size are sent to the subrecipient's local office or directly to the WIOA administrative entity for review upon request. When mailing or emailing documentation, the subrecipient must take reasonable measures to safeguard protected personally identifiable information (PII) and other information that is deemed sensitive or confidential according to applicable privacy laws and obligations of confidentiality. (2 CFR Section 200.303[e], TEGL 39–11)

6. Monitoring will follow a standardized review methodology that will result in written reports which record findings and areas of concerns or observations, disallowed costs (if applicable), any needed corrective actions, and due dates for the accomplishment of corrective actions.
7. Subrecipients must submit specific and timely documentation of progress until deficiencies are corrected and not repeated. The audit resolution process detailed in Audit Resolution (WSD22-06) must be used to resolve complex deficiencies and findings that include questioned costs.
8. Firewalls must be in place that conform to Title 20 CFR 679.430 for demonstrating internal controls and preventing conflicts of interests.
9. Single audit reports cannot take the place of an oversight or monitoring review for any subrecipient, AJCC, contractor, and/or training provider. If a single audit is required, it must be completed on time. If not, the subrecipient must provide a plan to have it remedied.
10. Oversight and monitoring will be conducted of all local youth workforce development activities (including youth providers).
11. ETPL training providers utilized will be reviewed annually to determine whether participants received WIOA services as claimed by the subrecipient (e.g., validating participant data, conducting participant interviews, conducting third-party verification, etc.). Any training providers found to not be providing sufficient training shall be reported to the ETPL administrator.
12. Subrecipients and contractors must have procedures to ensure that the procurement, receipt, and payment for goods and services received complies with federal and state laws, regulations, and subrecipient polices, and the provisions of contractors' contracts and agreements. (Uniform Guidance Section 200.501[g]). While contractors are not subject to the same monitoring requirements as subrecipients, the WDBVC is responsible for ensuring compliance regarding contractor transactions. The procurement of goods and services from contractors must comply with federal and state requirements in WSD17-08, Procurement of Equipment and Related Services.
13. All subrecipients must comply with the requirements in WIOA Section 188 and WSD17-05, Oversight and Monitoring of Nondiscrimination and EO Procedures.

14. All financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission of the financial reports and other documentation pertaining to oversight and monitoring activities must be made available for review by federal and state officials (Uniform Guidance Section 200.333). Records involved in litigation, claims, audits, or other actions that started before the expiration of the three-year period, must be retained until completion and resolution of all such actions or until the end of the three-year period, whichever is later.
15. Copies of compliance monitoring efforts and reports must be on file. Compliance monitoring reports will be used as an assessment reference when developing CAPs and for scheduled onsite monitoring reviews that may be required by authorized federal and state reviewers.
16. If a subrecipient's fiscal records are located separately from the programmatic site, sufficient copies of fiscal records be sent to the subrecipient's local office or directly to the WDBVC for review upon request.
17. In the event a grant program monitoring reveals a disallowable cost in relation to a specific grant activity, the WDBVC will follow the requirements within relative agreements for the grant. An example includes having an ineligible client on a program funded by the Workforce Innovation and Opportunity Act.

ACTION

Establish or revise local oversight and monitoring plans, policies, and procedures in accordance with the requirements of this directive. Bring this directive to the attention of all appropriate staff.

INQUIRIES

Inquiries regarding this policy can be addressed to the WDBVC at 805-477-5306.

/S/ Rebecca Evans, Executive Director
Workforce Development Board of Ventura County

ATTACHMENTS:

Attachment I - Oversight and Monitoring Plan

OVERSIGHT AND MONITORING PLAN

A. Definitions

Subrecipient: (2 CFR §200.93) Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Contractor: (2 CFR §200.23) Contractor means an entity that receives a contract as defined in 200.22 Contract. *[(2 CFR §200.22) Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.]*

B. Risk Assessment

A risk assessment shall be conducted prior to each monitoring visit to verify the risk and the sample size that will be reviewed.

C. Program Oversight and Monitoring Guidelines

1. Technical Assistance (TA)	
Requirement	
	<ul style="list-style-type: none"> ▪ Technical assistance must be provided to all new Subrecipients. ▪ Technical assistance to other Subrecipients should be provided, as needed.
When is TA conducted or provided?	
	<ul style="list-style-type: none"> ▪ New Subrecipients should be prioritized, visited, and provided with technical assistance within 60 days after the start of the program. ▪ All other Subrecipients should be visited and provided with technical assistance, if deemed necessary (i.e., not meeting performance standards, issues with CalJOBS or data management, and any other program-related issues). ▪ While Subrecipients can request additional technical assistance visits at any time during the year, granting and scheduling TA visits should be based on identified need, Subrecipient’s contracted responsibility and capacity to train their staff, WDBVC capacity and priorities, and other related factors.

Why is TA provided?
<ul style="list-style-type: none"> ▪ To inform new Subrecipients about local requirements and standards on selected topics such as contract administration, programs and program eligibility, performance, and program and fiscal administrative processes. ▪ To assist existing/current Subrecipients address identified weak areas in compliance and program implementation, if necessary. <i>[Refer to the results of the compliance monitoring reviews of the last two years in designing the TA content. Determine if submitted corrective action plan for any finding/s is implemented and effective.]</i> ▪ To provide a venue for identifying any need to require Subrecipients to attend specific training to ensure continued overall contractual compliance.
Documentation
<ul style="list-style-type: none"> ▪ TA Agenda ▪ TA Materials (PowerPoint presentation, tables, charts, etc.) ▪ Attendance Sheet with appropriate fields for participant full name and signature ▪ List of action or follow-up items ▪ <i>[No formal report needed]</i>
Staff Responsible
<ul style="list-style-type: none"> ▪ Project Manager and/or designated staff

2. Program Compliance Monitoring

Requirement
<ul style="list-style-type: none"> ▪ On-site compliance monitoring review of each Subrecipient must occur at least once every program year. ▪ When appropriate, a desk review may be conducted. Factors to consider include grant requirements, contractual requirements, nature of contracted service/s, administrative factors such as location of Subrecipient’s office, etc.
When is this conducted or provided?
<ul style="list-style-type: none"> ▪ Compliance monitoring reviews should be conducted within the second half of the fiscal year or earlier, as needed. ▪ New Subrecipients should be monitored first. ▪ Monitoring of multiple contracts or projects under one Subrecipient should be coordinated and scheduled together (to ensure fewer interruptions to the Subrecipient’s day-to-day operations). ▪ Schedule of monitoring review should be communicated to the HSA Contracts.
Why is this provided?

- Oversight and monitoring is required per Uniform Guidance and WIOA.
- For special projects, applicable regulations and MOUs may have specific monitoring requirements.

Scheduling and Formal Notification

- Assign a Lead Person to handle the monitoring review for each Subrecipient.
- Coordinate monitoring dates with WDBVC staff who will be part of the monitoring team.
- Call the Subrecipient with potential dates for monitoring and work with the Subrecipient to select a date.
- Ask the Subrecipient for the name of the Single Point of Contact (SPOC) from their staff.
- **Send a formal notification letter at least two weeks before the scheduled review.** This should indicate the date and time of the opening conference.
- Record all monitoring dates in the Monitoring Schedule
- Monitoring Schedule for the current program year shall be maintained

Pre-Visit Activities

- A. Review of the latest rules, regulations, directives, information notices, policies and procedures, and reports
 1. Federal & State
 - a. WIOA
 - b. Uniform Guidance
 - c. DOL WIOA TEGLS and TENS
 - d. State WIOA Directives and Information Notices
 - e. CalJOBS
 - f. Applicable regulations and for non-WIOA funded special projects
 2. Local Workforce Development Area
 - a. Local Policies & Procedures (e.g. Income Chart - LLSIL & Poverty Guidelines)
 - b. Applicable memorandum of agreement for non-WIOA funded special projects
 - c. File Review Sheets, Interview Sheets, Cheat Sheets (All Programs)
 - d. Working monitoring file (which contains the executed Agreement and all exhibits, contract/agreement amendments and modifications, monitoring reports from two previous years, systems reports and participant rosters, performance data, final completed monitoring report and closure letter and correspondence)
- B. Review of CalJOBS and internal reports and rosters:
 1. Participant Activity Rosters
 2. Participant Characteristics Reports
 3. Performance Reports
 4. Other available system management reports
 5. Other tracking spreadsheets
- C. Review and updating of monitoring guides and tools
 1. Include Property Management and Procurement Review from the latest State WIOA Fiscal and Procurement Monitoring Guide in all monitoring guides.

