

WDD YOUTH PROVIDER HANDBOOK

CHAPTER 10

Audits, Oversight, and Monitoring

Overview

Introduction This chapter includes the audit, oversight, and monitoring process for the Workforce Innovation and Opportunity Act (WIOA) Youth Programs. The Youth Program services are provided through contracted agencies, these “youth service providers” are defined as subrecipients.

References This handbook chapter contains information regarding WIOA regulations, and directives received from the United States Department of Labor (DOL) and/or Employment Development Department (EDD).

DOL		EDD	
Training and Employment Guidance Letter (TEGL):		Workforce Services Directives (WSD):	
• 21-16		• 17-01	• 17-05

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Audits

Introduction

This section provides guidance regarding the policy and procedures established by the San Bernardino County Local Workforce Development Area (LWDA) for the resolution of audit findings and disallowed costs. All subrecipients/subcontractors expending Workforce Innovation and Opportunity Act (WIOA) funds must comply with federal and state audit resolution requirements. Youth Providers are considered subrecipients for the purpose of this chapter.

Background

Entities receiving WIOA funds must meet the audit requirements of Title 2 Code of Federal Regulations (CFR) Section 200.501. Title 20 CFR Section 683.210(a) requires that commercial organizations that expend more than \$750,000 of federal funds have either a single organization-wide audit conducted or a program-specific financial and compliance audit.

Title 2 CFR Sections 200 and 2900 require each entity receiving funds under the WIOA to comply with Title 31 United States Code (USC) Chapter 75. Title 31 USC Section 7502 further requires the Workforce Development Department (WDD), as a pass-through entity to:

- Monitor a subrecipient/subcontractor's federal awards through site visits, limited scope audits, and/or other means.
 - Review audits of subrecipients/subcontractors to determine if prompt and appropriate corrective action has been taken with respect to audit findings.
 - Require each of its subrecipients/subcontractors of federal awards to permit, as a condition of receiving federal awards, the independent auditor of WDD to have such access to the subrecipient/subcontractor's records and financial statements as necessary.
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Audit requirements

The LWDA must conduct and ensure each of its subrecipients and subcontractors expending \$750,000 or more of federal funds in one fiscal year conducts an audit in accordance with Section 185 of WIOA, Title 20 CFR Section 683.210, Title 2 CFR Sections 200 and 2900 (as applicable), and Title 31 USC Chapter 75.

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Audits, Continued

Definitions

List of terms/definitions most commonly used in an audit.

Term	Definition
Costs recommended for disallowance	Costs identified by auditors that are supported by accounting records but are in violation of law, regulation, or contract, or are determined unreasonable by the auditor.
Final Determination	Is the WDD's final decision to disallow the cost and the status of non-monetary (administrative) findings.
Initial Determination	A preliminary decision on whether to allow or disallow questioned costs and resolve any non-monetary findings.
Non-monetary Finding (administrative)	An audit conclusion concerning deficiencies in a subrecipient/subcontractor's management or financial controls, procedures or systems.
Questioned Costs	Costs questioned by auditors that are not properly supported by accounting records, are related to a violation of law, regulation, or contract, or appear unreasonable.
Subrecipient	A non-federal entity who expends federal awards received from a pass-through entity to carry out a federal program but does not include an individual who is a beneficiary of such a program.

Audit Resolution Policy and Procedures

Introduction This section provides information on the audit resolution policy and procedures for subrecipients/subcontractors.

Audit resolution policy The Workforce Development Department (WDD) will ensure audits of its subrecipients/subcontractors, which contain findings non-monetary or questioned costs, are resolved in an appropriate and timely manner.

Audit resolution process The WDD's audit resolution consists of a three (3) part process including:

- Initial Determination,
- Preliminary report, and
- Final Determination.

The process must be completed within six (6) months after receipt of the subrecipient/subcontractor's audit report and must ensure the subrecipient/subcontractor takes appropriate and timely corrective action.

