



**Workforce Development**

**WIOA FISCAL & PROCUREMENT  
MONITORING GUIDE**

**PROGRAM YEAR 2017-18**

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## BACKGROUND & INSTRUCTIONS

Dear Youth Provider:

The purpose of the Fiscal and Procurement Administration On-Site Monitoring Review Guide (Guide) is to provide the monitor with information needed to conduct an on-site review of your organization's fiscal and procurement operations. As stated in the confirmation letter, the Workforce Development Department's (WDD) fiscal monitor will review for compliance with applicable federal and state laws, regulations, and policies in relation to the Workforce Innovation and Opportunity Act (WIOA). The Guide should facilitate a more efficient review.

The Guide consists of two sections that need to be completed by your organization's staff. Please note that citations are provided for reference but may not be inclusive of all requirements.

The organization's staff responsible for completing the Guide may contact the fiscal monitor or her supervisor for clarification, if needed. In addition, please ensure that the individual(s) who complete the Guide list his/her name, telephone number, position/title, and date below.

This Guide is set up for completion in 'form' style. Fields indicate where to input your answers, either "Click or tap here to enter text" or "Choose an item." The "Choose an item" fields employ drop-down responses for "yes/no/not applicable (N/A)" answers. Click on the link and then select from the drop down menu. In addition, check boxes are included in tables for ease of use.

Additionally, the table of contents page allows for navigation to a specific section in the document by holding the "CTRL" button and clicking the section hyperlink in the table. Furthermore, the bottom of each page allows you to navigate back to the Table of Contents by holding the "CTRL" button and clicking on the hyperlink.

Please provide your completed Guide to the WDD fiscal monitor by the date indicated in the confirmation letter. Thank you.

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## BACKGROUND & INSTRUCTIONS

### SUBRECIPIENT INFORMATION

Subrecipient: Click or tap here to enter text.

Executive Director/Administrator (Addressee): Click or tap here to enter text.

Contract Number(s): Click or tap here to enter text.

WIOA Award Amount: Click or tap here to enter text.

Program Year(s): Click or tap here to enter text.

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Review Dates (Dates indicated on confirmation letter): Click or tap here to enter text.

Fiscal Contact Person: Click or tap here to enter text.

Phone Number: Click or tap here to enter text.

Procurement Contact Person: Click or tap here to enter text.

Phone Number: Click or tap here to enter text.

Guide (Fiscal) Completed by: Click or tap here to enter text.

Phone Number: Click or tap here to enter text.

Guide (Procurement) Completed by: Click or tap here to enter text.

Phone Number: Click or tap here to enter text.

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## FISCAL – SECTION I

### FINANCIAL MANAGEMENT

1. Does your organization have written financial procedures? Choose an item.
2. Please describe your organization’s accounting method or system (software) used to track its WIOA expenditures. [Click or tap here to enter text.](#)
  - a. How does the organization use accounting records to compare the expenditure reports provided by WDD? [Click or tap here to enter text.](#)
3. Does your organization’s accounting system provide that all transactions be:
  - a. Supported by written documentation? Choose an item.
  - b. Reviewed and approved by an appropriate level of management other than the originator? Choose an item.
4. Does your accounting system provide a mechanism for:
  - a. Reporting accruals separately from cash expenditures? Choose an item.
    - i. If no, please explain why not. [Click or tap here to enter text.](#)
    - ii. If yes, what types of costs make up the organization’s accruals (e.g., rent, salaries, contracts, etc.)? [Click or tap here to enter text.](#)
5. Does your accounting system provide for the identification of revenues and expenses of WIOA funds separately from other programs? Choose an item.
  - a. If not, please explain why not.  
[Click or tap here to enter text.](#)
6. Does your accounting system have the ability to provide an audit trail between support documentation and the finance reports? Choose an item.
  - a. If not, please explain why not. [Click or tap here to enter text.](#)
7. Are there written procedures governing the maintenance and retention of records? Choose an item.
  - a. If not, please explain why not. [Click or tap here to enter text.](#)

