***WIOA Title I Formula & Statewide Discretionary Grants to LWDBs***

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| **PY 20 Determination** |
| [ ]  No Issues Identified | [ ]  Item(s) to Address | [ ]  Disallowed Costs | [ ]  Findings |
| [ ]  Noted Practice | [ ]  Questioned Costs | [ ]  Pending/Additional Evidence Needed | [ ]  N/A |

| **Item** | **Description** | **Questions for Confirmation, Review & Discussion** | **Documents to Review** |
| --- | --- | --- | --- |
| **1.1** | **Design & Governance of LWDB** * Title 20 CFR 679.310 implements WIOA sec. 107 by defining the LWDB and its functions.
* 679.310 (g) The CEO must establish by-laws, consistent with State policy for LWDB membership, that at a minimum address all seven components.
* WIOA Sec. 107 (e) SUNSHINE PROVISION
* WIOA Sec. (107)(12)(A) BUDGET.—The local board shall develop a budget for the activities of the local board in the local area, consistent with the local plan and the duties of the local board under this section, subject to the approval of the chief elected official.

**ESD Policy 5610** – Local Board Member Appointment Criteria, July 1, 2015Section 107(b) (1) of the Workforce Innovation and Opportunity Act (WIOA) requires the Governor, in partnership with the State Workforce Development Board, to establish criteria for use by local Chief Elected Officials to appoint members of local boards in their areas. The U.S. Department of Labor (DOL), through Training and Employment Guidance Letter (TEGL) 27-14, further requires state policy outlining the criteria and process for local board member appointment. **ESD Policy 5609** – Local Workforce Development Area Designation, July 1, 2015Section 106(b) of the Workforce Innovation and Opportunity Act (WIOA) requires the Governor to designate local workforce development areas (local areas). Training and Employment Guidance Letter (TEGL) 27-14 directs that by July 1, 2015, the Governor, in consultation with the State Workforce Development Board (SWDB), must develop a policy and procedure for initial and subsequent designation of existing and new local areas. WIOA Sections 106(b), 106(e), 116(g)(2)(A), and 184(b)(1) 20 CFR 679.220, 679.230, 679.240, 679.250, 679.260, 679.280, 679.290, 683.630, and 683.640 | WIOA Section 107(b)(1) |WIOA Section 107 (i) |TEGL 27-14 | 20 CFR 679.120, 679.310, 679.320, 679.330, 679.340, 679.350, and 679.360 | * Were there changes to the By-Laws since the last monitoring visit?
* Does the Board have representation as required by WIOA?
* How many vacancies are there on the Board?
* How long has the vacancy been vacant?
* Does the LWDB have an adopted budget to establish fiscal year spending authority? (and supplemental budget, if applicable)
* Was the budget approved by CLEO and the LWDB according to statute?
 | [ ]  Copy of Board By-Laws (Only provide if there were changes to the Board By-Laws since the last monitoring visit)[ ]  Copy of any governing coalitions/consortiums agreements (Only provide if there were changes to the coalitions/consortiums since the last monitoring visit)[ ]  List of Board members and organization represented. [ ]  List of any vacancies by category and how long the vacancy has been unfilled.[ ]  Copy of Board adopted budget & supplemental budget (if applicable)[ ]  Copy of chief local elected official approval/concurrence of budget (examples include emails from CLEO or designee, Board minutes from chief elected official, Board-Consortiums or minutes from Board meeting where the CLEO is present, and budget is approved) [ ]  Copy of Board minutes where budget is adopted[ ]  Documentation of public notices of LWDB regular meetings and schedule. |
| **1.2** | **MOU/IFA/RSA** WIOA emphasizes full and effective partnerships between LWDBs, chief elected officials, and one-stop partners. LWDBs and partners must enter into good-faith negotiations. LWDBs and one-stop partners must establish, in the MOU, how they will fund the infrastructure costs and additional costs of the one-stop centers.**MOU –** WIOA sec. 121(c)(2)(A) and 20 CFR 678.500(b), 34 CFR 361.500(b), and 34 CFR 463.500(b).20 CFR 678.500; §678.505: §678.755; and §678.760; §678.715; §678.720; §678.730; §678.740; and §678.750**IFA** Required partner programs and additional partners infrastructure costs: 20 CFR 678.700(c), 678.415, and678.420(b), 34 CFR 361.700(c), 361.415, and 361.420(b), and 34 CFR 463.700(c), 463.415, and 463.420(b)TEGL 17-16 – Infrastructure Funding of the One-Stop System**Job Corps –** Job Corps FAQ - <https://www.dol.gov/agencies/eta/wioa/faqs/>TEGL 16-16: One-Stop Operations Guidance for the American Job Center Network**Section 5 of the TEGL 17-16 addresses:**Required partner programs and additional partners that carry out their program in the local area are required to share infrastructure costs and certain additional costs (20 CFR 678.700(c), 678.415, and678.420(b), 34 CFR 361.700(c), 361.415, and 361.420(b), and 34 CFR 463.700(c), 463.415, and 463.420(b)). All one-stop partners, whether they are required partners or additional partners, ***must contribute to infrastructure costs of the one-stop centers*** based on proportionate use and relative benefits received. The required one-stop partners must provide access to their programs in the comprehensive centers and contribute to the infrastructure costs of those centers. These ***partners also make available each partner program’s applicable career services at the comprehensive one-stop centers and may contribute to shared services and shared operating costs.*** When two or more grant recipients or contractors of a required partner program are carrying out the program in a local area, both of these entities must contribute to infrastructure costs, including at an affiliate center, if those partners are participating in that affiliate center***.*** The financial contributions of one-stop partners through a direct linkage will be different than those one-stop partners with a physical presence, regardless of the type of center.**Partner Programs with Multiple Grant Recipients:**Partner programs and additional partners that carry out a program in the local area are required to share infrastructure costs and certain additional costs (20 CFR 678.700(c), 34 CFR 361.700(c), and 34 CFR 463.700(c)). When two or more grant recipients or contractors of a required partner program carry out a program in a local area, these entities are considered one-stop partners and must reach out to the Local WDB and carry out the roles and responsibilities of one-stop partners, including negotiating their share of infrastructure costs.**Contributions to Affiliate Centers:*****Only those one-stop partners that participate in the affiliate one-stop centers would be required to contribute to the infrastructure costs*** for those centers, including in one-stop affiliate centers where “access” to programs, services, and activities are made available through a direct linkage or physical presence. | **MOU*** Has the grant recipient established an MOU or partnership agreement outlining each party’s responsibility? If not, how will the grant recipient ensure partnership commitments and requirements outlined in the SOW/State Plan are met?
* Who are the additional partners the grant recipient works with that are not expressly required in the SOW? How do these additional partners contribute to the grant?
* How does the grant recipient track/document activities with partners?
* Are all required partner programs represented in the Local One-Stop delivery system?
* How does the required partner program provide access to its program or activities through the Local One-Stop system?
* Does the required partner program provide access to its services through any affiliated sites or specialized AJCs in the State? For each affiliated site or specialized AJC in which the require partner program provides access to its services, is access to services provided on site by program staff member, via cross training of partner staff, or via direct linkage through technology?
* Does the required partner program provide career services through AJCs in the State? What specific career services is the required partner program providing AJCs?
* Has the LWDB, with agreement of the CEO, developed and entered into a signed MOUT with all of the required one-stop partners?
* Does the MOUT contain:
	+ A description of services to be provided through the One-Stop delivery system, including the manner in which the services are to be coordinated and delivered through the system;
	+ One-Stop operating budgets identifying the costs of the services and the operating costs of the system including IFA, for the infrastructures costs of One-Stop Centers in accordance with 20 CFR 678.700 – 678.755 and funding of the shared services and operating costs of the One-Stop delivery system described in 20 CFR 678.760;
	+ Methods to providing access to services;
	+ Methods for referring individual between One-Stop operating and the grant recipient for appropriate services and activities;
	+ Provisions specifying the MOUT’s duration and the procedures for amending it;
	+ Identification of other contributions made to the one-stop system through other avenues;
	+ A description of the medication process;
	+ Signatures of all the required partners’ authorized representative; and
	+ Appeals process and the resulting update to the MOU
* Does the MOU contain the following related to infrastructure funding (20 CFR 678.755);
	+ The period of time which the IFA is effective? (This may be a different time period than the duration of the MOU)
	+ Identification of a One-Stop operating budget, including infrastructure costs in the IFA and additional costs, which will be periodically reconciled against actual costs incurred and adjusted accordingly to ensure that it reflects a cost allocation methodology that demonstrates how infrastructure costs are charged to each partner in proportion to its use of the One-Stop Center and relative benefit received, and that complies with 2 CFR 200.245
	+ Description of the process to be used amount partners to resolve issues during the MOUT duration period when a consensus cannot be reached?
	+ Description of the period medication and review process to ensure equitable benefit amount One-Stop partners?
* Do MOUs contain any additional costs agreed upon by the grant recipient, including:
	+ Applicable career services that must be included; and
	+ Shared operating costs and shared services that may be included?
* Does the grant recipient use a portion of funds made available under their program’s authorizing Federal law (or fairly evaluated in-kind contributions) to pay the additional costs related to the operation of the One-Stop delivery system (20 CFR 678.760)