Audit resolution procedures WDD will complete the following steps as part of the LWDA's audit resolution procedures:

Stage	Description						
1	<p>WDD Auditor will:</p> <ul style="list-style-type: none">• Review audit reports and/or financial statements for all subrecipients/subcontractors.<ul style="list-style-type: none">– Single Audit Report required for those expending over \$750,000 in federal funds in a single fiscal year.• Complete an Audit Control Log to document the receipt and results of the audit review. (Refer to Audit Control Log section for additional information in this chapter).						
	<table><tr><th>If there are...</th><th>Then...</th></tr><tr><td>No audit findings,</td><td>No further action is required.</td></tr><tr><td>Findings,</td><td>A number is assigned through the Corrective Action Tracking System (CATS) to document the disposition of reported questioned costs and/or administrative findings and to track corrective actions needed to resolve each finding.</td></tr></table>	If there are...	Then...	No audit findings,	No further action is required.	Findings,	A number is assigned through the Corrective Action Tracking System (CATS) to document the disposition of reported questioned costs and/or administrative findings and to track corrective actions needed to resolve each finding.
If there are...	Then...						
No audit findings,	No further action is required.						
Findings,	A number is assigned through the Corrective Action Tracking System (CATS) to document the disposition of reported questioned costs and/or administrative findings and to track corrective actions needed to resolve each finding.						
	<ul style="list-style-type: none">• Issue a letter of Initial Determination to the auditee, including:<ul style="list-style-type: none">– A list of all questioned costs and administrative (non-monetary) findings.– Whether costs are allowed/disallowed, including support with appropriate citations.– Recommended corrective actions to resolve findings.– Possible sanctions occurring if corrective action is not taken.– The opportunity for resolution within 30 days of the date of the initial determination letter's issuance.						

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Audit Resolution Policy and Procedures, Continued

Audit resolution procedures (continued)

Stage	Description
2	<p>Auditee will:</p> <ul style="list-style-type: none">• Provide documentation, during the Preliminary Report period (first 30 days after receipt of the Initial Determination letter), to support allowability of costs and proposed corrective action of findings.• Discuss Initial resolution, which may be held by telephone, if necessary, but in-person discussions are preferable.<ul style="list-style-type: none">– Negotiations of repayment can occur at this time. <p>Note: All resolution discussions must be documented with notes. A sign-in sheet should be used for in-person meetings.</p>
3	<p>WDD Auditor will issue a written Final Determination letter or email, including:</p> <ul style="list-style-type: none">• Reference to the CATS items.• The status of each finding(s).<ul style="list-style-type: none">– If all items have been resolved and there are no disallowed costs, the final determination letter closes all CATS and completes the audit resolution process.• Decisions regarding disallowed costs, listing each disallowed costs and noting the reason for each item.• Demand and timeline for repayment (CATS items remain open until final payment has been received).• Description of the debt collection process and sanctions that may be imposed if payment is not received.• Notice of subrecipient/subcontractor's right to hearing. <p>Note: If after 30 days of receipt of initial determination letter, there has been no response and the CATS items remain open, a second letter of determination is sent. Second letter reiterates the issues and gives another 30 days for response.</p>

Audit Control Log

The Audit Control Log is used to document the results of an audit review. The log must contain:

- Name of auditee,
- Date of the audit,
- Period covered by the audit,
- Date the audit was conducted by WDD, and
- Questioned costs and/or administrative findings identified
 - If questioned costs or administrative findings are identified, the log must also include reference to the CATS item number(s).

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Audit Resolution Policy and Procedures, Continued

Audit resolution file – CATS

For consistent oversight purposes, WDD utilizes the Corrective Action Tracking System (CATS) as both an audit resolution file and a monitoring tool for corrective action plans. The CATS numbers must be established for each audit finding.

