

# **Policy on Local Monitoring Activities**

**Including:**

**Procedures for the Reporting and Resolution of Findings**

**July, 2007**

***Revised – May, 2010***

**PURPOSE:** To establish a local policy on the monitoring and oversight of program elements and activities, in conformance with the requirements of the federal Workforce Investment Act and its implementing regulations. This policy includes a statement of the general methods the COWIB will use to review program activities, publish findings or observations, and assure that necessary corrective actions (if any) are implemented. The policy also includes guidance for the Oklahoma Employment Security Commission acting in its role as the Fiscal Agent for WIA grant funds in Central Oklahoma.

**AUTHORITY:** The authority for this policy derives from the Workforce Investment Act of 1998 (WIA) and its implementing regulations. WIA Section 117(d) includes a statement of the responsibilities of local workforce investment boards, including the following--

***(4) Program oversight. -- The local board, in partnership with the chief elected official, shall conduct oversight with respect to local programs of youth activities authorized under section 129, local employment and training activities authorized under section 134, and the one-stop delivery system in the local area.***

The federal regulations provide additional guidance for local workforce investment boards. The regulations describe specific requirements that must be met by recipients of WIA Title I funds, including local workforce investment boards. The following requirement applies to the Oklahoma Department of Commerce, which – effective July 1, 2009 – is the grant recipient of WIA funds in Central Oklahoma (on behalf of the Governor):

**Sec. 667.400 Who is responsible for oversight and monitoring of WIA title I grants?**

... (c)(1) Each recipient and subrecipient must continuously monitor grant-supported activities in accordance with the uniform administrative requirements at 29 CFR parts 95 and 97, as applicable....

**BACKGROUND:** On October 31, 2006, the Oklahoma Employment Security Commission issued a State Policy statement offering additional guidance to local workforce investment boards. Oklahoma Employment and Training Issuance (OETI) Number 08-2006, “Governor’s Oversight and Monitoring Plan,” provided specific instructions to local boards and fiscal agents on oversight and monitoring procedures.

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OETI #08-2006 was subsequently replaced by ~~OETI #10-2009, dated May 21, 2009~~  
OETI #04-2010, dated April 22, 2010.

~~OETI #10-2009~~ OETI #04-2010 requires that each local workforce investment board and fiscal agent shall, as a part of their oversight or monitoring role:

*“...develop written policies and procedures for the monitoring of DOL-funded programs and delivery of integrated services to ensure compliance with federal, state and local administrative and financial requirements, policies and procedures; and to ensure performance goals are being achieved.”*

~~OETI #10-2009~~ OETI #04-2010 goes on to state:

*“These specific monitoring policies and procedures may be consolidated into one single comprehensive document or may be promulgated by two separate documents distinctly addressing board and financial compliance requirements.”*

In order to comply with the intent of ~~OETI #10-2009~~ OETI #04-2010, this Policy on Local Monitoring Activities will be organized in the following fashion:

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**STATE & FEDERAL REQUIREMENTS:** In developing a local policy on the monitoring of DOL-funded programs, the Central Oklahoma Workforce Investment Board must be mindful of the requirements of its State and Federal funding sources.

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<sup>1</sup> The attachments listed here are considered to be an integral part of the COWIB’s Policy and Procedures on Local Monitoring Activities.

**Federal Policy:** The federal regulations at 20 CFR Part 667 describe the requirements that local workforce investment boards must comply with. Among other things, these include--

**Sec. 667.410 What are the oversight roles and responsibilities of recipients and subrecipients?**

Roles and responsibilities for all recipients and subrecipients of funds under WIA title I in general. Each recipient and subrecipient must conduct regular oversight and monitoring of its WIA activities and those of its subrecipients and contractors in order to:

- (1) Determine that expenditures have been made against the cost categories and within the cost limitations specified in the Act and the regulations in this part;
- (2) Determine whether or not there is compliance with other provisions of the Act and the WIA regulations and other applicable laws and regulations; and
- (3) Provide technical assistance as necessary and appropriate.

**State Policy:** As noted above, the Governor's Oversight and Monitoring Plan (~~OETH #10-2009~~ OETI #04-2010) includes specific instructions to local boards and fiscal agents on oversight and monitoring activities.

Local policies and procedures shall be in writing, and they shall – at a minimum -- describe the following items:

1. The roles and functions of local boards, board staff, and fiscal agents in their oversight or monitoring processes.
2. Who, by title, shall be responsible for the monitoring of each program activity.
3. The types of reports which shall be prepared as a result of such monitoring.
4. To whom reports will be distributed.
5. The scope and frequency of monitoring efforts for each program activity consisting of:
  - a. Monitoring activities by utilizing a monitoring document, desk reviews, personal visits, telephone contacts and onsite visits resulting in a summarized written report.
  - b. Conducting on-site reviews of policies and procedures governing all segments of their program activities and program operations at least once during the program year.

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- c. Conducting pre-award financial review or on-site post-award monitoring of recipients that have little or no workforce program experience not later than 120 days after the award of a contract.
  - d. Monitoring each subrecipient providing services to participants for program accountability and to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Note: fiscal agents must monitor each subrecipient once annually, and not less than sixty (60) days prior to the expiration date of the contract.
  - e. Reviewing a sample of participants' files to determine compliance with required federal, state and local laws, policies, plans and procedures.
6. The methods which shall be utilized for the monitoring of program activities.
  7. The methods which shall be utilized for procurement and financial monitoring.
  8. Who, by title, shall be responsible for ensuring corrective actions are taken when problems are found.
  9. The time-frame in terms of days or weeks for completion of corrective actions.
  10. Guidelines for follow-through monitoring when necessary to determine if corrective action has been completed.

**LOCAL POLICY STATEMENT:**

**(1) Compliance with State and Federal Regulations.** It shall be the policy of the Central Oklahoma Workforce Investment Board (COWIB) that it will carry out each of its monitoring and oversight duties, as defined in State Policy, in full compliance with:

- The Workforce Investment Act of 1998;
- The WIA Regulations, 20 CFR 667.400 and 667.410;
- Uniform administrative requirements at [29 CFR Part 95](#); and
- The Governor's Oversight and Monitoring Plan (OETI ~~#10-2009~~ #04-2010).

**(2) Standards and Ethics.** In all of its activities, the staff and management of the COWIB will adhere to professional standards of conduct, as described in Attachment A of this Statement.

**(3) Contract Requirements.** Each contract awarded by the COWIB to a WIA Service Provider shall define the authority of the COWIB to review, monitor, and audit the performance of the contract.<sup>2</sup>

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<sup>2</sup> The COWIB's contract requirements are described in the COWIB Procurement and Contracting Policy (April, 2005).

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Among the contract requirements shall be provisions describing:

- Audit requirements;
- The COWIB's authority to perform audits after giving reasonable advance notice to the Contractor at any time during the contract period or within three (3) years from the date of final payment of the contract;
- A requirement for the Contractor to make available all records with respect to matters covered under the contract;
- The authority of the COWIB to audit, examine, and make excerpts or transcripts from, any books, documents, papers, and records of the Contractor which are directly pertinent to the contract -- including all contracts, invoices, materials, payrolls, personnel records, conditions of employment, and other data relating to all matters covered by the contract;
- The duty of the Contractor to maintain all records pertinent to the contract -- including financial, statistical, property, participant records, and supporting documentation -- for a period of three (3) years after the date of final closeout of the contract.

**(4) Rescission.** This policy replaces and supersedes the COWIB Monitoring Procedures that were approved by the COWIB in November, 2004.

**POLICY ADDENDA:** The COWIB Chief Executive Officer is authorized to issue new or revised instructions, procedures, attachments, forms, etc., to further implement the requirements of this policy.

Inquiries about this policy should be directed to the COWIB's Program Operations Manager at (405) 622-2030.

## **Attachments**

**The following attachments are incorporated by reference into the COWIB Policy on Local Monitoring Activities:**

**Attachment**

- A. Code of Standards and Ethics**
- B-1. Roles and Functions, including Monitoring Functions by Title**
- B-2. Pre-Award Reviews**
- C. Procedures for Periodic Review of COWIB Service Providers**
- D. Procedures for On-Going Reviews of Selected Program Activities**
- E. COWIB Subrecipient Financial Review Instrument**
- F. Procedures for Reporting of Local Review Findings**
- G. Procedures for the Resolution of Local Review Findings**
- H. Procedures for the Delivery of Technical Assistance**
- I. Instructions for Worksite Review**

# **Professional Standards of Conduct for COWIB Managers and Staff**

## **Introduction**

Each member of the COWIB's professional staff is required to sign an Agency Code of Ethics which includes certain affirmations. Among these declarations are the following:

- I will not discriminate against or refuse professional services to anyone on the basis of race, color, creed, age, sex, disability, religion or nationality.
- I will not use my professional relationship to further my own interests.
- I will respect the privacy of persons served and hold in confidence all information obtained in the course of professional service.
- I will maintain confidentiality when storing or disposing of client records.
- I will maintain a professional attitude that upholds confidentiality toward individuals served, colleagues, applicants and the Agency.
- I will respect the rights and views of my colleagues, and treat them with fairness, courtesy, and good faith.
- I will not exploit the trust of the public or my co-workers. I will make every effort to avoid relationships that could impair my professional judgment.
- I will extend respect and cooperation to colleagues of all professions.
- If I know that a colleague has violated ethical standards, I will report the activity to the CEO.
- I will accurately represent my education, training, experience, and competencies as they relate to my profession.
- I have total commitment to provide the highest quality of service to those who seek my professional assistance.
- I will continually assess my personal strengths, limitations, biases, and effectiveness.
- I will strive to become and remain proficient in professional practice and the performance of professional functions.
- I will act in accordance with standards of professional integrity.
- I will not advise on problems outside the bounds of my competence.
- I will seek assistance for any problem that impairs my performance.
- I understand that violation of this code may be grounds for dismissal.

## **Code of Ethics for Professional Staff Engaged in Compliance Monitoring Activities**

In addition to the above-listed standards of conduct, every person who performs a compliance monitoring function for the COWIB shall subscribe to the following Monitoring Code of Ethics.<sup>3</sup>

The purpose of this Monitoring Code of Ethics is to promote an ethical culture in the process of conducting oversight reviews and compliance monitoring activities.

Compliance monitoring is an independent, objective, quality improvement activity designed to:

- Determine that expenditures have been made against the cost categories and within the cost limitations specified in the Workforce Investment Act;
- Determine whether or not there is compliance with other provisions of the Act and the WIA regulations and other applicable laws and regulations; and
- Determine the need for technical assistance as necessary and appropriate.

A code of ethics is necessary and appropriate for those individuals who are engaged in compliance monitoring activities since the value of those activities is based upon the trust placed in the knowledge and objectivity of the reviewer.

The COWIB's Monitoring Code of Ethics includes two essential components:

1. Principles that are relevant to the effective practice of compliance monitoring; and
2. Rules of Conduct that describe behavioral norms expected of compliance monitors. These rules are an aid to interpreting the Principles into practical applications.

### **Principles**

The Compliance Monitor is expected to apply and uphold the following principles:

- ***Integrity***  
The integrity of the Compliance Monitor establishes trust and thus provides the basis for reliance on their judgment.

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<sup>3</sup> Modeled after: (1) The Code of Ethics created by the Institute of Internal Auditors, 247 Maitland Avenue, Altamonte Springs, Florida 32701-4201; and (2) The [Policy and Procedure Manual](#) of the Internal Audit Department of the University of Indiana.

- **Objectivity**  
The Compliance Monitor exhibits the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. The Compliance Monitor makes a balanced assessment of all the relevant circumstances and is not unduly influenced by his / her own interests or by others in forming judgments.
- **Confidentiality**  
The Compliance Monitor respects the value and ownership of information s/he receives. The Compliance Monitor does not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
- **Competency**  
The Compliance Monitor applies the necessary knowledge, skills, and experience needed in the performance of his / her oversight and monitoring duties.

## **Rules of Conduct**

### **1. Integrity**

- 1.1. The Compliance Monitor shall perform his/her work with honesty, diligence, and responsibility.
- 1.2. The Compliance Monitor shall observe the law and make disclosures expected by the law and the regulations.
- 1.3. The Compliance Monitor shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to his / her profession or to the COWIB.
- 1.4. Shall respect and contribute to the legitimate and ethical objectives of the COWIB.

### **2. Objectivity**

To be effective in performing his / her duties, the Compliance Monitor must be independent and objective, both in actuality and perception.

- 2.1. The Compliance Monitor will take great care to prevent even a perception of partiality by maintaining a professional distance from employees of a COWIB contractor or Service Provider while performing a compliance review. Questions concerning any relationships with contractors or potential contractors should be brought to the attention of the COWIB administration.

The Compliance Monitor shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.

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- 2.2 The Compliance Monitor shall not accept anything that may impair or be presumed to impair their professional judgment.

The Compliance Monitor will not accept anything of value from an employee, Service Provider, contractor, or business associate of the COWIB which would impair or be perceived to impair his/her professional judgment or objectivity. Any gifts accepted will be immediately reported to COWIB administration.

- 2.3 In order to maintain objectivity, the Compliance Monitor will immediately inform the COWIB's administration of any factors that may be perceived as impairing their objectivity on an assigned compliance review.

The Compliance Monitor shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

### **3. Confidentiality**

Much of the information available to the Compliance Monitor is of a sensitive or confidential nature. Therefore, the Compliance Monitor should be prudent in using the information which is available to him / her.

- 3.1 The Compliance Monitor shall be prudent in the use and protection of information acquired in the course of their duties.
- 3.2 The Compliance Monitor will not discuss any matters pertaining to the reviews performed by the COWIB in other than an official manner.

Discretion shall be used on and off the job in discussing current or past reviews or personal assessments of COWIB contractors or Service Providers.

Information obtained during the course of a compliance review should never be discussed indiscreetly.

- 3.3 The Compliance Monitor shall take adequate measures to prevent the unauthorized release of confidential materials or information in any medium including paper copies or computer files. Such materials should be adequately secured from theft, reproduction, or casual observation.