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## FISCAL – SECTION I

8. Are accounting records retained in a retrievable manner? Choose an item.
9. Are accounting duties separated so that no one individual has complete authority over an entire financial transaction? Choose an item.
  - a. If not, please explain why not. Click or tap here to enter text.
10. Does your organization generate program income? Choose an item.
  - a. If yes, what constitutes the program income (e.g., interest, facility rental, service fees, etc.)? Click or tap here to enter text.
11. Is interest income earned on WIOA funds reported to WDD as program income?  
Click or tap here to enter text.
12. Is the program income generated from WIOA funds spent prior to requesting additional funds? Choose an item.
  - a. If no, please explain. Click or tap here to enter text.
13. Does your organization gain profit from WDD contract(s)? Choose an item.
14. Does your organization have a separate bank account designated for WIOA funds to facilitate the computation of interest earned? Choose an item.  
Provide a copy of the most recent bank statement to the monitor.
15. Does your organization have any WIOA funded subrecipient(s)? Choose an item.
  - a. If yes, is the subrecipient(s) approved by WDD? Choose an item.  
Provide a list of subrecipients to the monitor.
  - b. Does your organization have a system to oversee/monitor your subrecipient(s) programmatically and fiscally? Choose an item.
16. For supportive services,
  - a. Does the organization ensure that supportive services are approved by the authorized person(s)? Choose an item.
  - b. Does the organization ensure that the supportive services are a benefit for the WIOA programs? Choose an item.
  - c. Does the organization ensure that the participant acknowledged and signed for receipt of the supportive services? Choose an item.
  - d. Provide the fiscal monitor documentation (e.g. supportive services log) that shows the issuance of supportive services.

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## FISCAL – SECTION I

17. Does your organization comply with Workforce Services Directive Number WSD16-06, Annual Salary and Bonus Limitation of \$187,000 per executive level? Choose an item.
  - a. If not, please identify the WIOA executive(s) and their Annual Salary and Bonus: Click or tap here to enter text.
  
18. Describe the organization’s cash management methodology (e.g., reimbursement, forecasting, just-in-time, etc.)? Click or tap here to enter text.
  - a. If the organization operates on a reimbursement method, identify the source of funds used in lieu of WIOA funds to initially pay for WIOA costs. Click or tap here to enter text.

### References:

20 CFR 683.100; 20 CFR 683.200; 20 CFR 683.215; 20 CFR 683.220; 20 CFR 683.290; 20 CFR 683.295; 20 CFR 683.300; and 20 CFR 683.302; 2 CFR 200.300; 2 CFR 200.302 (4); 2 CFR 200.303 (a)(b); 2 CFR 200.305 (b)(1) & (9); WSD 15-25, Program Income; WIOA Sections 181, 184, 185, 195; 29 CFR Part 95, Section 95.21; Section 96.21; TEGL 05-06 Implementing the Salary and Bonus Limitations in Public Law 109-234; U.S. Office of Personnel Management Executive Table; WSD 16-06 Salary and Bonus Limitations for 2016; WSD 16-1 WIOA Youth Program Requirements

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## FISCAL – SECTION I

### ADMINISTRATIVE COSTS

1. Does your organization report administrative costs? Choose an item.
  - a. If yes, please explain what types of activities are reported as administrative.  
Click or tap here to enter text.
  - b. If no, please explain why administrative costs are not reported.  
Click or tap here to enter text.
  
2. Does the organization have subcontractors who perform solely administrative functions (e.g., payroll services)? Choose an item.
  - a. If no, skip question 3.
  - b. If yes, please describe the functions being performed.  
Click or tap here to enter text.
  
3. Does the organization report costs from subcontractors who perform solely administrative functions as administrative costs? Choose an item.
  - a. If no, please explain why the subcontractor does not have administrative costs to report. Click or tap here to enter text.
  
4. Does your organization have a system to ensure that administrative costs charged to WIOA Title I programs are consistent with the definition of administrative costs and comply with the contract administrative cost limit? Administrative costs are defined as follows per 20 CFR 683.215:
  - a. Overall general administrative functions (such as accounting, procurement, property management, personnel management, payroll, coordinating the resolution of findings, audit, developing fiscal agent etc.): Choose an item.
  - b. Performing oversight and monitoring responsibilities related to WIOA administrative functions: Choose an item.
  - c. Costs of goods and services required for administrative functions: Choose an item.
  - d. Travel costs incurred for official business in carrying out administrative activities: Choose an item.
  - e. Costs of information systems related to administrative functions: Choose an item.