The subrecipient/subcontractor's file contains the supporting documentation for the CATS; it includes:

- Final audit report,
 - Determination made by WDD regarding the final audit report,
 - Copy of the initial determination letter to the subrecipient/subcontractor,
 - Additional documentation submitted as part of the initial resolution process:
 - Notes related to the formal resolution,
 - Sign-in sheet from any informal resolution meeting, and
 - Documentation submitted by the subrecipient contractor.
 - Copy of the final determination letter, and
 - Copy of the monitoring report subsequent to the completion of the audit resolution process to substantiate the implementation of appropriate corrective actions.
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Hearing Process

Introduction	<p>A hearing allows the Workforce Development Department (WDD) and the auditee the right to:</p> <ul style="list-style-type: none">• Present either written or oral testimony.• Call and question witnesses in support of his/her position.• Present oral and written arguments.• Examine records and documents relevant to the issues.• Be represented. <p>Hearings must be recorded mechanically or by court reporter. This section will provide information related to the Hearing process.</p>
Right to request a hearing	<p>A subrecipient/subcontractor has thirty (30) calendar days after the Final Determination is issued to submit a written request for a hearing to the Director of WDD.</p>
Timeframe	<p>A hearing must be provided within thirty (30) days of the filing date of the written hearing request.</p>
Notice of hearing	<p>At least ten (10) calendar days before the hearing, Workforce Development Department (WDD) provides the auditee with a written notice of the date and site of the hearing. The ten (10) day notice may be shortened with written consent of both parties. The written notice also informs the auditee:</p> <ul style="list-style-type: none">• The subrecipient may withdraw the hearing request, provided the withdrawal request is submitted in writing.• In the event a hearing is not held or the decision of the hearing officer is not rendered timely, the subrecipient has 15 calendar days from the date on which the hearing should have been held or the decision should have been issued to file an appeal with the State Review Panel.
Hearing Officer	<p>The Director will appoint a hearing officer after consultation with County Counsel.</p>
Hearing Decision	<p>The hearing officer must issue a decision within sixty (60) calendar days of the filing date of the written hearing request. The LWDA reserves the right to overturn the hearing officer's decision when it determines that noncompliance with the applicable act still exists.</p>
Filing Appeal to the State Review Panel	<p>An auditee has ten (10) calendar days from the receipt of an adverse decision to file an appeal of the hearing officer's decision with the State Review Panel.</p> <p>For details on the State Review Panel process, see WIA Directive 05-17.</p>

Single Audit

Introduction

The Single Audit Act Amendments of 1996 was enacted to streamline and improve the effectiveness of audits of federal awards and to reduce the audit burden on states, local governments, and not-for-profit entities. The Office of Management and Budget (OMB) is responsible for issuance and maintenance of single audit regulation and coordinating with grant-making federal agencies.

The Single Audit's objective is to provide assurance to the US federal government as to the management and use of federal funds by recipients such as:

- States/Cities,
- Universities,
- Non-profit organizations, and
- Indian Tribes.

What is a single audit?

A single audit is a comprehensive review of an organization's financial activity for a fiscal year. The audit is typically performed by an independent certified public accountant (CPA) and encompasses both financial and compliance components in accordance with generally accepted government auditing standards (GAGAS).

A single audit is required when a non-federal entity expends \$750,000 or more of federal awards (either direct or indirect awards) in their fiscal year. In order to determine whether the \$750,000 threshold is met, a non-federal entity must count the amount of federal awards received directly from federal agencies and pass-through entities.

Auditor responsibilities

The Single Audit auditor must:

- Determine whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles,
 - Determine whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole,
 - Obtain an understanding of the internal controls pertaining to the requirements of each major program, assess control risk, and perform tests of controls unless the controls are deemed to be ineffective,
 - Determine whether the non-federal entity has complied with the provisions of laws, regulations, and contracts or grants pertaining to federal awards that have a direct and material effect on each major program, and
 - Obtain annual single audit reports from subrecipients. Subrecipient is required to submit single audit to WDD on an annual basis, within 30 days of completion.
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Oversight