Confidential materials include any information (except public information) associated with participant or employee names, social security numbers, or identification numbers. Examples of confidential information include, but are not limited to the following:

- ✓ Participant or employee assessment records.
- ✓ Participant support service records.
- ✓ Financial aid records.
- ✓ Financial status records of participants.
- ✓ Participant or employee personnel, benefit, or payroll information.
- ✓ Any information which could cause the COWIB embarrassment or liability.

- 3.4 The Compliance Monitor shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the COWIB.

#### **4. Competency**

- 4.1. The Compliance Monitor shall engage only in those services for which s/he has the necessary knowledge, skills, and experience.
- 4.2 The Compliance Monitor shall continually improve his/her proficiency and the effectiveness and quality of their services.

#### **CEO's Message to COWIB Staff Who Perform Compliance Monitoring Activities:**

As a member of the compliance monitoring staff, you are representing the highest level of management within our organization. Therefore, you should conduct yourself in a manner that reflects favorably upon yourself and those you represent. You are expected to exercise professional skill, integrity, maturity of behavior, and tact in your relations with others. In general, you are encouraged to be friendly with all COWIB associates – including employees of those organizations which you monitor -- without affecting your objectivity. You should guard against any conduct or mannerisms which permit an impression that you consider yourself an "expert" sent to check on anyone. As far as possible, take the position of an independent / objective analyst and advisor. Avoid the image of policing.

In the course of your assignments, you will be in contact with personnel at all levels of authority and position. At all times, an independence in mental attitude is to be maintained. Reports resulting from your efforts should always contain full and unbiased disclosure of all but minor compliance findings.

# Roles and Functions

Including:

Monitoring Functions by Title

The following topics are covered in this Attachment:

- I. Introduction
- II. Organizational Roles
- III. Monitoring Functions by Title

## I. Introduction

The Governor’s Oversight and Monitoring Plan (OETI ~~#10-2009~~ #04-2010) requires local monitoring policies and procedures to describe the following items:

1. The roles and functions of local boards, board staff, and fiscal agents in their oversight or monitoring processes; and
2. Who, by title, shall be responsible for the monitoring of each program activity.

## II. Organizational Roles

In conformance with Oklahoma Employment and Training Issuance #09-2006, Change 1, “WIA Roles and Responsibilities,” the following oversight roles are assigned:

**Workforce Investment Board.** As described in OETI #09-2006, Change 1, the primary responsibilities of each local workforce investment board include:

*“...Conducting oversight (including monitoring) of local system and program activities.”*

Acting through its Officers and Executive Committee, the COWIB will receive reports on the results of all monitoring activities, including written reports that are generated by COWIB Compliance Monitors and outside reviewers.

In the event that a monitoring report results in a questioned cost or a negative finding against the COWIB or one of its Service Providers, the

COWIB's Chief Executive Officer will work in coordination with the Chief Local Elected Official to resolve the issue.<sup>4</sup>

The COWIB's CEO will be responsible for ensuring corrective actions are taken when problems are found. The CEO will establish a time-frame in terms of days or weeks for completion of corrective actions. Additionally, the CEO will establish guidelines for follow-through monitoring when necessary to determine if corrective action has been completed.

**Board Staff / CEO.** The COWIB's Chief Executive Officer will assign competent and responsible staff members to implement the local monitoring activities described in these procedures.

Pursuant to ~~OETI #10-2009~~ **OETI #04-2010**, the CEO will assist the efforts of the Oklahoma Employment Security Commission's Workforce Quality Division as it conducts necessary reviews of program operations in the Central Oklahoma area.

The CEO will:

- a. Ensure monitoring of service providers and submit monitoring reports and resolutions to Workforce Quality Division on an annual basis and at least sixty (60) days prior to expiration of the service provider or subrecipients's contract with its subrecipient.
- b. Provide to Workforce Quality Division all requested documents at least thirty (30) days prior to the Division's scheduled monitoring date.
- c. Have documents previously identified by Workforce Quality Division as required for on-site review available in an organized, orderly manner to facilitate expedient examination by monitors.
- d. Ensure appropriate staff is available at the on-site location on the monitoring date(s) to assist Workforce Quality Division team monitoring.

Additionally, the CEO will assure that each of the COWIB's Service Providers is periodically monitored throughout the year. The scope of such monitoring activities will include:

- a. Compliance with federal and state regulations, policies and guidelines.

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<sup>4</sup> OETI #10-2009 describes the procedures that will be used by the Oklahoma Employment Security Commission when a monitoring review results in a questioned cost or negative finding against the COWIB or one of its Service Providers.

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- 1) Participant eligibility verification documentation.
  - 2) Proper sequencing of services.
  - 3) Review of participant records for assessment and employability plan.
  - 4) Review of contracts (i.e., on-the-job training, customized training, and worksite agreements).
- b. Compliance with local established policies.
  - c. Contract performance compliance.

**Fiscal Agent.** Effective July 1, 2009, the Fiscal Agent for WIA grant funds in the Central Oklahoma area is the Oklahoma Employment Security Commission (OESC).

Among the duties of the Fiscal Agent are the following:

*“...Oversee and monitor subrecipients and contractors in order to determine that expenditures have been made against cost categories and within the cost limitations specified in the Act and the regulations,*

*“...Determine whether or not there is compliance with other provisions of the Act and regulations, and*

*“...Provide technical assistance as necessary and appropriate.”*

Pursuant to ~~OETI #10-2009~~ OETI #04-2010, the Fiscal Agent will prepare and submit to the OESC a listing of all contracts with periods of service and a plan of review in conformance with guidelines established by the Workforce Quality Division.

Additionally, the Fiscal Agent is responsible for developing and enforcing specific policies and procedures which address the following:

- a. Ensuring accountability for expenditures of funds in accordance with OMB Circulars, Federal regulations and State policies.
- b. Preparing and administering contracts and ensuring contract compliance.
- c. Responding to monitoring financial findings.
- d. Maintaining proper accounting records and adequate documentation in accordance with uniform administrative requirements.
- e. Preparing financial reports.

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- f. Providing technical assistance to subrecipients regarding fiscal issues.
- g. Procuring contracts and/or obtaining written agreements.
- h. Disbursing funds for: salaries, contracts, wages, and vouchers.
- i. Conducting financial monitoring of service providers for compliance with uniform administrative requirements and cost allowability principles provided in applicable OMB Circulars.
- j. Ensuring independent audits of all contracted entities receiving over five-hundred thousand dollars (\$500,000.00) in DOL grant funds.
- k. Ensuring funds are being expended according to the COWIB-developed and CLEO-approved budget.

With regard to the preparation of financial reports, responses to monitoring financial findings, and all reports concerned with financial monitoring, it is the policy of the Central Oklahoma Workforce Investment Board that the Fiscal Agent shall operate within a transparent framework. Any reports prepared for delivery to the U.S. Department of Labor, the OESC Workforce Quality Division, the Oklahoma Department of Commerce, and/or the Board of Local Elected Officials shall also be shared with the COWIB's CEO.

### **III. Monitoring Functions by Title**

As described above, the professional staff of the Central Oklahoma Workforce Investment Board will implement the programmatic monitoring and financial review activities that are required by State Policy.

The following compliance monitoring roles are assigned:

<b><u>Monitoring Assignment</u></b>	<b><u>Staff Member Responsible</u></b>
COWIB Subrecipient Financial Review	(Assigned by Fiscal Agent)
Pre-Award Financial Reviews (or on-site Post-Award Monitoring) <sup>5</sup>	(Assigned by Fiscal Agent)
Other Fiscal Agent Duties (as described in "Organizational Roles")	(Assigned by Fiscal Agent)
Periodic Reviews of Service Providers	Programs Coordinator / Monitor Program Operations Manager

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<sup>5</sup> NOTE: Pursuant to OETI #10-2009, the Fiscal Agent is required to conduct a pre-award financial review or an on-site post-award monitoring of recipients that have little or no workforce program experience not later than 120 days after the award of a contract.

**Monitoring Assignment**

**Staff Member Responsible**

*continued...*

On-Going Reviews of Program Activities

Fiscal Agent  
Programs Coordinator / Monitor  
Program Operations Manager

The monitoring assignments are described in more detail in Attachments B-2, C, D, and E.

## **Pre-Award Reviews**

**NOTE: The text of this section is taken from the COWIB's Procurement and Contracting Policy.**

A Pre-Award Financial Review will be required when a procurement action will result in the award of funds to:

- (1) A new subrecipient (i.e., one that has not previously had a contract with the GR/FA); or
- (2) A subrecipient that has been previously determined to be in a "High Risk" status.

The purpose of the Pre-Award Financial Review will be to consider what, if any, special conditions or restrictions should be placed on the subrecipient.

Upon the completion of the selection and documentation process, the COWIB's Grant Recipient / Fiscal Agent (GR/FA) will make a determination as to whether a Pre-Award Financial Review should be completed.

### **Determining "High Risk" Status.**

The GR/FA will make this determination based on the following criteria:

- Is proper documentation available to verify that the grantee is financially solvent?
- Does the grantee maintain an adequate financial management system in accordance with 29 CFR 95 and 29 CFR 97? and
- Is there a current cost allocation plan that meets the requirements of the OMB circulars?

A subrecipient may be considered "high risk" if the GR/FA finds that it:

- Has a history of unsatisfactory performance, or
- Is not financially stable, or
- Has a management system which does not meet the management standards set forth in 29 CFR 95 or 29 CFR 97, or
- Has not conformed to terms and conditions of previous awards, or
- Is otherwise not responsible; and if the awarding agency determines that an award will be made, special conditions and/or restrictions shall correspond to the high-risk condition and shall be included in the award.

If the GR/FA determines that a selected subrecipient falls into a “high risk” classification, then the GR/FA will consider whether any special conditions or restrictions should be placed on the subrecipient.

Special conditions or restrictions may include:

- Payment on a reimbursement basis,
- Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given funding period,
- Requiring additional and/or more detailed financial reports,
- Additional project monitoring,
- Requiring the grantee or sub-grantee to obtain technical or management assistance, or
- Establishing additional prior approvals.

If the GR/FA decides to impose such conditions, the awarding official will notify the subrecipient as early as possible, in writing, of:

- The nature of the special conditions / restrictions,
- The reason(s) for imposing them,
- The corrective actions which must be taken before they will be removed and the time allowed for completing the corrective actions, and
- The method of requesting reconsideration of the conditions / restrictions imposed.
- Once the subrecipient has proven, for one entire program year, its ability to meet the expectations of the awarding agency, the subrecipient will no longer be considered “high risk.”

The pre-award review will be conducted as soon as possible after the selection of the subrecipient has been made.

In exceptional circumstances (as determined by the COWIB’s Chief Executive Officer and/or the Chair of the Board of Local Elected Officials), the pre-award review may be postponed until after the award of a contract to the subrecipient. In such a case, the pre-award review will be replaced by an on-site post-award monitoring review to be conducted within 120 days after the award of the contract.

# **Procedures for Periodic Reviews of COWIB Service Providers**

The following topics are covered in this Attachment:

- I. Introduction**
- II. Risk Assessment, Priorities, and Activity Planning**
- III. Scope and Frequency of Monitoring**
- IV. Monitoring Methods**
- V. Reporting of Review Findings**

## **I. Introduction**

The Governor's Oversight and Monitoring Plan (~~OETI #10-2009~~ OETI #04-2010) requires local monitoring activities to include:

- a. Monitoring activities by utilizing a monitoring document, desk reviews, personal visits, telephone contacts and onsite visits resulting in a summarized written report.**
- b. Conducting on-site reviews of policies and procedures governing all segments of their program activities and program operations at least once during the program year.**
- d. Monitoring each subrecipient providing services to participants for program accountability and to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.**
- e. Reviewing a sample of participants' files to determine compliance with required federal, state and local laws, policies and procedures.**

The COWIB will accomplish these objectives by conducting a periodic on-site review of each of its Service Providers. This periodic review will be comprehensive in nature, and it will be performed at least once annually.

## **II. Risk Assessment, Priorities, and Activity Planning**

Prior to beginning its program of monitoring activities for a contract period, the COWIB's CEO will analyze the strengths, weaknesses, threats and opportunities that pertain to the local workforce development system in Central Oklahoma.

This analysis will encompass an assessment of:

- Service Provider capabilities and performance;
- State and national trends in compliance monitoring practices;
- Changes in program policy or procedures;
- Changes in Service Provider staffing or funding levels;
- Etc.

As a result of this analysis, the CEO will make a determination of program activities and services that may be judged to be the most "at risk" of experiencing compliance problems or questioned costs. The CEO will use this analysis to:

- A. Prioritize the allocation of the COWIB's resources to local monitoring activities; and
- B. Update the COWIB's planned program of periodic monitoring activities.

## **III. Scope and Frequency of Monitoring**

The COWIB's planned program of periodic monitoring activities will be updated on an annual basis. The COWIB's plan for periodic reviews of Service Providers will include:

- A. A Monitoring Schedule showing the on-site reviews that will be conducted during the program year;
- B. The scope of program activities that will be reviewed;
- C. A set of monitoring tools (review sheets, interview forms, sampling protocols, etc.) for use by COWIB Compliance Monitors.

The monitoring activities will be designed to produce an on-site review of policies and procedures governing all segments of Service Provider program activities and program operations at least once during the program year.

The scope of program activities to be reviewed will include, at a minimum:

1. Compliance with federal and state regulations, policies and guidelines.

- (a) Participant eligibility verification documentation.
  - (b) Proper sequencing of services.
  - (c) Review of participant records for assessment and employability plan.
  - (d) Review of contracts (i.e., on-the-job training, customized training, and worksite agreements).
  - (e) For providers of WIA adult and dislocated worker services, proper delivery of services consistent with the COWIB's integrated service delivery design.
  - (f) For providers of WIA youth services, proper delivery of services consistent with guidance for the COWIB's youth program.
2. Compliance with local established policies.
  3. Contract performance compliance.

#### **IV. Monitoring Methods**

In order to complete each on-site review, the COWIB Compliance Monitors will utilize a variety of monitoring methods. These may include:

- An inspection of program documents and records;
- A desk reviews of OSL records, performance reports, etc.;
- Interviews with staff and customers; and
- On-site observations.

