

Cape Fear Local Policy No. P-WDB-012-2018

Subject: **CFWDB Oversight and Review Policy**

Purpose: The purpose of the Workforce Innovation and Opportunity Act (WIOA) monitoring is to ensure the integrity of the WIOA system, to review performance, assess compliance with applicable laws and regulations, and identify successful methods and practices that serve to enhance the system through continuous improvement.

Policy: The Cape Fear Workforce Development Board (CFWDB) monitors the WIOA program and its contractors as an ongoing process through desk file reviews, monthly reimbursement requests, correspondence, and on-site visits. Additionally, at a minimum, a comprehensive review of the entire program is administered by the CFWDB on an annual basis. All programmatic and fiscal functions of the program are thoroughly reviewed for accuracy and compliance with the Department of Workforce Solutions (DWS) regulations.

Action: **Monitoring Scope**

The scope of the monitoring effort includes all aspects of the WIOA system. Accordingly, monitoring will be carried out both externally (contractors) and internally (Workforce Development Board and staff).

Staff Responsible for Monitoring

CFWDB staff annually administer the comprehensive monitoring of contractors. Throughout the year, CFWDB staff constantly monitors and reviews contractor performance and fiscal responsibility of the programs. The results of the monitoring reviews are reported directly to the WIOA Director, who reviews each monitoring report prior to the report being forwarded to the entity or agency which was monitored. Financial monitoring is carried out by the Fiscal Compliance Officer or others designated by the WIOA Director.

Programmatic Monitoring

Programmatic Monitoring of One-Stop Operators and Service Providers is administered by CFWDB staff members as authorized by the WIOA Director. Programmatic monitoring includes review of all programs and activities, including but not limited to the following:

1. Case note and file reviews for accuracy
2. NCWorks Online documentation reviews
3. Data validation
4. Performance
5. Equal Opportunity
6. Records and file retention
7. Eligibility
8. Interview of contractors' staff and trainees

Financial Monitoring

Financial monitoring of service providers is administered by the Fiscal Compliance Officer or other CDFWD staff member authorized by the WIOA Director. Fiscal monitoring includes extensive review of all financial aspects of the programs, including but not limited to:

1. Financial procedures
2. Salaries of staff and participants, including travel and review of timesheets
3. Individual Training Accounts and On-The Job Work Experience
4. Property management and inventory
5. Budget analysis
6. Chart of Accounts, General Ledger, Bank Reconciliations
7. Monthly financial reports and invoices

Monitoring Methods

Monitoring may be on or off site and include the following:

1. Desk reviews of program files, reports, and statistics for performance and compliance
2. On-site visits to review records and interview contractor staff and trainees for compliance and quality of service
3. Telephone calls/surveys to employers and current/former trainees to determine compliance and assess quality of service
4. Any other methods as specified by the CFWDB or WIOA Director

Effective Date: April 20, 2018

Expiration Date: Indefinite

Contact: Cape Fear Workforce Development Board Director

Distribution: CFWDB WIOA Providers
CFWDB Staff
NC Division of Workforce Solutions

Attachments: **Attachment A:** F-WDB-020-2018 Program Monitoring Review Checklist
Attachment B: F-WDB-019-2018 Fiscal Monitoring Review Checklist

FISCAL MONITORING INCLUDES THE FOLLOWING:

- | | |
|-----------------------------------|--|
| 1. Financial Procedures | 9. Program Income |
| 2. Financial Testing | 10. Property Management |
| 3. Staff Salaries | 11. Other Financial Compliance Issues |
| 4. Travel | 12. Internal Monitoring Procedures |
| 5. ITAs | 13. Technical Assistance/Corrective
Actions |
| 6. Participant information | 14. Budget Analysis |
| 7. OJT or Work Experience | |
| 8. Indirect Costs and Joint Costs | |

