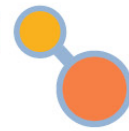




**Westchester-Putnam
Workforce Board**



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FINANCE DEPARTMENT POLICY BOOK

**ACCOUNTING and BUDGET SYSTEM
UPDATED JULY 2019**

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Preface

Westchester–Putnam WDB (WPWDB) is a unit of Westchester County Government and complies with its established accounting policies and operating procedures. The accounting system of the County was formulated pursuant to the General Municipal Law, and other pertinent laws, the system conforms to GAAP and to other principles and procedures advised by the National Committee on Governmental Accounting, The WPWDB uses the County’s Uniform System of Accounting, Coding and Organization identification numbers. The procedures for handling all financial transactions from revenue receipts (e.g. grants, program income, etc.) to voucher payments to payroll processing are in compliance with Westchester County policies and procedures. WPWDB is subject to oversight and review by the Westchester County Department of Finance and is audited periodically by their independent auditors.

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ACCOUNTING PROCEDURES

The Finance Unit complies with all applicable Federal, State, and local laws, rules and regulations, and policies; OMB Circulars; SDA Bulletins and Technical Advisories; applicable cost principles; NYSDOL-approved Cost Allocation Plan; and Generally Accepted Accounting Principles (GAAP).

The Westchester County accounting system is maintained on the AMS Advantage System (AMS). The Westchester –Putnam Workforce Development Board (WPWDB) processes all payments and receipts using this system. The General Ledger is supported by entry descriptions and Subsidiary Ledgers. Journal entries must be prepared for all transactions reflected in the ledgers. Journal entries are reviewed and approved by the Budget Specialist III. Financial Statements are generated monthly from SAP Business Objects –InfoView system.

- **Financial Reporting** - Monthly reporting is standard for all grant programs in use by the WPWDB.
- **Accounting Records** - Records are maintained which identify the source of revenue, and all expenditures to specific programs and program years. All records are supported by source documentation.
- **Internal controls** - Effective internal controls are in place to safeguard cash, assets and property.

CASH MANAGEMENT

A. CASH RECEIPTS

Any monies due to WPWDB are received by the Westchester County Finance Office. WPWDB prepares the revenue receipt and records the revenue to the benefiting program. Cash Drawdowns for the Workforce Innovation & Opportunity (WIOA) are requested from New York State (NYS) by the Budget Specialist III via a PeopleSoft Journal Entry. Cash is requested based on actual program expenditures, and within the constraints of the Notice of Obligational Authority (NOA) or Notice of Obligation (NOO), as maintained by the Budget Specialist III. Cash is wired from NYS to the Westchester County Finance Office. A Cash Receipt is prepared by the Budget Specialist III and entered on the AMS system.

B. CASH DISBURSEMENTS

1. Operating Funds

All vouchers are processed via the County's AMS System. Paid Vouchers are recorded in Infoview. All payment checks for goods and services are disbursed by the Westchester County Finance Office.

The following are procedures utilized in the payment of vouchers. These will include vouchers for: Travel, Vendors, Sub-recipients, and Contract Reimbursement.

- i. Received Vendor invoices must be certified (original signature certifying that the expenditures are true and correct) and have not been paid or a signed voucher must accompany the invoice. The invoices and signed vouchers are then forwarded to the Account Clerk or Senior Account Clerk for processing.
- ii. Unvouchered invoices are assigned individual vouchers. A payment voucher can be sent to the vendor for signature if the invoice isn't certified.
- iii. The vouchers received by the Accounting Control Specialist are matched to invoices, purchase orders, packing slips, and any other required documentation.

- a. Vouchers received from vendors will then be coded with the organization, object, and the amount charged.
- b. The approved Cost Allocation Plan will be utilized to distribute charges to the appropriate program and cost category for all supplies, equipment, travel and miscellaneous expenses.
- c. The vouchers are entered into the AMS system. A PRC or GAX are printed and given to the director for signature. The vouchers are filed by date and logged on an excel sheet by vendor then sent to County Finance for payment.

2. Accruals and Obligations

Accrual spreadsheets are created for every grant program. All accrued vouchers and expenses are recorded on Excel spreadsheets.