Introduction	<p>It is the procedure of the San Bernardino County Workforce Development Department (WDD) to annually monitor and conduct routine oversight of its programs and activities and those of its subrecipients for programs and activities funded under Title I of the 2014 Workforce Innovation and Opportunity Act (WIOA).</p>
Background	<p>WIOA Section 107(d)(8) requires Local Workforce Development Boards (WDB) to conduct comprehensive monitoring of subrecipients using standardized tools and procedures to ensure WIOA programs are in compliance with the mandates of Title I for federally funded workforce development activities.</p> <p>Annual monitoring will validate the:</p> <ul style="list-style-type: none">• Quality of the delivery of services through the subrecipients.• Advocate improvements when indicated. <p>Actions are required to correct formal findings of non-conformance with:</p> <ul style="list-style-type: none">• Federal regulations,• State directives,• WDD Youth Provider Handbook, and• San Bernardino County, and/or Local WDB policies and standards as identified under Reference in this policy. <p>This policy implements the mandated requirements for oversight of WIOA subrecipients.</p>
Roles and responsibilities	<p>Title 20 Code of Federal Regulations (CFR) 683.410 outlines the oversight roles and responsibilities of sub-recipients of WIOA funds. Each sub-recipient of funds under title I of WIOA must conduct regular oversight and monitoring of its WIOA programs and those of its sub-recipients and contractors as required under WIOA and 2 CFR part 200 in order to:</p> <ul style="list-style-type: none">• Determine those expenditures have been made against the proper cost categories and within the cost limitations specified in WIOA,• Determine whether there is compliance with other provisions of WIOA and the WIOA regulations and other applicable laws and regulations,• Ensure compliance with 2 CFR part 200, and• Determine compliance with nondiscrimination, disability, and equal opportunity requirements of section 188 of WIOA.
What is oversight	<p>Oversight and monitoring are a regular, systematic review of programmatic and fiscal activities, administrative systems, and management practices to determine if they are appropriate, effective and in compliance with the terms of the contract, WIOA rules and regulations, Department of Labor (DOL) requirements, Employment and Development Department (EDD) directives, and the Workforce Partnership policies and procedures.</p> <p>Oversight and monitoring serve as an important mechanism to identify and document necessary corrective actions, provide technical assistance, and track progress.</p>

Program Monitoring

Introduction

The Workforce Development Board (WDB) has delegated the responsibility of performing the annual oversight process to the Administrative Unit of Workforce Development Department (WDD).

This section provides information regarding the Program Monitoring for the subrecipients administering the Youth Program.

Scheduling

The Youth Providers shall be notified and confirmed in writing of the scheduled monitoring/review visit at least two (2) weeks prior to the date of the visit. The formal notification letter shall include the following information:

- Date
- Time
- Purpose of review
- Areas and materials to be reviewed
- Documents to be completed and returned to monitoring team prior to visit

For Youth Providers, the contract signatory receives all formal notifications and notices.

Note: Copy of the notification letter is emailed to the Youth Provider coordinator the day after the formal letter is sent.

Desk review

Prior to an on-site visit, a WDD monitoring staff will conduct a desk review. The desk review will consist of a comprehensive assessment of documentation on file at the administration office of WDD. The data reviewed and analyzed for Youth Providers will include:

- Current contract as modified and approved by the WDB and County.
 - Case review of randomly selected customer files for compliance with WIOA – (total of 10% or 10 cases, whichever is higher). If a trend is identified, additional case files will be reviewed.
 - Memorandum of Understandings (MOUs) with all sub-contractors.
 - Most recent fiscal year-end report of financial data/program performance.
 - Current financial data and program performance.
 - Previous monitoring reports of findings and corrective actions with WDD response and actions taken.
 - Organizational policies and procedures for administration and program implementation.
 - Policies and procedures for procurement of equipment, goods, materials and services.
 - Policies and procedures for implementing Non-discrimination and Equal Opportunity mandates.
 - Any other materials, as necessary, on file at the Administration Office related to the operations of the subrecipient.
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Program Monitoring, Continued

Prior to on-site visit

To allow the Youth Provider the opportunity to review the cases and prepare for the on-site visit, WDD staff will email the following reports one (1) to two (2) weeks prior to the monitoring on-site visit:

- WIOA Youth Activity Service Codes Report
- WIOA Youth Follow-up Activity Service Report
- Demographics Report
- Active case files reviewed
- Follow-up case files reviewed

In addition, the Youth Monitoring Guide is included in the email with the reports to inform the Youth Provider the questions to be discussed at the on-site visit and to gather any documentation needed.

Subrecipient On-site monitoring

The purpose of the on-site monitoring visit is to verify information derived from the Desk Review that may lead to identification of areas not in conformance and/or require corrective actions.