As a required partner, is the “American Job Center” used as a general reference to the local one-stop center, or as the tag line “a proud partner of the American Job Center network” on all products, signage, programs, activities, services, electronic resources, facilities, and related property and new materials used in the One-Stop delivery system? 20 CFR 678.900  | **MOU*** Signed MOUs
* Effective time period
* Identification of all program partners
* One Stop Resource Sharing Agreement

**IFA*** IFAs that include all program partners
* Signed IFAs
* IFA Effective time period
* Documentation on IFA reconciliation, including evidence that programs occurring in WDA are being charged based on the agreed upon cost allocation methodology (examples include: spreadsheet that shows actual charges, invoices to partners, or other forms of documentation)
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| **1.3** | **One Stop Operator*****(This section is only applicable to those LWDBs that have procured or re-procured since the last monitoring visit for a One-Stop Operator).***One-Stop Operator may not perform the following functions as outlined in 20 CFR 678.620:1. Serve as staff to the LWDB (20 CFR 679.400 (d));
2. Convene system stakeholders to assist in the development of the local plan;
3. Prepare and submit local plans (as required under sec. 107 of WIOA);
4. Be responsible for oversight of itself;
5. Manage or significantly participate in the competitive selection process for One-stop operators;
6. Select or terminate one-stop operators, career services, and youth providers;
7. Negotiate local performance accountability measures; and
8. Develop and submit a budget for activities of the Local Board in the local area.
9. Any other functions specifically assigned to the LWDB by WIOA 107(d).

**TEGL 15-16, Section 7 Competitive Selection of One Stop Operators**Local WDBs may establish additional roles for the one-stop operator, including the following: being the primary provider of services within the center; providing some of the services within the center; coordinating service providers within the center and across the one-stop system; and coordinating service delivery in a multi-center area, which may include affiliated sites. ***The role of the one stop operation must be clearly articulated in all phases of the procurement process***, as well as in the legally binding agreement between the Local WDB and the one stop operator. One stop operators may not perform the following functions: convene system stakeholders to assist in development of the local plan; prepare and submit local plans (as required under WIOA sec. 107); be responsible for oversight itself; ***manage or significantly participate in the competitive selection process for one-stop operators***; select or terminate one stop operators, career service providers, and youth providers; negotiate local performance accountability measures, or develop and submit budgets for activities of the Local WDB in the Local Area.  | * Did the competition for a One-stop operator articulate the role of the One-stop operator? (20 CFR 678.620)

[ ]  Yes [ ]  No* Does the One-stop operator coordinate the service delivery of required one-stop partners and service providers? (20 CFR 678.620) [ ]  Yes [ ]  No
* Does OSO perform multiple functions?

[ ]  Yes [ ]  No* How were specifications, requirements, statement of work, and invitation for bids or RFP’s developed?
* After solicitation of several sources, how is competition determined inadequate.
 | * OSO RFP
* List of respondents
* Successful bidder
* Evaluation criteria used
* List of where and when the OSO RFP was published, include websites, newspapers, etc..
* Documentation showing how the amount of funding was determined to cover the cost of services provided in the RFP
* Copy of Conflict of Interest/Firewall agreement (when applicable)
* Copy of job description of the person assigned as OSO, or if the roles are distributed among multiple staff, copies of their job descriptions with the OSO duties highlighted. Include salaries and approximate hours per week to be spent on OSO duties. (when applicable)
* Copy of LWDB meeting minutes that document the Board’s involvement in the procurement process.
* Documentation of who developed or drafted the specification, requirements, statements of work, or invitations for bids or requests for proposals, or conducted the competition, to ensure one stop operators were not involved in the development of the RFP.
* Any documentation of a legally binding written agreement such as a contract or MOU the LWDB executed with the selected OSO.
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| **1.4** | **Policies/Procedures** *Required Policies/Procedures:*5265 – Debt Collection5402 (Rev 2) – Equal Opportunity and Nondiscrimination5404 – Procurement and Selection of One-Stop Operators and Service Providers5405 (Rev 1) – Conflict of Interest5407 – Property Management and Inventory5410 – Dispute Resolution and Appeals5403 – Records Retention and Public Access*Personally Identifiable Information*PII - OMB defines PII as information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual.* 2CFR 200.79 Period of performance
* 2CFR 200.303 Internal controls
* TEGL 39-11 – Guidance on the Handling and Protection of Personally Identifiable Information (PII) OMB Memorandum M-07-16, Safeguarding Against and Responding to the Breach of Personally Identifiable Information.

