

Genesee-Livingston-Orleans-Wyoming Local Workforce Development Area Oversight and Monitoring Plan

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GLOW WDB OVERSIGHT AND MONITORING PLAN

Background:

Section WIOA §679.370(i)(1-3) of the Workforce Innovation Opportunity Act (WIOA) requires the Local Board, in partnership with the CLEO (or the CLEO's designated fiscal agent) to conduct oversight of the WIOA programs and the One-Stop delivery system in the local area. 2 CFR 200.331 requires that recipients and sub recipients must continuously monitor grant-supported activities in accordance with the uniform administrative requirements at Title 29 CFR Parts 95 and 97, as applicable. 2 CFR 200.331 (d) & (e) requires that each recipient and sub recipient must conduct regular oversight and monitoring of its WIOA activities and those of its sub recipients. The purpose of this requirement is to ensure that expenditures meet the programmatic, cost category and cost limitation requirements of WIOA and the regulations, and to determine that there is compliance with other provisions of the WIOA regulations and other applicable laws and regulations, and to ensure that technical assistance is provided as needed. TA 21-04, 21-05 2 CFR 200.330 Subrecipient and Contractor Determinations and 2 CFR 200.331 Requirements for Pass through Entities. Using the Subrecipient vs. Contractor Determination checklist attachment A, the GLOW WDB Executive Director along with the Livingston County Principal Account Clerk will make the determination if the non-federal entity is a subrecipient or contractor.

Fiscal and Program Monitoring Summary

Oversight and Monitoring will be conducted for both programmatic and fiscal functions. The GLOW CEO/WDB Agreement was modified and approved by the GLOW WDB 6/15/04 to reflect additional Grant Recipient Fiscal and WDB program duties.

Grant Recipient

Oversees Fiscal Subrecipient activities (including youth) funded under WIOA Title I. NYS DOL FOTA Staff oversees Fiscal Subrecipient activities for Livingston County Office of Workforce Development (including youth).

I. FISCAL MONITORING (Grant Recipient)

1. Livingston County Office of Workforce Development, as designated fiscal agent for the GLOW WDB, will provide fiscal oversight of local WIOA programs administered by its Grant Subrecipients. A Subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program. The DOL FOTA staff will provide fiscal oversight of WIOA programs administered by Livingston County Office of Workforce Development. GLOW currently contracts with The Bonadio Group to complete the subrecipient monitoring for the subrecipient counties plus Wyoming County Community Action. If the contract is not renewed with The Bonadio Group or another firm, then the monitoring reverts back to the Principal or Sr. Account Clerk to complete. The Principal Account Clerk will complete the One Stop Operator Contract. The Grant Recipient will provide desk reviews and onsite fiscal monitoring as described in this plan. All monitoring will be conducted by the Principal Account Clerk, or Sr. Account Clerk of the Livingston County Office of Workforce Development. Each sub-recipient and contracted service provider will be provided at least two weeks'

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notice prior to monitoring. All monitoring activities will be supervised by the GLOW WDB Executive Director.

Mandatory Training – All new Subrecipients will be provided training on fiscal reporting requirements. The training times and location will be announced after the Providers have been identified. This training must take place before July 1st of program year. Ongoing technical assistance will be provided as requested.

Financial Reports – “Desk audits will be completed for all Subrecipients. The GLOW WDB operates on a voucher reimbursement system. Reimbursement will be made by the Grant Recipient based on the expense reimbursement basis, subject to availability of funds. Each provider will be required to submit a monthly voucher with backup documents. Each voucher will be the actual expenses incurred and the accrued expenditures as of the last day of the month. The final voucher and backup will be required within 30 days of the end of the contract period.”

The Grant Recipient will follow the auditing and monitoring guides provided by NYSDOL FOTA. (*Local Workforce Development Area's Program, Fiscal & Performance Monitoring Guide for Subrecipients*)

Required Documentation of WIOA Expense (Budget Forms and Instructions attached)

On Site Reviews

1. **Annual Financial Management/Cost Allocation Reviews for Contracted Service Providers**

At least once each year, July through June, a financial management review will be initiated by 12/1 and completed by 6/30 for each contracted service provider. The review will determine the adequacy of internal controls and reliability of the sub-recipient's financial management system as they relate to the contract and to ensure that sub-recipients meet the term and conditions of the contract, fiscal goals or requirements and that amounts reported are accurate, allowable, supported by documentation and properly allocated. A written report will be issued summarizing the visit and any exceptions found. Follow-up will occur within 90 days of issuance if any corrective action is required.

