Instructions for using files:

1.   Open file, use your TAB key to move throughout the document.
2.   Use the up arrow to delete or correct a previous answer.
3.   ***Save the file to a folder*** as Operator Name
            e.g. EDIC.doc

A hard copy of the completed questionnaire should be signed by the operator and kept until the day of the entrance meeting. An email copy should be sent back to the fiscal monitor no later than one week before the start date of monitoring.

Fiscal Monitoring Component Check List

The purpose of the Fiscal Monitoring is to review the Fiscal Systems and related documentation. **The following documents should be available when the Monitor(s) arrive.**

l.   Completed and signed Operator Fiscal Monitoring Questionnaire

2.   Planned Documentation; (**for each grant being monitored, if applicable)**
           Title I WIOA Integrated Budget Summary
           Agency Budget Summary

3.   Most recent signed and dated Contract Agreement

4.   Last submitted WIOA Fiscal Status Reports for current and prior fiscal years

5.   A detailed Organizational Chart with current employee names and titles; this org chart must include everyone charging WIOA funding

6.   Job Descriptions and written duties for all staff that perform duties related to DCS funding (including executive and shared staff)

7.   A Local Workforce Development Board (LWDB) Youth Council membership list (if applicable)

8.   Executed Lease Agreements for space and equipment

9.   Documentation showing what safeguards are in place for WIOA funds (i.e., bonding of staff, FDIC insurance, bank funds in excess of $250K)

10.   Tax Exemption Certificate

11.   Fiscal Policies and Procedures Manual including specific Policies & Procedures for Title I

12.   List of all formal solicitation documentations, i.e., RFPs, RFQs and IFBs for goods and services

13.   The most current Cost Allocation Plan, approved Indirect Rate and Resource Sharing Agreement

14.   Square Footage allocation for all premises including distributions to each Title

15.   Property/Inventory List, including all written records of most recent inventory

16.   The most recent Final Independent Audit and Management Letter

17.   All Insurance Policies and Binders, including Fidelity Bonding of Employee

18.   Other policies and procedures applicable to Section H of Fiscal Questionnaire

19.   Copies of ALL closeouts submitted to DCS in current and prior fiscal year

DEPARTMENT OF CAREER SERVICES

FISCAL YEAR 2017

FISCAL QUESTIONNAIRE

Operator:

Address:

Phone #:

Fax #:

Email Address:

Contact Name:

I certify under the penalties, that the information contained in this questionnaire is true and complete to the best of my knowledge. Signatory must be authorized to sign correspondence to the Department of Career Services.

_____

Signature   Date

_____

Title

PREPARER PAGE

Enter the names of the individual(s) responsible for completing each section of this questionnaire.

A.   **ACCOUNTING SYSTEMS AND REPORTING**   **6-13**

     Name:

     Title:

B.   **CASH AND GRANT MANAGEMENT**   **14-16**

     Name:

     Title:

C.   **COST ALLOCATION AND CLASSIFICATION**   **17-18**

     Name:

     Title:

D.   **SUPPORT SERVICES, NEEDS RELATED PAYMENTS**   **19**

     Name:

     Title:

E.   **AUDIT**   **20-21**

     Name:

     Title:

F.   **PROPERTY**   **22**

     Name:

     Title:

G.   **PROCUREMENT**   **23-27**

     Name:

     Title:

H.   **POLICY AND PROCEDURES**   **28-29**

     Name:

     Title:

TABLE OF CONTENTS

FISCAL OPERATOR-QUESTIONNAIRE

OPERATOR FISCAL QUESTIONNAIRE

A. *ACCOUNTING AND REPORT SYSTEMS*

1. Does the operator maintain written Accounting Policies and procedures that include all requirements of Title I WIOA?   YES ☐   NO ☐

