

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 and Opportunity Act (WIOA) requires the Local Board, in partnership with the Chief Local Elected Official (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 subrecipients must continuously monitor grant-supported activities in accordance with the uniform administrative requirements at ~~(d) & (e)~~ § 200.332 (e). require that each recipient and subrecipient must conduct regular oversight and monitoring of its WIOA activities and those of its subrecipients. 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 (Workforce Development System Technical Advisory (WDS TA) #21-04; WDS TA #21-05; 2 CFR 200.331, Subrecipient and Contractor Determinations; and 2 CFR 200.332, Requirements for Pass through Entities). Using the Subrecipient vs. Contractor Determination checklist in Attachment A, the Genesee-Livingston-Orleans-Wyoming (GLOW) Workforce Development Board (WDB) Executive Director (ED), along with the Livingston County Principal Account Clerk, will make the determination if the non-federal entity is a sub-recipient 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 to reflect additional Grant Recipient (GR) fiscal and WDB program duties.

Grant Recipient

Oversees fiscal subrecipient activities (including Youth) funded under WIOA Title I. New York State Department of Labor (NYSDOL) Financial Oversight and Technical Assistance (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 NYSDOL FOTA staff will provide fiscal oversight of WIOA programs administered by Livingston County Office of Workforce Development. GLOW currently contracts with an independent audit firm to complete the subrecipient monitoring for the subrecipient counties plus Wyoming County Community Action. If the contract is not renewed or terminated with the independent audit firm or another, 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 GR will provide desk reviews and onsite fiscal monitoring as described in this

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plan. All monitoring will be conducted by the Principal Account Clerk, or Sr. Account Clerk of the Livingston County Office of Workforce Development. Each subrecipient and contracted service provider will be provided at least two weeks' notice prior to monitoring. All monitoring activities will be supervised by the GLOW WDB ED.

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 the Program Year (PY). 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 GR 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 GR will base their review on 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 PY, July 1 through June 30, a financial management review will be initiated by December 1 and completed by June 30 for each contracted service provider. The review will determine the adequacy of internal controls and reliability of the subrecipient's financial management system as they relate to the contract and to ensure that subrecipients meet the terms 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**

Between 12/1 of the PY and 6/30 of the same PY, the contractor will conduct a biennial on-site property management review of all subrecipients and

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contracted service providers to determine if the subrecipient maintains 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 One-Stop System Operator (OSOS) ID of the customer must be included. 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 respond within 10 days that the list is correct or if changes need to be made.

3. Biennial Procurement Management Review

Beginning 12/1 of the PY and completed by 6/30 of the same PY, the contractor will conduct a biennial on-site procurement review of all subrecipients and contracted service providers to determine if the subrecipient's policies and procedures are comprehensive and contain provisions per the One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG), stated policies and procedures are followed and are properly supported and documented, ensure that all goods 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 (DW) and Youth Framework Expenditure Reports

The GR reviews monthly vouchers (due the 7th of 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 subrecipient if any concerns or findings are identified, or if corrective actions are needed.

5. Single Audit Requirements

2 CFR 200.501: A non-federal entity that expends \$1,000,000 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 \$1,000,000 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 end of the audit period. The Livingston County Principal Account Clerk will

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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 regard to the findings. If a single audit is required from the subrecipient and is not performed, a management letter will be issued to the subrecipient requiring the performance of the single audit.

II. PROGRAM MONITORING (WDB Staff)

GLOW WDB staff will provide oversight of WIOA Programs. NYSDOL 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 the PY.

Eligibility and Records Review and Data Element Validation (DEV)

Eligibility for Adult, DW, and Youth programs will be monitored annually in each GLOW county. A sample of participant files from each of the three funding sources for each GLOW county registered into WIOA in the previous enrolled in a WIOA program in the program year that's being monitored will be selected. WDB staff will monitor these files for eligibility, including:

- Age;
- Selective Service;
- Self-sufficiency;
- Dislocation criteria (DW);
- Barrier, including low-income, disability, high school dropout, parenting youth (Youth);
- DEV; and
- OSOS data entry and file maintenance.

GLOW will utilize the NYSDOL-required forms. The monitoring schedule will be done mid-PY.

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

An annual review of GLOW WIOA Youth will be done in March. The purpose of on-site monitoring will be to:

- Ensure that staff are informed of and are carrying out program objectives, policies, and regulations;
- Review documentation and records that support subrecipient reports;

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- View delivery of program services;
- Learn about the subrecipient's progress and problems; and
- Talk to Youth about the program.

Quarterly evaluations of Youth providers are done as well to ensure contractors are in compliance and prepared to meet program goals and reporting requirements.

Equal Employment Opportunity (EEO) Requirements

EEO requirements will be monitored on a yearly basis for compliance. Monitoring will be done by desk audits. The Local Workforce Development Area (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, DWs, and Youth enrolled in training. If a provider falls below contracted target amounts at the conclusion of the second quarter, 12/30, an email will be sent to the provider notifying them they are below the contract level and requesting 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 and any findings and corrective actions will be noted.
- Findings requiring immediate action will be communicated to the provider as soon as possible – normally during the 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 the GLOW WDB Chairperson, the GLOW WDB ED, the service provider, the GR, the NYSDOL FOTA and Program representatives, GLOW WDB staff, and the appropriate CLEO 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 (6) years from the date of monitoring.
 - To ensure the necessary corrective action has been taken, the corrective action will be checked for completion upon the 30-day notification to

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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 is necessary, WDB staff will address program issues and the GR will address fiscal issues. In the event that additional assistance is needed, NYSDOL Program management or FOTA staff will be contacted.

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Provider Name: [Insert Provider Name]

Per 2 CFR 200.331 Subrecipient and Contractor Determinations: (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 any of the following five questions:

Will the contract provide the following:	YES	NO	N/A
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?			

If the answer to any of these questions is yes, the provider is a subrecipient/contractor. The contract must include elements related to monitoring and 2 CFR 200 status.

<u>Sub-Recipients</u>
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
<p>In accordance with this policy, GLOW WDB prohibits subrecipients from passing through WIOA funds to other entities via a subrecipient relationship .</p>

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Per 2 CFR 200.331 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 case-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. (b) Contractors. A contract is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-federal entity and a contractor are when a "Yes" response is given to the five questions below:

Will the contract provide the following:	YES	NO	N/A
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 200.331 Subrecipient and Contractor Determinations, 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:

The GLOW WDB has prepared a policy and procedure to ensure sub-recipient monitoring is completed yearly (see GLOW Subrecipient Monitory Policy). Program monitoring will be conducted yearly on all sub-recipients between the months of January and April.