 **20 CFR 683.220** What are the internal controls requirements for recipients and subrecipients of Workforce Innovation and Opportunity Act title I and Wagner-Peyser Act funds? (a) Recipients and subrecipients of WIOA title I and Wagner-Peyser Act funds must have an internal control structure and written policies in place that provide safeguards to protect personally identifiable information, records, contracts, grant funds, equipment, sensitive information, tangible items, and other information that is readily or easily exchanged in the open market, or that the Department or the recipient or subrecipient considers to be sensitive, consistent with applicable Federal, State and local privacy and confidentiality laws. Internal controls also must include reasonable assurance that the entity is:(1) Managing the award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;(2) Complying with Federal statutes, regulations, and the terms and conditions of the Federal awards;(3) Evaluating and monitoring the recipient's and subrecipient's compliance with WIOA, regulations and the terms and conditions of Federal awards; and(4) Taking prompt action when instances of noncompliance are identified.(b) Internal controls should be in compliance with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). See 2 CFR 200.303.References: * 20 CFR 200.400 Policy guide
* 200.300 Statutory and national policy requirements
* WIOA Sec. 121 (a)(1)
* WIOA Sec. 121 (c) Memorandum of understanding
* WIOA Sec. 121 Funding of One–Stop Infrastructure
 | Note: If any of the policies/procedures have been updated since the last monitoring visit, obtain a copy of the newly revised version. | **Review LWDB Policies/Procedures** *Required Policies*[ ]  Debt Collection[ ]  Equal Opportunity and Nondiscrimination[ ]  Procurement and Selection of One-Stop Operator and Service Providers [ ]  Conflict of Interest[ ]  Property Management and Inventory[ ]  Dispute Resolution and Appeals*Procedures*[ ]  Records Retention and Public Access[ ]  LWDB Cash Management[ ]  Bank Reconciliation[ ]  Internal Control/Separation of Duties[ ]  Allowable Cost[ ]  Grievance and Complaint[ ]  Staff and Board Travel Reimbursement [ ]  Personal Identifiable Information |
| **1.5** | **Administrative Controls/Monitoring****(Subrecipient/Contractor and Pass-Through Entity)*****Note: 200.213 Suspension and Debarment****Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.*200.328 – Monitoring and reporting program performance The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. See also § 200.331 Requirements for pass-through *entities.** 2 CFR 200.330(a)-(b) Subrecipient and contractor determinations
* 2 CFR 200.331 Requirements for pass through entities
* ESD Policy 5250 Subrecipient Contracting and Pass-through Entity Determination Requirements
* ESD Policy 5255 (Rev 1) - WIOA Audit Requirements, Reports and Resolutions

**§ 2900.21 - Management decision.** In the DOL, ordinarily, a management decision is issued within six months of receipt of an audit from the audit liaison of the Office of the Inspector General and is extended an additional six months when the audit contains a finding involving a subrecipient of the pass-through entity being audited. **The pass-through entity responsible for issuing a management decision must do so within twelve months of acceptance of the audit report by the FAC.** The auditee must initiate and proceed with corrective action as rapidly as possible and should begin corrective action no later than upon receipt of the audit report. (See [2 CFR 200.521](https://www.govregs.com/regulations/2/200.521)(d)). LWDB must document review of subrecipient single audit, date of review, and issue management decision, must occur within 12-months of audit being accepted by FAC.  | * Verify that every subrecipient is monitored as required by Subpart F – Audit Requirements
* Verify that monitoring reports have been developed that meet federal requirements and have been shared with subrecipients.
* Does the monitoring report include:

[ ]  Follow up on issues found out of compliance[ ]  Required corrective action plan if necessary[ ]  Performance measurement of subrecipient * Does the LWDB have a risk assessment tool that determines the risk of the subrecipient(s) prior to a monitoring review?
* Did the LWDB review its subrecipients single audit report and issue a management decision to resolve any audit findings within 12 months of the single audit being accepted by the federal audit clearinghouse?

Identify the LWDBs subrecipient(s) single audit outcomes:*Single Audit Report performed by:* *Period ending:* *Date received by FAC*: *Findings issued:* [ ]  Yes [ ]  No*If yes, list all finding(s) identified in the audit report:**Management Decision:*  | Copy of Subrecipient monitoring tools (Did this change from previous year for this LWDB? [ ]  Yes [ ]  No) [ ]  Youth[ ]  Adult[ ]  Dislocated Worker[ ]  Increase Employment[ ]  One-Stop Operator[ ]  Economic Security for All (if applicable)[ ]  OPIOID (if applicable)[ ]  Disaster Recovery Dislocated Worker[ ]  Employment Recovery Dislocated WorkerCopy of most recent subrecipient monitoring reports [ ]  Youth[ ]  Adult[ ]  Dislocated Worker[ ]  Increase Employment [ ]  One-Stop Operator[ ]  Economic Security for All (if applicable)[ ]  OPIOID (if applicable)[ ]  Disaster Recovery Dislocated Worker[ ]  Employment Recovery Dislocated WorkerCopy of Subrecipient monitoring schedule[ ]  Youth[ ]  Adult[ ]  Dislocated Worker[ ]  Increase Employment [ ]  One-Stop Operator[ ]  Economic Security for All (if applicable)[ ]  OPIOID (if applicable)[ ]  Disaster Recovery Dislocated Worker[ ]  Employment Recovery Dislocated Worker |
| **1.6** | **Internal Controls*** §200.61   *Internal controls*
* 20 CFR 683.220 – Internal controls requirements for recipients and subrecipients of WIOA and WP funds.
* 2 CFR 200.303 Internal Controls.
* 20 CFR 679.430
* §200.333   Retention requirements for records.
 | Describe the LWDB’s process to ensure federal expenditures are allowable. Include names/positions of key staff and how the LWDB: * Approves purchase orders and expenditures.
* Ensures compliance with applicable procurement requirements.
* Ensures vendors are not suspended or debarred (e.g. checking System for Award Management; Certification from vendor; or adding clause to covered transaction).
* Prepares the monthly claim and reconciles the claim to the accounting records.
* Review LWDB’s prior year’s Single Audit report on condition of internal control environment.
* Are there controls in place?
* Have there been changes to systems or staffing that reduces the effectiveness of these controls?