2. What are the start and end dates of the operator's current Fiscal Year?

    Start: _____   End: _____

3. What basis of accounting is currently being used?

    Accrual ☐
    Modified Accrual ☐
    Cash ☐

4. Are expenditures recorded on a FIFO basis?   YES ☐   NO ☐

5. Explain the financial and reporting system software utilized by the operator:

6. Is a Chart of Accounts maintained?   YES ☐   NO ☐

7. Do coded entries identify the benefiting grant(s) to which those costs are charged?
    YES ☐   NO ☐

8.   List staff performing the following functions:

Function		Name	Title
Custodian of Blank Checks	➤		
Custodian of Petty Cash Fund	➤		
Replenish Petty Cash Fund	➤		
Unannounced Petty Cash Count	➤		
Record Petty Cash disbursements	➤		
Reconcile Petty cash Fund	➤		
Accountable for undelivered checks	➤		
Deposit of cash and checks	➤		
Record cash receipts	➤		
Record cash disbursements	➤		
Approve issuance of purchase orders	➤		
Verify goods receivable	➤		
Sign receiving document	➤		
Review invoices for accuracy	➤		
Approve invoices for payment	➤		
Issue checks	➤		
Void checks	➤		
Receive cash and checks	➤		
Log receipts	➤		
Prepare deposits	➤		
Record deposits in General Ledger	➤		
Review deposits and recording of cash receipts	➤		
Open bank statements	➤		
Reconcile General Ledger cash to bank statements	➤		
Record journal entries	➤		
Prepare Trial Balance	➤		
Prepare Fiscal Status Report	➤		
Prepare DCS closeouts	➤		

9. What records and documentation are maintained to track cash disbursements?
    (i.e. Purchase Orders, Requisitions, Vouchers, Cash Disbursements Journal, Accounts Payable Journal)

10. What procedures have been implemented to ensure that expenditures do not exceed the Contract amount?

11. What records and documentation are maintained to track cash receipts including wire transfers?

12. Describe your process for depositing manual checks?

13. When was the last bank statement reconciliation performed for FY16 & FY 17   Dates:
    Indicate the individual whom performed the reconciliation: Name:
    Indicate the periods related to the reconciliations: Period through:

14. Please explain the bank statement reconciliation process including the process used for outstanding checks.

15. List the individual(s) with signatory authority for the following payments:

    Vendor Checks:

Name	Title	Threshold Amount
		$
		$
		$

    Payroll Checks:

Name	Title	Threshold Amount
		$
		$
		$

Participant Checks:

Name	Title	Threshold Amount
		$
		$
		$

Supportive Services Checks

Name	Title	Threshold Amount
		$
		$
		$

16. Is a Flasher or signatory stamp used? YES ☐ NO ☐

17. If yes, what internal controls have been implemented to limit access?

18. What documentation accompanies checks for signature?

19. How is the operator's payroll processed?

In-house ☐
City systems ☐
Payroll service ☐

20. Does the operator have an Authorized Signatory Sheet.? YES ☐ NO ☐

21.   List the individual(s) with signatory authority for the following DCS reports/documents:

	<u>Name</u>	<u>Title</u>
Fiscal Status Reports		
Cash Requests		
Close-outs		
Correspondence		
Contracts		

22.   Are the following functions authorized in writing?

Employees added or terminated from payroll	YES ☐	NO ☐
Changes in the rate of pay	YES ☐	NO ☐
Payroll deductions	YES ☐	NO ☐
Promotions/Change in job duty	YES ☐	NO ☐

23.   Are employees' withholding payments made on a timely basis?   YES ☐   NO ☐

24. List staff responsible for the following functions:

Function	Name	Title
Prepare staff payroll		
Prepare participant payroll		
Collect time/attendance reports		
Certify payroll for accuracy		
Verify authenticity of payee		
Sign payroll checks		
Deliver payroll checks to staff		
Deliver checks to participants		
Maintain attendance records		
Review time/attendance records		
Prepare payroll tax reports		
Maintain payroll records		
Ensure accuracy/timeliness of tax filings and returns		
Sign tax filings and reports		

25. Indicate which filings/payments the operator is responsible for:

Dates of Last Payment for
FY 16 & FY17

FICA   YES ☐   NO ☐

Federal Taxes   YES ☐   NO ☐

State Taxes   YES ☐   NO ☐

Health Insurance   YES ☐   NO ☐

Dental Insurance   YES ☐   NO ☐

Life Insurance   YES ☐   NO ☐

Retirement/Pension Plans   YES ☐   NO ☐

List all type(s) of Retirement Plans
employees are covered by.