DOCUMENTS TO BE PRODUCED FOR REVIEW UPON MONITORING

- 1. Workforce Innovation Opportunity Act signed into Law by President Obama July 22, 2014
- 2. "Super Circular" OMB circular, 2 CFR 200 TEGAL15-14 Implementation of the New Uniform Guidance Regulations (*electronic copy*)
- 3. Federal Regulations – Public Contracts and Property Management, Federal Standards for Federally Funded Grants and Agreement.
- 4. Organizational Chart
- 5. Written Agency Personnel Policy
- N/A 6. Non-Expendable Equipment Lease Agreement
- N/A 7. Non-Expendable Equipment Purchase Approval
- 8. Property Inventory List
- N/A 9. Office space rental or lease agreements (as applicable)
- 10. Fidelity Bonding Policy
- 11. Master policy for Retirement/Pension Plan
- 12. Indirect Cost Agreement (as applicable)

*Equal Opportunity Employer/Program
Auxiliary Aids and Services are Available Upon Request to Individuals with Disabilities*

- 13. Written Cost Allocation Plan (shared costs that are direct charges) (as applicable)
- 14. Written Accounting Procedures
- N/A 15. Individual Training Account (ITA) and Non-ITA Master List for current program year*
(as applicable)
- 16. Monthly Financial Status Report and Request for Funds (*This is the form you submit to the COG each month for reimbursement of your expenses*)
- 17. Original Invoices to Support # 16 Above
- 18. Chart of Accounts
- 19. General Ledger Monthly Trial Balance Documentation
- 20. Bank Reconciliation Statements
- 21. Staff Time Sheets
- 22. Staff Leave Records to support time sheets
- 23. Staff Travel Vouchers
- 24. Quarterly Tax Reports
- 25. W-4 Tax Withholding Forms for WIOA staff
- N/A 26. Copies of Participant Time Sheets for any OJT and Work Experience customers during
months tested (as applicable)
- N/A 27. Participant Travel/Transportation Documentation as applicable for months tested
(as applicable)
- N/A 28. Participant Child-Care Documentation (as applicable)
- 29. Workmen's Compensation or Accident Insurance Policy for WIOA Participants
- N/A 30. Canceled Checks

For any item that is not applicable above, please write N/A and explain. Please scan in all documents for the months requested and upload to Dropbox (see email for instructions)

Cape Fear Local Area WIOA Contractor Internal Monitoring Checklist

All contractors operating WIOA programs funded by the Cape Fear Local Area Workforce Development Board must ensure that a system of continuous internal monitoring exists to determine proper programmatic management including review of program goals and objectives, and performance. Internal monitoring must include reviewing NCWorks Online activities, documentation of quarterly reviews of OJT Employers and Classroom visitations, as well as a participant file reviews. Any issues resulting in non-compliance must be documented and a corrective action procedure specified to correct the deficiency.

Quality programmatic monitoring requires both internal and external monitoring to ensure compliance. Your internal monitoring documentation should include but not be limited to the following:

- Uniform compliance with WIOA regulations
- Compliance with CFLA policies and procedures
- Proper documentation of Services in NCWorks Online
- Review of documents scanned into NCWorks Online
- Review of sign-in and participant tracking systems
- Staff interviews to ensure that a program vision and supporting goals are known and being met by all center staff
- Customer Interviews-documentation of customer satisfaction
- Random review of at least 10% of participant files monthly
- Review of ADA and EO compliance procedures
- Review of customer flow from Adult Basic Career Services to Intensive and Training Services with review of activity notes indicating face to face meetings with customers on a regular basis
- Resource Management, Action plan documentation of partnerships and outreach to the community with specific activities noted-not a list of contacts (attain at least one new partner each quarter), marketing efforts, career fairs, kiosks at community events throughout the season, schools, etc.
- Invoices for program expenditures properly filed and accounting records reviewed, documentation of property purchased with WIOA funds
- Customer Service plan reviewed, revised, and documentation of issues with a corrective action plan addressed and signed by center staff conducted quarterly at a minimum
- Documentation of center staff, leadership, and CFLA management team meetings including partners

Please attach this checklist to your documentation as you conduct internal reviews and keep in an agency notebook for review. If you have questions or need assistance, please contact your program manager.