[ ]  Yes [ ]  No* Are the identified controls operating as intended?

[ ]  Yes [ ]  No | [ ]  Separation of Duties Chart [ ]  System Access Rights   |
| **1.7** | **Cash & Financial Management*** 2 CFR 200.302 Financial Management
* *2 CFR 200.307 - Program income*
* 200.307 (a) *General &* (b) (2) *Addition.*
* WIOA Sec. 194(7)(A) & WIOA Sec. 194(13)
* ESD Policy 5205 (Rev 2) Cash Depositories
* ESD Policy 5221 (Rev 1) Program Income
* 2 CFR 200.308 Revision of budget and program plans
* 2 CFR 200.407 Prior written approval (prior approval)
* 2 CFR 2900.9-2900.12 Post Federal Award Requirements
* 20 CFR 683.235
* 20 CFR 683.200 (6)

**WIOA Youth Program*** Sec. 20 CFR 681.410 This section describes the new requirement under WIOA that States and local areas **must expend a minimum of 75 percent** of youth funds on OSY.
* **§ 681.590** (a) Local youth programs must expend **not less than 20 percent** of the funds allocated to them to provide ISY and OSY with paid and unpaid work experiences.

***Note: WIN 0105*** Temporary suspension of state enforcement of the minimum 20 percent work experience expenditure requirement for local WIOA Title I-B youth formula grants for PY19 | * Is program income reported on the Quarterly Report to the ESD? [ ]  Yes [ ]  No
* How is program income generated?
* If program income was reported, were program income funds expended appropriately? [ ]  Yes [ ]  No
* Are WIOA funds used as match or leverage for other funding sources? [ ]  Yes [ ]  No
* Program(s) that require leveraged or match funds, is the amount recorded on the quarterly report to the ESD? [ ]  Yes [ ]  No
* Are staff and board reimbursements properly authorized, documented, and for appropriate LWDB purposes consistent with LWDB policy?

 [ ]  Yes [ ]  No  | * Chart of Accounts
* Trial Balance by funding source
* General Ledger by funding source
* Budget vs Actual report by funding source
* Review of bank statements and reconciliation
* Several cash draw downs and supporting documents
* Review of cash receipts
* Randomly select invoices depending on grants and size of grant
	+ Staff and Board reimbursements
* Petty cash (if applicable)
* Purchase card – Statement & backup receipts
 |
| **1.8** | **Procurements & Contracts*** 2 CFR 200.113 – Mandatory Disclosures
* 2 CFR 200.317-326 – Procurement Standards

*Federal purchases that require a competitive process must comply with the more restrictive of federal / state requirements and LWDB policy.* *2 CFR Sec. 200.67, 2 CFR Sec. 200.317-326****Note: 200.213 Suspension and Debarment****Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.**LWDBs need to look at suspension and debarment on every procurement. The LWDBs policy must be in compliance with suspension and debarment as outlined in 2 CFR 200.213.****Subrecipients.***A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. See § 200.92 Subaward. Characteristics which support the classification of the non-Federal entity as asubrecipient include when the non-Federal entity:(1) Determines who is eligible to receive what Federal assistance;(2) Has its performance measured in relation to whether objectives of a Federal program were met;(3) Has responsibility for programmatic decision making;(4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and(5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.***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. See § 200.22 Contract. Characteristics indicative of a procurement relationship between thenon-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:(1) Provides the goods and services within normal business operations; (2) Provides similar goods or services to many different purchasers;(3) Normally operates in a competitive environment;(4) Provides goods or services that are ancillary to the operation of the Federal program; and(5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.***Note: OMB memorandum*** *M-18-18 from June 20, 2018 raises the Simplified acquisition threshold to $250,000. The memorandum also increases the micro-purchase threshold from $3,500 to $10,000*In addition to other provisions required by the federal agency or non-federal entity, all contracts made by the non-federal entity under the Federal awards must contain provisions covering A-J of Appendix II to Part 200 and ESD Policy 5250.The LWDB should always place an appendix that states “when applicable” to cover all basis when an item is not applicable to the contract.**2 CFR 200.318** - Non-Federal entities must maintain records sufficient to detail the history of procurementRecords include, but not limited to the following:o Rationale for the method of procurement;o Selection of contract type;o Contractor selection or rejection; ando Basis for the contract price.**2 CFR 200.319 -** All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:(1) Placing unreasonable requirements on firms in order for them to qualify to do business;(2) Requiring unnecessary experience and excessive bonding;(3) Noncompetitive pricing practices between firms or between affiliated companies;(4) Noncompetitive contracts to consultants that are on retainer contracts;(5) Organizational conflicts of interest;(6) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and(7) Any arbitrary action in the procurement process**2 CFR 200.323** Contract Cost and Price AnalysisThe non-Federal entity must perform a cost and price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation. Must make independent estimates before receiving bids or proposals. Also found in 48 CFR section 15.404-3 – Subcontract pricing considerations. | * Did the LWDB follow its procedures for proposal evaluation and procurement procedure as specified in its written procurement procedures?

 [ ]  Yes [ ]  No* The LWDB has adequate and appropriate records maintained throughout the procurement process and provides sufficient information to enable an audit or independent review
* Appropriate procedures are in place to ensure that contractors submitting the RFP/RFQ/etc., are dealt with fairly and equitably during the quotation process
* Documentation showing that the specification does not restrict competition, reflect bias to any brand, or act as a barrier to the consideration of any alternatives.
* The solicitation process and notices must include specific closing time, date and place of delivery.
* LWDB maintains records that detail the history of procurement. At a minimum includes the following:

[ ]  The rationale for the method of procurement[ ]  Selection of the contract type[ ]  Contract or selection or rejection, and [ ]  Basis for the contract price* Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any weighting to be used in the assessment must be identified.
* LWDB’s policy are current with CFR 200.317 – 330
* Conflict of Interest Policies. 200.318 (c)(1)(2)
	+ Employee Conflict of Interest
	+ Organizational Conflict of Interest
* Appendix II to Part 200: Contract provisions for non-federal entity contracts under federal awards. Check to see if all of the items are applicable and included in the contracts (A-J).