Obligations - Spreadsheets are maintained for all Individual Training Accounts (ITA) and On the Job Training (OJT) activity. There is a monthly review of these spreadsheets to accurately identify all obligated costs, by grant and program year. See accruals attachment II.

3. Close -Out Procedures

WPWDB follows the specific guidelines for the closeout of each individual program as WPWDB ensures that all expenditures must be incurred by the end dates of the applicable grant. Any revisions to the expenditures are reported within 2 months of the program end date. Closeout packages for each grant are submitted to the NYSDOL.

4. Reconciliation of Books of Account to the comptroller's records

Westchester County Finance Office maintains bank accounts for all the grant funding received by the WPWDB. These accounts receive the funding for all active grants, including WIOA, Discretionary, TAA, etc. All grant related expenses are deducted from a separate account. WPWDB operates all grants on a reimbursement only basis. Funds are only drawn down from a grant after expenses have occurred.

The Finance department prepares the monthly Bank reconciliations for these accounts.

5. Petty Cash Fund Not applicable

INTERNAL CONTROLS

A. FINANCIAL RESOURCES

1. Cash Management

WPWDB remits all receipts to the Westchester County Finance Department. No Operating Accounts are maintained by WPWDB.

2. Furniture, Equipment, and Other Assets

WPWDB has an Inventory Control system in place to safeguard assets from unauthorized use or disposition. Property disposition adheres to the procedures outlined in the WIA Financial Technical advisory Guide, Chapter 7 "Property Management".

B. FINANCIAL TRANSACTIONS

A complete record of financial transactions is accessible through Infoview. All required authorizations for procurement are obtained prior to the receipt of goods/services. These authorizations include all internal approvals, and external approvals which may include any or all of the following:

- Westchester County Budget Office approval
- Westchester County Management Information Systems (MIS) approval
- Westchester County Purchasing Department approval
- NYSDOL approval

FINANCIAL REPORTING

Following the dictates of Generally Accepted Accounting Procedures (GAAP), trial balances are taken of all general and subsidiary WIOA ledgers on a monthly basis. This information is the basis for the Monthly Expenditure Report and other required reports.

All financial reports are submitted in compliance with the requirements of each grant ("Reports" Attachment I). Expenditures are reported on an accrual basis cumulatively from the beginning of the grant period. The primary source document used to generate the reports is the General Ledger. Indirect costs are distributed according to the document used to generate Cost Allocation Plan as approved by NYSDOL.

Any matching (cash or in-kind) expenditures are reported on an excel worksheet, with back-up documentation maintained.

Each Federal and State contract requires that a closeout package be submitted upon completion of payment of all costs incurred for that contract.

BUDGET SYSTEM

A. VARIANCES

The WPWDB prepares a budget for the use of funds, and submits it to the WPWDB for approval. Actual costs are compared to budgeted costs as part of the reporting function. If variances occur, budget modifications are requested.

B. OBLIGATIONS

Short and Long Term Obligations are jointly tracked by the WPWDB and County Finance Unit to accurately budget available funds remaining by program.

C. ALLOWABLE COSTS

Only allowable costs are charged to each program. The determination of what is allowable is made by the Budget Specialist III. Allowability is determined prior to the placement of an order. The program receiving the benefit of the goods/service is the program charged with the expenditure.

D. COST LIMITATIONS

The Budget Specialist III maintains cost limitations by program and cost category for each grant. The Budget Specialist III monitors expenditure, obligation, and matching requirements in all cost categories and programs.

E. ADMINISTRATIVE COSTS

Administrative Costs are reported according to the approved Cost Allocation Plan.

F. INDIRECT COSTS

Indirect Costs are accumulated in a cost pool and distributed according to the approved Cost Allocation Plan.

G. PERSONNEL/PAYROLL COST DOCUMENTATION

The Personnel/Payroll Section in the County Finance Department has the responsibility for preparing, reviewing, and adjusting all staff and program payrolls.

Payrolls are initiated through the completion of an online Westchester County Time and Accrual Record by each employee. Each employee is required to sign in and out daily using Kronos. This automated system requires a swipe of the individual's identification card and a finger print. These records are approved by the WPWDB director.

The Records are then submitted to the Payroll Representative to enter into the Westchester County Payroll Personnel System for processing and disbursement by the Westchester County Payroll department.

The Payroll Representative has the overall responsibility for the timely completion of staff and program payrolls.