The on-site review will follow a standardized guide designed to assist the monitoring team in accomplishing a comprehensive evaluation. The process to be followed during the on-site review by the monitoring team is as follows:

Stage	Description
1	Entrance Conference: Meet with the subrecipients Executive Director and/or his/her designee to: <ul style="list-style-type: none">• Explain the purpose and scope of the monitoring visit, and• Identify how the team will approach the monitoring tasks.
2	Evaluation of Performance: <ul style="list-style-type: none">• Review the subrecipient's plans for meeting contract and WIOA performance goals• Verify if program staff is aware of the goals.• Determine if actual performance is on track to meet performance standards and if not, what steps/plans are in place to direct the actions of staff to achieve the performance goals.
3	Observation of facility: <ul style="list-style-type: none">• Complete a tour of the subrecipient's training and/or administrative site to assess the adequacy of the facility as it relates to the accessibility to the site, activities and programs by persons with disabilities and compliance with Americans with Disabilities Act (ADA), and• Observe the center to determine if it is comfortable, safe and a healthy environment for customers and staff.

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Program Monitoring, Continued

Subrecipient On-site monitoring, continued

Stage	Description
4	Review of records: <ul style="list-style-type: none"> • Validate information obtained from the desk review including, verification compliance with WIOA statutes and appropriate WDB policies. • Discuss the case reviews completed prior to on-site visit: <ul style="list-style-type: none"> – Eligibility certification and verification documentation, – Assessment results, – Individual Service Strategy (ISS), – Case notes regarding services provided, – Documentation to support WIOA expenditures and follow-up services. • Customer file documentation should have evidence all participants have been provided a copy of the Grievance procedures. • Determine if the subrecipient is following compliance with policies and procedures for non-discrimination and equal opportunity in the development of job training plans. Determine how Personal Identifiable Information (PII) is protected.
5	Interviews of customers: <ul style="list-style-type: none"> • Conduct Interviews of two (2) to five (5) customers to obtain information on the quality of services provided. • Validates program staff compliances with policies and procedures for non-discrimination and equal opportunity in the development of job training plans for customers.
6	Interviews of worksite employers: Conduct interviews of randomly selected Work Experience employers who have used the services of the subrecipient within the last 12 months to obtain information on the quality of services provided.
7	Interviews of staff: Randomly select staff at various levels of the organization and conduct the interview to: <ul style="list-style-type: none"> • Obtain information on the administration and operations of the subrecipient, • Obtain availability of resources required for the delivery of services, and • Verify the individual is knowledgeable of policies/procedures for appropriate program implementation and performance outcome.
8	Exit Conference: Conduct an exit conference with the subrecipient's Director and/or his/her designee to: <ul style="list-style-type: none"> • Discuss the results of the monitoring review, • Focus on strengths and weaknesses of the program, • Identify areas requiring corrective actions and • Offer technical assistance for continuous improvement.

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Program Monitoring, Continued

**Worksite
monitoring**

Youth Provider staff must ensure regular and on-going monitoring and oversight of Work Experience, which includes worksite monitoring. Monitoring requires on-site visits and phone/email communication with the employer/trainer and participant to review the participant’s progress in meeting the training objectives. Any deviations from the worksite agreement should be dealt with promptly.

Worksite agreements and payroll records may be reviewed by Federal, State, and WDD fiscal and program monitors. These entities have the right to access, examine, and inspect any site where any phase of the work experience program is conducted. Proper worksite documentation must be maintained in such a way to facilitate an audit.

WDD will conduct annual worksite monitoring visit during the Program audit with Youth Providers.