*Micro-Purchase - $10,000 & Small Purchase Procedure*If purchase was $5,000 or more was prior approval received? [ ]  Yes [ ]  NoEquipment purchase, did the LWDB determine the purchase of the equipment is more cost effective than leasing? 2 CFR 200.318(d) [ ]  Yes [ ]  NoDid the LWDB obtain price or rate quotations from an adequate number of qualified sources prior to the purchase for small purchase procurement? 2CFR200.320(b); 200.323;  [ ]  Yes [ ]  No*Sealed Bids*Did the LWDB publicly advertised and solicit from an adequate number of known suppliers?[ ]  Yes [ ]  NoThe invitation for bids defines items or services in order for the bidder to properly respond.[ ]  Yes [ ]  NoA firm fixed price contract award was made in writing to the lowest responsive and responsible bidder. [ ]  Yes [ ]  No*Competitive – More than $250,000*Did the LWDB publicly advertise this RFP?2 CFR 200.320(d) (1-4) [ ]  Yes [ ]  NoDid the LWDB provide adequate response time for bidders? [ ]  Yes [ ]  NoDid the RFP indicate the following?[ ]  Scope of work and service area[ ]  Method for evaluating the proposals[ ]  Deadline for recipient[ ]  Dispute process*Non-Competitive*Did the LWDB determine that this award was not feasible under any other procurement method? [ ]  Yes [ ]  NoIf yes, was it determined that one of the following circumstances applies as referenced in 2CFR200.320(f)(1-4):[ ]  The item is only available from one single source.[ ]  The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. POOR PLANNING IS NOT A PUBLIC EMERGENCY![ ]  The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity;[ ]  Inadequate competition after multiple attempted solicitations[ ]  **After solicitation of a number of sources, competition is determined inadequate.** | * Small Purchase Procurement (look for purchases via invoices to see if price comparisons are conducted)
* Request for Proposals and documentations
* Provider Contracts or Professional Service Contracts list
* Contracts processed through sole source list
* Identify how cost and prices analysis was performed on the selected procurements?
* Identify risk assessment for the selected procurements.
* Suspension and debarment confirmation. (SAM.gov verification)
* If directed by local procurement policy where Board must approve procurements/contracts, a copy of minutes from Board meetings where the procurement/contracts are adopted.

Review all Subrecipient contracts to ensure all state and federal requirements are embedded in the contract language. |
| **1.9** | **Cost Allocation Plan or Rate*** 20 CFR 200.27  Cost allocation plan
* 2 CFR 200.403 Factors affecting allowability of costs
* 2 CFR 200.405 Allocable costs
* 20 CFR 200.416  Cost allocation plans and indirect cost proposals
* 20 CFR 200.9  Central service cost allocation plan
* Section 678.700 One-stop infrastructure costs.
* ESD Policy 5235 Administrative Cost Pool Grants
* ESD Policy 5280 – Indirect cost Rate Proposals and Cot Allocation Plans
* Public Law 113-128
* Federal Register Vol. 65, No. 124: Resource Sharing for Workforce Investment Act One-Stop Centers
* One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG) – July 2002
* Generally Accepted Accounting Principles (GAAP)
 | * Does the LWDB have an approved CAP?

 [ ]  Yes[ ]  No* The LWDB’s Cost Allocation Rate/Plan is being applied and is consistent with their approved Plan.

[ ]  Yes[ ]  No* How often is the CAP reviewed?
* Is the allocation of indirect costs fair and equitable over all programs? [ ]  Yes[ ]  No
 | * Copy of the approved cost allocation rate/plan
* Cognizant agency approval certification, approving/recognizing allowable rate
* Obtain a copy of the cost policy statement
* Month end close out reconciliation of indirect costs
* Monthly detailed ledger of indirect costs
* Capital Asset expenditures and other expense allocated documentation

***Cognizant Agency:*** (name)***Approval Dates of CAP:******Rate:*** % or de minimus: |
| **1.10** | **Property & Inventory*** 2 CFR Part 230 Appendix B, Section 15
* 20 CFR 683.235 Construction
* 20 CFR 683.240
* 20 CFR 688.550
* 2 CFR 200.310 – Insurance Coverage
* 2 CFR 200.311 – Real Property
* 2 CFR 200.312 Federally owned and exempt property
* 2 CFR 200.313 Equipment
* 2 CFR 200.314 - Supplies
* 2 CFR 200.315 – Intangible property
* §200.67   *Micro-purchase*
* ESD Policy 5260 (Rev2) - Allowable Cost and Prior Approval Requirements

**The micro-purchase base threshold of $3,500 (FAR 2.101) is increased to $10,000 and the simplified acquisition threshold previous set at $150,000 to $250,000, effective June 20, 2018 (M-18-18)** | * LWDB has inventory items listed and are easy to locate, properly tagged, and in good condition.

[ ]  Yes[ ]  No* Is any equipment leased? [ ]  Yes[ ]  No
* Does the LWDB have the following process in place:
1. Receiving and identification of property.

[ ]  Yes[ ]  No1. Steps to safeguard against risk of loss by theft. [ ]  Yes[ ]  No
2. Property of all fixed assets are inventoried once every 2 years for items over $5,000. [ ]  Yes[ ]  No
3. Item Log of small and attractable items
* Does the LWDB maintain equipment records that include the following data:

[ ]  Description[ ]  Serial #[ ]  Funding source[ ]  Title holder[ ]  % of federal participation[ ]  Acquisition date[ ]  Acquisition cost[ ]  Location of equipment[ ]  Use and condition of equipment[ ]  Ultimate disposal date | * Property log & inventory listing of equipment purchased out of WIOA Title I funds
* List of equipment and capital improvements more than $5,000 since last monitoring visit
* Equipment/technology lease agreement (if applicable)
 |
| **1.11** | **Single Audit*** ESD Policy # 5255 – WIOA Audit Requirements, Reports, and Resolutions
* WIOA Sec. 159 (b) Management Information
* 683.210 Audit Requirements. All recipients of WIOA title I and Wagner-Peyser Act funds that expend more than the minimum amounts specified in 2 CFR part 200, subpart F, in Federal awards during their fiscal year must have a program specific or single audit conducted in accordance with 2 CFR part 200, subpart F.