Worker's Compensation   YES ☐   NO ☐

State Unemployment Tax   YES ☐   NO ☐

Other   YES ☐   NO ☐

If other, please explain:

26. Are all filings and payments current?   YES ☐   NO ☐

If no, please explain the reason why:

27. Describe the process used for Fiscal Status Report preparation and verification:

28. Describe the Accrual Worksheet that is used to determine expenditure reporting.

29. Using up-to-date Accounting information, please complete the following for current year WIOA Grant.

FY16 Grant	Full Allocation (include Transfers)	Expended Amount CYTD	Expended & Obligated Amount CYTD
Youth	$	$	$
Dislocated	$	$	$
Adult	$	$	$

List what your Current Year to Date (CYTD) used above is (MM/DD/YYYY):

FY17 Grant	Full Allocation (include Transfers)	Expended Amount CYTD	Expended & Obligated Amount CYTD
Youth	$	$	$
Dislocated	$	$	$
Adult	$	$	$

List what your Current Year to Date (CYTD) used above is (MM/DD/YYYY):

B. *Cash/Grant Management System*

1. Do the operator's requests for cash from DCS comply with the Title I WIOA requirements regarding immediate cash needs? YES ☐ NO ☐

2. When requesting funds from DCS, is the operator following written cash forecasting policies and procedures? Is adequate backup available for each request? YES ☐ NO ☐

   If no, please explain?

3. When requesting cash from DCS, are the requests based on when actual payments will be made for Federal Tax, State Tax, Health Insurance, FICA, FUTA and other such costs?
   YES ☐ NO ☐

   If other, please explain:

4. What procedures are in place to ensure that cash requests to DCS do not exceed amounts authorized in the Contract?

5. How are cancelled checks (including voided checks) compared to disbursement journal for date, amount and payee?

6. Is the recording of disbursements and cash receipts done by a person other than the check signer?
   YES ☐ NO ☐

7. List all bank accounts maintained by the operator containing DCS funds as follows:

   Bank   Account Type   Account Number

8. Are any of the accounts listed above interest bearing? YES ☐ NO ☐

9. How is interest income recorded?

10. What steps have been implemented to ensure that interest income is maximized?

11. Are service fees charged against these accounts?   YES ☐   NO ☐

12 Are minimum balances required in order to avoid service fees?   YES ☐   NO ☐

13 Are staff that hold positions of financial responsibility bonded?   YES ☐   NO ☐

If yes, list policy number, provider and amount:

Policy Number	Provider	Amount

FY16 & FY17

14. Do bank accounts that contain DCS funds ever exceed the $250K FDIC Insurance limit?
                                                                        YES ☐   NO ☐

15. If yes, what safeguards have been implemented to protect the funds?

16. Does the operator earn any program income from resources supported by Federal funds?
                                                                        YES ☐   NO ☐

17. If program income is earned, do federally funded programs receive an equitable share of the program income?
                                                                        YES ☐   NO ☐

If yes, please explain basis of allocation

18. If no, please explain how program income is used to benefit programs:

19. Is program income disbursed before requesting additional cash?   YES ☐   NO ☐

20. Is program income reported on the Fiscal Status Reports to DCS?
                                                                        YES ☐   NO ☐

21. Were there transfers between the Adult and Dislocated Worker funding streams in FY16
                                                                        YES ☐   NO ☐
    or FY17?   YES ☐   NO ☐

    If yes, is there documentation to support proper procedures?   YES ☐   NO ☐

22. Does the operator maintain a Petty Cash system?　　　　YES ☐　　　　NO ☐

   If yes, does it provide for the following?