Fiscal Monitoring

Introduction	<p>The fiscal monitoring process is the same as the program monitoring with the exception that the information reviewed is on fiscal and financial requirements.</p>
Fiscal monitoring for subrecipients	<p>An annual fiscal monitoring is completed by a WDD fiscal staff member/team and is conducted in conjunction with the program monitoring. The fiscal monitoring consists of, but not limited to the following audit information:</p> <ul style="list-style-type: none">• Expenditures for Title I Workforce Innovation and Opportunity Act (WIOA) Youth Program.• Administrative controls, policies, and procedures.• Review of cost allocation plan, allowable costs, administrative and program expenses for compliance with state reporting requirements.• Review of fiscal and procurement policies and procedures, contract claims and reporting, internal controls, audit, and monitoring procedures (if subrecipient has a subcontractor).• Review of operation procedures and accounting system,• Compliance with State financial reporting, preparation, and submittal,• Complete a subrecipient Risk of Noncompliance Assessment Report, as needed,• Record retention policies and procedures, property management and equipment records.• Obtain annual single audit reports from the subrecipients, when required.
Monitoring guide	<p>Fiscal Monitoring Guide is included in the notification letter sent to each subrecipient to complete prior to the on-site monitoring visit. A copy of the Fiscal Monitoring Guide is saved in the Fiscal share drive under each providers folder.</p>
Scheduling	<p>The subrecipient shall be notified and confirmed electronically of the scheduled monitoring/review visit at least two (2) weeks prior to the date of the visit. The formal notification letter shall include the following information:</p> <ul style="list-style-type: none">• Date• Time• Purpose of review• Areas and materials to be reviewed• Documents to be completed and returned to monitoring team prior to visit <p>Note: Copy of the notification letter is emailed to the subrecipient coordinator the day after the formal letter is sent and saved in the Fiscal share drive under the appropriate Program Year.</p>

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Fiscal Monitoring, Continued

Evaluation performance

An evaluation of performance is completed prior to the on-site visit as follows:

- Review the subrecipient's fiscal/financial data, and
 - Determine if fiscal audit is in compliance with standards and if not, what steps/plans are in place to direct the actions of staff to achieve the performance goals.
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Desk review

Prior to an on-site visit, a fiscal monitoring staff will conduct a desk review. The desk review consists of a comprehensive assessment of documentation on file at the WDD administration office and requested documentation from subrecipients. The data reviewed and analyzed for subrecipients includes:

- A participant sample selected from four (4) randomly selected months within the program year is reviewed for compliance with WIOA requirements. If a trend is identified, additional files will be reviewed.
- Current or most recent fiscal year-end audit report of financial data/program performance.
- Prior year monitoring reports of findings and corrective actions consisting with WDD response and actions taken.
- Organizational fiscal and financial policies and procedures.
- Review of supportive service logs to check for internal controls of pre-paid negotiables (gas cards, bus passes, gift cards, etc.).
- Review of procurements, inventory log and inventory control review.
- Any other materials, as necessary, on file at the Administration Office related to the operations of the subrecipient.

All data obtained during the desk review and analyses will provide the monitor(s) with areas to focus his/her review during the on-site monitoring.

Subrecipient On-site monitoring

The purpose of the subrecipient on-site monitoring visit is to verify or disprove information derived from the fiscal Desk Review that may lead to identification of areas not in conformance and/or require corrective actions.

The on-site review will follow a standardized guide designed to assist the fiscal monitoring team in accomplishing a comprehensive evaluation. The process to be followed during the on-site review by the monitoring team is as follows:

Stage	Description
1	Entrance Conference: <ul style="list-style-type: none">• Meet with the subrecipients Executive Director and/or his/her designee to:<ul style="list-style-type: none">– Explain the purpose and scope of the monitoring visit, and– Identify how the team will approach the monitoring tasks.

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Fiscal Monitoring, Continued

Subrecipient On-site monitoring, continued

Stage	Description
2	Observation of facility: <ul style="list-style-type: none"> Complete a tour of the subrecipient's filing cabinets are in a secure location, <p>Verify the cabinets are locked and only appropriate staff are given access</p>
3	Review of records: <ul style="list-style-type: none"> Validate information obtained from the desk review including, verification compliance with WIOA statutes and appropriate WDB policies. Discuss the case reviews completed prior to on-site visit: <ul style="list-style-type: none"> Documentation, Case notes regarding services provided, Documentation to support WIOA expenditures and follow-up services. Customer file documentation should have evidence all participants have been provided a copy of the Grievance procedures. Determine if the subrecipient is following compliance with policies and procedures for non-discrimination and equal opportunity in the development of job training plans. <p>Determine how Personal Identifiable Information (PII) is protected.</p>
4	Interviews of Director or designated staff: <ul style="list-style-type: none"> Obtain clarification of information provided on the monitoring guide, and <p>Request any missing information/documentation that was not received prior to on-site visit.</p>
5	Exit Conference: Conduct an exit conference with the subrecipient's Director and/or his/her designee to: <ul style="list-style-type: none"> Discuss the results of the monitoring review, <p>Answer any questions the subrecipients may have.</p>