Single Audit Requirements and Audit Follow-up. Subpart F—Audit Requirements of this part is issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for Federal awarding agencies and pass-through entities when using the results of these audits. * 2 CFR Part 200.331 – Requirements for Pass-through Entities
* 200.501 Audit Requirements

(a) ***Audit required****.* 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.(b) ***Single audit.*** 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 audit conducted in accordance with §200.514 Scope of audit except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section. | * Review the most current single audit report for any findings/questioned costs, material weakness and ask for a resolution plan.
* Has the LWDB reviewed the subrecipient single audit?

 [ ]  Yes [ ]  No* After the LWDB reviewed the subs single audit, if there are findings, has the LWDB worked with its subs to develop corrective action?
 | * Copy of the most recent single audit report
* Copy of subrecipient audit schedule and identification of for-profit and non-profit.
 |
| **1.12** | **Personnel** **Time and Effort***Personnel salaries and related costs are supported by adequate time and effort records for employees who work on federal programs.*  * ESD Policy 5413 Personnel Responsibilities and Limitations Under WIOA Title I-B
* 20 CFR 200.430 Compensation—personal services
* 20 CFR 200.430 (c) (g) *Nonprofit organizations*
* 20 CFR 200.430 (C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

TEGL 5-06, 29-14 and Public Law 109-234On June 15, 2006, President Bush signed into law an emergency supplemental appropriations bill, Public Law 109-234. Section 7103 of this public law limits salary and bonus compensation for individuals who are paid by funds appropriated to the Employment and Training Administration and provided to recipients and subrecipients.Salary caps are imposed under Pub. L.113-235, Division G, Title I, Section 105. No funds under the header “Employment and Training Administration” shall be used by a recipient or subrecipient to pay the salary and/or bonus of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II, currently **$197,300** (effective January 2020). States also may establish lower salary caps.  | Look at individuals paid out of multiple cost objectives to see how their costs are allocated **Reviews staff reassignments to determine any necessary time and effort changes.*** Do WIOA staff perform other roles within organization? [ ]  Yes [ ]  No
* Are salary rates in excess of Executive Level II?

[ ]  Yes [ ]  NoLook at the LWDB’s process to ensure payroll charged to federal programs is supported by proper time and effort documentation. Include names/positions of key staff and how the LWDB: * Budgets payroll for employees
* Determines required time and effort for each employee.
* Ensures time and effort is received timely from employees.
* Reviews actual versus budgeted payroll charges to ensure adjustments are made as needed.
 | * Copy of organization chart
* List and title of individuals who charge time to WIOA funds
	+ Copy of job descriptions (new hires or if job descriptions were changed)
* Randomly selected timesheets & payroll records including: paystubs, payroll ledger (backup documentation of how salaries were paid/allocated)
* Personnel Policy
	+ Staff travel reimbursement
 |
| **1.13** | **Grievance and Complaint*** **WIOA SEC. 181**. (c) Grievance Procedures
* **20 CFR 683.600 (c**) Local area procedures must provide:

(1) A process for dealing with grievances and complaints from participants and other interested parties effected by the local workforce development system, including one-stop partners and service providers; (2) An opportunity for an informal resolution and a hearing to be completed within 60 days of the filing of the grievance or complaint; (3) A process which allows an individual alleging a labor standards violation to submit the grievance to a binding arbitration procedure, if a collective bargaining agreement covering the parties to the grievance so provides; and (4) An opportunity for a local level appeal to a State entity when: (i) No decision is reached within 60 days; or (ii) Either party is dissatisfied with the local hearing decision. * **20 CFR 679.610 (a)** Provisions of WIOA

**29 CFR Part 37** Implementation Of The Nondiscrimination And Equal Opportunity Provisions Of The Workforce Investment Act Of 1998 (WIA) | Evidence that the LWDB has a process that clearly outlines where a complaint should be submitted | * Grievance/Complaint log (Program Complaint Log)
 |
| **1.14** | **Support Services & Needs Related Payment** * Supportive Services | WIOA Section (3)(59) | WIOA Section 134(d)(2) – Adults and Dislocated Workers | 20 CFR 680.330, 680.900, 680.910, and 680.920 – Adults and Dislocated Workers | WIOA Section 129(c)(2)(G) – Youth | 20 CFR 681.570 – Youth

The term “supportive services” means services such as transportation, child care, dependent care, housing, and needs-related payments, that are necessary to enable an individual to participate in activities authorized under this Act.* ESD Policy 5602 - **Supportive Services** - All WIOA-enrolled adults, dislocated workers, and out-of-school and in-school youth are eligible for supportive services as defined in WIOA Section 3(59). The exception is NRPs, which are a form of supportive service available only to adults, dislocated workers, and out-of-school youth (OSY) ages 18-24 who are enrolled in training. Accordingly, information regarding the availability of supportive services in the Workforce Development Area and referral to those services must be provided to adults, dislocated workers, and youth through the workforce delivery system. Local Workforce Development Boards (LWDBs), in consultation with WorkSource partners and other community service providers, must establish:

 internal controls that result in equitable treatment;  documentation requirements; and  assurance of coordination with other community resources Limits may be placed on supportive services, including maximum amount of funding, length of time, and exceptions to the limits subject to availability of funds.* **ESD Policy 5602 –** **Needs-Related Payments (NRPs) -** Financial assistance to participants for the purpose of enabling them to participate in training and a supportive service authorized by WIOA Section 134(d)(3) for adults and dislocated workers and *20 CFR 681.570* for youth. Unlike other supportive services, in order to qualify for needs-related payments, a participant must be enrolled in training. Based on payment levels established by LWDBs and intended to provide cash assistance to participants.

Need Related Payments | WIOA Section 134(d)(3) – Adults and Dislocated Workers | 20 CFR 680.300, 680.900 – 680.970 – Adult and DW | 20 CFR 681.570 – Youth | * Internal controls that result in equitable treatment
* See if services are allowed (reasonable and necessary)
* Documentation requirements for payment

**Assurances of coordination with other community resources** | * Individual participant files to be identified in advance
 |
| **1.15** | **Incumbent Worker** – If applicable**§ 680.780 Who is an “incumbent worker” for purposes of statewide and local employment and training activities?**States and local areas must establish policies and definitions to determine which workers, or groups of workers, are eligible for incumbent worker services. To qualify as an incumbent worker, the incumbent worker needs to be employed, meet the Fair Labor Standards Act requirements for an employer-employee relationship, and have an established employment history with the employer for 6 months or more, with the following exception: In the event that the incumbent worker training is being provided to a cohort of employees, not every employee in the cohort must have an established employment history with the employer for 6 months or more as long as a majority of those employees being trained do meet the employment history requirement. An incumbent worker does not have to meet the eligibility requirements for career and training services for adults and dislocated workers under WIOA, unless they also are enrolled as a participant in the WIOA adult or dislocated worker program. **TEGL 19-16 -** **Incumbent Worker Training (IWT).** IWT provides both workers and employers with the opportunity to build and maintain a quality workforce and is governed by sections 20 CFR 680.780 through .820 of the Final Rule. IWT is designed to meet the needs of an employer or group of employers to retain a skilled workforce or avert layoffs. IWT is not permitted to be used to provide the occupational training a new hire needs. IWT can be used to either: * Help avert potential layoffs of employees, or
* Obtain the skills necessary to retain employment, such as increasing the skill levels of employees so they can be promoted within the company and create backfill opportunities for less-skilled employees.