H. TIME DISTRIBUTION RECORDS

Time Distribution Records by activity are maintained for each program as required. The schedule for activity records is as follows:

- WIOA--monthly records, and according to approved Cost Allocation Plan
- Discretionary grants-salary expense is distributed based on the cost allocation plan

Activity records must be completed on Excel spreadsheets; reflect actual time spent on activities; account for all of an employee's work hours; be verified against the County Time and Accrual Record; be signed by employee; be reviewed against attendance sheets by the Budget Specialist III.

RECORD KEEPING

The Finance Unit maintains complete documentation of financial transactions, including expenditures, accruals, obligations, matching funds, cash receipts, and all cash disbursements, including payroll, vendor payments, and recipient payments. Records are maintained according to the following schedule:

Program	Retention Period
WIOA/WIA	Three (3) years after Close of Program Year
Discretionary Grants	Seven (7) years after Close of Fiscal Year
County	Seven (7) years after Close of Fiscal Year

TRAINING PROVIDER MONITORING

The WPWDB monitors education and training vendors for compliance with fiscal requirements. Prior to the award of a contract, a review of the potential vendor is performed by the NYSDOL. The outcome of the review is one of the determining factors in deciding whether a contract will be awarded to a vendor.

If any documentation for vouchers, cost reimbursement invoices, payroll documentation, or contracts is lacking, the accountant contacts the vendor. If sufficient documentation is still not obtained, payment to the vendor is withheld.

PROCUREMENT –AUTHORIZATION AND ACCEPTANCE

A. EXTERNAL APPROVALS

The following oversight departments approve Purchase Requisitions:

- County Executive Budget Office
- County Management Information Systems (MIS) - Computer equipment
- County Purchasing Department

A pre-numbered Purchase Order is issued by Purchasing Department, after Purchasing selects the vendor. This is the authorization for the order to be placed with the vendor. Upon delivery, the Account Clerk confirms the order, charges the appropriate account as indicated on the purchase order.

B. APPLICABLE FEDERAL, STATE, LOCAL AND DEPARTMENTAL POLICIES, RULES, REGULATIONS AND LAWS

C. TYPES OF PURCHASES

1. Small purchases may be made by payment voucher up to \$500
2. Sole Source purchases must be documented by written verification by vendor that designed and distributed solely by only one vendor.
3. Request for Proposals - (RFP).

SINGLE AUDITS

WPWDB is subject to requirements relating to the Single Audit of Westchester County, conducted by an outside auditor.

FISCAL MONITORING

PURPOSE:

WPWDB monitors all sub-recipients every two years.

This manual contains the Westchester-Putnam Workforce Development Board (WPWDB) standards for monitoring and oversight. These procedures are developed to standardize guidelines concerning oversight, evaluation and monitoring.

I. MONITORING OVERSIGHT PROCEDURES

REFERENCES:

- 1. Section 107 (d) (8) -- PROGRAM OVERSIGHT.**—The local board, in partnership with the chief elected official for the local area, shall— (A)(i) conduct oversight for local youth workforce investment activities authorized under section 129(c), local employment and training activities authorized under subsections (c) and (d) of section 134, and the American Jobs Center (AJC) in the local area; and (ii) ensure the appropriate use and management of the funds provided under subtitle B for the activities and system described in clause (i); and (B) for workforce development activities, ensure the appropriate use, management, and investment of funds to maximize performance outcomes under section 116.
- 2. Section 121 (a) (3)** Conduct oversight with respect to the AJC delivery system in the local area.
- 3. Section 123 (a) In General.**—From the funds allocated under section 128(b) to a local area, the local board for such area shall award grants or contracts on a competitive basis to providers of youth workforce investment activities identified based on the criteria in the State plan (including such quality criteria as the Governor shall establish for a training program that leads to a recognized postsecondary credential), and taking into consideration the ability of the providers to meet performance accountability measures based on primary indicators of performance for the youth program as described in section 116(b)(2)(A)(ii), as described in section 102(b)(2)(D)(i)(V), and shall conduct oversight with respect to such providers. (b) Exceptions.—A local board may award grants or contracts on a sole-source basis if such board determines there is an insufficient number of eligible providers of youth workforce investment activities in the local area involved (such as a

rural area) for grants and contracts to be awarded on a competitive basis under subsection (a).