2. America's Job Center of California Monitoring Guide (Adult and Dislocated Worker Programs)
 - a. Use the latest State 85 Percent Formula Grants, Program On-Site Monitoring Guide as basis
 - b. Review the executed Agreement for items that need to be added to the monitoring guide.
 - c. Update all citations in the guide based on recent regulatory and policy issuances from DOL, State, and WDBVC.
3. Youth Program and Other Specialized Grants
 - a. Use the latest On-Site Monitoring Guide as basis.
 - b. Refer to applicable subgrant award agreement.
 - c. Review the executed Agreement for items that need to be added to the monitoring guide.
 - d. Update all citations in the guide based on recent regulatory and policy issuances from DOL, State, and WDBVC.
4. State 15% Programs
 - a. Use the State 15% Program Formula Monitoring guide as basis.
 - b. Review applicable subgrant award agreement.
 - c. Review the executed Agreement for items that need to be verified and added to the monitoring guide.
 - d. Update all citations in the guide based on recent regulatory and policy issuances from DOL, State, and WDBVC.
5. Other (WIOA and Non-WIOA) Programs
 - a. Use the monitoring guide provided by program fund source or WIOA monitoring guide which best reflects the program as basis
 - b. Customize the monitoring guide to match the purpose of the program
 - c. Review the executed Agreement for items that need to be added to the monitoring guide
 - d. Check for other requirements based on governing rules, regulations, policies, and procedures
 - e. Update all citations in the guide based on recent regulatory and policy issuances from DOL, State, fund source and WDBVC

D. Pre-visit preparation:

1. Review Operating Agreements as part of the One-Stop monitoring review (request from Project Manager)
2. Verify that Cost/Resource Sharing Agreements are up to date (request from Project Manager)

E. **Send out monitoring guide for Subrecipient to complete at least one month in advance (of compliance monitoring visit). Request that the Subrecipient return the completed tool at least a week before the monitoring visit. This allows the WDBVC monitor sufficient time to review the completed tool and draft notes for discussion with the Subrecipient.**

The monitoring guide should include file review sheets, interview sheets and other tools that will be used during the review. This gives the Subrecipient additional information about the monitoring process and activities.

- F. Communicate with HSA Contracts staff (including HSA Fiscal staff) to identify any potential challenges or specific areas of focus.
- G. Random selection of participant files that will be reviewed during the onsite visit
 - 1. Select a good mix of files to cover identified area/s of focus, potential issues, and status of implementation of Corrective Action Plan (CAP) from previous program year.
 - 2. Include any additional files that may have obvious or potential issues stemming from a review of the rosters/reports.
 - 3. **Send the list of participant files for review to the Subrecipient, no earlier than one week before the onsite visit.**

Actual Onsite Visit

A. Opening Conference

- 1. Communicate the scope of the monitoring review.
- 2. Ensure the Subrecipient understands the difference between “findings,” which are contractual and regulatory non-compliance issues, versus “concerns,” which may be a breach of compliance but are areas that adversely impact the quality and delivery of services to customers and may lead to findings. “Observations” are not breaches of compliance but are areas that may adversely impact the quality and delivery of services.
- 3. Findings, concerns, and observations noted in previous technical assistance or compliance monitoring reports will be reviewed to ensure that these have been corrected.
- 4. Allow for the Subrecipient to ask questions and be candid with the responses.
- 5. Explain the file review process, which should include reviewing a case files, in areas such as: Eligibility, Non-discrimination/EO/Grievance, IEP/ISP, Case Notes, Supportive Services, MIS, Activities, Performance, Follow-up and Customer Satisfaction. Below is a breakdown of how many files need to be reviewed:
 - a. 1-30 participants - all files
 - b. 31-100 participants - 35% of participant files
 - c. 101-150 participants - 15% of participant files
 - d. Over 150 participants - 10% of participant files

B. Review of the Monitoring Guide

- 1. The response to the monitoring guide should be reviewed.
 - a. If there are multiple and major items to clarify that need additional information and supporting documents, these should be summarized using a list that is sent to the Subrecipient within five (5) business days of the closing conference with a set deadline for submission.

- b. Otherwise, any items in the guide that need simple clarification should be discussed with the Subrecipient SPOC anytime during the onsite visit.

C. File Review

1. Review the required percentage of files based on the size of enrollment, including active and in follow-up during the monitoring visit. [Include additional files, if needed.]
2. Include review of issues brought up by the HSA Contracts and HSA Fiscal.
3. Complete a file review sheet for each file reviewed.
4. Maintain the completed file review sheets in the working file with the monitoring report. No copy is given to the Subrecipient.
5. Based on the completed file review sheets, prepare a List of Observations to summarize the results of the file review. Send the list to the Subrecipient within five (5) business days of the closing conference with a set deadline for submission.

D. On-Site Activities

1. Observe center/program environment, customer flow, and resource area usage
2. Conduct interviews with customers, staff, and program manager
3. Administer customer and staff satisfaction surveys
4. Review documents and data with the leadership

D. Closing Conference/Exit

1. Coordinate and confirm the closing conference schedule with the Subrecipient SPOC.
2. Discuss and finalize the closing conference notes with the WDBVC Manager.
3. During the closing conference:
 - i. Provide positive feedback regarding best practices observations.
 - ii. Provide specific details for all “findings”.
 - iii. Identify areas of “concern” or “observations” and explain the issues.

Follow-Up

A. Follow-Up

1. Inform the subrecipient of the timeline for submitting additional information, reports, and resolution of findings
2. Reports will be completed within 10 days of the monitoring closing conference
3. Subrecipient have 10 business days from receipt of the report to provide a response when a response is required
4. A final report will be issued within 10 days from subrecipient response. The final letter will confirm if the corrective action plan was accepted
5. Answer questions that Subrecipient may have regarding any findings or concerns.

Staff Responsible

- Project Manager and/or designated staff

ATTACHMENT:

- Attachment A - Sample Monitoring Schedule
- Attachment B - Sample Monitoring Notification Letter
- Attachment C - Sample Monitoring Report
- Attachment D - Risk Assessment
- Attachment E - Program Monitoring Guide
- Attachment F - Fiscal Monitoring Guide



[Date]

Name
Title
Service Provider Name
Address
City, State ZIP

RE: Program Year 20xx-xx Compliance Monitoring Visit
Service Provider Name
Contract Number #

Dear [Name],

This letter is to confirm that the County of Ventura Human Services Agency will conduct **a/an On-Site Monitoring / Enhanced Desk Monitoring Review (EDMR)** in Program Year (PY) 20xx-xx of the following program(s): [list program(s)]. [Service Provider Name] operates **this/these** programs. This PY 20xx-xx **Program and Fiscal** Compliance Monitoring Review is scheduled from [date], through [date]. However, if potential significant compliance issues are identified during the review, the timeframe may be expanded. The entrance conference will be held on [date], at [time] **via video or teleconference**. The meeting details will be provided later.

The purpose of the monitoring is to determine compliance with all aspects of local, State, and Federal program and fiscal management. The compliance monitoring review will be conducted under the authority of the Agreement between the County of Ventura and [Service Provider Name].

Additionally, for the review, the County of Ventura must receive any additional requested documents timely to ensure that the review will be performed as efficiently and effectively as possible. Please provide copies of any additional requested documents specified to your compliance monitor by the due date.

If you have any questions or need additional information, please get in touch with the us at HSA-Info.WDB@ventura.org. Thank you and we appreciate your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Rebecca Evans".

Rebecca Evans, Executive Director
Workforce Development Board of Ventura County

cc:



[Date]

Name
Title
Service Provider Name
Address
City, State ZIP

RE: Program Year 20xx-xx Compliance Monitoring Report
Service Provider Name
Contract Number #

Dear [Name],

This is to confirm the results of the compliance monitoring review of the [Service Provider Name] under the Workforce Innovation and Opportunity Act (WIOA) for Program Year (PY) 20xx-xx. The review, conducted by [WDBVC STAFF NAME on DATE], included but was not limited to: compliance with applicable federal and state laws, regulations, and policies related to WIOA, performance, CalJOBS reporting, procurement, non-discrimination and equal opportunity, implementation of the Corrective Action Plan (CAP) as a result from the monitoring visit of PY 20xx-xx (IF APPLICABLE), and selected participant case files.

The closing conference was conducted on DATE to discuss findings, observations, and concerns. On DATE, the Provider submitted additional information in response to the list of monitoring review results sent by the WDBVC.

The review was conducted under the authority of WIOA, 20 CFR 683.400 and 683.410, WDBVC's Policies and Procedures, Uniform Guidance, and the executed contract by and between [Service Provider Name] and the County of Ventura for the period from DATE to DATE.