Each on-site visit will be preceded by an advance notice to the Service Provider describing the purpose, parameters, and timeframe of the scheduled review.<sup>6</sup>

An Entrance Conference may be held with the Service Provider's management staff. At that time, any relevant information will be discussed which may enhance the effectiveness of the review.

#### **V. Reporting of Review Findings**

Following the completion of the monitoring review, an exit conference will be conducted to discuss any issues which may result in findings. Participants in the exit conference may include the COWIB's Compliance Monitor(s), the Service Provider, and other interested parties. A brief written synopsis of issues discussed will be prepared by the COWIB's Compliance Monitor(s) and delivered to the Service Provider for further reference.

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<sup>6</sup> NOTE: The COWIB reserves the right to make unannounced reviews / inspections of Service Provider program activities, participant records, etc., in cases in which there is a suspicion of unreported issues involving customer safety, non-compliance with program rules, or potential disallowed costs.

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As soon as possible after the completion of the on-site review – normally within 30 days – the COWIB Compliance Monitor(s) will produce a written report summarizing the results of the on-site review. The contents of the report will include:

- A statement of the scope and purpose of the review;
- A description of the monitoring methods that were employed;
- A summary identifying Service Provider strengths (for possible promotion as State-wide best practices);
- A summary of any findings of non-compliance;
- Monitoring observations;
- Suggestions for program improvements; and
- Required corrective actions (if any).

Each finding of non-compliance will include a description of:

- A. The compliance requirement in which a deficiency was observed -- including a citation referencing the policy, procedure, rule, regulation, or provision of law, etc.
- B. The method employed by the Compliance Monitor to determine that there was a failure to comply.  

For example: Observation of program activities; Review of OSL records; Inspection of program documents; Interviews with customers or Service Provider staff; etc.
- C. The extent of non-compliance with the requirement.  

In every possible instance, the extent of non-compliance will be quantified. For example, "Six out of 15 files sampled did not contain the required documentation."
- D. The cause or causes of the non-compliance (when it is possible to determine a cause).

**NOTE:**

For additional details on the COWIB's procedures for reporting the results of its monitoring reviews, please see Attachment F.

# **Procedures for On-Going Reviews of Selected Program Activities**

The following topics are covered in this Attachment:

- I. Introduction**
- II. Processing Invoices for Cost-Reimbursement Contracts**
- III. Staff Review of Worksite Agreements**
- IV. On-Site Reviews of Worksites**
- V. Review of Time and Attendance Records**
- VI. Monitoring the Payment of Stipends and Incentives**
- VII. Review of Needs-Related Payments**
- VIII. Regular Review of Data Entries in OSL**
- IX. Periodic Review of Contract Performance**
- X. Reporting of Review Findings**

## **I. Introduction**

In addition to the periodic reviews of COWIB Service Providers described in Attachment C, the COWIB will conduct routine, on-going reviews of selected program operations and activities. These on-going reviews include:

- A monthly review of supporting documentation for contractor invoices;
- A staff review of Worksite Agreements prior to the start of a new Work Experience activity;
- Regular reviews of data entries in OSL; and
- A periodic review of Contract Performance.

## **II. Processing Invoices for Cost-Reimbursement Contracts**

On September 13, 2006, the COWIB established a local policy on documentation needed to process invoices for reimbursable payment. The policy statement (“Policy on Invoice Requirements for Cost Reimbursement Contracts”) describes certain items that will be reviewed by the COWIB’s Fiscal Agent each time a Service Provider submits an invoice for reimbursement of contract-related costs.

The following excerpt includes a complete description of the items that are a part of the COWIB's on-going review of Service Provider expenditures. Wherever the term "Board" or "COWIB Staff" is used to describe an invoice review activity, the phrase "Fiscal Agent" should be used in its place:

... Contractors and service providers of the COWIB are hereby directed to adhere to the following guidance on the elements required for presenting an invoice for reimbursable payment.

(1) Prior to processing the first invoice for each new contract, COWIB Staff will need to have on file from each service provider:

- A Board approved Cost Allocation Plan that contains the elements required in OETI #10-2002, Change 1;
- A copy of the provider's liability insurance policy or a statement demonstrating coverage;
- Proof of the provider's indemnification against disallowed costs; and
- A copy of each lease or cost for all equipment and space.

(2) When charging for staff costs, documentation for each employee's time charged to WIA must accompany the invoice. The invoice must also identify fringe benefits paid on behalf of each individual charged to the contract. In either case, since all of the Board's contracts are cost reimbursable, the Board will need documentation that staff charges have been paid (including charges for fringe benefits).

Any indirect time<sup>7</sup> charges must have been specified in the provider's submitted budget and approved cost allocation plan.

(3) Billing for supplies must include invoice and proof of payment. It would also be helpful to identify usage for supplies that are not common or occur on every invoice.

(4) Travel costs must have copies of claims submitted and paid. For additional guidance on Staff Training and Conference Fees, service providers should refer to the general terms of their contract, which includes this statement:

*"Cost of contractor staff to attend training conducted and/or sponsored by the Workforce Oklahoma Training Institute (WOTI), Workforce Oklahoma Employment and Training Association (WOETA), the Oklahoma*

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<sup>7</sup> "Indirect Time" refers to time charged by service provider employees who are not engaged in providing direct services to program customers. This would include, for example, the cost of management, human resources, and accounting personnel who do not have a role in providing direct customer services.

*Employment Security Commission (OESC) and Central Oklahoma Workforce Investment Board will be eligible for reimbursement through this contract. Out-of-State travel is not eligible for reimbursement through this contract unless approval from the LEO and the Board is received in advance. Contractors must have representation at all Board training unless otherwise notified prior to the training.”<sup>8</sup>*

- (5) Charges for utilities must include copy of invoice and the Board’s share of the invoice according to the Cost Allocation Plan.
- (6) Subcontracting requires prior approval of the Board, unless included in the original proposal.
- (7) All Purchases must follow procurement rules regardless of whether they were included in the organization’s proposal. Purchases over \$500.00 require written approval by the Board.
- (8) Promotional and outreach material purchases will be handled through the Board and not reimbursed to contractors, unless otherwise approved by the COWIB’s CEO. The Board will not reimburse for any item that promotes the name of any service provider.
- (9) Supportive Service and/or incentive payments must include a copy of the invoice, voucher or payment with authorization for such encumbrance. If the payment is made directly to the client, a receipt signed by the customer and the case manager must also be attached to the invoice.
- (10) To reimburse for any customer placed in a worksite activity, the time sheet must contain signatures of the client, worksite supervisor and the signature of an authorized representative of the service provider. Please remember that all work site agreements must be approved by a Board staff member prior to starting the work assignment.

The Fiscal Agent will develop procedures to ensure that all costs charged by service providers or contractors to Recovery Act grants are allowable and documented, specifically if any costs that were originally charged to another funding stream and journal entries were made to transfer expenses to the Recovery Act funds.

The Fiscal Agent is authorized to question any invoiced expense and require additional supporting documentation prior to processing the invoice. A properly prepared invoice requires sufficient documentation of the expenditure including receipts and further justification of the necessity of the expenditure before it will be allowed and charged against approved budget. Expenditures not appearing

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<sup>8</sup> Workforce Investment Act, Title I contract for the Program Year ending June 30, 2007.

in the approved budget or that exceed the line item budget for that item category will not be reimbursed.

Reimbursements will not be processed by the Fiscal Agent until the contractor's monthly report has been received and reviewed for contractual compliance.

The COWIB's process for reviewing reimbursable invoices will be updated on a regular basis in order to incorporate any changes made necessary by contract modifications, etc.

### **III. Staff Review of Worksite Agreements**

UPDATE (September 29, 2009): Wherever the term "Board" or "COWIB Staff" or "representative of the COWIB" is used in this section to describe a review activity related to a WIA Worksite Agreement, the phrase "Fiscal Agent" should be used in its place.

On December 1, 2006, the COWIB established a revised local policy on the use of paid and unpaid work experience activities, including internships, as a service strategy in the WIA programs of the Central Oklahoma Workforce Investment Board.

The policy includes a requirement for all WIA Worksite Agreements to be signed by a representative of the COWIB prior to the start of any Work Experience activity. Additionally, a copy of each worksite Time & Attendance Record must be submitted each time a request for reimbursement is made.

The following excerpt from the COWIB's Work Experience Policy includes a description of the Worksite-related items that are a part of the COWIB's on-going review of Service Provider expenditures:

#### **Required WIA Worksite Agreement for Regular Work Experience.**

...A Worksite Agreement must be executed prior to the start date of any Work Experience activity. A properly completed Worksite Agreement will carry the signature of: (a) A representative of the WIA service provider; (b) The signature of the Worksite Supervisor; and (c) The signature of at least one Alternate Supervisor.

Additionally, a properly completed Worksite Agreement must include the signature of a representative of the Central Oklahoma Workforce Investment Board. The signature of the COWIB representative will indicate that the agreement has been received by the COWIB prior to the start of the Work Experience activity. Failure to submit an agreement to the COWIB prior to the start of the Work Experience activity will be a violation of this policy.

To assure that the COWIB may fulfill its responsibility to monitor and evaluate the effectiveness of program activities, service providers must provide the following items to COWIB Staff:

- A copy of any Modified Worksite Agreements; and
- A copy of each WIA Time and Attendance Record.

These items should be submitted each time a request for reimbursement is made.

The COWIB employs a Worksite Agreement Checklist in order ensure that each Worksite Agreement is reviewed in a standard fashion. Each Worksite Agreement is monitored to ensure the following:

- ✓ **Worksite Employer / Agency is identified;**
- ✓ **Worksite Address is given;**
- ✓ **Worksite Telephone Number is provided;**
- ✓ **Supervisor’s Name and Title appears on the agreement;**
- ✓ **First Alternate Supervisor’s name & title appears on the agreement;**
- ✓ **Name and title of the Second Alternate Supervisor appears, if any;**
- ✓ **WIA Program is identified: Adult, DW, Youth, etc.;**
- ✓ **Activities are covered by the effective dates of the Agreement;**
- ✓ **Hourly Rate of Pay is defined for each participant;**
- ✓ **Number of Trainees is given or the Participant is named;**
- ✓ **Signatures of Supervisors are on the Agreement;**
- ✓ **Signature of WIA Representative;**
- ✓ **A Participant Worksite Schedule is attached;**
- ✓ **No participant is scheduled to work more than 40 hours / week; and**
- ✓ **A Workplace Skills Statement is attached for each participant.**

The COWIB’s process for reviewing Worksite Agreements will be updated as needed to incorporate any future changes in State or Local Policy related to Work Experience activities.

#### **IV. On-Site Reviews of Worksites**

To provide for a thorough, timely review of the work experience activities of the WIA Summer Youth program, the COWIB will utilize the procedures that are given in this policy, Attachment I.

#### **V. Review of Time and Attendance Records**

On June 10, 2009, the OESC’s Integrated Programs Division published OETI #13-2009 on the subject of, “WIA Work Experience Worksite Agreement.” This

new State Policy provides that worksite agreements may be created by a “WIA Grantee and/or Service Provider” in each local workforce investment area. Implicitly, the creation of a worksite agreement will result in the designation of an employer of record for each worksite participant. The employer of record will be either the WIA Grantee or the local Youth Provider which created the worksite.

Under this State Policy, several entities will be responsible for assuring that the time and attendance records generated at each worksite are accurate.

The first responsibility lies with the worksite supervisor. Pursuant to OETI #13-2009, “Each worksite supervisor shall maintain an accurate record of each trainee’s time and attendance (including start and stop times & hours worked) to be recorded on the Time and Attendance Record.”

At the second level of responsibility, the employer of record must assure that – pursuant to OETI #13-2009 -- each worksite participant “will be paid only for actual hours worked.”

At the next level of responsibility, the Fiscal Agent will receive and review actual timesheets as part of its process for validating payments from grant funds.

Finally, the COWIB operates under a general duty to conduct “oversight (including monitoring) of local system and program activities.”

To assure that these responsibilities are carried out efficiently and professionally, the COWIB will require the following procedures to be carried out by each employer of record in the Central Oklahoma area:

- (a) Each timesheet will be reviewed to determine if the following conditions have been met:
  - A valid participant signature appears;
  - A valid worksite supervisor signature appears;
  - No “white out” has been used; all timesheet entries are in ink;
  - Corrections, if any, have been initialed by both the participant and the supervisor;
  - Allowable hours have not been exceeded.
- (b) To document the completion of the review, a representative of the employer of record will ‘*sign off*’ on each completed timesheet.

The on-site review procedures described in Attachment I will support the review of time and attendance records.

## **VI. Monitoring the Payment of Stipends and Incentives**

On April 16, 2008, the COWIB established a new policy on the use of stipend payments and incentives as a service strategy in the WIA Youth program.

The local policy provides that:

*"The COWIB will publish a Stipend Plan describing a standard system of incentive payments to be used by the COWIB's Youth Providers. The COWIB's standard plan will include the benchmark(s) to be achieved and the amount of the stipend that will be paid upon completion of each benchmark."*

Additionally, the policy provides that stipends *"...shall only be given upon completion of established benchmarks or upon final program completion."*

From the policy:

*"Each stipend payment made to a Youth participant must be fully documented, including:*

- *A record of the benchmark that was achieved; and*
- *A record of the participant's receipt of the stipend payment, as documented by the signature of the participant or eligible youth."*

For each type of incentive payment, the COWIB's Standard Stipend Plan describes the specific items that must be documented.

Under this COWIB Policy, several entities will be responsible for assuring that all stipend payments are made properly.

The first responsibility lies with the Youth Provider. Pursuant to the COWIB's policy, each Youth Provider will be responsible for:

- Measuring the attainment of each benchmark; and
- Collecting documentation required to support each stipend payment.

At the second level of responsibility, the Fiscal Agent will review each request for a stipend payment, including the documentation presented. This review will include:

- Checking to make sure that a participant signature appears on each request; and
- Examining all required documentation and making a judgment about authenticity.

In the event that any element of the submitted documentation is judged to be questionable, the Fiscal Agent is authorized to request additional evidence to support the payment.