4. **Section 184 (a) (2) (A)** In general --Each State (including the Governor of the State), local area (including the chief elected official for the area), and provider receiving funds under this title shall comply with the applicable uniform cost principles included in the appropriate circulars or rules of the Office of Management and Budget for the type of entity receiving the funds.
5. **Section 184 (a) (3) (A)** In general --Each State (including the Governor of the State), local area (including the chief elected official for the area), and provider receiving funds under this title shall comply with the appropriate uniform administrative requirements for grants and agreements applicable for the type of entity receiving the funds, as promulgated in circulars or rules of the Office of Management and Budget.
 - (1) Shall make readily accessible such reports concerning its operations and expenditures as shall be prescribed by the Secretary;
 - (2) Shall prescribe and maintain comparable management information systems, in accordance with guidelines that shall be prescribed by the Secretary, designed to facilitate the uniform compilation, cross tabulation, and analysis of programmatic, participant, and financial data, on statewide, local area, and other appropriate bases, necessary for reporting, monitoring, and evaluating purposes, including data necessary to comply with section 188; and
 - (3) Shall monitor the performance of providers in complying with the terms of grants, contracts, or other agreements made pursuant to this title; and
 - (4) Shall, to the extent practicable, submit or make available (including through electronic means) any reports, records, plans, or any other data that are required to be submitted or made available, respectively, under this title.
6. **Section 184 (f) (1) (2)** Maintenance of Additional Records --Each State and local board shall maintain records with respect to programs and activities carried out under this title that identify:

- (1) Any income or profits earned, including such income or profits earned by subrecipients; and
 - (2) Any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitations.
- 7. 20 CFR – 667.400 (c) (1)** Each recipient and subrecipient must continuously monitor grant-supported activities in accordance with the uniform administrative requirement at 29 CFR parts 95 and 97, as applicable, including the applicable cost principles indicated at 29 CFR 97.22(b) or 29 CFR 95.27, for all entities receiving WIOA title I funds. For governmental units, the applicable requirements are at 29 CFR part 97. For non-profit organizations, the applicable requirements are at 29 CFR part 95.
- 8. 20 CFR – 667.410 (c) (1) (2) (3)** Roles and responsibilities for all recipients and subrecipients of funds under WIOA title I in general. Each recipient and subrecipient must conduct regular oversight and monitoring of its WIOA 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 WIOA regulations and other applicable laws and regulations; and
 - (3) Provide technical assistance as necessary and appropriate.
- 9. 20 CFR Part 34** - Implementation of the nondiscrimination and equal opportunity requirements of the Workforce Investment Act of 1998 as Amended.

10. Code (CUIC) Section 15032 - it shall be the duty of the Council to: Monitor the performance of the job preparation and training services system to assure its compliance with the service delivery area plan, and through utilization of performance criteria established pursuant to this division, assess the levels of success achieved by the system. Where the system's performance is not up to standard, the council shall propose modifications which shall, to the extent practicable, submit or make available (including through electronic means) any reports, records, plans, or any other data that are required to be submitted or made available, respectively, under this title maximize successful outcomes.

I. PROCEDURES AND METHODOLOGY

A. Desk Review shall consist of, but shall not be limited, to:

- Review contracts, files, documents, and related correspondence;
- Review applicable Federal and State Regulations;
- Review Budget and Expenditure reports;
- Review audits as necessary;
- Review prior monitoring reports;
- Review WPWDB equipment inventory and identify equipment/property that needs inspection (if any).

B. Field Review shall consist of, but shall not be limited, to:

- 1. Entrance Conference** - A description of the scope and purpose of the monitoring, including programs to be reviewed and determination that information required to complete monitoring visit is available at the site.

(Note: The Service Provider shall receive a current listing of all participants in the client data system prior to the review.)

- 2. Conduct interviews:**

- With staff involved with the WIOA contract activity (specifically fiscal staff);
- Arrange exit interview.

- 3. A review of:**

- Fiscal and program records for compliance with WIOA contract and generally accepted accounting principles.
- Review pay records (time cards/sheets) and attendance reports to ensure controls are established for preventing unauthorized payments.
- Review (OJT, internship, work experience, etc.) contracts/agreements between training site (employer) and the Service Provider to ensure that training is being provided and payments are appropriate. Contracts shall be

reviewed for dates, authorized signatures, amount paid, and supporting documents to justify payment.

