

**SOUTHEAST ARKANSAS WORKFORCE DEVELOPMENT BOARD
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WIOA Monitoring Policy & Procedures

Purpose

The purpose of this policy is to provide a comprehensive outline of WIOA Program Compliance Officering that includes Board appointment, financial management, program management, and inventory tracking/accountability. The WIOA Program Compliance Officering Policy has been developed in accordance with the Workforce Innovation and Opportunity Act of 2014 (WIOA), the WIOA Final Rule, Training and Employment Guidance Letters (TEGLs) published by the Employment and Training Administration of the U.S. Department of Labor (ETA), Uniform Guidance of the federal Office of Management and Budget (OMB) - for financial and inventory, policies of the Arkansas Workforce Development Board (AWDB) and policies of the Southeast Arkansas Workforce Development Board (SEAWDB). Southeast Arkansas Workforce Development Board will conduct WIOA Program Compliance Officering procedures in compliance with requirements specified by 20 CFR § 683.220(a).

Policy:

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.

WIOA program and financial monitoring will be conducted to ensure that the Southeast Arkansas Workforce Development Board operates within state and federal laws and requirements by fulfilling the fiduciary responsibilities of overseeing: the fair recruitment and adequate orientation of Southeast Workforce Development Board members, the establishment of sufficient and appropriate financial procedures, the purchasing and recording of all inventory purchased with WIOA grant funds, the adoption of processes that ensure that all sub-recipients receive fair and equal treatment in accordance with EEO laws, and the regular review of program activity to maintain compliance with WIOA Policy 1-B.

While the SEAWDB has procedures in place to monitor internally, a third-party entity will conduct an external monitoring of the One-Stop operator as a sub-recipient. This will be done through a competitive RFP process, facilitated by the One-Stop Committee who is responsible for overseeing the one-stop operator and Title I-B Service Provider selection process.

Southeast Arkansas Workforce Development Board Establishment

The Southeast Arkansas Workforce Development Board will be established in compliance with § 20 CFR 20 679.350. Southeast Arkansas Workforce Development Board will be appointed by chief elected officials (County Judges, Mayors of first-Class Cities, and Mayor of County Seats) from the (10) represented counties: Jefferson, Drew, Lincoln, Grant, Arkansas, Bradley, Cleveland, Ashley, Desha, and Chicot. Southeast Arkansas Workforce Development Board is certified by the Governor every (2) years in accordance with WIOA sec. 107 (c)(2). The SEAWDB will serve as the leader and convener of the local workforce development system [§ 20 CFR 679.300].

EEO Policy and Procedures

Southeast Arkansas Workforce Development Board, under the Workforce Innovation and Opportunity Act (WIOA) Title I, will implement practices to ensure equal opportunity (EO) and nondiscrimination in programs and activities funded in whole or in part under WIOA. This responsibility includes compliance with all nondiscrimination requirements in the administration and operation of programs, activities and employment as provided by WIOA Section 188 (Nondiscrimination and Equal Opportunity) and 29 CFR Part 38 (Implementation of the Nondiscrimination and Equal Opportunity Provisions of the Workforce Innovation and Opportunity Act). The regulations apply to all programs and activities that are operated by One-Stop partners as part of the One-Stop delivery system. Recipients are defined at 29 CFR §38.4.

WIOA Program Compliance Officer Policy and Procedures

WIOA program files will be reviewed annually using a four-step review process. The Program Compliance Officer will select a sample list of cases from the Southeast Arkansas WIOA active case pool. Cases from the sample list will be sorted by office and reviewed electronically using information from the Arkansas JobLink, (AJL) data system. The Board approved electronic monitoring spreadsheet will be used as the electronic monitoring tool to record AJL/ electronic system findings.

In addition to the electronic review, physical case files will be reviewed on-site for adequate case file documentation using the Arkansas Department of Workforce Services' monitoring review sheets for Adults, Dislocated Workers, and Youth. Notes from the electronic case file review will be used to compare to notes from physical case file reviews, checking for case management accuracy. (See case review process and procedures below).

Pre-Monitoring Preparation

The Program Compliance Officer will develop an itinerary to issue to all Southeast Arkansas Workforce offices with a list of on-site review dates.