#### References:

20 CFR Part 683, Section 683.200; 20 CFR 683.205; 20 CFR 683.215; 20 CFR 683.245; 683.300; 2 CFR Part 200; 2 CFR 200.421 (b); 2 CFR 200.422 (a); 2 CFR 200.455 (b); 2 CFR 200.474 (c)(1)

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## FISCAL – SECTION I

### INTERNAL CONTROLS

1. Identify the staff responsible for the following WIOA control (please include name and positions):
  - a. Preparing deposits: Click or tap here to enter text.
  - b. Reconciling the bank account: Click or tap here to enter text.
  - c. Reconciling credit cards: Click or tap here to enter text.
  - d. Reconciling petty cash/prepaid cards: Click or tap here to enter text.
  - e. Handling petty cash/prepaid cards: Click or tap here to enter text.
  - f. Approving cash receipts: Click or tap here to enter text.
  - g. Accounts receivable: Click or tap here to enter text.
  - h. Accounts payable: Click or tap here to enter text.
2. Does the organization have procedures regarding internal safeguards (e.g. safe combination, locked cabinet)? Choose an item.
3. Does the organization offer staff training on internal controls? Choose an item.
  - a. If not, what training is offered to staff? Click or tap here to enter text.
4. How does the organization ensure new fiscal staff are aware of WIOA requirements? Click or tap here to enter text.
5. How does the organization ensure effective controls and accountability for checks? Include applicable, whether or not checks are issued internally or externally. Click or tap here to enter text.
  - a. Does the organization use electronic signatures? Choose an item.
    - i. If yes, how are electronic signatures and/ or signature stamps protected? Click or tap here to enter text.
  - b. How are blank checks stored? Click or tap here to enter text.
6. Does your organization have corporate credit cards? Choose an item.
  - a. If yes, how does your organization ensure effective controls and accountability for the organization's corporate credit cards? Click or tap here to enter text.
7. Does the organization have policies and procedures to ensure effective control and accountability regarding the use of petty cash and prepaid cards? Choose an item.
  - a. If yes, please provide a copy to the monitor.
  - b. If no, please explain: Click or tap here to enter text.

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## FISCAL – SECTION I

8. How does the organization ensure effective control and accountability for electronically stored data (e.g., issuing computer passwords, general IT security encryption)?  
Click or tap here to enter text.
  
9. Does the organization have policies and/or procedures in place to protect Personally Identifiable Information (PII)? Choose an item.
  - a. If yes, do the policies and procedures include protecting information classified as sensitive and confidential? Choose an item.

### References:

20 CFR 683.220; 2 CFR 200.300; 2 CFR 200.303; 2 CFR 200.514 (c)

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## FISCAL – SECTION I

### COST ALLOCATION

1. Does the organization have a written Cost Allocation Plan (CAP)? Choose an item.
  - a. If yes, was the CAP accepted by WDD? Choose an item.  
Please provide a copy of the cost allocation plan to the monitor.
2. How does the organization allocate costs to the WIOA program? Click or tap here to enter text.
3. Does the organization have a federal or county/local Indirect Cost Rate (ICR) that is applied to any WIOA funds? Choose an item.
4. If the organization does not have an ICR, does it allocate indirect cost to the WIOA Program? Choose an item.
  - a. If yes, how are these indirect costs determined? Click or tap here to enter text.

#### References:

2 CFR 200.414; 2 CFR 200.416; 2 CFR Appendix IV-VI; DOL Financial Management TAG Part II, WSD 15-15 Allowable Costs

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## FISCAL – SECTION I

### OVERSIGHT AND MONITORING

1. Does the organization have a monitoring plan or procedures? Choose an item.
  - a. If not, how does your organization ensure the programs and services comply with WIOA provisions and other applicable laws and regulations? [Click or tap here to enter text.](#)
  - b. If yes, does the organization’s monitoring plan include:
    - i. Compliance with nondiscrimination and equal opportunity requirements? Choose an item.
    - ii. Compliance with grievance and complaint policy requirements? Choose an item.
    - iii. Requirement that all monitoring documentation be available for review by funding agencies? Choose an item.
    - iv. Require all monitoring records to be retained for seven years? Choose an item.
    - v. Require that reports and other records involved in litigation, claim, audit, or other action that started before the expiration of the seven year period, must be retained until completion and resolution of all such actions or until the end of the seven year period, whichever is later. Choose an item.
2. Does the organization’s monitoring policies and procedures include the protecting of PII, sensitive, and confidential information? Choose an item.
3. Does the organization receive more than \$750,000 in federal grants? Choose an item.
  - a. If yes, did the organization submit their single audit report and any applicable resolutions to WDD? Choose an item.
  - b. If no, did the organization submit their financial statements to WDD? Choose an item.