- Vet all invoices for appropriate documentation for all charges.

The State Workforce Investment Division Policy describes the procedures for reporting any violations. If during the monitoring process the monitor suspects that he/she has discovered possible fraud/abuse, monitoring of the Service Provider will be terminated and findings reported immediately to his/her immediate Supervisor and the WPWDB Director. The WPWDB Director will then make the necessary contact with the Provider and the Chair of the WDB.

- Property Control Records
 - WPWDB property is tagged and used for WIOA purposes
 - Buildings and facilities rental funded with contract funds is being used for project proposes and is adequate/inadequate
 - Verification of prior approval, where applicable
 - Conduct a random check to determine if proper care and attention is being given to the maintenance, repair, and protection of WPWDB property
- C.** Exit Interview will be held with appropriate staff of the Service Provider when the monitoring visit is completed. Problem areas will be discussed in general terms; in addition, the monitor will provide information about observations of procedures, processes and programs which may be cited for replication.
- D.** Monitoring Report - A monitoring report shall be written as a result of the desk review, field review, participant interviews, and other related activities. The report will state the objectives, scope and methodology of the monitoring; and will clearly state findings, recommendations, and whether corrective action is required. Findings will contain a statement of criteria (Regulation, Directive, or Contract Clause), the condition found, the cause of the problem, and the effect or consequence that will result if corrective action is not taken.

- E.** A transmittal letter and/or the report of findings will be issued to the Service Provider within 30 days of the exit conference. Resolution of corrective action shall be sought until all issues are concluded.

II. PROCEDURE FOR CLOSING A MONITORING REPORT

1. If the service provider response to the monitoring report is deemed sufficient or corrective action has taken place, a closure letter will be initiated by WPWDB. Where appropriate findings shall remain open pending monitoring follow-up.

2. Should the service provider response be inadequate, OW will direct the corrective action in writing. The service provider will have five (5) working days to file a written appeal, provide further information, or request an extension.

3. Validation of corrective action taken will be made and documented through follow-up monitoring.

Monitoring Visit Form

Site Visit Information	
Agency:	
Funding Sources:	
Date of Visit:	
Visit Conducted By:	

Person(s) Interviewed or Contacted During the Visit		
Name	Title	Phone/Email

Introduction
<p style="text-align: center;">Purpose:</p> <p>As a requirement of the Office of Management and Budget, Uniform Guidance, an on-site monitoring visit is conducted by the Westchester-Putnam Workforce Development Board (WPWDB), to ensure agencies are in compliance with Federal, State, and Local laws and regulations.</p>
<p style="text-align: center;">Monitoring efforts are conducted in order to:</p> <p>Gauge and measure compliance of agencies to grant rules and regulations in order to:</p> <ul style="list-style-type: none">• Monitor activities to ensure grant funds are used for authorized purposes in compliance with laws and regulations.• Assess agency internal controls to assure reliable financial reporting and accountability.• Assist and recommend areas of improvement and provide guidance to improve agency administrative efficiencies and programmatic effectiveness.

Section 1. Administrative Review			
Compliance:	Yes	No	N/A
1. Does the agency demonstrate a clear understanding of the WPWDB and EDD Directives?			
2. Does the agency demonstrate zero concerns about the latest Uniform Guidance and grant requirements?			
3. Has the agency submitted all required reports on time?			
Comments:			
Recommendations:			

Section 2. Personnel Review			
Compliance:	Yes	No	N/A
1. Is the Personnel Manual up-to-date?			
2. Does the Personnel Manual discuss work hours, compensation rates, including overtime, and benefits; vacation, sick or other leave allowances, hiring and promotional policies?			
4. Does the agency have a policy in place to safeguard protected personally identifiable information (PII) and other information designated as sensitive?			
5. Does the agency have a fraud, waste, and abuse policy in place?			
5. Does the agency have a whistleblower policy in place?			
6. Does the agency have an Americans with Disabilities Act Policy to provide reasonable accommodations for staff with disabilities?			
7. Does the agency have written policy on providing a drug and Alcohol free workplace?			
8. Does the personnel manual include grievance procedures?			