The Local WDB must determine an employer’s eligibility for participating in IWT based on the following factors which help to evaluate whether training would increase the competitiveness of the employees or both the employees and the employer: * The characteristics of the individuals in the program (e.g. individuals with barriers to employment);
* Whether the training improves the labor market competitiveness of the employees or both the employees and the employer; and
* Other factors the Local WDB may consider appropriate, including:
* the number of employees participating in the training;
* wage and benefit levels of those employees (both pre- and post-training earnings);
* the existence of other training and advancement opportunities provided by the employer;
* credentials and skills gained as a result of the training;
* layoffs averted as a result of the training;
* utilization as part of a larger sector and/or career pathway strategy; or
* employer size

For an employer to receive IWT funds, the individual(s) receiving training must be: * Employed;
* Meet the Fair Labor Standards Act requirements for an employer-employee relationship; and
* Employment history requirement - Have an established employment history with the employer for 6 months or more (which may include time spent as a temporary or contract worker performing work for the employer receiving IWT funds).

There is one exception to the six month requirement, which is that in the event that incumbent worker training is being provided to a cohort of employees, not every employee in the cohort must have an established employment history with the employer for six months or more as long as a majority of those employees being trained meet the employment history requirement. ***An incumbent worker does not have to meet the eligibility requirements for career and training services for adults and dislocated workers under WIOA, unless they are also enrolled as a participant in the WIOA adult or dislocated worker program.*****Adult/Dislocated Worker Program**WIOA Section 134(d)(4) – Incumbent Worker Training Programs(A)(i) Standard Reservation of Funds – The local board **may reserve and use not more than 20 percent** of the funds allocated to the local area involved under section 133(b) to pay for the Federal share of the cost of providing training through a training program for incumbent workers**ESD Policy 5607** (Rev 3) – Employer Criteria and Cost Sharing for Training Provided to Incumbent Workers.***Per WIOA Sections 134(d)(4)(C) and 134(d)(4)(D) and 20 CFR 680.820, employers participating in incumbent worker training are required to pay the non-WIOA (non-federal) share of the cost of providing training to their incumbent workers*** | Note: If LWDBs are using Increase Employment funds for IWT, see section 1.2 of the Increase Employment monitoring tool. | * Executed contract for Incumbent Worker agreements, if any
* Supporting documentation on employer match
* Obtain a copy of the training invoices
* Copy of ALL applications from business and selection criteria used to determine participation
 |

***Increase Employment (formerly Rapid Response)***

| **Item** | **Description** | **Evidence while on-site**  | **Documents to Review** |
| --- | --- | --- | --- |
| **IE****1.1** | **Cash and Financial Management/A19 Reimbursements** *Reimbursements must be supported by records that identify the federally funded expenditures and be supported by source documentation to determine allowability based on the scope of work outlined in the Rapid Response contract from ESD.* *2 CFR Sec. 200.302 and Sec. 200.305**Test of cost allowability for federal grants** + *Allowability – Factors affecting allowability of costs (2 CFR 200.403)*
	+ *Reasonable Costs (2 CFR 200.404)*
	+ *Allocable Costs (2 CFR 200.405)*
 |  | * Sample of cash draw downs and supporting documents (Identified Onsite)
* Randomly select invoices for Increase Employment (Identified Onsite)
 |
| **IE****1.2** | **Administrative Controls and Monitoring**The non-Federal entity must monitor its activities and/or its subrecipient’s activities (as applicable) under Federal awards to assure compliance with Federal and state requirements. See also § 200.331 Requirements for pass-through *entities.** 20 CFR 200.331 Requirements for pass through entities
* ESD Policy 5250
* ESD Policy 5255

[**Incumbent Worker**](#IWT)20 CFR 682.320-.340 and TEGL 19-16, IWT funded by first-year statewide Rapid Response funds must be associated with and documented as part of a layoff aversion strategy designed to prevent layoffs or minimize durations of unemployment resulting from layoffs.**Layoff aversion****§682.320 What is layoff aversion, and what are appropriate layoff aversion strategies and activities?****(a)** Layoff aversion consists of strategies and activities, including those provided in [paragraph (b)](https://www.law.cornell.edu/cfr/text/20/682.320#b) of this section and §§ 682.330 and 682.340, to prevent or minimize the duration of unemployment resulting from layoffs. **(b)** Layoff aversion activities may include: **(1)** Providing assistance to employers in managing reductions in force, which may include early identification of firms at risk of layoffs, assessment of the needs of and options for at-risk firms, and the delivery of services to address these needs, as provided by WIOA sec. 134(d)(1)(A)(ix)(II)(cc); **(2)** Ongoing engagement, partnership, and relationship-building activities with businesses in the community, in order to create an environment for successful layoff aversion efforts and to enable the provision of assistance to dislocated workers in obtaining reemployment as soon as possible; **(3)** Funding feasibility studies to determine if a company's operations may be sustained through a buyout or other means to avoid or minimize layoffs; **(4)** Developing, funding, and managing incumbent worker training programs or other worker upskilling approaches as part of a layoff aversion strategy or activity; **(5)** Connecting companies to: **(i)** Short-time compensation or other programs designed to prevent layoffs or to reemploy dislocated workers quickly, available under Unemployment Insurance programs; **(ii)**Employer loan programs for employee skill upgrading; and **(iii)** Other Federal, State, and local resources as necessary to address other business needs that cannot be funded with resources provided under this title; **(6)** Establishing linkages with economic development activities at the Federal, State, and local levels, including Federal Department of Commerce programs and available State and local business retention and expansion activities; **(7)** Partnering or contracting with business-focused organizations to assess risks to companies, propose strategies to address those risks, implement services, and measure impacts of services delivered; **(8)** Conducting analyses of the suppliers of an affected company to assess their risks and vulnerabilities from a potential closing or shift in production of their major customer; **(9)** Engaging in proactive measures to identify opportunities for potential economic transition and training needs in growing industry sectors or expanding businesses; and **(10)** Connecting businesses and workers to short-term, on-the-job, or customized training programs and registered apprenticeships before or after layoff to help facilitate rapid reemployment.  | Is the LWDB using Increase Employment – Rapid Response funds for Incumbent Worker Training? [ ]  Yes [ ]  No | * Copy of the most recent monitoring report for Increase Employment
* Documentation of a layoff aversion strategy for which the LWDB is using IE funds for incumbent worker training.
 |
| **IE****1.3** | **Procurements & Contracts***Appendix II to Part 200: Contract provisions for non-federal entity contracts under federal awards. As appropriate, all items listed in Appendix II are included in the federal award in addition to the required items listed in ESD Policy #5250.* |  | * Subrecipient’s executed contract for Increase Employment, if any.
 |
| **IE****1.4** | **Personnel Activity Reports and Cost Allocation***Personnel salaries and related costs are supported by adequate time and effort records for employees who work on multiple cost objectives. The design of the Personnel Activity Report must support the organization’s cost allocation plan.*Uniform Guidance 2 CFR 200.430 (i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. A Personnel Activity Report (PAR), or equivalent, time sheets, must be completed by the employee. The PAR must:* Be submitted at least monthly, date and signed by employee and supervisor, electronic signatures are accepted, based on non-Federal agency policy
* Include Employee’s Identification
* Coincide with one or more regular pay period
* Display the entire time period and breakdown, not just the hours charged to the grant activity, that reasonably reflect the total activity for which the employee is compensated by the non-Federal entity.
 |  | * Randomly select timesheets & payroll
* Copy of job descriptions (Onsite)
 |