   　　Maximum cash amount　　　　　　　　　　　　YES ☐　　　　NO ☐

   　　Emergencies or incidentals only　　　　　　　YES ☐　　　　NO ☐

   　　Documented disbursements　　　　　　　　　　YES ☐　　　　NO ☐

   　　Pre-numbered Petty Cash slips　　　　　　　　YES ☐　　　　NO ☐

   　　Monthly reconciliation　　　　　　　　　　　YES ☐　　　　NO ☐

   　　Unannounced cash counts　　　　　　　　　　YES ☐　　　　NO ☐

23. If applicable, please explain how petty cash is funded and replenished.

24. Does the fiscal agent maintain the following?

   　　General Ledger　　　　　　　　　　　　　　YES ☐　　　　NO ☐

   　　General Journal　　　　　　　　　　　　　　YES ☐　　　　NO ☐

   　　Cash Receipts Journal　　　　　　　　　　　YES ☐　　　　NO ☐

   　　Cash Disbursement Journal　　　　　　　　　YES ☐　　　　NO ☐

   　　Accounts Receivable Ledger　　　　　　　　　YES ☐　　　　NO ☐

   　　Accounts Payable Ledger　　　　　　　　　　YES ☐　　　　NO ☐

   　　Payroll Register　　　　　　　　　　　　　　YES ☐　　　　NO ☐

   　　Obligation Logs/Register　　　　　　　　　　YES ☐　　　　NO ☐

   　　Check Register　　　　　　　　　　　　　　YES ☐　　　　NO ☐

25. Explain how outstanding checks are handled (include timeframes involved and compliance with Massachusetts Escheat Laws).

26. Are subrecipients ever advanced funds?　　　　　　　YES ☐　　　　NO ☐

27. Has the operator submitted all required closeouts within 45 days of the end of each grant during FY 16　　　　　　　　　　　　　　　　　　　　　　YES ☐　　　　NO ☐

   or FY17?　　　　　　　　　　　　　　　　　　　YES ☐　　　　NO ☐

C. *Cost Classification System*

1. Is the Operator following their current Cost Allocation Plan?

   YES ☐   NO ☐

   Date of CAP

2. List staff who are responsible for reviewing/approving the Cost Allocation Plan:

Name	Title

3. Describe the procedures and timeframes for charging direct costs to grant(s) and cost categories:

4. Describe the procedures and timeframes for allocating indirect costs to grant(s) and cost categories:

5. List the types of costs that are normally direct-charged.

6. Who is responsible for assigning cost categories for invoices/charges? Describe the process of ensuring all charges are appropriate.

8. Does the MOU include a funding arrangement or method for allocating costs among the One Stop Partners?

   YES ☐   NO ☐

9. Does the Workforce Area have written procedures with One-Stop Partners regarding payment of invoices for shared costs that are billed by/to the One Stop?

10. Does each of the One-Stop Career Centers have liability insurance in place?

    YES ☐   NO ☐

11. Does the Operator maintain cost pools for individual grant(s)?   YES ☐   NO ☐

12. Has the Operator entered into a written Resource Sharing Agreement with other partners?

    YES ☐   NO ☐

13. Does the Fiscal Agent, Workforce Development Board (WDB), or One Stop Career Center (OSCC) sublet/rent/lease portions of its facility space to agencies, partners or other entities?

         YES ☐   NO ☐

If yes, please complete the information below: List for Rent/Lease amount for FY16 & FY17.

Name of Rentor/Lessor	Location of Space Rented/Leased	Rented by WDB, Fiscal Agent or OSCC?	Amount of Rent/Lease
			$
			$
			$
			$
			$
			$

14. If cost pools are used, describe how and when expenses are allocated to the benefiting grant(s) and cost categories:

15. Describe the procedures used to ensure that expenditures are planned, controlled and recorded against the proper grant(s) and cost categories:

16. Are allocations budgeted?   YES ☐   NO ☐

17. Does the Accounting system provide a comparison of actual expenditures with budgeted amounts?

         YES ☐   NO ☐

18. Have budgeted amounts been exceeded for FY16   YES ☐   NO ☐
19. or FY17?   YES ☐   NO ☐

If yes, please explain

19. Does Fiscal Agent have an approved indirect cost rate?   YES ☐   NO ☐

20. Are timesheets completed by each employee indicating amount of actual time spent on various activities by funding source?

         YES ☐   NO ☐

21. Are files maintained for each employee indicating amount of vacation, sick and other leave taken and earned by the employee for the current year?

         YES ☐   NO ☐

D.   *Support Services Payment System / OJT/ Incumbent Working Training*

1. Does the Operator make Supportive Services payments to participants in the following?

    WIOA Title I: YES ☐   NO ☐

2. Is the operator following the local policy on service coordination of Supportive Services in the local area?   YES ☐   NO ☐

3. Has the operator established limits on the amount and the length of time that supportive services will be available to participants?   YES ☐   NO ☐

If yes, please describe these limits:

4. List staff responsible for verifying & tracking supportive services payments:
WIOA Title I:

5. For Needs Related payments, describe the procedures for recording and certifying participant's hours in training:

6. For Needs Related payments, describe the procedures for ensuring payments do not exceed limits established by the local board, or maximum allowable amounts for dislocated workers:

7. Has the operator entered into any OJT agreements with employers?   YES ☐   NO ☐

8. If yes, do OJT agreements comply with Section 680.700?   YES ☐   NO ☐

9. What percentage of the Adult and Dislocated Worker allotment was used for Incumbent Worker Training? FY16   FY17

10. How long of an employment history did the employee have with the employer while participating in the training? FY16   FY17

11. What benefits did the employee receive as a result of the training, i.e., demonstrated skills increase or attainment of an industry recognized credential?