Information for this report was collected through a review of randomly selected participant case files, overall program operations, response to the Monitoring Guide, procurement, and inventory lists. Staff and program participant interviews were also conducted.

BACKGROUND:

SERVICE PROVIDER was allocated \$_____ to operate and coordinate a comprehensive implementation of the NAME Program from DATE through DATE.

PROGRAM REVIEW RESULTS:

I. NAME OF PROGRAM

As part of the Provider's program design, DESCRIBE PROGRAM.

As of DATE, the Provider DESCRIBE PERFORMANCE ACHIEVEMENT.

___ # ___ files were reviewed. Below are areas of non-compliance (IF APPLICABLE):

NAME OF FINDING

Finding #1

DATE

Program Year 20xx-xx Compliance Monitoring Report – Service Provider Name
Page 2 of 2

Requirement:

Observation:

Recommendation:

IMPLEMENTATION OF THE CORRECTIVE ACTION PLAN (IF APPLICABLE)

xxx

Monitoring records are on file at the Workforce Development Board of Ventura County.

Please extend my appreciation to your staff for their cooperation and assistance during our review. The protocols and guidelines for monitoring review provide you with the time, as specified below, to submit a response. *Submit a CAP to the WDBVC on or before DATE (IF APPLICABLE).* If you have any questions or concerns regarding this report, please contact HSA-Info.WDB@ventura.org.

Disclaimer: This monitoring review was conducted on a sample basis; therefore, this report should not be considered a comprehensive assessment of the program factors that were monitored. **It is the Program Operator's responsibility to ensure that all corrective actions have been identified and addressed** and that their systems, programs and outcomes comply with program laws and regulations. Deficiencies identified in a subsequent review, such as an audit, would remain the Program Operator's responsibility.

Sincerely,



Rebecca Evans, Executive Director
Workforce Development Board of Ventura County

cc:

**County of Ventura Human Services Agency
Subrecipient Monitoring Risk Assessment Form (HSA.SUB.FormB)**

Subrecipient Name:	
Subaward Program Name:	
CFDA #:	
Federal Funding Source:	
Estimated Federal Award Obligation:	
Proposed Term of Agreement:	

Purpose: To document the risk assessment related to the specific Subrecipient in order to plan for the related monitoring efforts during the term of the subaward.

Instructions: Assign a value from 1-3 corresponding to the risk assessment related to the potential for noncompliance of the subrecipient. (Low Risk=1, Medium Risk=2, High Risk=3)

Consideration Item	Score (1-3)
1. Results of prior HSA/WDB monitoring (if applicable) or subrecipient prior governmental contracting experience (if new awardee).	
2. Subrecipient's prior experience with the same or similar subawards.	
3. Results of prior audit reports for same CFDA#.	
4. Frequency and type of audit performed for the subrecipient (annual basis and Single Audit is generally lowest risk).	
5. Whether subrecipient's audit designated them as a low-risk subawardee (if applicable)	
6. Size of this award in comparison to other awards made by HSA/WDB.	
7. Subrecipient is a US based company (foreign subrecipients are higher risk)	
8. Term of the grant (longer terms generally have more risk).	
9. Subrecipient has new personnel or new or substantially changed systems	
Sum of Risk Assessment Values	0

Risk Analysis: This subrecipient is determined as:

Low Risk

- Less than 17 = Low Risk
- More than 24 = High Risk
- Values in between = Moderate/Medium Risk

SAM.gov debarment check performed, showing no active exclusions, performed and in file?

Monitoring Plan Details: (On site vs. desk review, announced vs. unannounced, specific areas for additional review based on prior findings, etc.)

Level of monitoring should be consistent with subrecipient risk and therefore higher risk subrecipients should follow risk (for example, on-site reviews and more in-depth programmatic and fiscal review for higher risk subrecipients).

Form completed by:

Name

Date

Program Monitoring Document Checklist



Program Monitoring Review

Please return this completed checklist with copies of the requested documents to hsa-info.wdb@ventura.org as soon as possible by the due date specified.

Policies and Procedures (if any policies have been created or updated as of January 1, 20xx – Identify which in the Program Monitoring Questionnaire and submit)

- Eligibility Determination
- Personally Identifiable Information (PII)
- Grievance and Complaint
- Incident Reporting
- Conflict of Interest
- Career Services
- Supportive Services (Needs-Related Payments if applicable)
- Follow-up Services
- Oversight and Monitoring of Providers
- Selective Services
- Training: Registered Apprenticeship
- Training: On-the-Job
- Training: Incumbent Worker
- Training: Transitional Jobs
- Training: Occupational Classroom
- Rapid Response Assistance and Services

Administration & Organization

- List of all partners
- Copy of the PY 20xx-xx program monitoring log

CalJOBS Reporting

- Participant rosters for participants: DATE - DATE

PROGRAM MONITORING
QUESTIONNAIRE



Table of Contents

Grant Recipient Information 1

Expenditure Reporting..... Error! Bookmark not defined.

Program and Administrative Costs..... Error! Bookmark not defined.

Training Expenditure Requirements..... Error! Bookmark not defined.

Salary and Bonus Limitations Error! Bookmark not defined.

Cash Management and Interest Income..... Error! Bookmark not defined.

Internal Controls..... Error! Bookmark not defined.

Cost Allocation Error! Bookmark not defined.

Grant Recipient’s Oversight and Monitoring of Subrecipient(s)..... Error! Bookmark not defined.

Single Audit Policy and Procedure Error! Bookmark not defined.

Debt Collection Error! Bookmark not defined.

Grant Recipient Information

PY 20xx-xx Program Monitoring Review Dates: [Click here to enter text.](#)

Executive Director/Administrator (Addressee): [Click here to enter text.](#)

Single Point of Contact Name: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

Program Administrative Contact Person: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

Program Administrative Guide Completed by: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

Program Operations Guide Person: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

Program Operations Guide Completed by: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

PROGRAM ADMINISTRATION

1. Are all required partners located at every AJCC? [WIOA Section 121(b), 20 CFR 678.400] Select item.
 - a. If no, which partners are not located? Click here to enter text.
2. Are there any affiliate and/or specialized AJCCs? [WIOA Section 121(e)(2)(C)] Select item.
 - a. If yes, please provide the name(s) of the location and address. Click here to enter text.
3. How does the provider prevent conflicts of interest? [20 CFR 679.430] Click here to enter text.
4. What is the process for referring participants who have needs that are beyond the program? (e.g., housing or supplemental nutrition/food stamps) [20 CFR 680.900, 20 CFR 680.950] Click here to enter text.
5. How does the provider ensure that all participant activities and outcomes are reported completely, accurately, and timely in CalJOBS? [WIOA Section 116(i)(1)] Click here to enter text.
 - a. How frequently is participant information reported in CalJOBS? Click here to enter text.
 - b. If errors are found in the reported data, what corrective actions are taken? Click here to enter text.
6. What internal control structure does the provider have in place to safeguard PII, including medical information, in case files, stored electronically, or passing through electronic devices? [20 CFR 683.220, TEGL 39-11] Click here to enter text.
7. How does the provider track performance? [20 CFR 677.155] Click here to enter text.
8. How does the provider ensure that training providers are meeting performance outcomes before referring participants? [20 CFR 677.155] Click here to enter text.
9. Does the provider provide on-the-job training (OJT) and work experience directly or through a subrecipient? [20 CFR 680.700 (a)] Select item.
 - a. If yes, what documentation does the subrecipient maintain? Click here to enter text.
10. How does the provider ensure participants are being paid wages at the same rate as other staff in the same organization? [20 CFR 683.275] Click here to enter text.
11. How does the provider ensure participants are placed in safe education, training, and work locations? [20 CFR 683.280(a)] Click here to enter text.
12. What documentation is kept to verify participants are registered with Selective Service? [WIOA Section 189(h)] Click here to enter text.
 - a. Please describe the policy and procedure for determining eligibility for a participant who was required to register with the selective service system but did not? [TEGL 11-11 change 2, WSD 16-18] Click here to enter text.