***Economic Security for All***

| **Item** | **Description** | **Evidence while on-site**  | **Documents to Review** |
| --- | --- | --- | --- |
| **ESA****1.1** | **Cash and Financial Management/A19 Reimbursements** *Reimbursements must be supported by records that identify the federally funded expenditures and be supported by source documentation to determine allowability based on the scope of work outlined in the Up-Skill/Back-Fill Initiative contract from ESD.* *2 CFR Sec. 200.302 and Sec. 200.305**Test of cost allowability for federal grants** + *Allowability – Factors affecting allowability of costs (2 CFR 200.403)*
	+ *Reasonable Costs (2 CFR 200.404)*
	+ *Allocable Costs (2 CFR 200.405)*
 |  | * Sample of cash draw downs and supporting documents
* Randomly select invoices for Economic Security for All

  |
| **ESA 1.2** | **Administrative Controls and Monitoring**The non-Federal entity must monitor its activities and/or its subrecipient’s activities (as applicable) under Federal awards to assure compliance with Federal and state requirements. See also § 200.331 Requirements for pass-through *entities.** 20 CFR 200.331 Requirements for pass through entities
* ESD Policy 5250
* ESD Policy 5255
 |  | * Copy of the most recent monitoring report for Economic Security for All
 |
| **ESA 1.3** | **Procurements & Contracts** *Appendix II to Part 200: Contract provisions for non-federal entity contracts under federal awards. As appropriate, all items listed in Appendix II are included in the federal award in addition to the required items listed in ESD Policy #5250.* |  | * Subrecipient’s executed contract for Economic Security for All, if any.
 |
| **ESA 1.4** | **Personnel Activity Reports and Cost Allocation***Personnel salaries and related costs are supported by adequate time and effort records for employees who work on multiple cost objectives. The design of the Personnel Activity Report must support the organization’s cost allocation plan.***Uniform Guidance 2 CFR 200.430** (i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. A Personnel Activity Report (PAR), or equivalent, time sheets, must be completed by the employee. The PAR must:* Be submitted at least monthly, date and signed by employee and supervisor, electronic signatures are accepted, based on non-Federal agency policy
* Include Employee’s Identification
* Coincide with one or more regular pay period
* Display the entire time period and breakdown, not just the hours charged to the grant activity, that reasonably reflect the total activity for which the employee is compensated by the non-Federal entity.
 |  | * Randomly select timesheets & payroll
 |

***National Health Emergency Grant to Address the Opioid Crisis***

| **Item** | **Description** | **Evidence while on-site**  | **Documents to Review** |
| --- | --- | --- | --- |
| **OPI****1.1** | **Cash and Financial Management/A19 Reimbursements** *Reimbursements must be supported by records that identify the federally funded expenditures and be supported by source documentation to determine allowability based on the scope of work outlined in the Up-Skill/Back-Fill Initiative contract from ESD.* *2 CFR Sec. 200.302 and Sec. 200.305**Test of cost allowability for federal grants** + *Allowability – Factors affecting allowability of costs (2 CFR 200.403)*
	+ *Reasonable Costs (2 CFR 200.404)*
	+ *Allocable Costs (2 CFR 200.405)*
 |  | * Sample of cash draw downs and supporting documents (Identified Onsite)
* Randomly select invoices for OPIOID

  |
| **OPI****1.2** | **Administrative Controls and Monitoring**The non-Federal entity must monitor its activities and/or its subrecipient’s activities (as applicable) under Federal awards to assure compliance with Federal and state requirements. See also § 200.331 Requirements for pass-through *entities.** 20 CFR 200.331 Requirements for pass through entities
* ESD Policy 5250
* ESD Policy 5255
 |  | * Copy of the most recent monitoring report for OPIOID
 |
| **OPI****1.3** | **Procurements & Contracts** *Appendix II to Part 200: Contract provisions for non-federal entity contracts under federal awards. As appropriate, all items listed in Appendix II are included in the federal award in addition to the required items listed in ESD Policy #5250.* |  | * Subrecipient’s executed contract for OPIOID, if any.
 |
| **OPI****1.4** | **Personnel Activity Reports and Cost Allocation***Personnel salaries and related costs are supported by adequate time and effort records for employees who work on multiple cost objectives. The design of the Personnel Activity Report must support the organization’s cost allocation plan.*Uniform Guidance 2 CFR 200.430 (i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. A Personnel Activity Report (PAR), or equivalent, time sheets, must be completed by the employee. The PAR must:* Be submitted at least monthly, date and signed by employee and supervisor, electronic signatures are accepted, based on non-Federal agency policy
* Include Employee’s Identification
* Coincide with one or more regular pay period
* Display the entire time period and breakdown, not just the hours charged to the grant activity, that reasonably reflect the total activity for which the employee is compensated by the non-Federal entity.
 |  | * Randomly select timesheets & payroll
 |