12. How many employees are employed with the employer receiving Incumbent Worker Training Funds?

13. What percentage of non-federal share of the cost of training did the employer provide?

14. Was the employer's share of the cost of training provided as direct share of the costs of training or in the form of wages paid by the employer?

15. Is the employer share of the cost of training reported on the monthly FSR submitted to the WFD and has documentation been maintained by the employer?

E.   *Audit System/Subrecipient Monitoring*

1.   What auditing firm conducted (is conducting) the Operator's annual Independent Audit?

       Name:

       Address:

        City:

        State:

         Zip:

2.   When was the last formal procurement for auditing services completed ?

       Date:

3.   Was the operator's Audit part of a larger Single Audit?   YES ☐   NO ☐

       If yes, what entity was the Audit part of?

4.   What fiscal year is the last completed Independent Audit for?

       Date:

5.   Did the Audit contain a Report on Financial Statements, Report on Compliance and Internal Control and a Management Letter?   YES ☐   NO ☐

6.   Has DCS been provided with a copy of this Audit Report within 9 months of the FY end date?
                                                                                  YES ☐   NO ☐
       Date Submitted:

7.   Has DCS been provided with a copy of the Audit Report Management Letter?   YES ☐   NO ☐

       Date Submitted:

8.   Has DCS been provided with a copy of the Report on Compliance with Government Auditing Standards Report?   YES ☐   NO ☐

       Date Submitted:

9.   What type of an opinion does the Independent Audit Report contain?

                 Unqualified   ☐
                 Qualified   ☐
                 Other   ☐

10. Does the Independent Audit Report contain any of the following?

        Material Weaknesses   YES ☐   NO ☐

        Reportable Conditions   YES ☐   NO ☐

        Findings   YES ☐   NO ☐

    If so, were these specific to Funds passed through by DCS?   YES ☐   NO ☐

11. Does the Independent Audit Report describe any Settlement or pending litigation that might adversely affect the Operator's ability to administer to WIOA Title I?   YES ☐   NO ☐

    If yes, please explain:

12. Is the Operator involved in Audit Resolution with DCS for any previous or current Audit Report?   YES ☐   NO ☐

    If yes, please explain:

13. Has the Auditee taken the following actions for Audits that contain Findings?

        Preparing a Corrective Action Plan   YES ☐   NO ☐
        Corrective Actions on findings approved by DCS   YES ☐   NO ☐
        Reporting status of corrective actions   YES ☐   NO ☐

14. Was Audit submitted to Federal Clearing House by Auditors?   YES ☐   NO ☐

15. Is the recipient of DCS funds ensuring the following of their subrecipients:
        Ensuring subrecipients are meeting requirements of §200.501   YES ☐   NO ☐
        Receiving and reviewing subrecipients audits   YES ☐   NO ☐
        Issuing a Management decision to all subrecipients   YES ☐   NO ☐
        Preparing a Corrective Action Plan if necessary   YES ☐   NO ☐
        If subrecipient did not expend $750,000 in total Federal awards,
        did the Pass-through agency receive this notice in writing
        from the subrecipient?   YES ☐   NO ☐

16. Has the Operator recorded and reported Stand-In Costs?   YES ☐   NO ☐
    (DCS must verify that Stand-In Costs are Non-Federal costs, supported by
    documentation, recorded on General Ledger and reported on Quarterly FSR).