Program Monitoring Questionnaire

13. How is the provider meeting the needs of veterans and spouses who are seeking education and training benefits under WIOA? [20 CFR 680.650] [Click here to enter text.](#)

14. Does the provider currently have a policy and procedure in place for handling complaints and grievances from participants and other interested or affected parties? [20 CFR 683.600] [Select item.](#)

15. Does the one-stop delivery system provide the following career services? [WIOA Section 134(c)(2), 20 CFR 678.430]	Yes	No
Eligibility determination.	<input type="checkbox"/>	<input type="checkbox"/>
Outreach, intake, and orientation to the other services available through the one-stop delivery system.	<input type="checkbox"/>	<input type="checkbox"/>
Initial assessment of skill levels including literacy, numeracy, English language proficiency, aptitudes, and abilities.	<input type="checkbox"/>	<input type="checkbox"/>
Initial assessment of supportive service needs.	<input type="checkbox"/>	<input type="checkbox"/>
Job search and placement assistance.	<input type="checkbox"/>	<input type="checkbox"/>
Career counseling.	<input type="checkbox"/>	<input type="checkbox"/>
Information regarding in-demand occupations and industry sectors.	<input type="checkbox"/>	<input type="checkbox"/>
Information regarding nontraditional employment.	<input type="checkbox"/>	<input type="checkbox"/>
Referral to, and coordination of, activities with other programs and services.	<input type="checkbox"/>	<input type="checkbox"/>
Labor market information.	<input type="checkbox"/>	<input type="checkbox"/>
Performance and program cost information regarding eligible providers of training services.	<input type="checkbox"/>	<input type="checkbox"/>
Local area performance information.	<input type="checkbox"/>	<input type="checkbox"/>
Information regarding supportive services.	<input type="checkbox"/>	<input type="checkbox"/>
Information and assistance regarding UI claims.	<input type="checkbox"/>	<input type="checkbox"/>
Assistance to determine eligibility for financial aid for non-WIOA funded education and training programs.	<input type="checkbox"/>	<input type="checkbox"/>
Comprehensive and specialized assessments of skill levels and service needs, including in depth interviewing.	<input type="checkbox"/>	<input type="checkbox"/>
Individual employment plan development.	<input type="checkbox"/>	<input type="checkbox"/>
Group counseling.	<input type="checkbox"/>	<input type="checkbox"/>
Individual counseling.	<input type="checkbox"/>	<input type="checkbox"/>
Career planning.	<input type="checkbox"/>	<input type="checkbox"/>
Short-term prevocational services.	<input type="checkbox"/>	<input type="checkbox"/>
Internships and work experiences linked to careers.	<input type="checkbox"/>	<input type="checkbox"/>
Workforce preparation activities.	<input type="checkbox"/>	<input type="checkbox"/>
Financial literacy services.	<input type="checkbox"/>	<input type="checkbox"/>
Out-of-area job search and relocation assistance.	<input type="checkbox"/>	<input type="checkbox"/>
English language acquisition and integrated education and training programs.	<input type="checkbox"/>	<input type="checkbox"/>
12 months of follow-up services after the first day of unsubsidized employment.	<input type="checkbox"/>	<input type="checkbox"/>
Business services for employers, including appropriate recruitment.	<input type="checkbox"/>	<input type="checkbox"/>

16. Does the provider utilize career pathways to support participants to enter and retain employment? [20 CFR 679.130(c)(2)] [Select item.](#)

17. How does the provider ensure recipients of public assistance, other low-income individuals, and individuals who are basic skills deficient receive priority of service? [20 CFR 680.600] [Click here to enter text.](#)

Program Monitoring Questionnaire

18. Does the provider have policies and procedures in place for follow-up services for its participants? [WIOA 134 (c) (2)(A)(1)(xiii), 20 CFR 678.430(c)] Select item.
 - a. If not, when will policies and procedures be in place? [Click here to enter text.](#)
 - b. Who is responsible for providing follow-up services? [Click here to enter text.](#)

19. Does know their responsibilities to immediately report instances of fraud, waste, abuse, and criminal activity committed by staff, contractors, or program participants and to the funding entity, Office of Inspector General (OIG), and Compliance Review Office (CRO)? [20 CFR 652.8(i), 20 CFR 683.200(h)] Select item.
 - a. Please provide the staff person, including his/her title, responsible for notifying OIG and CRO. [Click here to enter text.](#)

20. Please describe the type of system the provider uses to collect, maintain, and track participant registration and services provided. [20 CFR 680.110] [Click here to enter text.](#)

OVERSIGHT AND MONITORING

1. Please indicate the party or agency responsible for conducting the oversight and monitoring of its programs. [WIOA 107 (c)(8), 20 CFR 683.410] [Click here to enter text.](#)

2. Does the provider have written policies and procedures in place for conducting oversight and monitoring? Select item.
 - a. Does the provider conduct internal monitoring of its programs? Select item.
 - i. If no, why not? [Click here to enter text.](#)
 - b. What action does the provider take when instances of noncompliance are identified during monitoring reviews? [Click here to enter text.](#)

3. Does the provider outsource monitoring functions? Select item.
 - a. How does the provider ensure that the monitoring performed is sufficient, monitoring documents are available upon request, corrective actions are adequate and complete? [Click here to enter text.](#)

4. Has the provider completed 20xx-xx program year monitoring? Select item.
 - a. If no, please explain why the monitoring has not been completed. [Click here to enter text.](#)

5. How does the provider ensure that its subcontractors are monitored and reports are issued? [WIOA 107 (c)(8), WIOA 184 (a)(4), 20 CFR 683.410] [Click here to enter text.](#)

6. Do internal monitoring reviews ensure that there are procedures to ensure that PII is protected? Select item.
 - a. What documentation is reviewed? [Click here to enter text.](#)

Program Monitoring Questionnaire

7. How do monitoring reviews ensure there are procedures to prevent conflicts of interest? [Click here to enter text.](#)
8. How do monitoring reviews ensure veteran priority of service? [Click here to enter text.](#)
9. Are participants interviewed as part of the internal monitoring process? [Select item.](#)
10. How are issues or findings communicated to internal staff? [Click here to enter text.](#)
11. How does the provider follow up on findings arising from audits, monitoring, oversight reviews, and investigations? [Click here to enter text.](#)
12. Does the providers receive reports or updates regarding local, state, and federal monitoring reviews? [Click here to enter text.](#)

PROGRAM OPERATIONS

1. Who determines eligibility (name and title/classification)? [WIOA Section 3(2), WIOA Section 3(24), WIOA Section 3(36), WIOA 134 (c)(2-3), 20 CFR 680.110-130, WSD 18-03] [Click here to enter text.](#)
 - a. What documentation is collected to determine participant eligibility? [Click here to enter text.](#)
2. How does the provider determine adult low-income eligibility? [20 CFR 680.110-130, 20 CFR 680.600] [Click here to enter text.](#)
 - a. How does the provider ensure service providers accurately determine adult low-income eligibility? [Click here to enter text.](#)
 - b. What documentation is used to support adult low income? [Click here to enter text.](#)
3. How does the provider determine dislocated worker eligibility? [20 CFR 680.110-130, 20 CFR 680.660] [Click here to enter text.](#)
 - a. How does the provider ensure that service providers accurately determine dislocated worker eligibility? [Click here to enter text.](#)
 - b. What documentation is used to support dislocated worker eligibility? [Click here to enter text.](#)
4. How does the provider determine if an individual is basic skills deficient? [WIOA 3 (5)(B)] [Click here to enter text.](#)
5. What assessments are used to determine basic skills deficiency? [WIOA section 134(c)(3)(A), 20 CFR 680.210] [Click here to enter text.](#)
6. Do all participants have an individual employment plan (IEP) or individual service strategy (ISS)? [WIOA 134(c)(2)(A)(xii)(II); 20 CFR 680.170] [Select item.](#)
 - a. If no, please explain why not. [Click here to enter text.](#)
7. What specific role does a participant play in the development of their IEP/ISS? [Click here to enter text.](#)

Reporting and Management Information System

1. What is the provider's reporting procedures to ensure timely and accurate completing and submission of the required individual participant data via the CalJOBSSM system? [WIOA 116, WSD13-11] [Click here to enter text.](#)
2. Does the provider input data into the CalJOBSSM system daily? [WIOA 116, WSD13-11] [Select item.](#)
 - a. If yes, who is/are required to do those function(s)? [Click here to enter text.](#)
 - b. If no, how often is the information entered into CalJOBSSM? [Click here to enter text.](#)
3. What type of data/information is entered by the provider into the CalJOBSSM system? [Click here to enter text.](#)
4. How does the provider ensure the management information system (MIS) codes entered in the CalJOBSSM system are inputted correctly and accurately? [Click here to enter text.](#)