Preliminary Report

Introduction	<p>This section includes information about the process the Workforce Development Department (WDD) monitoring staff completes regarding the preliminary reports sent to the subrecipients for the program and fiscal monitoring report.</p>
Preliminary program report	<p>A preliminary report is completed and sent to any subrecipient when a possible Observation, Area of Concern, or Finding is identified during the on-site monitoring visit.</p> <p>The preliminary report is sent to the contract signatory person and a copy of the preliminary report is emailed to the subrecipient coordinator the day after the formal report is sent.</p> <p>The subrecipient contract signatory person or coordinator are given 30 days to respond to the preliminary report prior to the issuance of the final monitoring report.</p>
Fiscal preliminary report	<p>A fiscal preliminary report is submitted to any subrecipient when a possible Observation, Area of Concern or Finding is identified during the on-site monitoring visit. The fiscal preliminary report is completed within 60 days after the fiscal review is completed and submitted to the Fiscal AS I for review and signature.</p> <p>Fiscal preliminary report is mailed to the Chief Financial Officer (CFO) or designated contact person for the organization. Copy of the preliminary report is emailed to contact person the day after the formal report is sent.</p> <p>The subrecipients are given 30 days to respond to the preliminary report prior to the issuance of the final report.</p>

Monitoring Report

Introduction

This section includes information about the final monitoring report, responses, follow-up, and retention requirements for the program and fiscal monitoring report.

Final monitoring report

The final monitoring report is mailed within 90 days from the completion of the monitoring to the subrecipient, and Fiscal CFO or designated person. The monitoring report will identify areas of strength and non-compliance noted as findings with recommended corrective actions. The format of the report will include:

- Information specific to the program monitored,
- Date of visit, and
- Identity of members of the monitoring team.

The report will include results regarding the following areas.

Stage	Description
1	Fiscal Management: <ul style="list-style-type: none">• For Subrecipient – Fiscal Records:<ul style="list-style-type: none">– Evaluation of fiscal sampling,– Actions taken,– Documentation, and– Administrative controls
2	Program Management: Assessment process and results of the overall management of the program(s) and systems. Included are: <ul style="list-style-type: none">• Staffing levels,• Organizational structure,• Staff qualifications,• Adherence to the Workforce Innovation and Opportunity Act (WIOA), San Bernardino County and Workforce Development Board (WDB) policies, procedures, and State directives.
3	Condition of Facilities: <ul style="list-style-type: none">• Observations of the environment:<ul style="list-style-type: none">– Accessibility,– Comfort, health and safety• General appraisal to determine if the accommodations are conducive for WIOA activities to result in successes.
4	Program Performance: Assessment process and results of planned performance and actual performance/services provided to date, including forecasts for year-end performance levels.
5	Previous Monitoring Findings: Review and status of previous findings, recommendations, and corrective actions.
6	Findings: Any areas of non-compliance with policies, procedures, state or federal regulations for WIOA programs and activities.

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Monitoring Report, Continued

Final monitoring report, continued

Stage	Description
7	Corrective Actions Requirement: Stipulates the corrective actions and findings of obvious or evident violations of law, regulations, or policy with set deadlines for resolution.
8	Recommendations/Technical Assistance: Include recommendations for additional training workshops, resources, etc. that can assist the subrecipient in resolution of findings, performance improvement or service enhancement for customers.
9	Disclaimer: <ul style="list-style-type: none">• Conduct a monitoring on a sample basis, the report should not be considered a comprehensive assessment of the program factors monitored.• The administration responsibility of the subrecipient is to ensure systems, programs, and outcomes comply with:<ul style="list-style-type: none">– The WIOA law and regulations,– The American with Disabilities Act, and– All other applicable state and federal policies.• Deficiencies identified in the subsequent review, such as an audit, would remain the sole responsibility of the subrecipient.