F.   *Property System*

1.   Are written policies and procedures maintained for the acquisition, identification, inventory, use and
       disposition of property purchased with DCS grant funds?   YES ☐   NO ☐

       List the name of the Operator's Property Officer:

       Name: Title:

2.   List the staff responsible for performing periodic physical inventories:

              Name   Title

3.   List the staff responsible for the maintenance of property records:

              Name   Title

4.   When was the last physical inventory conducted?   Date:

       Do written & complete records of this inventory exist?   YES ☐ NO ☐

5.   Is the Operator's property log in compliance with Mass Issuance   YES ☐ NO ☐
       #100 DCS 01.10707-69?

6.   Is the operator in compliance with other policies related to property management?   YES ☐ NO ☐

7.   Does the operator track and record disposed property?   YES ☐ NO ☐

8.   If WIOA property was disposed of, was DCS permission received?   YES ☐ NO ☐

9.   Is equipment purchased with WIOA funds properly recorded on closeouts?   YES ☐ NO ☐

10.   Is the operator's property log perpetual?   YES ☐ NO ☐

11.   Do the One Stop Centers have liability insurance in place?   YES ☐ NO ☐
       (If yes, please have ready a copy of the policy or latest receipt for payment)

12.   Does Local Area Rent or Own buildings?

13.   If owned is building depreciated?   YES ☐ NO ☐

G. *Procurement, Contracting and Monitoring System*

Goods, Services and Other Non-ITA Services
(This Section does not include ITA's)

1.   Are there written procedures for the following? (Check where applicable)

☐ Procurement   ☐ Contracting   ☐ Fiscal Monitoring of Subrecipients

2.   List staff authorized for procurement of the following:

	Name	Title	WDB or Fiscal Agent?
Youth WIOA Contracts			
Goods (including equipment) and Services			
Property			

3.   Which of the policies below related to procurement and contracting are followed?

Locally developed policy   ☐ Yes ☐ No

MGL Chapter 30B   ☐ Yes ☐ No

WIOA Mass Issuance #100 DCS 01.102   ☐ Yes ☐ No

2 CFR 200.317-200.326: Governmental Organizations, Indian Tribes, Non-Profit Organizations, Institute of Higher Education, Commercial for-Pfrofit Origanizations and Foreign Public entities and Foreirgn Organizations
☐ Yes ☐ No

4.   List the minimum threshold amounts for formal procurement as stated in the Operator's Procurement Policy:

WIOA Contracts	$
Goods (including equipment) and Services	$
Property	$

5.   Did the Fiscal Agent or WDB conduct any formal procurement solicitations within the prior two years?
☐ Yes ☐ No

If yes, please list the awards:

Vendor/Contractor	Date	Description	Handled By Fiscal Agent or WDB?	Total Amount
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$

6.   Did the Fiscal Agent or Operator have any failed competitions within the prior two years?
        ☐ Yes   ☐ No

7.   Was written authorization obtained in advance from DCS for any sole source procurements within the prior two years?
        ☐ Yes   ☐ No   ☐ N/A

8.   Was written authorization obtained from DCS for any non-competitive procurement within the prior two years?
        ☐ Yes   ☐ No   ☐ N/A

9.   Did the Fiscal Agent or Operator have any On-The-Job Training contracts within the prior two years?
        ☐ Yes   ☐ No

10.   Does the Fiscal Agent, Operator or WDB procurements comply with all requirements of the Workforce Innovative Opportunity Act(WIOA) and with Mass Communication No. ____? ☐ Yes   ☐ No

11.   Does the Fiscal Agent's or Operator's contracts contain the necessary terms and conditions to comply with the requirements of the Workforce Innovative Opportunity Act (WIOA) and with Mass Workforce Issuance No. 100 DCS 01.102?
        ☐ Yes   ☐ No

12.   Please indicate which type of control the Fiscal Agent or Operator uses for each of the following: (Please check where appropriate)

	Contract	Purchase Order	Voucher	Other
Non-ITA Training Services				
Goods & Services including equipment				
Property				

13.   List the individual(s) with signatory authority for the following:

	Name	Title
Contracts		
Service agreements		
Purchase orders		
Interagency Agreements		

14.   Are there any interagency agreements with other Workforce Development Areas? ☐ Yes   ☐ No

If yes, please provide the information below for FY16 & FY17:

Name of Workforce Development Area	Funding Source (such as NEG)	Amount of Agreement
		$
		$
		$
		$
		$

15.   Indicate total amount received in FY16 & FY17 from NEG interagency agreements $ FY16
                                                                                           $ FY17