9. Are personnel files maintained for all grant funded staff? Do the files include job descriptions and are they “project specific,” instead of general job descriptions?			
10. Do staff members have background clearance to work with minors, if applicable?			
11. Does the agencies timekeeping system ensure timely and accurate reporting of time and/or efforts towards projects?			
12. Are timesheets signed by both the employee and supervisor?			
13. Does the agency have a written travel and training policy and procedure in place?			
14. Do salaries and bonuses of agency executives for grant programs exceed the 2015 \$183,300 limit under Public Law 109-234?			
15. If yes, identify the LWIOA executive(s) and the amount exceeded:			
Name(s)	Amount(s)		

Comments:
Recommendations:

Section 3. Financial Systems Review			
Compliance:	Yes	No	N/A
1. Does the agency have written fiscal policies and procedures in place?			
2. Does the agency maintain a financial management system that accurately identifies the source and amount of funds awarded to them?			
3. Does the agency have a method to compare actual costs to budgeted costs to ensure that programs are operating within their budgets?			

4. Does the agencies accounting system ensure that grant funds are not commingled with other funds or other grant funds?			
5. Does the agency have a chart of accounts?			
5. Does the agency have a copy of their current approved WPWDB budget?			
6. Are budget modifications requested and approved prior to expenditure?			
8. Indirect cost rate used:			
9. Is the indirect cost rate approved by the federal cognizant agency? If yes, obtain a copy of the approved rate.			
10. Does the agency perform monthly bank reconciliations? Are reconciliations completed within two weeks of the bank statement receipt?			
11. Does the agency earn program income?			
12. If yes, what type of program income is earned?	Interest Income	Fee for Service	Other

13. If program income is earned, then is the program income redistributed to funds already obligated under the grant after the cost of generating the income is deducted, provided this cost is not charged to the grant program?			
14. If program income is earned, then is the program income liquidated prior to additional funds being requested for the operation of the program?			
15. Does the agency have a written cost allocation plan?			
16. What is the basis of allocating salaries and benefits? Obtain a copy of the labor distribution if applicable.			
17. What is the basis of allocating space use and utilities?			
18. What is the basis of allocating supplies and other routine expenses?			
19. Is the cost allocation plan reasonable and allocable? Is it consistent for similar types of costs?			
20. Are there written policies and procedures governing the maintenance and retention of records?			
21. How long are records retained? (Minimum 3 years after close)			

22. Is the agency on a cash or accrual basis?	
23. If the agency is on a cash basis, are year-end accruals supported by the general ledger?	
24. If the agency is on a cash basis, are accrued leave obligations included in the computations?	
25. Does the agency ensure separation of duties for all accounting transactions? List the names and titles of the initiator(s) and approver(s).	
Initiator(s)	Approver(s)
Comments:	
Recommendations:	

Section 4. Financial Audits			
Compliance:	Yes	No	N/A
1. Does the agency have procedures in place to comply with the Single Audit or financial audit requirements?			
2. Date of previous monitoring:			
3. After reviewing previous fiscal monitoring reports and documents relating to corrective actions, note areas that require special attention:			
4. Date of most recent audit:			
5. What were the findings of the latest audit? What corrective action was taken?			

<p>6. Does the agency comply with Federal and State audit thresholds requirements?</p> <ul style="list-style-type: none"> • If > \$750,000 in federal funds, then Single Audit required by DOL • If > \$2 million in revenue, independent audit and audit committee required by State 			
Comments:			
Recommendations:			

Section 5. Facilities Review			
Compliance:	Yes	No	N/A
<p>1. Does the agency have current Federal, State, and Local employment by-law posters at the workplace?</p> <ul style="list-style-type: none"> • Federal (Equal Opportunity, Fair Labor, Family Leave) • State (Nondiscrimination, Whistleblower, Wage and Hour) 			
<p>2. Is the agencies facility Americans with Disabilities Act compliant?</p>			
<p>3. Does the agency have an Americans with Disabilities Act policy or statement to ensure clients with disabilities will be provided reasonable accommodations?</p>			

4. Does the agency receive funds for rent? If so, is there documentation that supports the amount?			
Comments:			
Recommendations:			

Section 6. Contracts and Procurement Review			
Compliance:	Yes	No	N/A
1. Does the agency have written policies and procedures in place for procurement and contractual transactions?			
2. Does the agencies procurement policy establish procurement method thresholds? Are these threshold in compliance with federal requirements?			
3. How much is the agencies formal procurement threshold?			