Responses

Upon receipt of the preliminary monitoring report, the subrecipient has approximately 15 – 30 working days, depending on the complexity of the finding(s) or area of concern(s), in which to respond with corrective actions taken including a timeline indicating when the corrective actions are to be completed. Should the report indicate the programs and activities are in general compliance, no response is necessary.

Sufficient response email

Once a response is submitted regarding the preliminary monitoring report, WDD will review the response for a satisfactory and acceptable corrective action. The subrecipient will receive the *Sufficient Response email* approximately 30 days after WDD receives the monitoring report response or will include the sufficient corrective action in the final monitoring report. If the response is determined to be insufficient, the subrecipient will receive an *Insufficient Response email* with further actions required and deadline for resolution.

This process is repeated until the deficiencies are resolved or WDD determines no other actions are necessary.

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Monitoring Report, Continued

Follow-up

The monitoring team will follow-up upon receipt of the response by the subrecipient to ensure they have initiated appropriate corrective actions in the areas noted in the monitoring report. This may necessitate subsequent on-site visits for verification.

Should a subrecipient fail to respond to the monitoring report or to resolve corrective actions, WDD will request direction from the WDB. The WDB may determine the subrecipient may fall under sanctions including, but not limited to the following:

- Request by WDB to appear and respond to findings
 - Modifications or changes to the scope of work
 - Termination or suspension of contract
-

Retention

All the reports/records are retained for seven (7) years after completion and resolution of all actions and after the end of the three (3) year period of the contract. These reports/records involve the following items, but not limited to:

- Litigations,
 - Claims,
 - Audits, or
 - Other action started prior to the expiration of the three (3) year period.
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Technical Assistance

Introduction

This section provides the guidelines for the Workforce Development Department (WDD) technical assistance process supported by the Management Information Services (MIS) Administrator.

Help Desk ticket

The Help Desk ticket is the form Youth Providers complete when requesting assistance with CalJOBS issues and/or technical questions. For CalJOBS the form is used for the following:

- Add or delete a user in CalJOBS,
- Data corrections,
- Password reset,
- Program questions, and/or
- Technical errors.

Incomplete forms will be returned to the Youth Provider without processing until all the required information is included.

The WDD Help Desk ticket is located on the **WDD Youth Portal**. When submitting the form, Youth Providers must follow the guidelines regarding Personally Identifiable Information (PII) to ensure no privacy issues are breached when emailing requests.

Response time

The response time for WDD staff to respond to Help Desk tickets will vary based on the type of issues, such as:

- Data Entry – Youth Providers must complete data entry within 20 days, which will allow WDD 10 days to resolve, if possible. Post 30 days, WDD must submit to the State, which could cause delays. State corrections require justification for the correction and there is no guarantee the issue will be resolved.
 - Program Questions:
 - Related to a youth's eligibility or enrollment, which may delay services, will be responded in a timely manner. Provider must carbon copy the WDD Youth Workforce Development Specialist (WDS).
 - All other program questions, email the Help Desk only with the question; response will depend on the question.
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Technical Assistance, Continued

Youth Providers

Youth Providers were trained to input Youth information and activities into the CalJOBS system. WDD Management Information Services (MIS) Administrator and support team members will provide technical assistance to the Youth Providers.

For technical assistance, the Youth Providers will be required to:

- Complete the WDD Help Desk form
- Upload documentation and verification into the system, if applicable,
- Send e-mail directly to the WDD-MIS support team members (Youth.Provider@wdd.sbcounty.gov),
- Include the WDD Help Desk form as an attachment to the e-mail, and
- Enter **Youth Help Desk ticket** as the subject line on the e-mail.

Technical assistance schedule

Technical assistance is available on a weekly basis for Youth Providers to seek help. However, the request must be submitted via email to schedule a technical assistance with WDD staff.

Technical assistance is **NOT** for training new employees; Youth Providers should have a succession plan in place to train staff on CalJOBS or WIOA program.