Training Services

1. Before using WIOA funds to finance training, how is it determined and documented other funding is unavailable? [20 CFR 680.230] [Click here to enter text.](#)
2. How does the provider ensure that consideration is given to training programs leading to recognized postsecondary credentials and to training programs that are aligned with in-demand occupations as determined by the WDBVC? [20 CFR 680.340(f)] [Click here to enter text.](#)
3. Please provide a description of how the provider implements the following training services [WIOA 134(d)(5), WIOA 134 (c)(3)(D), 20 CFR 680.200]:
 - a. Registered Apprenticeship Program: [Click here to enter text.](#)
 - b. On-the-Job Training (OJT): [Click here to enter text.](#)
 - c. Incumbent Worker: [Click here to enter text.](#)
 - d. Transitional Jobs: [Click here to enter text.](#)
 - e. Occupational Classroom Training: [Click here to enter text.](#)
4. Does the provider provide OJTs directly or through a subrecipient? [20 CFR 680.700 (a)] [Click here to enter text.](#)
5. How does the provider ensure participants are placed in safe education, training, and work locations? [20 CFR 683.280(a)] [Click here to enter text.](#)
6. Please describe how OJT providers are identified and selected? [WIOA Section 3(44), WIOA section 122(h), 20 CFR 680.700-710] [Click here to enter text.](#)

Program Monitoring Questionnaire

- a. For OJT employer reimbursement, how is the percentage determined? [WIOA Section 134(c)(3)(H), WIOA Section 134(d)(4), 20 CFR 680.720-730] [Click here to enter text.](#)
 - b. How does the provider determine the appropriate length of an OJT contract? [Click here to enter text.](#)
 - c. How does the provider ensure that contracts are not made with employers who have previously exhibited a pattern of failing to provide OJT participants with continued long-term employment? [20 CFR 680.700] [Click here to enter text.](#)
7. Do OJT contracts detail the knowledge and skills needed to perform the job? [WIOA Section 3(44)] [Click here to enter text.](#)
- a. If no, what information does it provide to ensure the participants and other parties are aware of the knowledge and skills needed to perform the job? [Click here to enter text.](#)
8. Does the provider contract with employers to provide OJT or Individual Training Accounts (ITA) under the registered apprenticeship program? [20 CFR 680.300, 20 CFR 680.700] [Select item.](#)
- a. If yes, are the programs registered under the National Apprenticeship Act? [Click here to enter text.](#)
 - b. If yes, please list the Registered Apprenticeship Programs for providing training that are not on the State Eligible Training Provider List (ETPL). [Click here to enter text.](#)
9. How does the provider ensure that its contracted training providers are not placing WIOA participants in positions that were vacated due to recent layoffs? [WIOA Section 181(b)] [Click here to enter text.](#)
10. Does the provider use WIOA funds for incumbent worker training? [WIOA 134(d)(4), 20 CFR 680.530, 20 CFR 680.780-790, 20 CFR 680.800-820] [Select item.](#)
- a. If yes, how is it tracked? [Click here to enter text.](#)
11. Does the provider use funds for transitional job training? [WIOA 134(d)(5), 20 CFR 680.190] [Select item.](#)
- a. If yes, how is it tracked? [Click here to enter text.](#)
12. How is it determined, and documented, that customized training or an OJT will be used instead of an ITA to provide training services? [WIOA Section 134(c)(F)(iii), 20 CFR 680.300 and 20 CFR 680.320] [Click here to enter text.](#)
13. Other than demand occupations, what criteria is used to select training? [20 CFR 680.210, WIOA Section 134 (c)(3)(H)(i)(I)] [Click here to enter text.](#)
14. How does the service provider verify that a participant is attending training? [WIOA Section 185(d)(I)(B), 20 CFR 680.420] [Click here to enter text.](#)
- a. What documentation or records are used to verify attendance, progress, and completion of training? [Click here to enter text.](#)
15. What steps do service providers take to ensure the participant is meeting the training program goals? [20 CFR 680.170] [Click here to enter text.](#)

Program Monitoring Questionnaire

16. Describe the type of training that has been provided to case managers on WIOA eligibility, program design, and performance. [TEGL 19-16] [Click here to enter text.](#)
17. What procedure is in place for case managers to be notified if a participant is no longer attending training? [Click here to enter text.](#)
18. How does the provider ensure that unused training funds are recovered when a participant does not successfully complete a training program? [20 CFR 680.310-320, WSD19-10] [Click here to enter text.](#)
19. How does the provider ensure that participants placed in training, OJT or work experience do not report directly to family members or friends? [20 CFR 683.200(g)] [Click here to enter text.](#)

Supportive Services

1. How does the provider make supportive services available under WIOA? [20 CFR 680.900] [Click here to enter text.](#)
 - a. How does the provider ensure supportive services are available under WIOA and in accordance with local policy? [Click here to enter text.](#)
2. How is it determined and documented that supportive services are reasonable and necessary to participate in WIOA activities? [WIOA Section 134(c)(2 and 3), 20 CFR 680.900-920] [Click here to enter text.](#)
3. Please describe the types of documentation kept to substantiate supportive services provided to participants. [20 CFR 680.900] [Click here to enter text.](#)
4. When a participant receives a supportive service, what is the process to ensure the MIS code is inputted in the CalJOBSSM system? [Click here to enter text.](#)
5. Under what circumstances can needs-related payments be authorized? [WIOA 134(c)(3)(d)(2), 20 CFR 680.930-970] [Click here to enter text.](#)
 - a. Does the provider have a policy in regards to needs-related payments? [Select item.](#)

Fiscal Monitoring Document Checklist



Fiscal Monitoring Review

Please return this completed checklist with copies of the requested documents to hsa-info.wdb@ventura.org as soon as possible by the due date specified.

Required Fiscal Documents

- Most recent chart of accounts, including sub-accounts and general ledger for WIOA programs and activities. Provide a detailed general ledger in PDF and Excel format showing all WIOA programs and activities transactions from July 1, 20xx through June 30, 20xx.
- Organization chart(s) identifying all employees, by name and position, who are paid with WIOA Title I funds.
- Executive's pay for the entire calendar year 20xx, broken down monthly by funding type, hours charged, amount paid, and fringe benefits including bonuses.
 - a) Support documentation to show percentage of time worked, copy of duty statement, and timesheets for 20xx.
- A list of PY 20xx-xx subrecipients and the monitoring log.
- Records used to support leveraged resources claimed toward the training expenditure requirements for PY 20xx-xx (if applicable).
- Your agency's Audit Resolution Control Log
- A copy of your Debt Collection Log

Optional Fiscal Documents (if changes occurred as of January 1, 20xx)

- Cost Allocation Plan
- Approved Indirect Cost Rate (if applicable)

Policies and Procedures (if any policies have been created or updated as of January 1, 20xx – Identify which in the Fiscal Monitoring Questionnaire and submit)

- Accounting Systems
- Allowable Costs and Cost Classification
- Audits and Audit Resolution
- Budget Control and Modifications
- Case Management (including minimizing cash on hand, Petty Cash, and bank reconciliations)
- Closeout – Grants and Contracts
- Debt Collection
- Employee Relocation Costs
- Incident Reporting
- Internal Controls/Separation of Duties
- Matched and Leveraged Costs
- Monitoring (including Personally Identifiable Information, sensitive, and confidential information, and subrecipient)
- Payroll and Time Distribution (Personal Services, Compensation, and Salaries & Fringe Benefits)
- Program Income
- Operating Expense Payments
- Services and Training (Individual Training Accounts)
- Travel

FISCAL MONITORING
QUESTIONNAIRE



Grant Recipient Information

PY 20xx-xx Fiscal Monitoring Review Dates: [Click here to enter text.](#)

Executive Director/Administrator (Addressee): [Click here to enter text.](#)

Single Point of Contact Name: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

Contact Person: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

Guide Completed by: [Click here to enter text.](#)

Email: [Click here to enter text.](#)

Phone: [Click here to enter text.](#)

GENERAL ADMINISTRATION

1. Identify which policies and procedures the grant recipient in place in the chart below. If any are marked no, provide an explanation. [Click here to enter text.](#)
2. Have any general policies and procedures changed or been created as of January 20xx? Select item.
 - a. **If yes, please identify revised or new policies to the monitor. It is not necessary to submit policies and procedures that have not been updated as of January 20xx.**