4. Does the agency have a conflict of interest policy in place?			
6. Does the agency have a debarment and suspension policy in place?			
7. Does the agency ensure that local preferences are not used when entering into and procurement transaction or contractual agreement?			
Comments:			
Recommendations:			

Section 7. Equipment Management			
Compliance:	Yes	No	N/A
1. Does the agency have a policy and procedure for the management of grant funded equipment?			
2. Did the agency receive prior WPWDB and EDD approval for equipment purchases?			
3. Does the agency ensure the purchased equipment is being used for grant specific purposes?			
4. Does the agency maintain an inventory of equipment on the description, condition, serial number, deployed location, custodian, acquisition date, acquisition cost, and disposition of equipment?			
5. Does the agency have a method for the disposition of equipment?			
6. Has a physical inventory of equipment been taken within the last two years?			
7. Does the agency ensure preventative measures for the adequate safeguarding of equipment in order to deter equipment from being lost, stolen, or destroyed?			
Comments:			

Recommendations:

Section 8. Subcontracts			
Compliance:	Yes	No	N/A
1. Has the agency entered into any subcontracts to deliver services under its prime contract with WPWDB?			
2. If yes, obtain the following subcontractor information:			
Name of Subcontractor:		Amount of Funding:	
Purpose of Subcontract:			
3. Does the agency have a contract or agreement in place?			
4. Does the agency have a contract or agreement in place?			

<p>4. Does the contract include WPWDB reporting and payment procedures?</p>			
<p>5. Does the agency conduct a monitoring visit of the subcontractor agency at least once during the period of performance? Obtain a schedule for conducting the oversight.</p>			
<p>6. Does the agency have a standard monitoring tool to conduct oversight? Obtain a copy.</p>			
<p>7. Does the contract include the following standard provisions:</p>			
<ul style="list-style-type: none"> • For all contracts in excess of the small purchase threshold, administrative, contractual, or legal remedies where contractors violate or breach contract terms. The clause must also provide for sanctions or penalties, as appropriate. 			
<ul style="list-style-type: none"> • Termination for cause and for convenience by the awarding agency, including the process for exercising the clause and any basis for settlement (applies to contracts in excess of \$10,000 (Part 97) or contracts in excess of \$100,000 (Part 95)) 			
<ul style="list-style-type: none"> • Access to records by the awarding agency, the grantee, the DOL, or the Comptroller General of the United States for the purposes of audit, examination, excerpts, and transcriptions (for other than small purchase transactions) 			
<ul style="list-style-type: none"> • Notice of awarding agency requirements and regulations related to reporting Notice of awarding agency requirements and/or regulations related to patent rights, copyrights, and rights in data. 			
<ul style="list-style-type: none"> • Record retention requirements as specified in 29 CFR 97.42 or 29 CFR 95.53 			

<ul style="list-style-type: none"> • Compliance with Equal Employment Opportunity provisions in Executive Order (E.O.) 11246, as amended by E.O. 11375 and supplemented by the requirements of 41 CFR Part 60. These are codified for DOL programs at 29 CFR Parts 33 and 37. 			
<ul style="list-style-type: none"> • Compliance with the applicable standards, orders, or requirements issued under Section 306 of the Clean Air Act, Section 508 of the Clean Water Act, E.O. 11738, and Environmental Protection Agency regulations (40 CFR Part 15) (applies to contracts, subcontracts, and subgrants in excess of \$100,000) 			
<ul style="list-style-type: none"> • Mandatory standards and policies related to energy efficiency, which are contained in the State energy conservation plan issued in compliance with the Energy Policy Conservation Act (Public Law 94-163) 			
<ul style="list-style-type: none"> • A provision requiring compliance with the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). This requirement is also found in 29 CFR Part 93. 			
<ul style="list-style-type: none"> • A provision requiring compliance with the debarment and suspension requirements (E.O. 12549 and 12689). This requirement is also found in 29 CFR Part 98. 			
<p>9. Does the agency provide On-The Job (OJT) Training services?</p>			
<p>10. If On-The Job Training is provided, then is someone responsible for reviewing and approving OJT contracts before they are submitted for signatures? Does the contract contain the stipulations and provisions mandated by WPWDB?</p>			
<p>11. Are the following standard provisions included in the OJT contract?</p>			