At the next level of responsibility, the COWIB operates under a general duty to conduct “oversight (including monitoring) of local system and program activities.” COWIB staff will conduct periodic reviews of the stipend payment processes to assure that the Youth Providers and the Fiscal Agent are performing their duties as described.

## **VII. Review of Needs-Related Payments**

On April 15, 2009, the COWIB approved a new policy on Needs-Related Payments. The policy describes, in general, the eligibility requirements for NRP’s as well as payment levels.

The local policy provides that:

*“To prevent fraudulent payment activity, COWIB will perform a periodic cross check with the state’s Unemployment Insurance system to ensure that no participant is receiving UI, TRA, and NRP’s at the same time....”*

The policy also describes a number of “Administration and Oversight” mechanisms, including:

*“As initial documentation to verify that a participant is unemployed, the COWIB Service Provider may rely on a written statement from the participant. The written statement will be captured on a ‘Needs-Related Payment Initial Eligibility Determination Form.’*

*“...The COWIB Service Provider must collect regular information updates from the participant about his/her current labor force status. This information will be collected through a ‘Confirmation of Continuing Eligibility’ form.*

*“...If a participant who fails to complete a ‘Confirmation of Continuing Eligibility’ form in a timely fashion (as determined by the COWIB Service Provider), his/her weekly payment will be withheld until the required form is properly completed.”*

Also from the NRP Policy:

*“To verify that a participant is not receiving Unemployment Insurance payments, the COWIB Service Provider will seek appropriate documentation from the UI Field Operations staff in their local area. This*

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*documentation could be a copy of a UI entitlement decision or confirmation of UI benefits being exhausted.*

*“To ensure that a participant is not receiving TRA payments, COWIB Service Providers will email an inquiry to the TRA/DUA Coordinator for the Oklahoma Employment Security Commission.”*

*“To verify that a participant is enrolled in Approved Training as described in this section, the COWIB Service Provider will seek appropriate documentation from the training provider. For example, enrollment or registration may be verified by a written statement from the school’s Registrar’s office or from a course instructor.”*

Under this COWIB Policy, several entities will be responsible for assuring that all Needs-Related Payments are made properly.

The first responsibility lies with the COWIB Service Provider. Pursuant to the COWIB’s policy, each Service Provider will be responsible for:

- Completing a “Needs-Related Payment Initial Eligibility Determination Form” for each participant who applies for such assistance;
- Collecting regular information updates from each participant through a “Confirmation of Continuing Eligibility” form;
- Verifying that a participant is enrolled in Approved Training by seeking appropriate documentation from the training provider;
- Verifying that a participant is unemployed by requiring a written statement from the participant;
- Verifying that a participant is not receiving Unemployment Insurance payments by seeking appropriate documentation from the UI Field Operations staff in their local area;
- Ensuring that a participant is not receiving TRA payments by emailing an inquiry to the TRA / DUA Coordinator for the Oklahoma Employment Security Commission;
- Verifying each participant's continuing labor force status by requiring each participant to make a written statement on a periodic basis;
- Withholding a request for a weekly payment until a “Confirmation of Continuing Eligibility” form has been properly completed; and
- After each payment has been made, assisting in the process of documenting the receipt of the payment (as verified by the participant’s signature).

At the second level of responsibility, the Fiscal Agent will review each request for a Needs-Related Payment, including the documentation presented. This review will include:

- Checking to make sure that a participant signature appears on each request;
- Ensuring that, for each initial payment, an Initial Eligibility Determination Form has been completed and signed by the participant;
- Ensuring that, for each subsequent payment, a “Confirmation of Continuing Eligibility Form” has been completed and signed by the participant; and
- Examining all required documentation and making a judgment about authenticity.

In the event that any element of the submitted documentation is judged to be questionable, the Fiscal Agent is authorized to request additional evidence to support the payment.

At the next level of responsibility, the COWIB operates under a general duty to conduct “oversight (including monitoring) of local system and program activities.” COWIB staff will conduct periodic reviews of the Needs-Related Payment processes to assure that the COWIB Service Providers and the Fiscal Agent are performing their duties as described.

As a part of this periodic review, COWIB will:

- Review a sample of participant forms to validate that eligibility was properly determined;
- Review a sample of participant records to verify that payment amounts were properly calculated; and
- Perform a periodic cross check with the state’s Unemployment Insurance system to ensure that no participant is receiving UI, TRA, and NRP’s at the same time.

### **VIII. Regular Review of Data Entries in OSL**

COWIB Compliance Monitors routinely use the Oklahoma ServiceLink (OSL) system to review online records of participants who are enrolled in WIA program activities.

OSL has a reporting feature that allows COWIB staffers to review customized management reports including reports on:

- WIA Youth Elements;
- WIA Exit Warnings;

- WIA Annual and Quarterly Performance Reports;
- WIA Case Manager Reports (including reports on services delivered by program, by Service Provider, and by case manager).

Additionally, the OSL “Client Search” feature is used to locate and review the content of individual participant records.

COWIB Compliance Monitors use the reporting features of OSL in order to perform the following types of reviews:

- ✓ Data Validation Reviews;
- ✓ Review of General Participant Eligibility;
- ✓ Program Performance Reviews;
- ✓ Review for Equitable Delivery of Services;
- ✓ Review for Gaps in Services;
- ✓ Etc.

#### **IX. Periodic Review of Contract Performance**

Pursuant to its contract with the COWIB, each of the COWIB’s Service Providers agrees to provide certain reports relating to its contract performance. Moreover, the Service Provider agrees to provide verbal and/or written reports of performance progress to the COWIB and its Board of Local Elected Officials at monthly intervals.

The COWIB’s CEO utilizes these reports to evaluate the performance of the local workforce development system, specific programs, and individual Service Providers.

The Service Provider reports are summarized and shared with members of the Central Oklahoma Workforce Investment Board. The COWIB’s Impact & Measures Committee receives and reviews these reports prior to each regular COWIB meeting. Members of the committee have an opportunity to raise questions, offer comments, and seek clarification about the importance of each report. The Impact & Measures Committee operates under the requirements of the Oklahoma Open Meeting Act.

#### **X. Reporting of Review Findings**

The results of the COWIB’s on-going review activities are not always translated into a written report. In fact, in most cases, these reviews will *not* culminate in a written report – unless there is an exceptional finding that requires the attention of the COWIB’s Chief Executive Officer.

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Because the preparation of a written report is not automatic, we rely on our Compliance Monitors to diligently review all aspects of program operations that are described in this Attachment. It is incumbent upon each reviewer to perform his/her work with honesty, diligence, and responsibility. It is expected that each Compliance Monitor will always make a complete and unbiased disclosure of all but minor findings of non-compliance.

In the event that an on-going review process results in a significant finding of non-compliance, the Compliance Monitor will report the finding in a form and manner to be decided by the Chief Executive Officer. In some cases, the CEO may decide that a verbal report is sufficient. In other circumstances, the Compliance Monitor may be assigned to document the finding in a memo. When the finding is substantial, a more detailed narrative report may be required.

**NOTE:**

For additional details on the COWIB's procedures for reporting the results of its monitoring reviews, please see Attachment F.

# **COWIB Subrecipient Financial Review Instrument**

**The following topics are covered in this Attachment:**

- I. Introduction**
- II. Use of the Instrument**
- III. Reporting of Review Findings**

## **I. Introduction**

On April 19, 2006, the COWIB established a compliance monitoring tool to be used for completing a review of Service Provider financial systems. A copy of the Financial Review Instrument is included within this Attachment.

## **II. Use of the Instrument**

The COWIB's Fiscal Agent will utilize the Financial Review Instrument as part of an annual on-site monitoring review of each of the COWIB's Service Providers.

The purpose of the instrument is to ascertain each Service Provider's compliance with DOL uniform administrative requirements, including the appropriate administrative requirements for subrecipients and the applicable cost principles indicated at Sec. 667.200 for all entities receiving WIA Title I funds.

Reference ...20 *CFR Part 652. §667.410*

## **III. Reporting of Review Findings**

The Financial Review Instrument is a self-contained package. It includes forms and spaces to record the results of the review. Each completed instrument shall be transmitted to the Oklahoma Department of Commerce for review and acceptance. A copy of each completed instrument shall be provided to the COWIB's CEO and maintained as part of the COWIB's permanent records.

### **NOTE:**

For additional details on the COWIB's procedures for reporting the results of its monitoring reviews, please see Attachment F.

# Central Oklahoma Workforce Investment Board



## Workforce Investment Act, Title I **Sub Recipient Financial Review**

(Date adopted by the Board April 19, 2006)

Central Oklahoma Workforce Investment Board  
3813 N. Santa Fe, Suite 135  
Oklahoma City, OK 73118

**Central Oklahoma Workforce Investment Board**  
**Fiscal Monitoring**  
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**On-site review**

**I. Accounting System**

Obtain accounting policies and procedures, cost allocation plan(s) (CAP), and chart of accounts; review for completeness and relevance. Financial Management System Standards must be included in the financial management systems of grantees and subgrantees. The standards at *29 CFR Part 97.20*, and *29 CFR Part 95.21* includes:

**A. Financial Reporting.** Accurate, current, and complete disclosure of the financial results of Employment and Training Administration (ETA) grant activities must be made in accordance with ETA grant reporting requirements. This means that the allowable costs reported to the Federal funding source must be traceable to accounting records.

**1. Obtain** copies of the Service Provider’s accounting records used to develop the monthly expenditure reports submitted to COWIB as follows:

- a) General ledger
- b) Payroll register
- c) Disbursements journal

**2. Request** that the Service Provider’s fiscal staff explain how the accounting records provided are used to arrive at the expenditures reported to COWIB.

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**3. Do the total expenditures on the Training Provider’s accounting records match its total expenditures reported to COWIB?**

**Yes**  **No**  If No, explain:

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**4. Is the Training Provider using the required financial reports?**

**Yes**  **No**

**5. Select a sample of expenditure reports and compare them to the accounting records. Complete Worksheet 1 to document samples reviewed. Compare details such as amounts, category of expenditure, vendor name, and date of expenditure.**

**B. Accounting Records.** All grantees must keep records that adequately identify grant funds revenues and expenditures. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, accruals, unobligated balances, assets, liabilities, outlays or expenditures, and income. The records must be maintained in accordance with Generally Accepted Accounting Principles (GAAP).

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1. Bank Reconciliation, **Select** a sample and verify that the bank reconciliation process includes procedures for:

Does the grantee have a policy on bank reconciliation?

Yes  No

Identifying outstanding checks?

Yes  No

Tracing and reviewing transfers to and from bank accounts?

Yes  No

Investigating/Voiding outstanding checks after a reasonably prescribed period?

Yes  No

Comparing reconciled cash balance in the bank reconciliation to the general ledger control account balance?

Yes  No

Deposits in transit traced to timely deposit in subsequent period?

Yes  No

Funds insured by the FDIC or collateralized?

Yes  No

Interest earned and, if so, credited to grant?

Yes  No

High dollar balances – check time frame?

Yes  No

Comparing checks, including voided ones with the check register to verify date, number, amount, and payee?

Yes  No

2. Are bank statements reconciled to “cash” in the books of account?

Yes  No

3. Are large cash balances maintained in the bank account or books of accounts?

Yes  No  If yes, what is the source of cash?

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4. Are the checks pre-numbered or are they assigned by the accounting system?

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**C. Internal Controls.** Internal controls are designed to provide safeguards for Federal funds.

1. **Identify** the Service Provider’s staff responsible for the following:

- a) Preparing withdrawals or deposits \_\_\_\_\_
- b) Reconciling the bank account \_\_\_\_\_
- c) Handling petty cash \_\_\_\_\_
- d) Approving cash vouchers \_\_\_\_\_

2. If the staff responsible for withdrawals or deposits is the same person who reconciles the bank account, how is appropriate internal control maintained? Explain:

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3. If the staff responsible for handling petty cash is the same person who approves cash vouchers, how is appropriate internal control maintained? Explain:

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4. Review and determine if there is adequate separation of duties among accounting staff for the cash receipts and disbursements function.

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5. Does the service provider maintain a payroll system that provides for the following:

- a) Payrolls based on personnel activity report or their equivalent?  
Yes  No
- b) Time & attendance reports certified by: Participant/employee/supervisor?  
Yes  No
- c) Staff/participants paid only by check or direct deposit?  
Yes  No
- d) The preparation of the payroll entirely separate from and independent of the delivery of paychecks?  
Yes  No

**D. Budget Control.** Actual expenditures or outlays must be compared with budgeted amounts for each grant or subgrant (Planned vs. actual analysis).

1. Are accounting records kept on accrual or cash basis? If cash basis, are expenditures being reported to COWIB on an accrual basis? Describe the methodology for developing accruals.

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2. What types of costs are reported as obligations? Describe the procedures for tracking obligations.

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3. Are WIA admin cost limits adhered to (10%)?  
Yes  No

4. Are WIA youth cost limits adhered to (70/30)?  
Yes  No

5. Is the 70/30 cost split performed in accordance with a written procedure?  
Yes  No

6. How are the In School and Out of School participant costs identified and reported?

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**E. Cost Principles & Allowable Costs.** ETA grant regulations and the terms of the grant and subgrant agreements must be followed in determining the reasonableness, allowability, and allocability of costs. Only allowable costs may be charged to an ETA-funded grant, and no grant may pay for more than its fair share of the costs (allocability). Federal cost principles must be used in determining cost allowability for ETA grants. These principles state that costs must be necessary and reasonable; allocable; authorized or not prohibited under Federal, State, or Local laws or regulations; receive consistent treatment by a grantee; must not be used to meet matching or cost-sharing requirements; be adequately documented; and must conform to ETA grant exclusions and limitations. [29 CFR Part 97.22 & 29 CFR Part 95.27]

**1. Select a sample** of expenditures from throughout the grant period and determine that the expenditures met the above requirements.