Electronic Review

The Program Compliance Officer will review the sample list of active WIOA case files using the Arkansas JobLink System. Cases will be reviewed for accuracy, proper documentation of activities, service delivery, timeliness in record keeping and all other eligibility and case management activities in accordance with State issued WIOA Policy Manual 1-B.

On – Site Monitoring Review

After completing the electronic review, the Program Compliance Officer will conduct and on-site review of the sample cases. Physical case files will be reviewed for eligibility, case management, and fiscal tracking documentation. The Program Compliance Officer will complete an exit interview after the on-site review has been completed to provide technical assistance to staff.

Post Visit Report

Following the electronic and on-site review, the Program Compliance Officer will complete a monitoring report on program findings. The report will reference requirements using guidance from WIOA Policy 1-B, the WIOA Final Rule, and Training

and Employment Guidance Letters (TEGLs) published by the Employment and Training Administration of the U.S. Department of Labor (ETA) to recommend corrective actions for compliance. Staff training modules will be created to address areas of non-compliance.

WIOA Financial Monitoring Policy and Procedures:

SEAWDB will conduct Program Compliance Officering on an annual basis in compliance with the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the OMB Super Circular) as adopted by the U.S. Department of Labor (DOL). During the financial review that is to be conducted annually for the previous fiscal year, monitors will complete the State Monitoring Instrument and review the following:

1. Policies and Procedures
2. Most recent audit (audit resolution if applicable)
3. Expenditures and invoices (sample) for selected time periods
4. Bank statements/payroll register/general ledger (sample)
5. Time sheets/travel vouchers
6. Leases and/or rental agreements
7. Insurance on property/equipment
8. Personal auto insurance/copy of driver's license
9. Organizational Chart

Upon completion of the financial review for the specified fiscal year, the staff will prepare a monitoring report with the following documents summarizing the results of monitoring activities.

1. Monitoring Findings & Required Actions
2. Audit
3. Organizational Chart
4. Distribution of Duties
5. Personnel Policies & Procedures
6. Financial Policies & Procedures
7. Funding Stream Financial Report
8. Payroll Register
9. Inventory
10. Monitoring Instrument

Fiscal monitoring activities will include on-site visits, off-site desk-level reviews, and analyses of both financial and program outcomes to help identify potential weaknesses before such weaknesses result in substandard performance or questioned costs.

Procurement Situations:

SEAWDB also is eligible to participate in the Arkansas Cooperative Purchasing Program for the purchase of equipment and other goods. When it is advantageous to the Welfare to Work program, SEAEDD shall participate in the Arkansas Cooperative Purchasing Program. In the event that SEAEDD needs to purchase an item or items not listed on state bid, or if it is more advantageous to seek bids outside the ACP, SEAEDD shall follow state and federal guidelines for the purchase of goods or equipment.

Disclosure Statements:

Prior to or during the first meeting attended by a new SEAWDB member, fiscal agent staff shall require a completed disclosure statement from said member.

Debt Collection and Bad Debts:

SEAEDD as the Fiscal Agent for the local area shall be responsible, in accordance with 29 CFR 95.21 (b)(3), for the effective control over and accountability for all funds, property, and other assets. To that end, SEAEDD shall collect all outstanding debts from entities doing business with the local area and who for whatever reason owe the local area. Such debts may include, but shall not be limited to, refunds due from eligible training providers or contractors or inaccurate request for funds submitted by contractors or vendors.

SEAEDD's internal control systems were established, based on the OMB Circulars, as well as current and past federal regulations, to detect debt. SEAEDD staff, under the direction of the Deputy Director, shall investigate and determine the amount of debt owed, in writing and provide a 15-day timeframe for repayment.

In the event that the indebted entity has ceased to exist and there remains no recourse for the recovery of funds SEAEDD shall notify the State and request assistance in writing off the outstanding debt.

Uncleared Checks:

SEAEDD has an established time line for voiding outstanding or uncleared checks. After 120 days from the date of issue, all checks, payroll or other, are void. It is, however, SEAEDD's intention to notify individuals and entities and determine the circumstances prior to the void date, in order to reduce duplication in the accounting department. As checking accounts are reconciled, staff will be notified after the second appearance of uncleared checks in the reconciliation process and calls will be made. A call will again be made after the check has been voided to determine if the debt remains.