2. **Biennial Property Management Review**

Beginning in the second quarter, 12/1 of the program year and completed by the fourth quarter 6/30 of the same program year, the contractor will conduct a biennial on-site property management review of all sub-recipients and contracted service providers to determine if the sub-recipient maintains

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property management records, conducts physical inventory, has control systems in place to prevent loss, damage and theft and has adequate maintenance procedures. A written report will be issued summarizing the visit and any exceptions found. Follow-up will occur within 90 days of issuance if any corrective action is required. In order to validate the accuracy of the GLOW master inventory list, Contractors will need to provide Item and Description, Serial Number, Date of Purchase, Cost of Purchase and Date, and Condition of Item. If an item is purchased for a customer, the NY# of Customer. WDB Staff will provide a GLOW Inventory Label for all new items purchased. WDB staff will also provide on a quarterly basis the most up-to-date inventory to the contractor for review. Contractors will responded within 10 days that the list is correct or if changes need to me made.

3. Biennial Procurement Management Review

Beginning in the second quarter, 12/1 of the program year and completed by the fourth quarter 6/30 of the same program year, the contractor will conduct a biennial on-site procurement review of all sub-recipients and contracted service providers to determine if the sub-recipient's policies and procedures are comprehensive and contain provisions per the One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG), follow stated policies and procedures, are properly supported and documented, ensure that all good and services are competitively procured and contracts contain provisions of the TAG. A written report will be issued summarizing the visit and any exceptions found. Follow-up will occur within 90 days of issuance if any corrective action is required.

4. Monthly Desk Audits for Adult, Dislocated Worker and Youth Framework Expenditure Reports

The GR reviews monthly vouchers (due the 7th each month) to analyze spending levels and the amount reported for allocations, cash receipts, monthly and total expenditures and current accruals and obligations. A copy of the desk review will only be provided to the sub-recipient if any concerns or findings are identified, or if corrective action needed.

5. Single Audit Requirements

2 CFR 200.501 A non-federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program specific audit conducted for that year in accordance with the provisions of this part. If a non-federal entity expends less than \$750,000 during the fiscal year, they are exempt from the requirements for that year. However, the independent auditor's report could be collected to ensure there are no serious fiscal issues with the subrecipient.

2 CFR 200.512 – The single audit must be collected within the earlier of 30 calendar days after receipt of the single audit, or nine months after the

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end of the audit period. The Livingston county Principal Account Clerk will send an email to each subrecipient informing them that the single audit is due by a required date to ensure that the single audits are collected in a timely manner.

If the single audit report has findings a letter will be issued by the Livingston County Principal Account Clerk asking for the corrective action that is being taken by the non-federal entity in regards to the findings. If a Single Audit is required from the sub-recipient and is not performed, a management letter will be issued to the sub-recipient requiring the performance of the single audit.

II. PROGRAM MONITORING (WDB Staff)

The Genesee, Livingston, Orleans, Wyoming Workforce Development Board (GLOW WDB) Staff will provide oversight of WIOA Programs. The NYS DOL Program Management Staff will provide oversight to WDB Staff.

Mandatory Training

All Subrecipients will be provided training on program and performance requirements by July 1st of program year.

Eligibility and Records Review and DEV

Eligibility for Adult, Dislocated Worker, and Youth Programs will be monitored annually in each G-L-O-W county. A sample of participant files from each of the three funding sources for each G-L-O-W county registered into WIOA for the previous two quarters will be selected. WDB staff will monitor these files for eligibility, including:

- Age
- Selective Service
- Self Sufficiency
- Dislocation Criteria (DW)
- Barrier, Economically Disadvantaged, Parent Signature (under 18), working papers (youth)
- Data Element Validation
- OSOS Entry for Performance and Comments

GLOW will utilize the NYSDOL required forms. The monitoring schedule will be done mid program year.

Sources of information used will be participant paper folders, OSOS database records, and supplemental reports including Management Reports.