**2. Does a Cost Allocation Plan (CAP) exist?**  
**Yes**  **No**  If No, explain:

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**3. Does the CAP include an Organizational Chart?**  
**Yes**  **No**  If No, explain:

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**4. Does a list of all programs administered by the agency exist?**  
**Yes**  **No**  If No, explain:

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**5. Does the Grantee use cost pools to temporarily hold allocable costs?**  
**Yes**  **No**

**6. Does the CAP identify the costs and how they will be allocated?**  
**Yes**  **No**

**7. Does each allocation method appear to be reasonable as to the benefits received?**  
**Yes**  **No**  If No, explain:

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**8. Is the Cost Allocation Plan being adhered to?**  
**Yes**  **No**  If No, explain:

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**9. Are the Administrative/Program costs charged appropriately?** [20 CFR Part 652. §667.20]

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**10. Does the fiscal system separate WIA activity by grant/cost category?**  
**Yes**  **No**

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11. How are WIA administrative costs accounted when incurred by:

- a) The local Workforce Investment Board
- b) The local grant recipient
- c) Subgrantees performing 100% admin duties
- d) The local one-stop operator

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12. Is the grant recipient in compliance with the OMB Circulars regarding Administration and Allowable Costs?

Yes  No

13. Does the Service Provider have an Indirect Cost Rate?

Yes  No  If **yes**, obtain a copy of the Service Provider's Indirect Cost Rate Plan (*predetermined, fixed, final, or provisional rate*) [OMB Circular No. A-122].

14. Was the Indirect Cost Rate Plan approved by the Service Provider's cognizant agency?

Yes  No  If **yes**, who is the cognizant agency? If **No**, explain:

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15. Using the Service Provider's internal records, request that the Service Provider staff explain how the indirect costs rate is applied to WIA funded grants and contracts and explain:

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16. Based on the Service Provider's accounting records, does the Indirect Cost Rate amount charged to the WIA grant match the percentage approved by its cognizant agency? Yes  No  If **No**, explain:

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17. Based on the Service Provider's accounting records, does it appear that the Service Provider is charging administrative costs separate from its indirect costs?

Yes  No  If **Yes**, verify that costs charged as administrative costs are not also charged as a part of the indirect costs.

**F. Source Documentation.** Accounting records must be supported by source documentation such as canceled checks, invoices, purchase orders, paid bills, time and attendance records, etc.

1. **Obtain** copies of supporting documentation for expenditure samples that are pulled for review and test to see that source documents agree to expenditure.

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**G. Cash Management.** Procedures for minimizing the time lapse between the transfer of funds from the U.S. Treasury and disbursement by grantees must be followed whenever advance payment procedures are used. Grantees must also monitor the cash received by their subgrantees to minimize cash on hand. All grantees must keep records that adequately identify ETA grant funds. Additionally, internal controls must be in place to safeguard cash, property, and other assets.

1. What is the Service Provider’s cash management methodology?
  - a) Cash Advance
  - b) Reimbursement

2. If the Service Provider operates on a cash reimbursement method, identify the source of funds used in lieu of WIA funds to initially pay for the WIA costs.

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3. **Obtain** and review the service Provider’s cash request records to track WIA cash drawdowns and compare with its bank deposits. Does the Service Provider’s internal cash request record reconcile with the bank deposits?

Yes  No  If No, explain:

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4. **Obtain** and review source documents used by the Service Provider to substantiate each amount requested. Does it appear that each amount requested is sufficiently substantiated?

Yes  No  If No, explain:

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5. Using the documents obtained above; determine if any cash requests resulted in excess cash on hand. The table below may be used to document any instance(s) where cash requests have resulted in excess cash.

Date cash was received	Amount requested	Amount of expenditure	Amount of excess cash on Hand	Is excess cash and issue?
	\$	\$	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
	\$	\$	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
	\$	\$	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
	\$	\$	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
	\$	\$	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>

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If the Service Provider operates on a cash reimbursement method, skip **Question 6** below.

**6.** Does the Service Provider maintain federal advances (WIA funds) in interest bearing accounts?

Yes  No  If No, explain:

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If **Yes**, has the interest income earned on federal advances been included/reported to COWIB as program income?

Yes  No

**7.** How much is allowed in the petty cash fund?

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**8.** Who authorizes petty cash disbursements (must be approved by another employee other than the fund custodian)?

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**9.** How is petty cash fund replenished (at the minimum, at the end of each month)?

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**10.** Who reconciles the petty cash fund?

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**11.** How often is the petty cash fund reconciled?

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**12.** Who is the fund custodian?

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**II. Period of Availability**

**A.** 29 CFR 97.23 states: “Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case, the carryover balances may be charged for costs resulting from obligations of the subsequent funding period. [29 CFR Part 95.28]”

**B. Describe** the methodology for classifying and identifying ETA expenditures by year of appropriation.

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**C. Select** samples of expenditures in the month preceding the beginning of the grant and one month following the end of the grant, to verify that funds are spent from the appropriate grants. Use the table below to record sample information.

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Date of payment	Expenditure	Grant charged to:
1)		
2)		
3)		
4)		
5)		

**III. Program Income**

A. Program income is the gross income received by the grantee or subgrantee directly generated by a grant-supported activity, or earned only as a result of the grant agreement during the grant period. Program income may include fee for services, user or rental fees, sale of products, revenues in excess or expenditures, and interest earned on WIA revenues. [29 CFR Part 97.25 & 29 CFR Part 95.24]

1. Review the Service Provider’s accounting records to see if program income is being tracked.

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2. Does the program income on the Service Provider’s accounting records match its reported program income to the COWIB?

Yes  No  If No, explain:

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3. Describe the method used to account for revenue and costs associated with generating program income. **Obtain** a copy of procedures and review.

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**IV. Property Management**

A. According to 29 CFR 97.32, & 29 CFR Part 95.34 “Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place must, as a minimum, meet the following requirements:

1. Did the Service Provider purchase any equipment with an acquisition cost of \$5,000 or more per unit?

Yes  No  If No, do not continue with this exercise.

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2. Does the Service Provider maintain equipment records that include the following data?

<input type="checkbox"/> Description	<input type="checkbox"/> Acquisition date
<input type="checkbox"/> Serial number	<input type="checkbox"/> Acquisition costs
<input type="checkbox"/> Funding source	<input type="checkbox"/> Location of equipment
<input type="checkbox"/> Title holder	<input type="checkbox"/> Use and condition of Equipment
<input type="checkbox"/> Percentage of federal participation	<input type="checkbox"/> Ultimate disposition data

3. Does it appear that the Service Provider has an adequate maintenance procedure to keep the equipment in good condition?

Yes  No

4. Does it appear that the Service Provider has a control system adequate to safeguard the equipment from loss, damage, or theft?

Yes  No

5. Does the Service Provider have a current physical inventory

Yes  No  If yes, is the inventory updated at least once every two years?

Yes  No

6. Who owns title of equipment purchased by subgrantees with WIA funds? Please explain:

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7. Does the Service Provider maintain adequate insurance coverage?

Yes  No

**V. Oversight/Monitoring**

**A.** According to *29 CFR 97.40 & 29 CFR Part 95.51* “Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.” See also *20 CFR Part 652. §667.400-410*

1. **Obtain** grantees’ monitoring policy, procedures, monitoring instruments, and monitoring report(s).

2. Who conducts the financial monitoring?

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3. What are the procedures for resolving monitoring issues or findings?

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**VI. Records Retention**

A. According to 29 CFR 97.42 & 29 CFR Part 95.53, records must be accessible to authorized Federal and awarding agency staff and verifiable for monitoring, reporting, audit, and evaluation. Records shall be retained and stored in a manner that will preserve their integrity and admissibility as evidence in any audit/litigation or other proceeding.

1. What is the policy for retention and disposition of records?

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2. Does the policy address the retention period for the following?

- a) Nonexpendable Property  
Yes  No
- b) Complaint Records  
Yes  No
- c) Litigation/Audit Records  
Yes  No

3. Where are records stored?

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**VII. Participant Support Services**

[20 CFR Part 652. §663.800]

1. Is all supportive service payments supported by the adequate documentation, rates, or approvals?

Yes  No

**VIII. Individual Training Accounts (ITA)**

A. WIA mandates that all training services (except for on-the-job training and customized training) are provided through the use of ITAs and that eligible individuals shall receive ITAs through the one-stop delivery system. Section 134(G).

1. Select a sample of established ITA's to ensure compliance with local policy as required by *OETI 10-2000*.

**IX. Insurance**

A. Are the Service Provider's insurance sufficient to adequately compensate persons for injury to their person or property occasioned by an act of negligence by the grantee, its agent, employee, or the like? [29 CFR Part 95.31]

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**X. Procurement**

**A. OETI #11-2003, Change 2**, gives the requirements for the minimum standards that shall be adhered to in the procurement process.

1. If any, what other roles does the grant recipient perform for this local area?

- a) Board Staff  
     **Yes**  **No**
- b) Service Provider  
     **Yes**  **No**

2. If entity is also a Service Provider how and by whom were those services procured?  
     **Yes**    **No**    If yes, please explain:

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Have any of the following procurement methods been used during this period?  
 (If applicable, use the following table to record the outcomes):

- a) Small Purchases  
     **Yes**  **No**
- b) Competitive Bids (RFP/IFB)  
     **Yes**  **No**
- c) Non-Competitive Negotiation (Sole Source)  
     **Yes**  **No**

<b>Procurement transaction file must include the following required elements:</b>	<b>Yes</b>	<b>No</b>
Justification for the type of procurement method used		
The price and cost analysis performed, including the independent estimates made by the grant recipient prior to receiving bids		
Certificates of debarment		
Justification if the lowest priced item is not purchased		

<b>Small purchase file must include (if applicable):</b>	<b>Yes</b>	<b>No</b>
Copies of price or rate quotations from an adequate number of qualified sources		
Justification for why less than <b>three (3)</b> quotes were obtained		

<b>Competitive bid file must include (If applicable):</b>	<b>Yes</b>	<b>No</b>
Copies of any bids or proposal solicitations issued including the evaluation factors		
Copies of advertisements announcing procurement actions		
Copies of all solicited bids or proposals received		
Summary of any negotiations including changes made to the curriculum, price, duration, technical requirements (such as instructor qualifications), or outcomes		

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<b>Competitive bid file must include (If applicable) (continued):</b>	<b>Yes</b>	<b>No</b>
Summary of the negotiations establishing fair and reasonable profit or program income		
Copy of the evaluation results of the bids or proposals received		
Justification of the sound business reasons for rejecting any bids or proposals		
The original proposal, with the time and date received recorded		

<b>Non-Competitive file must include (if applicable):</b>	<b>Yes</b>	<b>No</b>
Documentation if item or service is available from only one source(sole source)		
Documentation stating an emergency situation that will not permit the time required for a competitive solicitation		
Documentation showing after solicitation from a number of sources, competition is determined inadequate		
Documentation showing the purchase of workers' compensation insurance coverage from the State of Oklahoma, State Insurance Fund.		

**XI. Contracting**

**A.** Each subrecipient of Federal funds shall maintain a written contract administration system, which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Each subrecipient of Federal funds must follow OESC's contracting policy as stated in OETI ~~27-2001~~ 11-2003, Change 2.

- 1.** Were any procurement actions taken during the period that required written contracts between recipients of Federal funds and vendors or subrecipients?  
**Yes**  **No**  (If applicable, use the following table to record the outcomes):

<b>Type of contracts written:</b>	<b>Yes</b>	<b>No</b>
Cost reimbursement		
Fixed-priced agreements		

<b>Local workforce investment board contracts must include the following required elements:</b>	<b>Yes</b>	<b>No</b>
Signature/Cover Page		
Statement of Work		
Payment and Delivery Provisions		
Boilerplate Terms and Conditions to include: Provisions for early terminations, Modification, Provision against assignment, Subcontracting, Indemnification (Hold Harmless), Dispute Resolution, Audit Rights, Access to Records, Copyrights and Rights to Data, Pre-agreement Cost Clause, De-obligation / Re-obligation / Extensions and Price Adjustment		
Compliance with Law to include WIA, WIA regulations, Other Federal laws, State laws, State policies, Local laws and LWIB policy		

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<b>Local workforce investment board contracts must include the following required elements: (continued)</b>	<b>Yes</b>	<b>No</b>
Insurance Requirements		
EEO		
Renewal Clause		
<b>In addition, contracts with vendors who serve participants must also include the following required elements:</b>	<b>Yes</b>	<b>No</b>
Grievance		
Duplicate Funding		
Participant Rights		
Safety		

<b>In addition, contracts with Subrecipients must also include the following required elements:</b>	<b>Yes</b>	<b>No</b>
Record Retention		
Reporting		
Program Income		
Property / Capital Expenditures		
Corrective Action		
Patent Rights		
Recruitment		
Disallowed Costs		

<b>Contract files must include the following required elements:</b>	<b>Yes</b>	<b>No</b>
Copy of contract		
All modifications		
Any program income negotiated		
Justification of contract failure		
Summary of negotiation of corrective action		
Basis for contract type selected		
Justification for any increase or extension		
For any contract with a provider of off-the-shelf training, a current copy of the school's catalog, price list, and refund policy.		
Assurance Statement regarding U.S. Department of Labor Section 188 of WIA		

**XII. Audit Reports and Management Corrective Actions**

A. 97.26(a) Basic rule. Grantees and subgrantees are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The audits shall be made by an independent auditor in accordance with generally accepted government auditing standards covering financial audits.

1. Determine whether the grantee have met the audit requirements of the Act and whether subgrantees covered by OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations," have met the audit requirements of the Act;

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- 2.** Determine whether any subgrantee spent Federal assistance funds provided in accordance with applicable laws and regulations. This may be accomplished by reviewing an audit of the subgrantee made in accordance with the Act, Circular A-110, or through other means (e.g., program reviews) if the subgrantee has not had such an audit;
- 3.** Determine, if appropriate, corrective action is taken within six months after receipt of the audit report in instances of noncompliance with Federal laws and regulations;
- 4.** Consider whether subgrantee audits necessitate adjustment of the grantee's own records;
- 5.** Require each subgrantee to permit independent auditors to have access to the records and financial statements; and
- 6.** Determine that in arranging for audit services, 29 CFR 97.36 - Procurement was followed.



## **Exit Interview**

**Date:** \_\_\_\_\_

Service provider:

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Name and title of those in attendance:

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Questions & Issues...

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Findings:

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Have any of the findings been resolved during visit?