<ul style="list-style-type: none"> • Trainees will be covered by Workers' Compensation, or, if not applicable, alternative equivalent. {667.274 (b) (1)} 			
<ul style="list-style-type: none"> • Displacement of currently employed workers or infringement of promotional opportunities is prohibited. {667.270 (a)} 			
<ul style="list-style-type: none"> • Contains provisions that cover liability, sanctions & debt repayments {668.630} 			
<ul style="list-style-type: none"> • Records must be retained by the contractor, including time and attendance and payroll records. 			
<ul style="list-style-type: none"> • Contains provision regarding contract modification, handling of disputes and termination, including termination for the convenience of the government. 			
<ul style="list-style-type: none"> • Provides for maintenance, retention and access to pertinent records by staff from OEWD, State and U.S. Department of Labor. {667.270 (c)} 			
<ul style="list-style-type: none"> • Training will be in accordance with laws and regulations governing safety and health standards applicable to the worksite. {667.274} 			
<ul style="list-style-type: none"> • Describe employer's commitment to retain participant(s) at the end of training. 			
<ul style="list-style-type: none"> • Requires contractor comply with all applicable business licensing, taxation, and insurance requirements. 			
<ul style="list-style-type: none"> • Contains provision for nondiscrimination and prohibition against sectarian activities. {667.275} 			

<ul style="list-style-type: none"> Contains provision for union concurrence/comment if appropriate. 			
<ul style="list-style-type: none"> Provides compensation of the participant at the highest of the Federal, State and local minimum wage or the prevailing wage rate of similarly situated employees. 			
Comments:			

Section 9. Expenditure Testing			
Compliance:	Yes	No	N/A
1. Which months or periods were selected for expenditure testing?			
2. Were expenditures reported and requested on a reimbursable basis?			
3. Does the agency ensure that costs charged to grant funds were not also billed and/or reimbursed by other funding sources? (Methods include stamping of original invoices, invoice numbers included in financial system, etc.)			

<p>4. Are expenditures supported by proper source documentation, including, but not limited to, purchase orders (PO), original invoices, packing slips, cancelled checks, accounting journal entries, and other pertinent records necessary to permit the tracing of grant funds?</p>			
<p>5. Does the agency ensure that the payment transaction includes a PO, contractual agreement, or reference to a contractual agreement?</p>			
<p>6. Does the cost allocation of invoices match the agencies methods of cost allocation narrative?</p>			
<p>7. Did the agency ensure and verify that the vendor was not debarred or suspended with the Federal Government prior to the issuance of award?</p>			
<p>8. Did the agency ensure the safeguarding of protected personally identifiable information (PII) and other information designated as sensitive?</p>			
<p>Comments:</p>			
<p></p>			

Section 10. Other			
Compliance:	Yes	No	N/A
1. Are there any challenges the agency is experiencing?			
2. Does the agency have any improvements or suggestions on the grant administration process?			
Comments:			

Reports Attachment I

The following is a listing of all Fiscal reports submitted by the Westchester-Putnam WDB:

1. Strive
2. LEAP
3. Ready to Work
4. YouthBuild
5. Techhire
6. WIOA- Adult, Dislocated Worker, Youth, Administrative, TAA
7. Summer TANF
8. VITA
9. Re-entry
10. CFA 8
11. Opioid
12. TET NWDG
13. T9119 trust
14. 223 trust

Accruals Attachment II

The following policies are used for determining accruals:

1. The expense must be recognized when incurred
 - a. Cash disbursement
 - b. Delivery of goods and services
 - c. Types of expenses to be accrued:
 - d. Employee salaries
 - e. Training expenses
 - f. Travel
 - g. Contractual Invoices
 - h. Procedure for determining accruals:
 - i. Generate the General Ledger for the month ending after the reporting date
 - ii. Select paid expenses and determine if the goods or services were delivered in the prior month
 - iii. If the payroll date is not on the last day of the month, accrue for the remaining days in the month
 - iv. For contractual invoices, contact the program manager to be sure benchmarks were achieved
 - v. Require all sub-recipients to submit accruals with their quarterly billing.