Policies and Procedures	Yes	No	NOTE: New or revised policies as of January 20xx requires submission.
1) Accounting Systems	<input type="checkbox"/>	<input type="checkbox"/>	
2) Allowable Costs and Cost Classification	<input type="checkbox"/>	<input type="checkbox"/>	
3) Audits and Audit Resolution	<input type="checkbox"/>	<input type="checkbox"/>	
4) Budget Control and Modifications	<input type="checkbox"/>	<input type="checkbox"/>	
5) Cash Management (including minimizing cash on hand, Petty Cash, and bank reconciliations)	<input type="checkbox"/>	<input type="checkbox"/>	
6) Closeout – Grants and Contracts	<input type="checkbox"/>	<input type="checkbox"/>	
7) Debt Collection	<input type="checkbox"/>	<input type="checkbox"/>	
8) Employee Relocation Costs	<input type="checkbox"/>	<input type="checkbox"/>	
9) Incident Reporting	<input type="checkbox"/>	<input type="checkbox"/>	
10) Internal Controls/Separation of Duties	<input type="checkbox"/>	<input type="checkbox"/>	
11) Matched and Leveraged Resources	<input type="checkbox"/>	<input type="checkbox"/>	
12) Monitoring (including personally identifiable information, sensitive and confidential information, and subrecipients)	<input type="checkbox"/>	<input type="checkbox"/>	
13) Payroll and Time Distribution (Personal Services, Compensation, and Salaries & Fringe Benefits)	<input type="checkbox"/>	<input type="checkbox"/>	
14) Program Income	<input type="checkbox"/>	<input type="checkbox"/>	
15) Operating Expense Payments	<input type="checkbox"/>	<input type="checkbox"/>	
16) Services and Training (individual Training Accounts)	<input type="checkbox"/>	<input type="checkbox"/>	
17) Travel	<input type="checkbox"/>	<input type="checkbox"/>	

3. Has the grant recipient established contracts and/or subawards (subrecipients) necessary to accomplish the goals of the grant? Select item.
 - a. If yes, what is the process for ensuring contractors and subrecipients follow the requirements of the grant agreement, federal regulations, Uniform Guidance, and policies and directives related to the WIOA? [Click here to enter text.](#)

4. How does the grant recipient ensure that:
 - a. WIOA funds are not used for unallowable activities? [Click here to enter text.](#)
 - b. WIOA Expenditures are tracked and meet grant deliverables? [Click here to enter text.](#)
 - c. Services are provided to priority populations? [Click here to enter text.](#)
5. What process does the grant recipient use to ensure that expenditures are reasonable, necessary, and allowable for the performance and benefit of the program? [Click here to enter text.](#)
6. How are policies and procedures communicated to all levels of staff, and if applicable, subrecipients? [Click here to enter text.](#)
7. Does the grant recipient have a process in place to provide information regarding these procedures to participants and other affected parties? [Select item.](#)

References:

WIOA (Public Law 113-128) Section 181(c); 184(a)(3), 134(c)-(d), 129, and 195; Title 2 Code of Federal Regulations (CFR) Part 200: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance); Title 20 CFR Sections 667.505; 667.630; 683.600, 683.220 and 683.610; Title 29 CFR Section 38.9; Title 22 CFR Division 1, Subdivision 2, Chapter 2, Sections 5050 – 5070; Training and Employment Guidance Letter (TEGL) 15-14, Subject: Implementation of the New Uniform Guidance Regulations (December 19, 2014); TEGL 39-11 Guidance on the Handling of Protection of Personally Identifiable Information; [WSD20-12](#) - Incident Reporting; [WSD16-16](#) - Allowable Costs and Prior Written Approval; [WSD18-05](#) - WIOA Grievance and Complaint Resolution Procedure

Expenditure Reporting

1. Please describe the grant recipient accounting method or system, including software, used to track its WIOA expenditures. [Click here to enter text.](#)
 - a. What is the process for reviewing budget vs. actual expenditures? [Click here to enter text.](#)
 - i. How often is budget to actual expenditure analysis performed? [Click here to enter text.](#)
 - b. How does the grant recipient use accounting records to arrive at the expenditure amounts reported on invoices? [Click here to enter text.](#)
2. Is the grant recipient reporting accruals separately from cash expenditures? [Select item.](#)
 - a. If yes, what types of costs make up grant recipient accruals (e.g., rent, salaries, contracts)? [Click here to enter text.](#)
 - b. If no, please explain why not. [Click here to enter text.](#)
3. Does the grant recipient require its subrecipients to report on an accrual basis? [Select item.](#)
 - a. If yes, what is the methodology used to report subrecipient accruals (e.g., what is the basis for the accruals and how do the subrecipients get that information to the grant recipient)? [Click here to enter text.](#)
 - b. If no, how does the grant recipient report subrecipient accruals? [Click here to enter text.](#)
 - c. How does the grant recipient substantiate the subrecipient accruals? [Click here to enter text.](#)
4. What types of costs are included in subrecipient administrative and program accruals? [Click here to enter text.](#)

5. Does the grant recipient generate program income? Select item.
 - a. If yes, what constitutes the program income (e.g. interest, facility rental, service fees)? Click here to enter text.
 - b. If yes, is program income generated from WIOA funds spent prior to requesting additional funds? Click here to enter text.

6. Does the grant recipient have subrecipients that generate program income? Select item.
 - a. If yes, how is the program income tracked? Click here to enter text.
 - b. If yes, is the program income generated from WIOA funds spent prior to requesting additional funds? Click here to enter text.
 - c. If the funds are not spent prior to requesting additional WIOA funds, please explain why not. Click here to enter text.

References:

WIOA Sections 133(b)(4) and 134(c)(3)(E); WIOA Sections 181 and 185; 20 CFR 683.100; 20 CFR 683.220; 20 CFR 683.295; and 20 CFR 683.300; 2 CFR 200.302; TEGL 02-16, Subject: Revised ETA-9130 Financial Report, Instructions, and Additional Guidance (July 14, 2016); WSD 19-05 Quarterly and Monthly Financial Reporting Requirements; WSD 15-23 Transfer of Funds for Adult and Dislocated Worker Programs; WSD 15-25 Program Income

Program and Administrative Costs

1. Does the grant recipient report administrative costs? Select item.
 - a. If yes, please explain (include types of activities reported as administrative). Click here to enter text.
 - b. If no, please explain why the provider does not have administrative costs to report. Click here to enter text.
 - c. Describe the grant recipient's process for ensuring that administrative costs are necessary, reasonable, and allowable. Click here to enter text.

2. How does the grant recipient identify when administrative and program costs are allowable, allowable with a condition, or unallowable to the performance of the award? Click here to enter text.
 - a. Does the grant recipient have a policies and procedures that follow the Cost Principles including a determination of when costs are allowable, allowable with condition, and unallowable? Select item.

3. Does the grant recipient have contractors/vendors who perform solely administrative functions (e.g., payroll services)? Select item.
 - a. If yes, please describe the functions being performed. Click here to enter text.
 - b. If yes, does the grant recipient report costs as administrative? Click here to enter text.

References: 20 CFR 683.205; 20 CFR 683.215; 20 CFR 683.245, 2 CFR 200.421 (b); 2 CFR 200.422; 2 CFR 200.455; 2 CFR 200.474, 2 CFR Appendix III to Part 200— Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)

Training Expenditure Requirements (Adult and Dislocated Worker only)

1. How does the grant recipient ensure that training expenses are properly documented, authorized, allocated, allowable, necessary, and reasonable? Click here to enter text.

2. How does the grant recipient ensure that 30-percent of the combined total of adult and dislocated worker WIOA formula fund allocations is spent on training? [Click here to enter text.](#)
3. How does the grant recipient ensure that any non-training expenditures incurred during participant training, including supportive services, are not counted toward the minimum training expenditure requirement? [Click here to enter text.](#)
4. What source documents are maintained to support the leveraged resources reported to the state? [Click here to enter text.](#)

References:

California Unemployment Insurance Code 14211; WSD 18-10; 20 CFR 688.540

Salary and Bonus Limitations

1. Does the salary plus bonus of any WIOA executive exceed the \$199,300 limit established for calendar year 2021 under Public Law 109-234? [Select item.](#)
 - a. If yes, please identify the WIOA executive(s) and the amount(s) exceeded. [Click here to enter text.](#)
 - b. If yes, what actions have the grant recipient taken to address the excess? [Click here to enter text.](#)
 - c. How will the grant recipient ensure that the salary and bonus of each WIOA executive does not exceed the limit established under Public Law 109-234? [Click here to enter text.](#)
2. How does the grant recipient ensure that salaries and bonuses are reasonable, comparable to the local labor market, and within the Executive Level threshold? [Click here to enter text.](#)
3. Is there a process and procedure in place related to bonuses, raises, and leave practices? [Select item.](#)

References:

20 CFR 683.290; TEGL 05-06 Implementing the Salary and Bonus Limitations in Public Law 109-234; U.S. Office of Personnel Management Executive Table; WSD18-07 Salary and Bonus Limitations for 2018

Cash Management and Interest Income

1. Describe the grant recipient cash management methodology (e.g., reimbursement, forecasting, just-in-time, etc.)? [Click here to enter text.](#)
 - a. If the grant recipient operates on a cash reimbursement method, identify the source of funds used initially in lieu of WIOA funds. [Click here to enter text.](#)
2. How does the grant recipient determine the amount of cash to draw down? [Click here to enter text.](#)
 - a. How often does the grant recipient draw down cash? [Click here to enter text.](#)
3. Is there a reconciliation performed between the cash drawdowns and expenditures? [Select item.](#)
 - a. If yes, how frequently is the reconciliation performed and reviewed? [Click here to enter text.](#)

4. Describe the process, including source documents, used by the grant recipient to substantiate cash requests. Please include how the grant recipient ensures cash requests are made by authorized representatives. [Click here to enter text.](#)
5. Describe the grant recipient process in place to track, report, and collect improper payments made from the grant recipient to its subrecipient or contractors? [Click here to enter text.](#)
6. Does the grant recipient have policies in place for the payment of non-sufficient funds, overdraft fees, and other penalties which cannot be paid using Federal funds? [Select item.](#)
7. Does the grant recipient have policies and procedures in place to minimize cash on hand? [Select item.](#)
 - a. What are the internal controls in place to ensure proper separation of duties for the following: recording, custodian, authorizing, and reconciliation? [Click here to enter text.](#)
8. Does the grant recipient maintain WIOA funds in interest bearing accounts? [Select item.](#)
 - a. Does the grant recipient require its subrecipients to maintain funds in interest bearing accounts? [Select item.](#)
 - b. Is interest income earned on WIOA funds reported to the state as program income? [Select item.](#)
9. Has the grant recipient made any cash requests which resulted in excess cash? [Select item.](#)
10. Describe the process for subrecipients to request cash. [Click here to enter text.](#)
 - a. What source documents are used to substantiate subrecipient cash requests? [Click here to enter text.](#)

References:

2 CFR Section 200.302(a)(b)(2), 2 CFR Section 200.400(a), 2 CFR Section 200.403(g), 2 CFR Section 200.305 (b)(1) and (9); WSD16-17 CalJOBSSM Cash Request; WSD19-05 Monthly and Quarterly Financial Reporting Requirements

Internal Controls

1. Identify the staff responsible for the following WIOA controls (please include name and titles):
 - a. Preparing drawdowns or deposits: [Click here to enter text.](#)
 - b. Reconciling the bank account: [Click here to enter text.](#)
 - c. Reconciling credit cards: [Click here to enter text.](#)
 - d. Reconciling petty cash: [Click here to enter text.](#)
 - e. Handling petty cash: [Click here to enter text.](#)
 - f. Approving cash receipts: [Click here to enter text.](#)
 - g. Accounts receivable: [Click here to enter text.](#)
 - h. Accounts payable: [Click here to enter text.](#)
2. Has the grant recipient undergone significant fiscal staffing changes within the last year? [Select item.](#)
 - a. If yes, describe changes [Click here to enter text.](#)

Fiscal Monitoring Questionnaire

3. How does the grant recipient ensure new fiscal staff are aware of WIOA requirements? Click here to enter text.
4. How does the grant recipient ensure that grant operations will achieve the following objectives? Click here to enter text.
 - a. Effectiveness and efficiency of operations Click here to enter text.
 - b. Reliability of reporting for internal and external use Click here to enter text.
 - c. Compliance with applicable laws and regulations Click here to enter text.
5. How does the grant recipient ensure effective control accountability for checks? Include, if applicable, whether checks are issued internally or externally. Click here to enter text.
 - a. Are checks issued internally? Click here to enter text.
 - b. How are blank checks stored? Click here to enter text.
6. Does the grant recipient use electronic signatures and/or signature stamps? Select item.
 - a. If yes, how are electronic signatures and/or signature stamps protected? Click here to enter text.
7. How does the grant recipient approve electronic financial and programmatic (e.g., personnel) records? Click here to enter text.
 - a. What is the process for making corrections identified during the review and certification of electronic records? Click here to enter text.
8. Does the grant recipient use electronic time reporting methods (e.g., timesheets)? Select item.
 - a. If yes, how are electronic time records approved? Click here to enter text.
9. Does the grant recipient utilize corporate credit cards? Select item.
 - a. If yes, how do you ensure effective control and accountability? Click here to enter text.
10. Does the grant recipient utilize petty cash? Select item.
 - a. If yes, is there a policy in place to ensure that there is effective control and accountability? Click here to enter text.
 - b. If the cash management policy has been updated as of January 1, 20xx, submit the documentation to the monitor prior to the on-site review.**
11. How does the grant recipient ensure effective control and accountability for electronically stored data (e.g., computer passwords, IT security encryption)? Click here to enter text.
12. Does the grant recipient have policies and/or procedures in place to protect Personally Identifiable Information (PII)? Select item.
 - a. If yes, do the policies and procedures include protecting information classified as sensitive and confidential? Click here to enter text.

References:

2 CFR 200.302(a); 2 CFR 200.303; 20 CFR 683.220; WSD16-08 Release of Confidential UI Information

Cost Allocation

1. Does the grant recipient have written policies and procedures for distributing program costs, staff time, and general administrative costs among funding streams/programs? Select item.
 - a. **If the Allowable Costs and Cost Allocation policy or the Cost Allocation Plan has been updated as of January 1, 20xx, submit the documentation to the monitor prior to the on-site review.**

2. Does the grant recipient have an approved Indirect Cost Rate (ICR) that is applied to any WIOA funds? Select item.
 - a. Who is the cognizant agency? Click here to enter text.
 - b. When was it approved? Click here to enter text.
 - c. What is the approved ICR? Click here to enter text.
 - d. **If the approved ICR has changed as of January 1, 20xx, submit the documentation to the monitor prior to the on-site review.**

3. If the grant recipient does not have an ICR but does apply indirect costs, how is the ICR applied? Click here to enter text.
 - a. When was this allocation method approved/implemented? Click here to enter text.

4. Does the grant recipient use cost pools? Select item.
 - a. If no, please explain how the grant recipient allocates costs that benefit multiple programs. Click here to enter text.

5. Does the grant recipient have a written cost allocation plan? Select item.
 - a. What date was the cost allocation approved? Click here to enter text.
 - b. **If the cost allocation plan has changed as of January 1, 20xx, submit the documentation to the monitor prior to the on-site review.**

6. Does the grant recipient use time studies to allocate employee salaries and overhead? Select item.
 - a. If yes, when was the current time study approved and by whom? Click here to enter text.

7. Using the chart below, please identify all cost pools utilized by the grant recipient for allocating WIOA costs.

Name of Cost Pool	Funds Allocated through Cost Pool	Types of Costs Allocated	Allocation Basis
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.

References:

Grant Recipient's Oversight and Monitoring of Subrecipient(s)

1. Please list the party or agency responsible for the oversight and monitoring of the program: [Click here to enter text.](#)
2. Does the grant recipient outsource monitoring functions? [Select item.](#)
 - a. If yes, how does the grant recipient ensure that the monitoring performed is sufficient, monitoring documents are available on-site, and that corrective actions are adequate and complete? [Click here to enter text.](#)
 - b. If yes, what is the grant recipient's process for ensuring corrective actions and questioned costs were appropriately identified? [Click here to enter text.](#)
3. Has the grant recipient completed PY 20xx-xx Monitoring? [Select item.](#)
 - a. If no, provide an explanation. [Click here to enter text.](#)
4. Does the grant recipient's monitoring plan:
 - a. Identify every subrecipient? [Select item.](#)
 - b. Require annual on-site program, fiscal, and procurement monitoring of its subrecipient's programs, services, and activities funded by WIOA. [Select item.](#)
5. Do the grant recipient procedures:
 - a. Follow a standardized review methodology resulting in written reports that record:
 - i. Condition [Select item.](#)
 - ii. Cause [Select item.](#)
 - iii. Criteria [Select item.](#)
 - iv. Corrective action? [Select item.](#)
 - v. Due dates for completion of corrective action? [Select item.](#)
 - b. Require systematic follow-up to ensure corrective action implementation? [Select item.](#)
 - c. Ensure compliance with grievance and complaint policy requirements? [Select item.](#)
 - d. Require that all monitoring and oversight documentation is available for review by federal and state officials? [Select item.](#)
 - e. Require all monitoring records to be retained for three years? [Select item.](#)
 - f. Require that reports and other records involved in litigation, claim, audit, or other action that started before the expiration of the three-year period, must be retained until completion and resolution of all such actions or until the end of the three-year period, whichever is later. [Select item.](#)
6. Do the grant recipient monitoring policies and procedures include the protecting of PII, sensitive, and confidential information? [Select item.](#)
7. If the grant recipient does not have monitoring policies and procedures, how does it ensure its programs and services comply with WIOA and other applicable laws and regulations? [Click here to enter text.](#)