Audit Resolution Procedures:

In accordance with the Request for Proposal package, applicants for WIOA funded youth contracts, the One-Stop Operator contract and the Administrative Services contract are required to submit their most recent audits to the fiscal agent. In the event that an audit is conducted during the contract period, the newer audit, when issued, is also to be submitted to the fiscal agent.

The fiscal agent shall review all audits for findings either directly or indirectly related to the operation of the WIOA funded contract. Depending upon the potential risk of any noted finding, the fiscal agent will either request additional information from the contractor or require the local monitoring team to review, with the contractor, at the next scheduled monitoring visit.

Procedure for Checks:

Summer/Work Experience Adult, (DLW) and Youth checks will be hand delivered on pay-day by the Teacher/Leaders or by the One Stop Case Manager. The Participant will be required to sign for the check. If a Participant is no longer employed on check date the Participant will be required to pick up the check directly from SEAEDD. The Participant will be required to sign for the check and show identification.

Procedure for Lost or Stolen Checks:

If a Participant claims a check has been lost or stolen, they will be instructed that no action will be taken until after the checks void/stale date which is 120 days after the check was issued. After the 120 days a Participant may request in writing that a check be reissued. Once the check has been reissued, they will be required to pick up and sign for the check at the SEAEDD office.

Procedure for Unclaimed Summer/Work Experience Checks:

If a Participant is no longer employed with the Summer/Work Experience Program and has an unclaimed check, SEAEDD, the Teacher/Leader and the One-Stop Case Manager will use all reasonable means to contact the Participant. If all attempts are unsuccessful, outstanding checks that have become void/stale dated (over 120 days) will be voided back to the appropriate checking account, and the funds will be returned to the appropriate WIOA program funding stream. If later the youth contacts the One-Stop Case Manager or SEAEDD the check can be reissued, and funds requested.

Procedure for Outstanding Checks:

SEAEDD will use all reasonable means to contact the Company or person whose check has become 120 days old and provide them options for the reissue of the check. If all attempts are unsuccessful, outstanding checks that have become void/stale dated (over 120 days) will be voided back to appropriate checking account, and if required returned to the appropriate program funding stream.

Purchasing:

Purchase orders are to be obtained for all acquisitions over \$1,000 and are to be approved by the Executive Director prior to purchase. Requisition forms are to be utilized for all other purchases. Requisitions are to be filled out by the requesting employee, including back-up information for cost if possible. Fiscal Support Specialist will provide back-up information for cost is needed. Requisition forms are approved by direct supervisor or Executive Director before purchase is made.

- A. All purchasing will be done by the administrative office.
- B. No purchases will be made for employees or others.
- C. Competitive bids will be obtained in writing as required by the funding source.
- D. For the purchase of small equipment and office supplies, quotes will be solicited from three vendors to obtain the lowest price.
- E. Purchases over \$5,000 will not be fragmented or reduced to components of less \$5,000 to avoid the bid process.
- F. Any variances from these procedures must be approved in writing by the Executive Director.
- G. The Executive Director, Executive Assistant or Fiscal Support Specialist will have the authority to make credit card purchases based on approval.
 - The credit card is only to be used when payment by check is not feasible.
 - Credit card receipts for purchases will be submitted to the Executive Assistant, who maintains them until the credit card statement is received. The Fiscal Specialist will then compare the receipts to the credit card statement and verify the purchases. The Executive Assistant will submit the credit card statement and receipts to the Director of Finance and Administration who will approve it for payment after review.

WIOA Inventory Policy and Procedures

The Southeast Arkansas Local Workforce Development Board will adhere to the property management standards established in Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart D-Post Federal Award Requirements, Property Standards (2 CFR200). (See procedure below)

A copy of property/equipment inventory will be kept and submitted annually to ADWS. All property/equipment purchased with WIOA funds will need to be tagged and when returned to ADWS for disposal. SEAWDB will retain property/equipment records that

provide:

- An item description;
- The serial and model number or other identification number;
- Acquisition date and cost;
- Location and condition; and
- Date of disposal.

Approved:

 6-18-19
SEAWDB Chairperson Date

Amended:

SEAWDB Chairperson Date