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# Procedures for Reporting of Local Review Findings

The following topics are covered in this Attachment:

- I. Introduction
- II. Types of Reports
- III. Opportunity for Comment
- IV. Distribution of Written Reports

## I. Introduction

The Governor’s Oversight and Monitoring Plan (OETI #10-2009 #4-2010) requires local monitoring policies and procedures to describe:

- *The types of reports which shall be prepared as a result of such monitoring.*
- *To whom reports will be distributed.*

Attachments C, D, and E include a discussion of the COWIB’s processes for reporting the results of review findings. This section – Attachment F – presents an additional description of reporting procedures.

UPDATE (September 29, 2009): This portion of the COWIB Policy on Local Monitoring is subject to revision. OETI #10-2009 #4-2010 provides that, “Within each local workforce investment area, the LWIB, and the CLEO-designated fiscal agent have local oversight and monitoring responsibilities for programs funded through OESC.” Therefore, the responsibility for reporting the results of local review findings is shared between the COWIB and the Oklahoma Employment Security Commission acting as fiscal agent for WIA grant funds in the Central Oklahoma workforce investment area.

## II. Types of Reports

As described elsewhere in this policy, the COWIB’s monitoring activities culminate in a variety of reports. Here is a summary of our review processes and the types of reports that are expected to result:

<u>Review</u>		<u>Type of Report</u>
Periodic On-Site Review of COWIB Service Providers	...	Written Narrative
On-Going Reviews of Selected Program Activities	...	Verbal or Written *
Subrecipient Financial Review	...	Completed Instrument

\* NOTE: As explained in Attachment D, reports on the COWIB's On-Going Reviews will be made on an exception basis. The COWIB's CEO has the authority to specify the form and manner of reporting.

### **III. Opportunity for Comment**

In every case in which a written report is prepared – whether in the form of a memo or a completed Financial Review Instrument or a written narrative description – the COWIB Compliance Monitor should be careful to record only observable findings, based on objective criteria. One of the COWIB's goals in this regard is to eliminate subjectivity, as much as possible, from our reports of findings.

Even so, we recognize that there may be differences of opinion based on differing perceptions on any particular program activity. Therefore, to the extent practical, the COWIB Compliance Monitor should take reasonable steps to offer an opportunity for comments to be made on each monitoring report before it is published. In this regard, it is permissible for COWIB Compliance Monitors to circulate draft copies of findings in order to seek clarifications from individuals who may have additional information to share, including Service Provider staff and managers.

### **IV. Distribution of Written Reports**

As noted in Attachment B-1, the COWIB's Officers and Executive Committee will receive reports on the results of all monitoring activities, including written reports that are generated by COWIB Compliance Monitors and outside reviewers.

Additionally, the COWIB's CEO shall direct the distribution of each monitoring report to other individuals / agencies which may have an interest in the resolution of a negative finding or a questioned cost.

As required by OETI #10-2009 #4-2010, the COWIB will submit all written monitoring reports and resolutions to the Workforce Quality Division of the Oklahoma Employment Security Commission on an annual basis.

In every instance, the COWIB will comply with the requirements of the Oklahoma Open Records Act, which provides that, with limited exceptions, all records of public bodies shall be open to any person for inspection, copying, and/or mechanical reproduction during regular business hours.

# Procedures for the Resolution of Local Review Findings

The following topics are covered in this Attachment:

- I. Introduction
- II. Responsibility for Ensuring Corrective Actions
- III. Time-Frame for Completion of Corrective Actions
- IV. Guidelines for Follow-Through Monitoring

## I. Introduction

The Governor’s Oversight and Monitoring Plan (OETI ~~#10-2009~~ #4-2010) requires local monitoring policies and procedures to describe the following items:

- *Who, by title, shall be responsible for ensuring corrective actions are taken when problems are found.*
- *The time-frame... for completion of corrective actions.*
- *Guidelines for follow-through monitoring when necessary to determine if corrective action has been completed.*

UPDATE (September 29, 2009): This portion of the COWIB Policy on Local Monitoring is subject to revision. OETI ~~#10-2009~~ #4-2010 provides that, “Within each local workforce investment area, the LWIB, and the CLEO-designated fiscal agent have local oversight and monitoring responsibilities for programs funded through OESC.” Therefore, the responsibility for ensuring corrective actions is shared between the COWIB and the Oklahoma Employment Security Commission acting as fiscal agent for WIA grant funds in the Central Oklahoma workforce investment area.

## II. Responsibility for Ensuring Corrective Actions

The COWIB’s CEO is responsible for monitoring resolution and for making sure that required corrective actions are properly implemented. Resolution of a monitoring finding is required when there are disallowed / questioned costs and/or program deficiencies.

To resolve a monitoring finding, the general sequence of steps will be followed:

A. For findings resulting from a review of Service Provider invoices.

The Fiscal Agent is authorized to deny or withhold any reimbursement if the invoice is insufficiently prepared and/or lacking the appropriate documentation, or if the contractor fails to meet their contractual performance obligations or if the contractor is out of compliance with their contractual Project Narrative or Statement of Work.

In the event that a payment is withheld for any reason, the contractor shall be promptly notified. The required corrective action shall be described, which may include:

- Additional supporting documentation – receipts, etc.;
- Further justification of the necessity of an expenditure; or
- Other corrective action as determined necessary by the COWIB.

B. For findings resulting from other On-going Reviews.

A description of the program deficiency will be promptly reported to the responsible Service Provider. Depending on the nature of the finding, the following remedies may be implemented:

1. The Service Provider may be asked to prepare a Corrective Action Plan outlining the steps that have been or will be taken to resolve the problem; or
2. The COWIB may impose a Corrective Action Plan on the Service Provider, including requirements for any necessary improvements in service processes or procedures.

C. For findings resulting from Periodic On-Site Reviews.

As described in Attachment C, each report generated from an on-site review will include certain minimum elements, including a statement of required corrective action(s). A Corrective Action Plan may be prepared by the Service Provider or it may be imposed by the COWIB. In either case, the Plan should describe the time-frames for the completion of necessary program improvements.

### **III. Time-Frame for Completion of Corrective Actions**

Each time there is a monitoring report describing disallowed / questioned costs and/or program deficiencies, the responsible Service Provider will have an opportunity to respond to the findings. The Service Provider's written response

may be submitted electronically or in a paper format. The COWIB's CEO shall establish a reasonable timeframe for the submission of the written response.

If the Service Provider wishes to dispute any portion of the monitoring report, an opportunity shall be given for the Service Provider to provide additional information, documents, or arguments to be considered by the CEO. The resolution of any such disputes will be pursued according to the terms of the "Dispute Resolution" clause in the Service Provider contract.

If the Service Provider agrees with the monitoring report, then the development of a corrective action plan should proceed as described in Section II. Each corrective action plan shall contain:

- A. A statement of the problem to be corrected and who will be primarily responsible for assuring that all corrections are made;
- B. A description of the corrective action(s) that will be implemented;
- C. An estimate of the time required to implement each corrective action. This time estimate shall be based upon the complexity of the problem to be resolved, and it shall be expressed in terms of days or weeks required to make the correction.

The corrective action plan may include a description of technical assistance to be delivered. Service Providers may request technical assistance from the COWIB at any time during the course of a contract period.<sup>9</sup>

The final approval of any corrective action plan shall be the responsibility of the COWIB's CEO.

#### **IV. Guidelines for Follow-Through Monitoring**

To assure that all required corrective actions are completed within the timeframes agreed, the COWIB Compliance Monitor(s) will re-review the Service Provider's practices and processes according to a schedule to be determined by the CEO.

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<sup>9</sup> See Attachment H for additional information on this subject.

# **Procedures for the Delivery of Technical Assistance**

**The following topics are covered in this Attachment:**

- I. Introduction**
- II. Requests for Technical Assistance**
- III. Maintenance of Effort**

## **I. Introduction**

In accordance with the Governor's Oversight and Monitoring Plan (OETI #10-2009 #4-2010), the COWIB will provide appropriate technical assistance to local Service Providers and One-Stop Partners who request such assistance.

In this regard, the COWIB will provide, coordinate, and support the development of appropriate training, technical assistance, staff development, and other activities, including--

- Consultation on the development / implementation of service delivery strategies;
- Research of "Best Practices;"
- Staff training on special topics;
- Special reviews of program operations;
- Etc.

## **II. Requests for Technical Assistance**

Any COWIB Service Provider or One-Stop Partner may request technical assistance by making a request in writing to the COWIB's Chief Executive Officer. The request should describe the type of assistance requested.

The CEO will reply to any such request after considering the COWIB's priorities and available resources.

### **III. Maintenance of Effort**

Any special technical assistance provided to a COWIB Service Provider is not intended to relieve the Service Provider of the responsibility to provide regular staff training in accordance with their pre-existing practices.

Regular staff training opportunities are made available through State and local partner organizations, including:

- Oklahoma Employment Security Commission (OESC);
- Workforce Oklahoma Training Institute (WOTI); and
- Workforce Oklahoma Employment and Training Association (WOETA).

The cost of Service Provider staff to attend training conducted and/or sponsored by these organizations is generally eligible for reimbursement.<sup>10</sup>

Contractors are expected to have representation at all Board-initiated staff training sessions unless otherwise notified prior to the training.

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<sup>10</sup> NOTE: Service Providers should check with the COWIB's Accounting Manager or CEO regarding the allowability of specific costs.

## **Instructions for Worksite Review**

**The following topics are covered in this Attachment:**

- I. Advance Notice**
- II. Desk Review**
- III. Site Review**
- IV. Report**



# Instructions for Worksite Review

**Central Oklahoma Workforce Investment Board  
Summer Youth Monitoring Procedures  
June, 2009**

**Purpose.** To provide instructions supporting a thorough, timely review of work experience activities of the WIA Summer Youth program. The procedures described herein are designed to be carried out as part of the COWIB Policy on Local Monitoring Activities.

**Background.** The COWIB’s Implementation Plan for the American Recovery and Reinvestment Act of 2009 includes the following statement:

*“The Central Oklahoma Workforce Investment Board has established several procedures as part of our policy to ensure that the expenditures of all program funds are reasonable, allowable and allocable.... We have hired three additional employees that will allow us to perform 100% monitoring of our summer work sites. At the same, we are doing site reviews, monitors will be conducting interviews with participants. Our service provider staff will have a questionnaire developed for not only the participants, but for work site supervisors as well. This questionnaire will help us determine if the youth are being trained in accordance with the work site agreement and will help us gauge whether the participant is becoming more work ready.”*

**General Process.** The following outline provides a general description of the process that will be used for the Worksite Review. This excerpt is from the COWIB Policy on Local Monitoring Activities (Attachment C: “Procedures for Periodic Reviews of COWIB Service Providers”):

#### **“IV. Monitoring Methods**

**“In order to complete each on-site review, the COWIB Compliance Monitors will utilize a variety of monitoring methods. These may include:**

- **An inspection of program documents and records;**
- **A desk reviews of OSL records, performance reports, etc.;**
- **Interviews with staff and customers; and**
- **On-site observations.**

**“Each on-site visit will be preceded by an advance notice to the Service Provider describing the purpose, parameters, and timeframe of the scheduled review.**

**“An Entrance Conference may be held with the Service Provider’s management staff. At that time, any relevant information will be discussed which may enhance the effectiveness of the review.”**

# Worksite Review Instructions

## Step-by-Step Outline

**Step 1: Advance Notice.**

**Step 2: Desk Review.**

Worksite Agreement  
OSL Record

**Step 3: On-Site Review.**

Supervisor Interview  
Participant Interview  
Special Review for 14- and 15-year-old Participants  
On-Going Notices  
Observations / Photographic Record

**Step 4: Report.**

**Step 1: Advance Notice.** The first step in this process is to establish a date and time for the review to be conducted. A monitoring schedule will be established by the COWIB's Youth Program Coordinator. As a courtesy, worksite supervisors should be notified in advance of the date of the worksite review. It is suggested that the advance notice be given at least a day or two before the review date.

The exact date and time of the worksite review should generally be set for a time when the participant will be present at the worksite as well as his/her worksite supervisor. The participant's work schedule is given in the Worksite Agreement. Using telephone, email, text message, or another appropriate option, the COWIB Compliance Monitor should communicate with the worksite supervisor to establish the exact date and time for the review.

**Step 2: Desk Review.** Prior to conducting the on-site portion of the review, the COWIB Compliance Monitor should review the following documents:

- (a) Worksite Agreement. The agreement identifies the supervisor, alternate supervisor, and the name of the participant who is assigned to the worksite. Some worksites have more than one participant. Be sure to review each agreement that has been established.
- (b) Participant Worksite Schedule. The Participant Worksite Schedule is a part of each Agreement. It describes the hours that each participant is expected to be engaged in the Work Experience activity.
- (c) Workplace Skills Statement. This is also a part of each Worksite Agreement. For each participant, this statement describes the job title, job tasks, and skills to be developed.

- (d) Participant OSL Record. The Compliance Monitor should review the participant file to determine the age of the participant(s) who have been assigned to this worksite. At the discretion of the Youth Program Coordinator, the COWIB Compliance Monitor may additional review participant data that is relevant to the review. For example, the participant record includes information about the participant’s prior work history (if any), career goal, needs and barriers, etc.

**NOTE: If the participant is not yet 16 years of age, then special attention should be paid to compliance with Child Labor Laws.**

**Step 3: On-Site Review.** The on-site review consists of five parts:

- Supervisor Interview
- Participant Interview
- Special Review for 14- and 15-year-old Participants
- On-Going Notices
- Observations / Photographic Record

The review may be conducted by one or two COWIB Compliance Monitors. Upon arriving at the worksite, the monitor should introduce him/herself to the worksite supervisor. The general scope and purpose of the review should be briefly explained. It is expected that the on-site review will not last longer than one hour – though it may take longer to finish where a worksite has two or more participants.

Compliance Monitors should remember the following excerpt from the COWIB’s *Code of Ethics for Professional Staff Engaged in Compliance Monitoring Activities*:

*“...You are encouraged to be friendly with all COWIB associates – including employees of those organizations which you monitor -- without affecting your objectivity. You should guard against any conduct or mannerisms which permit an impression that you consider yourself an ‘expert’ sent to check on anyone. As far as possible, take the position of an independent / objective analyst and advisor. Avoid the image of policing.”*

- (a) **Supervisor Interview.** This interview consists of 17 questions. Some are Yes / No. Some are open-ended. It is expected that the duration of the interview will be about 15 – 20 minutes. The complete set of interview questions is given in Attachment I-2.

Notes about the questions:

1. The worksite supervisor is expected to know the names of the Work Experience trainees who have been assigned to his/her worksite. The names given by the supervisor should match up with the names on the Worksite Agreements.
2. All work should be supervised by the individuals named on the Worksite Agreement. Other worksite employees may be assigned to act in the role of a mentor, team leader, or

functional manager. If there are other employees filling this type of role, the Worksite Agreement would not necessarily include their information.

6. A copy of the worksite agreement should be on file at the worksite.
7. COWIB's Work Experience Policy does not allow any fees to be charged for the development of a worksite. Therefore, if the supervisor indicates that a fee was paid, additional information must be collected. Who charged the fee? What was the amount? Additional investigation may be required.
8. Each trainee should have received an orientation to workplace rules, behavioral standards, workplace safety, etc.
12. Layoffs at the worksite are not prohibited by the Worksite Agreement. However, this question is asked in order to assure that no employee is displaced from his/her employment because of the presence of a Work Experience participant. A "Yes" answer should prompt additional questions, such as: How many workers have been laid off? Did any of the laid-off workers perform the same type of work as the COWIB-sponsored Work Experience participants?
14. Participants may only be paid for hours that they work. Therefore, if the supervisor indicates that any participant was given time off (paid or unpaid) because of a lack of work, then this represents a problem that must be addressed. If the worksite is frequently unable to provide work that is suitably engaging for the Work Experience participant, then this may indicate a problem to be addressed by the Youth Program Coordinator.
15. Job duties may not involve religious, sectarian, or political activities.
16. For ARRA-funded participants, job duties may not involve work in a swimming pool, golf course, zoo, aquarium, or casino or other gambling establishment.

**(b) Participant Interview.** This interview consists of 19 questions. Some are Yes / No. Some are open-ended. It is expected that the duration of the interview will be about 20 minutes. The complete set of interview questions is given in Attachment I-2.

Notes about the questions:

1. Prior employment with the worksite may be allowed in some cases. However, if the participant worked for this employer in the past, then we would like to know the circumstances.
2. The participant should not be supervised by a relative.
3. The participant should have received a 'new worker' orientation.
5. The participant should know the name of his/her supervisor and alternate supervisor.
6. Some participants have a regular work station – the location is always the same. Other participants may have a work assignment that changes from time to time. The work location should be described in the Workplace Agreement. We want to be assured that each participant is performing duties that are legitimately related to the business of the worksite. Participants should not be exploited to run personal errands, etc. for their worksite supervisors or to otherwise perform duties that are outside the scope of their job description.

10. Participants should be told explicitly: “The money you earn in this job is yours to keep and use as you decide. You are not required to pay any fee or commission or any other type of charge to any employee of the *COWIB* or *Workforce Oklahoma* or your *worksite*. If anyone tells you that you must pay any money to keep your job, you should immediately call the COWIB’s Equal Opportunity Officer: Bill Bryant, 622-2030. (Email: [billbryant@cowib.org](mailto:billbryant@cowib.org)).
11. Job duties may not involve religious, sectarian, or political activities. If the participant expresses a concern about any job activities that s/he perceives to be dangerous, please describe the circumstances in your report.
14. With regard to lunch breaks, etc., our Work Experience participants are expected to follow the rules of the workplace regarding the duration and frequency of breaks. If the participant is less than 16 years of age, then the provisions of the Oklahoma Child Labor Law are effective:
  - For every five (5) hours worked, the participant must be given a 30 minute rest period.
  - For every eight (8) hours worked, the participant must be given a 1 hour rest period.
17. Participants may only be paid for hours that they work. Therefore, if the supervisor indicates that any participant was given time off (paid or unpaid) because of a lack of work, then this represents a problem that must be described. If the worksite is frequently unable to provide work that is suitably engaging for the Work Experience participant, then this may indicate a problem to be addressed by the Youth Program Coordinator.
18. For ARRA-funded participants, job duties may not involve work in a swimming pool, golf course, zoo, aquarium, or casino or other gambling establishment.



**(c) Special Review for Younger Participants (14 and 15).** This special interview is designed only for those participants who are under the age of 16. The review consists of 10 questions. Some are Yes / No. Some are open-ended. It is expected that the duration of the interview will be about 5 - 10 minutes. The complete set of interview questions is given in Attachment I-2.

**A Note about Hazardous Occupations:** With regard to interview question number (3): According to the State Department of Labor, these are occupations that “threaten health and well-being.” There may be other hazardous occupations that are not included on the list. The Compliance Monitor should help the participant to answer this question, taking into consideration the participant’s job duties as described in the answer to interview question number (2).

**(d) On-going Notices.** The occasion of the worksite review is a good opportunity to provide necessary reminders to participants and worksite supervisors regarding Work Experience

program rules and regulations. Therefore, after the interview portion of the review has been completed, the Compliance Monitor should provide copies of the following notices to each participant and worksite supervisor:

- (1) COWIB “Equal Opportunity is the Law” Poster;
- (2) COWIB Grievance Procedures Notice for Youth;
- (3) OIG Hotline “Report Fraud, Waste and Abuse” Poster.

If there is a 14- or 15-year-old participant at the worksite, then a copy of the Oklahoma Department of Labor’s “Child Labor Law” poster should also be given to each participant and worksite supervisor.

Copies of these items are attached to these instructions. These posters and notices will be helpful to participants and supervisors in the event that any problems arise related to the Work Experience activity.

**(e) Observations / Photographic Record.** Before concluding the on-site review, the Compliance Monitor should observe the worksite and make notes about the following items:

Observations about the Participant—

- Is the trainee dressed appropriately for the workplace?
- Does the trainee seem to know how to do the job?
- Does the trainee appear to interact well with others (supervisor, co-workers, etc.)?

Observations about the Workplace—

- Are there any obvious hazards in the workplace environment? (Automated equipment, power tools, medical hazards, caustic or corrosive chemicals, toxins, etc.).
- Does the workplace appear to be accessible to a worker with a physical disability?
- Does the participant appear to have an adequate workspace with the proper equipment, supplies and tools that are necessary to do the job?

Photographic Record (optional). If there is sufficient time available and if the worksite permits on-site photography, the Compliance Monitor may choose to document the on-site review by making a photographic record of the visit. This record may be as simple as a series of snapshots or as elaborate as a video recording.

If a photographic record is made, the Compliance Monitor should be sure to obtain a signed Photo Release Form from each person who is photographed or recorded. (Photo release forms are attached to these instructions).

***NOTE: If the participant is less than 18 years of age, then a “Minor Photo Release Form” must be signed by the participant’s parent or guardian before any photo or video image of the young person may be published.***

**Step 4: Report.** Pursuant to the COWIB Policy on Local Monitoring Activities, the COWIB Compliance Monitor(s) will produce a written report summarizing the results of the on-site review. The report will be prepared as soon as possible after the completion of the on-site review – normally within 30 days.

The contents of the report will include:

- A statement of the scope and purpose of the review;
- A description of the monitoring methods that were employed;
- A summary identifying Service Provider strengths (for possible promotion as State-wide best practices);
- A summary of any findings of non-compliance;
- Monitoring observations;
- Suggestions for program improvements; and
- Required corrective actions (if any).

If there are any findings of non-compliance, then each finding will include a description of:

- A. The compliance requirement in which a deficiency was observed -- including a citation referencing the terms or conditions of the Worksite Agreement, policy, procedure, rule, regulation, or provision of law, etc.
- B. The method employed by the Compliance Monitor to determine that there was a failure to comply. For example: Observation of program activities; Review of OSL records; Inspection of program documents; Interviews; etc.
- C. The extent of non-compliance with the requirement. In every possible instance, the extent of non-compliance will be quantified. For example, “Six out of 15 files sampled did not contain the required documentation.”
- D. The cause or causes of the non-compliance (when it is possible to determine a cause).

**Opportunity for Comment.** In every case in which a written report is prepared – whether in the form of a memo or a written narrative description – the COWIB Compliance Monitor should be careful to record only observable findings, based on objective criteria. One of the COWIB’s goals in this regard is to eliminate subjectivity, as much as possible, from our reports of findings.

Even so, we recognize that there may be differences of opinion based on differing perceptions on any particular program activity. Therefore, to the extent practical, the COWIB Compliance Monitor should take reasonable steps to offer an opportunity for comments to be made on each monitoring report before it is published. In this regard, it is permissible for COWIB Compliance Monitors to circulate draft copies of findings in order to seek clarifications from individuals who may have additional information to share, including Service Provider staff and managers.

**Report Distribution.** As noted in the COWIB Policy on Local Monitoring Activities, the COWIB’s Officers and members of the Executive Committee are authorized to receive reports on the results of all monitoring activities, including written reports that are generated by COWIB Compliance Monitors.

Additionally, the COWIB's CEO may direct the distribution of each monitoring report to other individuals / agencies which may have an interest in the resolution of a negative finding or a questioned cost.

Furthermore, as required by OETI ~~#10-2009~~ #4-2010, the COWIB will submit all written monitoring reports and resolutions to the Workforce Quality Division of the Oklahoma Employment Security Commission on an annual basis.

In every instance, the COWIB will comply with the requirements of the Oklahoma Open Records Act, which provides that, with limited exceptions, all records of public bodies shall be open to any person for inspection, copying, and/or mechanical reproduction during regular business hours.

## **Professional Standards of Conduct for COWIB Managers and Staff**

(Excerpt)

### **CEO's Message to COWIB Staff Who Perform Compliance Monitoring Activities:**

As a member of the compliance monitoring staff, you are representing the highest level of management within our organization. Therefore, you should conduct yourself in a manner that reflects favorably upon yourself and those you represent. You are expected to exercise professional skill, integrity, maturity of behavior, and tact in your relations with others. In general, you are encouraged to be friendly with all COWIB associates – including employees of those organizations which you monitor -- without affecting your objectivity. You should guard against any conduct or mannerisms which permit an impression that you consider yourself an "expert" sent to check on anyone. As far as possible, take the position of an independent / objective analyst and advisor. Avoid the image of policing.

In the course of your assignments, you will be in contact with personnel at all levels of authority and position. At all times, an independence in mental attitude is to be maintained. Reports resulting from your efforts should always contain full and unbiased disclosure of all but minor compliance findings.

## **Interview Forms**

- **Supervisor Interview**
- **Participant Interview**
- **Special Review for Younger Participants**





Worksite Review

# Interview with Worksite Supervisor



**Worksite Name:** \_\_\_\_\_

**Worksite Location:** \_\_\_\_\_

**Supervisor:** \_\_\_\_\_

**Date of Interview:** \_\_\_\_\_

1. How many Work Experience trainees are currently assigned to this worksite?  
List names and the dates they started working:
  
2. Do you supervise the work of each trainee? Who is the alternate supervisor?
  
3. Have you encountered any problems with: (a) the program? (b) the trainee(s)?  
If so, please explain.
  
4. How do you record the hours worked by the trainee(s)?  
... Do you use the online timesheet that is provided by PayCom?  
... Do you sign the paper timesheet before it is sent in to the COWIB?
  
5. Did any trainee work here prior to being enrolled in the Work Experience Program?  
If so, in what capacity?
  
6. Is there a copy of the worksite agreement on file here?
  
7. Was any fee charged to you in order to obtain the trainee(s) under this agreement?  
If so, please explain.
  
8. Did you provide a job orientation for the trainee(s) when they started work?
  
9. Does each trainee receive the same hourly wage as a regular employee in the same or a similar position? If "no," please explain.
  
10. During the time since the trainee started work here, have you needed to talk to the participant's Career Coach? Was it easy to get in touch with the Career Coach? Were they helpful to you? Please describe.
  
11. Have any on-the-job injuries occurred? If so, was the injury reported?



Worksite Review

# Interview with Worksite Supervisor



Supervisor: \_\_\_\_\_

Date of Interview: \_\_\_\_\_

12. During the time since the trainee started work here, have there been any layoffs at this location? Please describe.

13. Has the worksite had to place any workers on reduced hours? Please describe.

14. Does the trainee ever run out of work to do? What do you do if the trainee doesn't have enough work to occupy all of their time?

15. Do any job duties involve any religious activities? Political activities?

16. Do any job duties involve work on or in:

... A casino or other gambling establishment?

... An aquarium?

... A zoo?

... A golf course?

... A swimming pool?

17. Overall, how satisfied are you with your participation in the Work Experience program so far?

**Not Satisfied**

**Very Satisfied**

*Thank you for taking the time to participate in this interview!*

\_\_\_\_\_  
Worksite Supervisor Signature

\_\_\_\_\_  
Monitoring Staff Signature



Worksite Review

# Worksite Participant Interview



**Worksite Name:** \_\_\_\_\_

**Worksite Location:** \_\_\_\_\_

**Participant:** \_\_\_\_\_

**Date of Interview:** \_\_\_\_\_

1. Have you ever worked for this employer before? \_\_\_\_\_  
If so, please explain: \_\_\_\_\_
2. Are you related to anyone at this worksite? (Brother, sister, father, mother, uncle, aunt). If so, please explain.
3. Have you received an orientation from your worksite supervisor on topics such as: Job duties, What is expected of you, Other subjects such as worksite safety?
4. Do you feel that you are receiving good training? \_\_\_\_\_ Adequate supervision? \_\_\_\_\_
5. Who are your supervisors? \_\_\_\_\_
6. Where is your regular work station? Does all of your work take place here?  
Describe your work location(s): \_\_\_\_\_
7. Are work conditions safe and sanitary? \_\_\_\_\_
8. How many hours do you work each week? \_\_\_\_\_ Do you know the hourly wage you are receiving? \_\_\_\_\_ Do you keep track of your total hours and compare it to your pay? \_\_\_\_\_
9. Have you ever felt you were paid incorrectly? \_\_\_\_\_ If so was it resolved?
10. Has anyone ever required you to surrender (give up, hand over, submit) any part of your pay to keep your job? \_\_\_\_\_
11. Has the worksite ever required you to engage in any political activities? Religious activities? Any activities which endangered your health or safety or which you felt were far removed from your job duties?
12. Are you treated fairly? \_\_\_\_\_ Have you had any work related problems or injuries? \_\_\_\_\_



Worksite Review

# Worksite Participant Interview



Participant: \_\_\_\_\_

Date of Interview: \_\_\_\_\_

13. Does the worksite give you enough equipment and supplies to perform your job tasks? \_\_\_\_\_

14. When do you take breaks and/or lunch? \_\_\_\_\_

15. Does your supervisor give you helpful feedback about the performance of your work? Are you informed of the skill areas you need to improve upon after progress evaluations are conducted? \_\_\_\_\_

16. Do you ever run out of work to do? If YES, do you tell your supervisor? Have you ever been told that you can leave early or come in late?

17. Do you know the name of your career coach or case manager at Workforce Oklahoma? Does he/she stay in contact with you by telephone? Has he/she visited you here at this worksite?

18. Do any of your job duties involve work on or in:

... A casino or other gambling establishment?

... An aquarium?

... A zoo?

... A golf course?

... A swimming pool?

19. Overall, how satisfied are you with your participation in the Work Experience program so far?

**Not Satisfied**

**Very Satisfied**

*Thank you for taking the time to participate in this interview!*

\_\_\_\_\_  
Participant Signature

\_\_\_\_\_  
Monitoring Staff Signature

Current Address \_\_\_\_\_

Current Phone Number \_\_\_\_\_



Worksite Review



# Interview Form for Younger Workers (14- and 15-year-olds)

Worksite Name: \_\_\_\_\_

Worksite Location: \_\_\_\_\_

Participant: \_\_\_\_\_

Date of Interview: \_\_\_\_\_

1. How old are you? \_\_\_\_\_
2. Please describe your duties at this worksite. \_\_\_\_\_
3. Does your job involve any of the following prohibited occupations?

- |                       |                         |                         |
|-----------------------|-------------------------|-------------------------|
| <b>Baking</b>         | <b>Hoisting devices</b> | <b>Public messenger</b> |
| <b>Communications</b> | <b>Ladders</b>          | <b>Public Utilities</b> |
| <b>Construction</b>   | <b>Loading</b>          | <b>Repair</b>           |
| <b>Cooking</b>        | <b>Machinery</b>        | <b>Slicers</b>          |
| <b>Coolers</b>        | <b>Manufacturing</b>    | <b>Storage</b>          |
| <b>Cutters</b>        | <b>Mining</b>           | <b>Transportation</b>   |
| <b>Demolition</b>     | <b>Motor vehicles</b>   | <b>Unloading</b>        |
| <b>Freezers</b>       | <b>Mowers</b>           | <b>Warehouse</b>        |
| <b>Fryers</b>         | <b>Power- Driven</b>    | <b>Weed eaters</b>      |
| <b>Grills</b>         | <b>Processing</b>       | <b>Work rooms</b>       |

4. Do you have a Work Permit (also known as an "Employment Certificate")? Do you know if your parent / guardian signed a Work Permit allowing you to work?

**NOTE: The Compliance Monitor should inspect the participant file in the COWIB offices to confirm that a Work Permit is on file.**

5. What are your work hours during the day? \_\_\_\_\_
6. How many hours do you work during the week? \_\_\_\_\_
7. Does any of your work take place before the hour of 7:00 in the morning?
8. For the period June 1<sup>st</sup> through Labor Day (first Monday in September): Does any of your work take place after 9:00 in the evening? \_\_\_\_\_

From the Tuesday after Labor Day through May 31<sup>st</sup>: Does any of your work occur after 7:00 at night? \_\_\_\_\_

9. If you work 5 or more hours per day, do you receive a rest break of at least 30 minutes in length? \_\_\_\_\_
10. If you work 8 or more hours per day, do you receive a rest break of at least one hour in length? \_\_\_\_\_

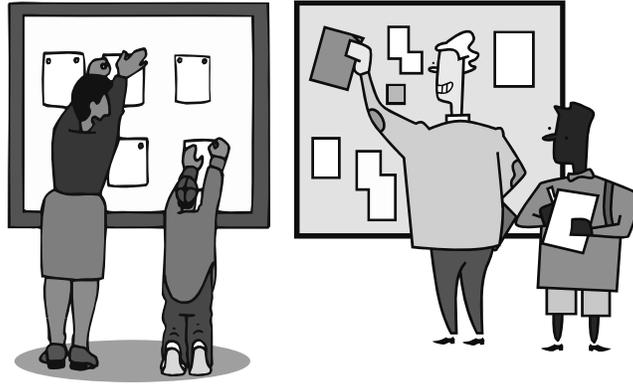
*Thank you for taking the time to participate in this interview!*

\_\_\_\_\_  
Participant Signature

\_\_\_\_\_  
Monitoring Staff Signature

## **On-Going Notices**

- **Equal Opportunity Poster**
- **COWIB Grievance Procedures Notice**
- **OIG Hotline “Report Fraud, Waste and Abuse” Poster**
- **Child Labor Law Poster**



# Central Oklahoma Workforce Investment Board

***“Our purpose is to improve the quality of the workforce, reduce welfare dependency, and enhance productivity and competitiveness in Central Oklahoma through collaboration.”***

As a recipient of Federal financial assistance under the Workforce Investment Act of 1998, the Central Oklahoma Workforce Investment Board performs its duties in an equitable and non-discriminatory manner. You should be aware that--

## ***Equal Opportunity Is the Law***

***It is against the law for this recipient of Federal financial assistance to discriminate on the following bases:***

Against any individual in the United States, on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief; and

Against any beneficiary of programs financially assisted under Title I of the Workforce Investment Act of 1998 (WIA), on the basis of the beneficiary's citizenship/status as a lawfully admitted immigrant authorized to work in the United States, or his or her participation in any WIA Title I-financially assisted program or activity.

***The recipient must not discriminate in any of the following areas:***

Deciding who will be admitted, or have access, to any WIA Title I-financially assisted program or activity;

Providing opportunities in, or treating any person with regard to, such a program or activity; or

Making employment decisions in the administration of, or in connection with, such a program or activity.

### ***What to Do If You Believe You Have Experienced Discrimination***

If you think that you have been subjected to discrimination under a WIA Title I-financially assisted program or activity, you may file a complaint within 180 days from the date of the alleged violation with either:

The recipient's Equal Opportunity Officer (whose contact information is given below); or

The Director, Civil Rights Center (CRC), U.S. Department of Labor, 200 Constitution Avenue NW, Room N-4123, Washington, DC 20210. Telephone ... (202) 219-6118; TTY/TDD ... (800) 326-2577.

If you file your complaint with the recipient, you must wait either until the recipient issues a written Notice of Final Action, or until 90 days have passed (whichever is sooner), before filing with the Civil Rights Center (see address above).

If the recipient does not give you a written Notice of Final Action within 90 days of the day on which you filed your complaint, you do not have to wait for the recipient to issue that Notice before filing a complaint with CRC. However, you must file your CRC complaint within 30 days of the 90-day deadline (in other words, within 120 days after the day on which you filed your complaint with the recipient).

If the recipient does give you a written Notice of Final Action on your complaint, but you are dissatisfied with the decision or resolution, you may file a complaint with CRC. You must file your CRC complaint within 30 days of the date on which you received the Notice of Final Action.

#### ***The Equal Opportunity Officer for this recipient is:***

Bill Bryant, Program Operations Manager  
Central Oklahoma Workforce Investment Board  
3813 N. Santa Fe, Suite 135  
Oklahoma City, OK 73118  
Phone ... (405) 622-2030  
Email ... billbryant@cowib.org

#### **EQUAL OPPORTUNITY EMPLOYER/PROGRAM**

**Auxiliary aids and services are available upon request to individuals with disabilities.**

Central Oklahoma Workforce Investment Board

# WIA Youth Program

*“Developing Central Oklahoma’s Future Workforce”*



As a recipient of Federal financial assistance through the federal Workforce Investment Act, the Central Oklahoma Workforce Investment Board (COWIB) has made assurances that it will comply with the requirements of the WIA law & regulations. Therefore, you should be aware that--

## ***We Follow the Rules***

We strive to deliver high-quality workforce development services in a manner that is completely consistent with the WIA law. If you believe that the rules of the Workforce Investment Act law or its regulations have been violated in any way, please let us know. You have a right to be heard.

### ***Notice of Grievance Procedures***

Every applicant, participant, employee or other interested party, shall have the right, without fear of reprisal, to present a complaint or grievance.

Grievances are divided into two areas. If a complaint is lodged on grounds of disability, race, color, religion, sex, national origin, citizenship, age, handicap, political affiliation or belief, it is an equal opportunity or discrimination complaint. Please see our “Equal Opportunity Notice” for further information.

If the complaint is based on grounds other than those listed above, it is considered a non-discrimination complaint. If you believe that the rules of the Workforce Investment Act have been broken, it is your right to file a complaint and you cannot be penalized in any way for filing a complaint.

You can learn more about our Grievance Procedures by contacting:

Bill Bryant, Program Operations Manager  
Central Oklahoma Workforce Investment Board  
3813 N. Santa Fe, Suite 135  
Oklahoma City, OK 73118  
Phone ... (405) 622-2030  
Email ... [billbryant@cowib.org](mailto:billbryant@cowib.org)

The procedures describe the steps you must take in order to file a formal complaint, including:

- Time limits for filing: Generally, you have 20 days from the date of the violation to file a grievance;
- How to describe your complaint, including the alleged violation of the law;
- How to request an informal resolution of your grievance;
- Your right to a written determination; and
- Your right to file an appeal to the Oklahoma Employment Security Commission.

Office of Inspector General  
United States Department of Labor

## *Report Fraud, Waste and Abuse*



Call the Hotline

202.693.6999

800.347.3756

Email: [hotline@oig.dol.gov](mailto:hotline@oig.dol.gov)

Fax: 202.693.7020

The OIG Hotline is open to the public and to Federal employees 24 hours a day, 7 days a week to receive allegations of fraud, waste and abuse concerning Department of Labor programs and operations.

OIG Hotline  
U.S. Department of Labor  
Office of Inspector General  
200 Constitution Avenue, NW  
Room S-5506  
Washington, DC 20210

STATE OF OKLAHOMA  
**CHILD LABOR LAW**

Section 71 et seq. of Title 40 of the Oklahoma Statutes

Applicable to minors UNDER 16 years of age.

**Minimum Age** 14 years of age

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**Employment Certificate**

Employment certificate issued by schools; required for all employed minors, including home schooled minors and minors from out-of-state working in Oklahoma

- ✓ White copy – employer required to keep on file
- ✓ Yellow copy – school sends to Oklahoma Department of Labor
- ✓ Pink copy – school keeps with green application

Note to issuing officer: Minors must comply with compulsory school laws, Title 70 Section 10

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**Hours Standard**

School in session – minors restricted to:

- ✓ No more than three (3) hours per school day
- ✓ No more than eight (8) hours per non-school day
- ✓ No more than eighteen (18) hours per school week

School not in session – minors restricted to:

- ✓ No more than eight (8) hours per day
  - ✓ No more than forty (40) hours per week
- 

**Break Periods**

For every five (5) hours worked – Thirty (30) minute rest period  
For every eight (8) hours worked – One (1) hour rest period

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**Times Standard**

From Tuesday after Labor Day through May 31<sup>st</sup> – minors:

- ✓ Can not work before 7:00 a.m. or after 7:00 p.m.

From June 1<sup>st</sup> through Labor Day – minors:

- ✓ Can not work before 7:00 a.m. or after 9:00 p.m.
- 

Occupations which threaten health and well-being include, but not limited to:

**Prohibited Occupations**

Baking	Communications	Construction
Cooking	Coolers	Cutters
Demolition	Freezers	Fryers
Grills	Hoisting devices	Ladders
Loading	Machinery	Manufacturing
Mining	Motor vehicles	Mowers
Power- Driven	Processing	Public messenger
Public Utilities	Repair	Slicers
Storage	Transportation	Unloading
Warehouse	Weed eaters	Work rooms

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For information on hazardous occupations for 16 and 17 year olds,  
contact the USDOL at 1-866-487-9243

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**Oklahoma Department of Labor**



Lloyd L. Fields  
Commissioner of Labor

Tulsa Office  
440 S Houston Ste 300  
Tulsa, OK. 74127  
918-581-2400

1-888-269-5353  
[www.labor.ok.gov](http://www.labor.ok.gov)

Oklahoma City Office  
4001 North Lincoln Blvd.  
Oklahoma City, OK. 73105  
405-528-1500

# Photo Release Form



# Photo Release Form



I hereby grant the Central Oklahoma Workforce Investment Board (COWIB) permission to use my likeness in a photograph and/or video recording in any and all of its publications, including website entries, without payment or any other consideration.

I understand and agree that these materials will become the property of the COWIB and will not be returned.

I hereby irrevocably authorize the Central Oklahoma Workforce Investment Board to edit, alter, copy, exhibit, publish or distribute this photo / video for purposes of publicizing the COWIB's programs or for any other lawful purpose. In addition, I waive the right to inspect or approve the finished product, including written or electronic copy, wherein my likeness is used. Additionally, I waive any right to royalties or other compensation arising or related to the use of the photograph / video recording.

I hereby hold harmless and release and forever discharge the COWIB from all claims, demands, and causes of action which I, my heirs, representatives, executors, administrators, or any other persons acting on my behalf or on behalf of my estate have or may have by reason of this authorization.

I am 18 years of age and am competent to contract in my own name. I have read this release before signing below and I fully understand the contents, meaning, and impact of this release.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Printed Name)

Address \_\_\_\_\_

City, State, Zip code \_\_\_\_\_

Telephone \_\_\_\_\_ Email \_\_\_\_\_

## If the person signing is under age 18, there must be consent by a parent or guardian, as follows:

I hereby certify that I am the parent or guardian of \_\_\_\_\_, named above, and do hereby give my consent without reservation to the foregoing on behalf of this person.

\_\_\_\_\_  
(Parent / Guardian's Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Parent / Guardian's Printed Name)