16.   List staff responsible for Fiscal Monitoring of contractors:

     Name   Title

17.   Describe the process used for fiscal monitoring of subrecipients and contractors:

18.   List ALL subrecipients or contractors monitored <u>fiscally</u> by the Fiscal Agent or Operator during FY16 & FY17: (Note: Youth providers in most instances should be listed as Subrecipients)

a.)   Contractor ☐ Subrecipient ☐

Name of organization:
Fiscal Monitoring Date: Contract Amount $

----

b.)   Contractor ☐ Subrecipient ☐

Name of organization:

Fiscal Monitoring Date: Contract Amount $

----

c.)   Contractor ☐ Subrecipient ☐

Name of organization:

Fiscal Monitoring Date: Contract Amount $
----

d.)   Contractor   ☐ Subrecipient   ☐

Name of organization:

Fiscal Monitoring Date: Contract Amount $
----

e.)   Contractor   ☐ Subrecipient   ☐

Name of organization:

Fiscal Monitoring Date: Contract Amount $
----

f.)   Contractor   ☐ Subrecipient   ☐

Name of organization:

Fiscal Monitoring Date: Contract Amount $

Explain the process that is used during the desk review to thoroughly review all invoices and other documentation before any reimbursement is made to subrecipients or contractors.

Individual Training Account (ITA)
(This section is for ITA's)

1. Has the Operator or Workforce Development Board established ITA limitations on the following?

    <u>Explain Limit</u>

    Dollar Amount   ☐ Yes ☐ No

    Duration   ☐ Yes ☐ No

    NumberAllowable   ☐ Yes ☐ No
    Per Customer

    Other   ☐ Yes ☐ No

2. Has the Operator or Workforce Development Board established written exceptions for the limitations above?

    ☐ Yes ☐ No

    If yes, please explain:

3. List the individual(s) with signatory authority for the authorization of payments for ITA's:

    Name   Title

4. Please explain the vouchering or payment mechanisms used for ITA disbursements (Include timeframes on how payments are determined and made):

5. Please explain the process that is used to ensure that training provider requirements are collected by the Fiscal Agent for WIOA funds used to underwrite training when Pell Grants or other grant source assistance is awarded to a participant:

6. Describe the internal control process by which funds are budgeted to the ITA systems, as well as the process for tracking expenditures afterwards to ensure compliance with budgeted amounts.

7. Under what circumstances does the Workforce Development Area allow for mechanisms other than ITA's for adults and dislocated workers?

H. *Policy and Procedures*

Indicate if written operating manuals, written administrative policies or written management directives exist in the following areas, also indicate date of issue:

<u>Date of Issue</u>

Personnel Policy	YES ☐	NO ☐
Union Contract	YES ☐	NO ☐
Staff Travel/ Reimbursement Policy	YES ☐	NO ☐
Employee Tuition Reimbursement	YES ☐	NO ☐
Credit Card Usage Policy	YES ☐	NO ☐
Changes in Salary/Bonuses Policy	YES ☐	NO ☐
Cell Phone Usage Policy	YES ☐	NO ☐
Updated Organizational Chart	YES ☐	NO ☐
Overtime Policy	YES ☐	NO ☐
Procurement Policy	YES ☐	NO ☐
Cost Allocation	YES ☐	NO ☐
Accounting Manual	YES ☐	NO ☐
Audit of Subrecipients Procedures	YES ☐	NO ☐
FSR Reporting Procedures	YES ☐	NO ☐
Accrual/Obligation Process	YES ☐	NO ☐
Bank Reconciliation Process	YES ☐	NO ☐
Cash Request Procedures	YES ☐	NO ☐
Payroll Procedures/Policies	YES ☐	NO ☐
ITA Process/Approval Policies	YES ☐	NO ☐
Petty Cash Procedures	YES ☐	NO ☐
MIS/Computer Internal Controls	YES ☐	NO ☐
Support Services Payment Policy	YES ☐	NO ☐
OJT Contracting Policy	YES ☐	NO ☐
Property/Inventory Policy	YES ☐	NO ☐
Property/Records Retention	YES ☐	NO ☐
Escheat/Unclaimed Check Procedure	YES ☐	NO ☐

Fee Based Services Procedures   YES ☐   NO ☐

Program Income Procedures   YES ☐   NO ☐

Fidelity Bonding of Employees   YES ☐   NO ☐