



# Oswego County LWDB Monitoring Policy

**Effective:** June 28, 2023

**Revised:** January 1, 2024

**Reference:**

WIOA Sec 107(d)(8), WIOA Final Rules Code of Federal Regulations including 2 CFR Part 200, 2 CFR §200.331, 2 CFR Part 2900, 20 CFR §679.370(i), §683.410(a); Federal TEGL's & TEIN's & NYS Technical Advisories including TA #18-5, TA #21-04, TA #21-05

**Background:**

Oswego County is the Grant Recipient for WIOA funding and the provider of career and training services for the One Stop System. As the grant recipient, the County operates all WIOA programs and disburses all WIOA funds through contracts or Individual Training Accounts (ITA's).

**Purpose:**

To implement a comprehensive system for oversight and monitoring of the WIOA activities of sub-recipients and contractors. The purpose of the monitoring is to ensure expenditures meet the programmatic, cost category and cost limitation requirements of WIOA and the regulations. Monitoring is also intended to ensure compliance with provisions of the WIOA regulations and other applicable laws and regulations, and that technical assistance is provided as needed.

**Policy:**

The LWDB will be responsible for monitoring and oversight of the WIOA activities in Oswego County. This will include financial, program and performance/management.

**1. Identification of Sub-recipients and Contractors**

The LWDB must identify all sub-recipients and contractors of WIOA funding.

- A sub-recipient is a non-federal organization that receives funds indirectly via a "pass-through" entity to carry out part of a federal program. LWDBs and CEOs have monitoring responsibility over the following sub-recipients per TA #21-05:
  - Counties in a multi-jurisdictional LWDA, other than the CEO Grant Recipient county (Oswego County is a single CEO grant recipient county)
  - Other sub-recipient entities, such as contracted WIOA Youth Program service providers
- A contractor is an entity that utilizes a legal agreement for the purchase of goods or services. Indicators of a contractor relationship include:
  - Provision of routine goods and services required for normal business operations
  - Provision of similar goods or services to many different purchasers
  - A competitive environment
  - Provision of goods or services that are ancillary to the operation of the federal program
  - A relationship which is not subject to the federal program compliance requirements such as accrued expenditure and participant reporting

If the services provided by the contractor are programmatic in nature, Fiscal and Program monitoring of such programmatic services is still required, to ensure compliance with all relevant federal fiscal, program, and grant agreement requirements.

Once all sub-recipients have been identified, LWDBs must develop a list of sub-recipients. The list must be kept up to date and is subject to record retention requirements. The list will be updated annually by the Executive Director as contracts are finalized.

## **2. Process for Development and Implementation of Monitoring Guides**

The LWDB will create their own sub-recipient monitoring guide, based on the elements of NYSDOL's monitoring guides. All monitoring guides and resources will be updated as required in accordance with changes in federal law, state law, and monitoring requirements.

## **3. Description of Topics and Frequency of Monitoring Reviews**

Monitoring Reviews of sub-recipients and contractors will be performed remotely and/or onsite. Remote monitoring may require the entity subject to review to share customer, financial, and program data with the LWDB through electronic means. If the LWDB conducts remote monitoring, it will follow all NYSDOL and federal regulations to safeguard customer Personally Identifiable Information (PII). This includes encrypting documents or removal of PII before submitting.

The LWDB will perform monthly reviews of voucher payments in conjunction with corresponding program participant reports, as entered into One-Stop Operating System (OSOS). An annual Fiscal and Program monitoring will be performed remote and/or onsite by the LWDB of any sub-recipients or contractors.

### **Fiscal Monitoring Topics & Frequency:**

- a. Financial Management/Cost Allocation – Annually
- b. Subrecipient Monitoring – Annually
- c. Procurement Review – Every two years
- d. Property Management Review – Every two years
- e. Desk Review of Expenditures Reports – Monthly.

The monthly desk review will be conducted by LWDB Fiscal Unit – Senior Accountant & Fiscal Support Staff. Other review topics, where applicable, will be conducted by WDB Executive Director or Administrative Secretary.

### **Program Monitoring Topics and Frequency:**

- a. WIOA Title I Adult – Annually
- b. WIOA Title I Dislocated Worker – Annually
- c. WIOA Title I Youth – Annually
- d. Subrecipient Contract Reviews – Quarterly
- e. Desk Review of Performance Monitoring of the LWDB subrecipients – Quarterly

Program monitoring will be conducted by WDB Executive Director or Administrative Secretary.

There may be circumstances that require the LWDB to review or consult with a sub-recipient or contractor more than once per year, particularly if there are specific issues or unresolved monitoring findings. Additional monitoring may include, but is not limited to, providing technical assistance and follow-up reviews to address corrective actions taken by the sub-recipient or contractor, and/or unresolved findings. The term "finding" is used to identify areas where compliance requirements must be addressed. Significant findings include those that:

- Have a material impact on the financial reports submitted to NYSDOL

- Have a material impact on the ability of the LWDB to meet established program performance measures
- Represent substantial violations of statutory and regulatory requirements

*See Table 1: Monitoring Topics and Frequency Guide for Oswego County LWDB*

### **5. Process for Development and Issuance of Monitoring Reports**

The monitoring report from the LWDB will document findings, corrective action plans, and due dates for the completion of corrective actions. All reports must be issued by the LWDB within forty-five (45) calendar days from the date the monitoring review was completed. If the release of the report is delayed, the LWDB will notify the sub-recipient with an updated timeline. The written report will be distributed by the LWDB to:

- The agency being reviewed (sub-recipient or contractor)
- LWDB Executive Director (if not the individual performing the monitoring or signing the written report)
- LWDB Executive Committee (including the LWDB Chair)
- NYS DOL FOTA & Program representatives
- Grant Recipient CEO

If the corrective action is not resolved within the provided timeline, the local WDB can withhold payment for future vouchers. All monitoring documentation (work papers and written reports) will be retained by the LWDB and will be made available for review by Federal and State officials.

### **6. Process for Providing Technical Assistance**

In addition to formal monitoring reviews and written reports, the LWDB must provide ongoing technical assistance to sub-recipients or contractors, especially when assistance is requested. Technical assistance includes actions that help sub-recipients achieve positive performance outcomes, maintain data integrity, and help identify potential fiscal and programmatic system vulnerabilities. Technical assistance is ongoing and can be provided remotely and/or onsite. The LWDB Executive Director, Administrative Secretary, and Senior Accountant will provide fiscal related technical assistance; and OCWNY Coordinator of Client Services will provide program related technical assistance.

### **7. Single Audits**

Sub-recipients subject to OMB (2 CFR § 200.501(a)), which establishes that any non-federal entity that expends \$750,000 or more of Federal funds under one or more Federal programs in any fiscal year must obtain an independent organization-wide financial and compliance audit (single) of such fiscal year. The Single Audit will be reviewed by the WDB to ensure that there is no finding or disallowed costs related to ETA grants. In the event that there is a finding related to ETA funds, the LWDB will follow up with the sub-recipient to ensure that the corrective action plan has been developed and that the issue has been resolved. The LWDB will develop a corrective action plan to resolve the finding based on the circumstances of the finding as well as a timeframe for follow up on the resolution. These sub-recipients must submit a copy of this audit to the LWDB for review and resolution.

In addition, if a sub-recipient does not meet the \$750,000 Single Audit threshold, the WDB will follow the requirements of OMB (2 CFR 200.501(d)) which outlines that when Federal awards expended are less than \$750,000 during the non-Federal entity's fiscal year in

Federal awards it is exempt from Federal audit requirements for that year, except as noted in § 200.503 and that entity will attest to that fact via formal statement or letter. However, records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

The LWDB will incorporate the Single Audit submission requirement listed in 2 CFR § 200.507(c)(1) that stipulates that the program-specific audit must be completed and the reporting required (based on whether an audit guide is/or is not available) must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a different period is specified in a program-specific audit guide.

The LWDB will ensure single audit reports are completed and submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. The report will include: the sub-recipient name; the audit period; the single audit report date; and the date the audit report was received by the WDB/Fiscal Agent. The report will also note if the audit report was received within nine months or 30 days, and who reviewed the report. Included on the tracking system will be any material Single Audit finding as well as action plan and timeline for resolution. The availability of Single Audits for review will be scheduled annually according to sub-recipients fiscal year and Single Audit schedules.

In the event an audit is not received, the LWDB will check the Federal Clearing House at <https://facweb.census.gov/uploadpdf.aspx> as an alternative source for obtaining the required Single Audit reports.

**Table 1: Monitoring Topics and Frequency Guide for Oswego County LWDB**

<b>Topic</b>	<b>Assigned Staff</b>	<b>Frequency</b>
Sub-recipient & Contractor Fiscal & Program Review	WDB Exec. Director - Rachel Pierce	Annually
Sub-recipient & Contractor Voucher Review	LWDB Fiscal Unit – Senior Accountant & Fiscal Support Staff	Monthly

**Table 2: Identified Sub-Recipients & Contractors**

<b>Program Year</b>	<b>Agency</b>	<b>Service(s) Provided</b>
2023	Oswego County Opportunities	Youth Mentoring & Supportive Services
	Action Collaboration	One-Stop Operator
2022	Oswego County Opportunities	Youth Mentoring & Supportive Services
	Action Collaboration	One-Stop Operator
2021	Oswego County Opportunities	Youth Mentoring & Supportive Services
	Action Collaboration	One-Stop Operator
2020	Oswego County Opportunities	Youth Mentoring & Supportive Services
2019	Oswego County Opportunities	Youth Mentoring & Supportive Services
2018	Oswego County Opportunities	Youth Mentoring & Supportive Services
	CiTi BOCES	Driver's Education
	Center for Career and Community Education	I-Best CNA Program
2017	Oswego County Opportunities	Youth Mentoring & Supportive Services
	CiTi BOCES	Driver's Education
	Center for Career and Community Education	I-Best CNA Program
2016	No sub-recipients identified	
2015	Center for Career and Community Education	I-Best CNA Program