8. Do the grant recipient monitoring tools require the monitor to verify the following:

	Yes	No	Provide Tool
a. Policies and procedures on cost allocation, procurement, financial management systems, and audit resolution?	<input type="checkbox"/>	<input type="checkbox"/>	
b. Financial reporting completed timely and on an accrual basis?	<input type="checkbox"/>	<input type="checkbox"/>	
c. Accurate reporting of administration and program costs?	<input type="checkbox"/>	<input type="checkbox"/>	
d. Reporting of program income?	<input type="checkbox"/>	<input type="checkbox"/>	
e. Supporting documentation for expenses claimed?	<input type="checkbox"/>	<input type="checkbox"/>	
f. Sample testing of allocation method (e.g., payroll, operating expenses)?	<input type="checkbox"/>	<input type="checkbox"/>	
g. Ensure subrecipient executive salaries do not exceed limitation?	<input type="checkbox"/>	<input type="checkbox"/>	
h. Sample testing of cash drawdowns, including excess cash?	<input type="checkbox"/>	<input type="checkbox"/>	
i. Internal controls and separation of duties?	<input type="checkbox"/>	<input type="checkbox"/>	
j. Unallowable costs have not been charged?	<input type="checkbox"/>	<input type="checkbox"/>	
k. Subrecipients are monitoring their subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>	
l. Supporting documentation for all procurement transactions?	<input type="checkbox"/>	<input type="checkbox"/>	

a. If no to any of the above, please explain:
 Click here to enter text.

9. Does the grant recipient contract with other grant recipients? Select item.

a. If yes, please explain how the grant recipients coordinate to jointly establish procedures for monitoring multiple grant recipient contracts (e.g., how are regional contracts monitored?).
 Click here to enter text.

10. Through its monitoring process, does the grant recipient verify that the salary plus bonus of any subrecipient executive for WIOA does not exceed the \$199,300 for calendar year 20xx established under Public Law 109-234? Select item.

- a. If any salary exceeds the limit, please identify the subrecipient executive(s) and the amount(s) exceeded. Click here to enter text.
- b. If any salary exceeds the limit, what has the grant recipient done to address the excess amount(s)? Click here to enter text.
- c. How will the grant recipient ensure that the salary plus bonus of each subrecipient executive does not exceed the limit established under Public Law 109-234?
 Click here to enter text.

References:

20 CFR Section 683.410(a); 2 CFR 200.303; 2 CFR 200.329; DOL financial Management TAG, Appendix E; WIAD 00-7 Standards for Oversight and Instructions for Substate Monitoring; WSD 21-07 Salary and Bonus Limitations for 2018; TEGL 05-06 Implementing the Salary and Bonus Limitations in Public Law 109-234

Single Audit Policy and Procedure

1. Does the grant recipient have written single audit resolution policies and procedures? Select item.

If no, please explain why not. Click here to enter text.

2. Does the grant recipient audit resolution and procedures include of the following three part process:
 - a. Initial Determination? Select item.
 - b. Informal Resolution Period? Select item.
 - c. Final Determination? Select item.

3. Does the grant recipient ensure the audit resolution process is completed within six months after the Federal Audit Clearinghouse has accepted their subrecipients single audit report? Select item.
If no, please explain: Click here to enter text.

4. Does the grant recipient audit resolution control log contain the following:

	Yes	No
a. Date of the audit?	<input type="checkbox"/>	<input type="checkbox"/>
b. Period covered by the audit?	<input type="checkbox"/>	<input type="checkbox"/>
c. Date audit was received?	<input type="checkbox"/>	<input type="checkbox"/>
d. The auditor?	<input type="checkbox"/>	<input type="checkbox"/>
e. The questioned costs?	<input type="checkbox"/>	<input type="checkbox"/>
f. The audit findings specifically related to the subaward?	<input type="checkbox"/>	<input type="checkbox"/>
g. The date of the initial determination?	<input type="checkbox"/>	<input type="checkbox"/>
h. The date of the final determination?	<input type="checkbox"/>	<input type="checkbox"/>
i. Documentation of decisions regarding the disallowed costs and administrative findings?	<input type="checkbox"/>	<input type="checkbox"/>

a. Please provide a copy of the Single Audit Resolution Control Log to the compliance monitor.

5. Does the grant recipient establish an audit resolution file to document the disposition of reported questioned cost and corrective actions taken for all findings? Select item.

6. Does the grant recipient audit resolution file(s) contain the following (as applicable):

	Yes	No
a. Proof of receipt of the Initial Determination Letter by the subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>
b. The Initial Determination Letter which states the timeframes for finding resolution as well as possible sanctions if resolutions are not completed?	<input type="checkbox"/>	<input type="checkbox"/>
c. Sign-in sheet documenting the attendees of the informal resolution meeting?	<input type="checkbox"/>	<input type="checkbox"/>
d. Notes related to the informal resolution?	<input type="checkbox"/>	<input type="checkbox"/>
e. Final Determination and proof of receipt by the subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>
f. Final audit report?	<input type="checkbox"/>	<input type="checkbox"/>

7. Do the grant recipient’s audit resolution local level hearing procedures ensure the following:

	Yes	No	Page #
a. The hearing is recorded mechanically or by a court reporter?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
b. The auditee is given 30 calendar days after the Final Determination is issued to submit a written request for a hearing?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
c. The auditee is provided a written notice of the date and site of the hearing at least 10 calendar days prior to the hearing?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
d. The auditee is informed of the right to withdraw a hearing request as long as it is in writing?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
e. The hearing officer is required to issue a decision within 60 days of the request filing date?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
f. The auditee is informed of the right to file an appeal 10 days from receipt of the local hearing officer’s adverse decision to the state?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
g. The auditee is informed that if a local hearing is not held or the decision is not rendered timely, the auditee has 15 days from the date on which the hearing should have been held to file an appeal with the state?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text

8. Did any subrecipients expend \$750,000 or more in Federal awards in 2020-21? Select item.
- a. If yes, did the subrecipient have a single or program-specific audit performed and was it submitted to the Federal Audit Clearinghouse? Select item.
 - i. If the subrecipient did not have a single or program-specific audit performed, explain why. Click here to enter text.
 - b. Please provide a list of all subrecipients for PY 20xx-xx and which were required to conduct a single audit.**
9. Does the grant recipient issue a management decision on audit finding(s) and verify on the subsequent single audit report that corrective action has been implemented for its subrecipients? Select item.
 If no, explain why. Click here to enter text.

References:

20 CFR 683.210; 2 CFR Subpart F; 2 CFR 200; DOL Financial Management TAG Part II, Chapter I2;
 WIAD 05-17 Audit Resolution

Debt Collection

- 1. The settlement of all debts resulting from unresolved questioned cost, fraud malfeasance, misapplication of funds, or other serious violations or illegal acts must be made with cash and be from

nonfederal sources. Does the grant recipient debt collection process require funds collected by the grant recipient in settlement be returned to the EDD Compliance Resolution Unit immediately upon receipt? Select item.

2. Does the grant recipient have written debt collection procedures that include:

	Yes	No	Page #
a. A process for notifying subrecipients of the establishment of the debt; <ul style="list-style-type: none"> • their appeal rights; • the date the debt will be considered delinquent; • the sanction (which may include, but not limited to, debarment) if the debt is not repaid; • And the interest rate charged, if any? 	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
b. The requirement of three debt collection letters be sent to the subrecipient at no less than 30 calendar day intervals?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
c. The establishment of an outstanding debt category in the local area accounts receivable system?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
d. The grant recipient standards and specifications for terminating, compromising, and litigating debts?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text
e. A process for maintaining a permanent record of all debt collection cases and their status?	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text

a. Please provide a copy of the Debt Collection Log.

3. Does the grant recipient have any WIOA funds in the debt collection process? Select item.
 a. If yes, please have the debt collection file(s) available for review.

References:
 20 CFR Section 683.200(b); 20 CFR 683.500; DOL Financial Management TAG Part II, Chapter II-I2; WIAD 01-5 Debt Collections