#### References:

20 CFR Section 683.410(a); 2 CFR 200.303; 2 CFR 200.330; DOL financial Management TAG, Appendix E Workforce Investment Act Directive (WIAD) 00-7 Standards for Oversight and Instructions for Substate Monitoring; WSD 16-06 Salary and Bonus Limitations for 2016; 2 CFR Subpart F

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## PROCUREMENT – SECTION II

### PROCUREMENT POLICIES AND METHODS

1. Does your organization have written procurement policies and procedures for free and open competition? Choose an item.
  - a. If yes, provide a copy to the fiscal monitor.
  - b. If no, please explain how your organization complies with procurement procedures required in 20 CFR 95.44 and 97.36: [Click or tap here to enter text.](#)
  
2. Does the organization's small purchase limit policy reflect WDD's \$500 limit? Choose an item.
  - a. If not, identify the organization's small purchase limit: [Click or tap here to enter text.](#)
  
3. Was the small purchase method of procurement used during PY 2017-18? Choose an item.
  - a. If yes, did the organization receive approval from WDD for any purchases that exceed the \$500 limit? Choose an item.
  - b. As with any purchase, did the organization obtain at least three (3) competitive quotes? Choose an item.
  
4. Was a noncompetitive proposal/sole source method of procurement used during PY 2017-18? Choose an item.
  
5. Does your organization have WDD funded subcontract(s)? Choose an item.
  - a. If yes, does your organization maintain a procurement log to document how the subcontractor(s) was/were selected? Choose an item.

#### References:

WSD 12-10 Procurement; DOL Financial Management TAG Part II, Chapter II-10; WIOA Section 134 (c) (3) (F); WIOA Section 134 (c) (3) (G); 20 CFR 683.500; 20 CFR 683.510; 20 CFR 683.540; 2 CFR 200.320 (a); 2 CFR 200.300 (b); 2 CFR 200.319 (a); DOL Financial Management TAG Part II, Chapter II-10; WSD 12-10 Procurement

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## PROCUREMENT – SECTION II

### PROPERTY MANAGEMENT

1. Does the organization maintain property and equipment records (equipment means tangible, nonexpendable, property having a useful life of more than one year and an acquisition cost of \$500 or more per unit; this includes information technology systems, computing devices, software and services) that include the following data:

	Yes	NO
a. Description	<input type="checkbox"/>	<input type="checkbox"/>
b. Serial number	<input type="checkbox"/>	<input type="checkbox"/>
c. Funding source	<input type="checkbox"/>	<input type="checkbox"/>
d. Title holder	<input type="checkbox"/>	<input type="checkbox"/>
e. Percentage of Federal participation	<input type="checkbox"/>	<input type="checkbox"/>
f. Acquisition date	<input type="checkbox"/>	<input type="checkbox"/>
g. Acquisition cost	<input type="checkbox"/>	<input type="checkbox"/>
h. Location of equipment	<input type="checkbox"/>	<input type="checkbox"/>
i. Use and condition of equipment	<input type="checkbox"/>	<input type="checkbox"/>
j. Ultimate disposition date	<input type="checkbox"/>	<input type="checkbox"/>
k. Disposition amount	<input type="checkbox"/>	<input type="checkbox"/>

2. At least once every two years, is a physical inventory of equipment conducted and are the results reconciled with the property records? Choose an item.
  - a. If yes, when was the last physical inventory conducted?  
Click or tap here to enter text.
3. Does the organization have a control system in place to safeguard equipment from loss, damage, or theft? Choose an item.
  - a. If yes, please describe the organization’s policies and procedures regarding equipment safeguards: Click or tap here to enter text.
4. Does the organization have a property disposition policy consistent with Federal regulations? Choose an item.
  - a. If yes, please describe the organization’s property disposition policies and procedures.  
Click or tap here to enter text.
5. Did the organization dispose of any property in PY 2017-18? Choose an item.
  - a. If yes, please have the disposition documentation available for review.

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## PROCUREMENT – SECTION II

6. Did the organization purchase any property and/or equipment in PY 2017-18 with a \$500 or more per unit cost? Choose an item.
  - a. If yes, was prior approval obtained? Choose an item.
    - i. If yes, please provide a copy of the approval to the monitor.
    - ii. If no, please explain: Click or tap here to enter text.
  
7. How does the organization maintain effective control over supplies (supplies are all tangible property other than equipment) to ensure that the supplies are adequately safeguarded and used solely for authorized purposes? Additionally, please describe the organization's process for checking-out property such as laptops, projectors, etc. Click or tap here to enter text.

### References:

WIOA Section 170; WIOA Section 184; WIOA Section 192; WIOA Section 194; DOL Training and Employment Guidance Letter (TEGL) 3-07; 2 CFR 200.310-316; 20 CFR 683.200; 29 CFR Part 97; 29 CFR Part 95; DOL financial Management TAG, Part II, Chapter II-11; WSD 16-05; WSD 16-10

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