Annual review of GLOW WIOA Youth Year-Round will be done annually in March. The purpose of on-site monitoring will be to:

- Ensure that staff are informed of and are able to carry out program

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- objectives, policy, and regulations
- Review documentation and records that support Subrecipient reports
- View delivery of program services
- Learn about the Subrecipient's progress and problems
- Quarterly evaluations of youth providers are done as well to ensure Contractors are in compliance and prepared to meet program goals and reporting requirements
- Talk to youth about program

EEO Requirements

EEO Requirements will be monitored on a yearly basis for compliance. Monitoring will be done by desk audits. The LWDA and its Subrecipients must comply with federal and State requirements regarding nondiscrimination and equal opportunity. This statement must appear in contracts between the LWDA and its Subrecipients.

Program Performance and Outcome Reports

Performance will be monitored on a quarterly basis through a desk review. The outcomes for the report are generated by the GLOW Performance Report. This report includes information on monthly spending and enrollments including the number of adults, dislocated workers, and youth enrolled in training. If a provider falls below contracted target amounts after the second quarter, 12/30, an email will be sent to the provider notifying them they are below contract level and request a corrective action plan.

This report is shared with the GLOW WDB and GLOW Service Providers on a monthly basis.

Monitoring Reports

- Monitoring will follow a standardized review methodology. A written report will be prepared, recordings of findings and any needed corrective actions noted.
- Findings requiring immediate action will be communicated to the provider as soon as possible – normally during review. These findings will also be included in the final report with the current status of resolution identified.
- The distribution for program monitoring reports will include GLOW WDB Chairperson, GLOW WDB Executive Director, Service Provider, Grant Recipient, NYS DOL Financial Oversight and Technical Assistance (FOTA) and Program Representative, GLOW WDB Staff, and appropriate Chief Elected Official or Board Chairperson.
 - In the event of corrective action being necessary, the Provider will be notified within 30 days and given 30 days to respond to the report and make corrective action.
 - Written reports and paperwork documentation pertaining to the monitoring shall be retained and made available for review for six years from date of monitoring.

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- To ensure the necessary corrective action has been taken, the corrective action will be checked for completion upon the 30-day notification to respond. A follow up will be issued notification on the current status of corrective action(s).
- If there is a lack of action regarding the corrective action plan future reimbursements may be delayed until the corrective action is taken.

Technical Assistance

In the event that Technical Assistance will be necessary, the WDB staff will address program issues and the Grant Recipient will be available to address fiscal issues. In the event that additional assistance is needed, the NYS DOL Program Management or FOTA staff will be contacted.

Attachment A Sub-Recipient vs Contractor Determination

Provider Name: [Insert Provider Name]

Per 2 CFR 200.330 Subrecipient and Contractor Determinations: The non-Federal entity may concurrently receive Federal awards as a recipient, subrecipient, and a contractor, depending on the substance of its agreements with the Federal awarding agencies and pass-through entity must make cast-by-case basis determinations whether each agreement it makes for the disbursement of Federal program funds cast the party receiving the funds in the role of subrecipient or contractor. The Federal awarding agency may supply and require subrecipients to comply with additional guidance to support these determinations provided such guidance does not conflict with this section. (a) Subrecipients. A subaward is for the purpose of carrying out a portion of the Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of a subrecipient include a "Yes" response to the following five questions:

Will the contract provide the following:	YES	NO	NA
1. Determine who is eligible to receive what federal assistance services?			
2. Have its performance measured against whether the objectives of the Federal programs have been met?			
3. Have responsibility for programmatic decision making?			
4. Have responsibility for adherence to the applicable federal program compliance requirement?			
5. Use federal funds to carry out a program of the organization as compared to providing goods and services for a program.			

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If Yes to these questions, the provider is probably a subrecipient/contractor. The contract should include elements related to monitoring and 2 CFR 200 status.

Sub-Recipients
Genesee County Job Development Bureau Livingston County Office of Workforce Development Orleans County Job Development Agency Wyoming County Community Action Genesee Finger Lakes Regional Planning Council
Subrecipients are prohibited from contracting with WIOA funds with other entities.

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Will the contract provide the following:	YES	NO	NA
1. Provide goods or services within normal business operations?			
2. Provide similar goods or services to many different purchasers?			
3. Normally operates in a competitive environment?			
4. Provide goods or services that are ancillary to the operation of the program?			
5. Is not subject to the Federal compliance requirements of the program as a result of the agreement, though similar requirements may apply for other reasons?			

If Yes to these questions, the provider is probably a subrecipient/contractor. The contract should include elements related to monitoring and 2 CFR 200 status.

Per 2 CFR 200.330 Subrecipient and Contractor Determinations Section C Use of judgement in making determination: In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgement in classifying each agreement as a subaward or a procurement contract.

Conclusion: