



Innovative Workforce Solutions

**Workforce Innovation and
Opportunity Act
Fiscal and Procurement
Administration
On-Site
Monitoring Guide**

Includes Fiscal and Procurement Monitoring Tools

Prepared By
Arizona Department of Economic Security
WIOA Fiscal Compliance Review Team
For period July 2017 through June 2018

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Workforce Innovation and Opportunity Act Fiscal and Procurement Administration

On-Site Monitoring Guide

Includes Fiscal and Procurement Monitoring Tools

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PREFACE

BACKGROUND AND INSTRUCTIONS

The purpose of the Fiscal and Procurement On-site Monitoring Review Guide is to provide the monitor with information needed to conduct an on-site review of your grants' fiscal and procurement operations. As stated in the confirmation letter, the monitor will review for compliance with applicable federal and state laws, regulations, and policies related to the Workforce Innovation and Opportunity Act (WIOA). The Fiscal and Procurement On-site Monitoring Guide should facilitate a more efficient review.

The Fiscal and Procurement On-site Monitoring Guide consist of three sections. We request that the Local Workforce Development Area (LWDA) staff or its Sub-recipient complete Sections I and II in the guide. The Attachments will be used by the monitor while conducting the review.

The LWDA or Sub-recipient staff responsible for completing the Fiscal and Procurement On-site Monitoring Guide may contact the monitor or his/her supervisor for clarification, if needed. In addition, please ensure that the individual(s) who complete the guide list their name and telephone number below.

Please note that citations are provided for reference, but may not be inclusive of all requirements.

Please provide your completed Fiscal and Procurement On-site Monitoring Guide to the monitor prior to or at the entrance conference. Thank you.

Sub-grantee: _____

Executive Director/Administrator Addressee: _____

Subgrant Number: _____ WIOA Award Amount: _____

Program Year: _____ Review Dates: _____

Fiscal Monitor/Auditor: _____ Phone: _____

Fiscal Contact Person: _____ Phone: _____

Procurement Contact Person: _____ Phone: _____

Guide Completed By: _____ Phone: _____

SECTION 1 FISCAL

EXPENDITURE CONTROL

1. a. Please describe the LWDA's accounting method used to track its WIOA expenditures (include the accounting software used and any supplemental software such as Excel to manage recordkeeping, etc.).

b. Describe how accounting records are used by the LWDA to arrive at the reported expenditure amounts. *(Please provide documentation of procedure to accompany this description. This may include printouts from the accounting system, cost allocation spreadsheets, etc.)*

2. a. WIOA requires that accrued expenditures are reported on the *Accrued Expenditure and Cash Report* submitted to DES (listed in addition to actual expenditures under "federal share of expenditures" on this report). How does the LWDA ensure that all costs reported to DES are on an accrual basis? (Please provide a detailed description of your process to identify accruals.)

b. What types of costs make up accruals (i.e., rent, salaries, contracts, etc.)? Selecting one of the types you listed please provide an example of how accruals are captured and reported on the *Accrued Expenditure and Cash Report* with supporting documentation. This may include print outs from an accounting system, excel spreadsheet(s), etc. showing how you arrived at the accrual amount.)

c. (Answer this question only if modified accrual is used for WIOA expenditures.) If the LWDA reports on a modified accrual basis, describe the internal controls, such as checklist for statement-closing procedures, to ensure that open invoices and amounts for goods and services received are properly accrued or recorded in the books or controlled through worksheet entries?

3. (Answer this question only if the LWDA has sub-recipients.) Does the LWDA require its sub-recipients to report on an accrual basis? **Yes** **No**

If **Not**, how does the Sub-grantee capture its sub-recipient's accruals? (*Provide separate attachment if enough room is not provided.*)

4. Does the LWDA expect to generate program income as defined in 2 CFR §200.307 during the current budget fiscal year? **Yes** **No**

a. If **Yes**, what constitutes the program income (i.e., interest, facility rental, service fees, etc.)?

b. What is the methodology for spending program income generated from the WIOA funds spent prior to requesting additional funds?

6. Describe how Federal funds are identified and tracked in the accounting system? (additionally, see items a-d below)

Expenditure Control

- a. Are sources of non-Federal funds identified and tracked in the accounting system? **Yes** **No**
- b. Does the LWDA use a Chart of Accounts and Accounting Manual required by the state or cognizant agency? **Yes** **No**
- c. Is there sufficient detail in the LWDA's Chart of Accounts to meet federal reporting requirements? **Yes** **No** **Not Sure**

(Attach a current Chart of Accounts for WIOA expenditures that identify the funding stream, type of cost category, and whether the cost is from WIOA admin or program funds.)

- d. Does the LWDA's accounting manual describe the criteria for an obligation?
 Yes **No** If Yes, obtain a copy of the description.
7. For each Federal grant, does the accounting system provide information on the following:
- a. Authorizations **Yes** **No**
 - b. Obligations **Yes** **No**
 - c. Funds received **Yes** **No**
 - d. Program Income **Yes** **No**
 - e. Sub-awards **Yes** **No**
 - f. Outlays **Yes** **No**
 - g. Unobligated balances **Yes** **No**
8. Are obligations recorded by:
- a. Funding Source **Yes** **No**
 - b. Object code **Yes** **No**
9. Does the accounting system allow for the liquidation of prior-year obligations?
 Yes **No**

If **No**, what is the LWDA's policy for liquidation of prior-year obligations?

Expenditure Control

10. Are requests for payment to the grantor based on information from the accounting system? **Yes** **No** If not, how are such requests determined?
11. Does the system provide for prompt and timely recording and reporting of all financial transactions? **Yes** **No**
12. Are there controls to preclude:
- a. Over-obligation **Yes** **No**
 - b. Under- or overstatement of unliquidated obligations..... **Yes** **No**
 - c. Duplicate payments **Yes** **No**
 - d. Inappropriate changes to grants **Yes** **No**
13. Are all reports prepared on the same basis as the accounting system (cash, accrual, modified accrual)? **Yes** **No**
14. During the state fiscal year(s), did the LWDA comply with the requirement to liquidate outstanding obligations within 45 days of the end of the grant period, in the period stated in the award or as proscribed in a program regulation?
 Yes **No**
If No, was a waiver obtained from the grantee? **Yes** **No**
15. Does the sub-recipient have or follow state-mandated policies and procedures governing the retention of records that are (*check those that apply*):
- a. Fiscal
 - b. Programmatic

Expenditure Control

16. Does the LWDA's policy and procedures meet or exceed Federal retention requirements for: (Please provide copy of record retention policy.)
- a. General Requirements: Five years from the final expenditure report or audit resolution or other action, whichever is later. **Yes** **No**
 - b. Real Property and Equipment: Five years from the date of disposition or replacement or transfer at the direction of the awarding agency.
 Yes **No**
17. What is the total amount of Federal funds received (both as direct grantee and as sub-grantee)?
18. Describe briefly how time and materials related to the transition from WIA to WIOA are recorded.

References: 2 CFR 200.302, 2 CFR 200.303

CASH MANAGEMENT AND INTEREST INCOME

1. Please describe the LWDA's cash management methodology (i.e., reimbursement, forecasting, just-in-time, etc.) *(Provide copy of Policy and Procedure)*

If the LWDA operates on a cash reimbursement method, identify the source of funds used in lieu of WIOA funds to initially pay for the WIOA costs.

2. Please describe the source documents and the process used by the LWDA to substantiate cash requests. *(Provide documentation)*

3. Does the LWDA maintain WIOA funds in interest bearing accounts?
 Yes **No** If **Yes**, explain:

If **Yes**, is the interest income earned on WIOA cash advances being included and reported to the State as program income? **Yes** **No** If **No**, explain:

References: 2 CFR 200.302, 2 CFR 200.307

INTERNAL CONTROL

1. Identify the staff responsible for the following (*Include name and title*):

Name and Title of Staff Responsible	Fiscal Responsibilities											
	Prepares Draws	Prepares Deposits	Prepares Reconciliations	Handles Petty Cash	Approves Cash Receipts	Approves Purchase Orders	Signs Checks	Prepares Checks	Maintains General Ledger	Receives Checks	Access to Blank Checks	Authorizes Disbursements

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

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

Internal Control

4. Are specific management and staff designated to approve payrolls and other major transactions? **Yes** **No**
5. Do the procedures for cash receipts and distributions include the following safeguards?
- a. Receipts are promptly logged in, restrictively endorsed, and deposited in an insured bank account **Yes** **No**
 - b. Bank statements are promptly reconciled to the accounting records, and are reconciled by someone other than the individuals handling cash, disbursements and maintaining accounting records **Yes** **No**
 - c. All disbursements (except petty cash or EFT disbursements) are made by pre-numbered checks **Yes** **No**
 - d. Supporting documents (e.g., purchase orders, invoices, etc.) accompany checks submitted for signature and are marked "paid" or otherwise prominently noted after payments are made **Yes** **No**
 - e. Checks drawn to "cash" and advance signing of checks is prohibited **Yes** **No**
 - f. Multiple signatures required on checks **Yes** **No**
6. Are employees and other individuals in positions of trust covered by adequate fidelity bonds? **Yes** **No**
7. Are individuals in a position of trust required to take vacations and their duties performed by others while on vacation? **Yes** **No**

INDIRECT COST RATE

1. Does the LWDA have an Indirect Cost Rate that is used to charge to the WIOA pass through funds received from the state? **Yes** **No**

If **Yes**, provide a copy of the Indirect Cost Rate Plan

If **No**, skip questions 2 and 3 below.

2. Was the Indirect Cost Rate Plan approved by the LWDA's cognizant agency?
 Yes **No** (Provide copy of the ICR certification)

If **Yes**, which federal or state agency approved the rate plan?

If **No**, explain why not:

3. Describe how the indirect cost rate is charged to the WIOA fund. Is the actual ICR charged to WIOA pass through funds received from the state higher or lower than the approved rate?
(Explain)

- . Were indirect costs claimed during the fiscal year(s) in accordance with the approved indirect cost rate or plan for the:
- a. Unrestricted program?..... **Yes** **No**
- b. Restricted program? **Yes** **No**

4. Are you currently using the de minimus rate?

References: CFR200.414, Appendix VII to Part 200

COST/RESOURCE SHARING AGREEMENT (RSA) AT THE ONE-STOP(S)

LWDA's must identify each participating agency in the one-stop system and ensure that each participant-agency in the one-stop system pay its fair share of costs.

Each partner is an entity which receives a grant or administers a program for a job seeker or employer participant of the Workforce Investment system, whether at a one-stop center or another location.

1. List the participating agencies in the LWDA one-stop system (please include all agencies physically located at the one-stop locations, *as well as* any participating agencies that provide off-site services). Include a brief description as to how each agency benefits the WIOA youth, adult, and dislocated worker grant. Also indicate if the partner is physically located at the one-stop location. Provide an additional attachment if more space is needed.

Partner/Representing Agency	Benefit to WIOA Grant/Job Seeker/employer participant	Physically Located at One-Stop (Yes/No)
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____

2. Attach a list of each one-stop with physical address.

3. Please list any one-stop locations that currently have a DES co-location agreement in place for any of the one-stops listed in item 2, above.

4. Does the LWDA have an MOU with all One-Stop partners listed in question 1, above? *(If Yes, provide a copy of each MOU.)* **Yes** **No**

Does the MOU explain how each One-Stop partner will share costs and/or contribute resources? **Yes** **No**

If an MOU is not in place, explain what mechanism is employed in lieu of the MOU:

5. Does the LWDA have a Cost/Resource Sharing Agreement (addendum, MOU clause, or separate agreement) with all One-Stop partners? **Yes** **No** If **No**, explain: *(If Yes, provide copy of Agreement)*

References: WIOA Section 121, 2 CFR 200.416

FISCAL AND PROCUREMENT OVERSIGHT

1. Please describe the criteria used by the LWDA to classify an organization as a vendor or sub-recipient: *(Provide a list of current WIOA vendors.)*

2. Does the LWDA's monitoring plan or procedures:

- Identify every sub-recipient? *(Provide a list of ALL sub-recipients)*..... **Yes** **No**
- Require annual onsite fiscal and procurement monitoring of each sub-recipient? *(Provide a detailed schedule)*..... **Yes** **No**
- Follow a standardized review methodology resulting in written reports that record: *(Provide documentation)*
 - findings **Yes** **No**
 - any needed corrective action **Yes** **No**
 - due dates for completion of corrective action **Yes** **No**
- Require systematic follow-up to ensure corrective action implementation *(Provide documentation)*..... **Yes** **No**
- Identify procedures for oversight of the One-Stop delivery system *(Provide documentation)*..... **Yes** **No**
- Ensure compliance with nondiscrimination and equal opportunity *(Provide documentation)*..... **Yes** **No**
- Require that all monitoring and oversight documentation is available for review by federal and state officials **Yes** **No**
- Require that all monitoring records are retained for three years ... **Yes** **No**

3. Did the LWDA conduct fiscal reviews of all its sub-recipients for PY 2015-2016?
 Yes **No** If **No**, explain: *(If Yes, provide documentation)*

Attach a monitoring schedule for each sub-recipient for the current fiscal year.

4. Does the WIOA administrative entity contract with other LWDA's? **Yes** **No**

If **Yes**, explain how the LWDA's coordinate to jointly establish procedures for monitoring multiple LWDA contracts: *(Provide documentation and a list of other LWDA's)*

5. Do the LWDA's monitoring tools require the monitor to check for and obtain verification of the following: *(Provide copy of Monitoring Guide)*

- That the sub-recipient is aware of, has copies of, or has access to the contract and all WIOA regulations, etc. **Yes** **No**
- Policies & Procedures on cost allocation, procurement, financial management systems, etc. **Yes** **No**
- Supporting documentation for expenses claimed..... **Yes** **No**
- Sample testing of allocation method (payroll, operating expenses, etc.) **Yes** **No**
- Internal control and separation of duties **Yes** **No**
- Financial reporting done timely, accurately and on an accrual basis **Yes** **No**
- Program income is reported **Yes** **No**
- Advance funds held in an interest bearing account **Yes** **No**
- Unallowable costs have not been charged **Yes** **No**
- That the sub-recipients are monitoring their sub-recipients **Yes** **No**
- Supporting documentation for competitive procurement transactions..... **Yes** **No**

If **No** to any of the above, please explain:

6. Describe the method used by the LWDA to ensure that the procurement process, payment process, and receipt of goods and services from vendors and OJT employers comply with applicable laws, regulations and contract terms. (*Provide documentation*)

References: CFR 200.318, CFR200.320

SINGLE AUDIT OF SUB-RECIPIENTS

1. Does the LWDA have a current Single Audit available for the most recent fiscal year? **Yes** (*Obtain a copy*) **No** If **No**, explain and identify the most recent fiscal year for which a Single Audit has been completed:

2. What is the fiscal period of the LWDA? From _____ to _____.

3. Does the LWDA have written audit resolution policies and procedures?
 Yes **No** If **No**, explain: (*Provide documentation*)

4. Does the LWDA have Sub-recipients? **Yes** **No**

If **Yes**, continue with **Question #5** below. If **LWDA has NO Sub-recipients**, skip to **[INCIDENT REPORTING](#)** section

5. Do the LWDA's or Sub-recipient's audit resolution policies and procedures consist of the following three-part process? (*Provide documentation*)

• Initial Determination..... **Yes** **No**

• Informal Resolution Period **Yes** **No**

• Final Determination **Yes** **No**

6. Does the LWDA or Sub-recipient ensure that the audit resolution process is completed within six months after receipt of the Sub-recipient audit report?

Yes **No**

If **No**, explain:

7. Does the LWDA or Sub-recipient have an audit resolution control log?

- Yes** **No** *(Provide documentation)*

If **No**, explain below how the LWDA tracks the items listed in Question #8, and skip Question #8.

8. Does the LWDA or their Sub-recipient's audit resolution control log contain the following:

- Date of the audit **Yes** **No**
- Period covered by the audit **Yes** **No**
- Date audit was received **Yes** **No**
- The auditor **Yes** **No**
- The questioned costs **Yes** **No**
- The administrative findings..... **Yes** **No**
- The date or dates of the Initial and Final Determinations **Yes** **No**
- Documentation of decisions regarding the disallowed costs and administrative findings..... **Yes** **No**

9. Does the LWDA or their Sub-recipient have written debt collection procedures that include the following: *(Provide documentation)*

- A process for notifying sub-recipients of the establishment of the debt, their appeal rights, the date that the debt will be considered delinquent, the sanctions (which may include, but is not limited to debarment) if the debt is not repaid and the interest rate charged, if any **Yes** **No**
- The requirement that three debt collection letters be sent to the sub-recipient at no less than 30 calendar day intervals **Yes** **No**
- The establishment of an outstanding debt category in the local area's accounts receivable system **Yes** **No**
- The local area's standards and specifications for terminating, compromising, and litigating debts **Yes** **No**
- A process for maintaining a permanent record of all debt collection cases and their status..... **Yes** **No**

10. Did the LWDA or their Sub-recipient establish an audit resolution file to document the disposition of reported questioned costs and corrective actions taken for all findings? **Yes** **No** If **No**, explain:

11. Does the LWDA or their Sub-recipient's audit resolution file(s) contain the following:

- Initial Determination and proof of receipt by the Sub-recipient..... **Yes** **No**
- Sign-in sheet documenting the attendants of the informal resolution meeting..... **Yes** **No**
- Notes related to the informal resolution..... **Yes** **No**
- Final Determination and proof of receipt by the Sub-recipient..... **Yes** **No**
- Response to the final audit report..... **Yes** **No**
- Final audit report **Yes** **No**

12. Did the LWDA establish local-level hearing procedures?

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

Single Audit of Subrecipients

13. Does the LWDA or their Sub-recipient's local-level hearing procedures ensure the following: *(Provide documentation)*

- The hearing is recorded mechanically or by court reporter **Yes** **No**
- The auditee is given 30 calendar days after the Final Determination is issued to submit a written request for a hearing **Yes** **No**
- The auditee is provided a written notice of the date and site of the hearing at least 10 calendar days prior to the hearing..... **Yes** **No**
- The auditee is informed of the right to withdraw a hearing request as long as it is in writing..... **Yes** **No**
- The hearing officer is required to issue a decision within 60 days of the request filing date **Yes** **No**
- The auditee is informed of the right to file an appeal 10 days from receipt of the local hearing officer's adverse decision to the State Review Panel **Yes** **No**
- The auditee is informed that if a local hearing is not held or the decision is not rendered timely, the auditee has 15 days from the date on which the hearing should have been held to file an appeal with the State Review Panel **Yes** **No**
- The Sub-grantee will send the Compliance Review Division the complete audit for review by the State Review Panel if the auditee appeals the decision of the hearing officer to the State **Yes** **No**

References: 2 CFR 200.330, CFR200.331,CFR 200.332

INCIDENT REPORTING

1. Does the LWDA have written internal management procedures related to preventing and detecting fraud, waste, abuse, or other criminal activity? **Yes** **No**
(Provide documentation)

If **No**, explain how the LWDA ensures allegations are recognized, detected and promptly reported to the Office of Inspector General and the Compliance Review Division.

2. Describe how the LWDA ensures that its sub-recipients (*including the One-Stop operator*) are aware of their responsibilities related to Incident Reporting.

References: 20 CFR 667.630 Complaints, Criminal Fraud and Abuse

SECTION 2 PROCUREMENT

PROCUREMENT POLICY

Provide a copy of the current procurement Policy with this monitoring guide.

1. **Identify** the LWDA's small purchase limit:
2. **Do the LWDA's** written procurement policies and procedures contain the following requirements: *(Provide documentation / copy of policy)*
 - A process for resolving disputes, claims, and protests of award **Yes** **No**
 - A code of conduct for employees conducting procurements, including criteria regarding conflict of interest **Yes** **No**
 - Avoiding purchasing unnecessary items or duplicative items..... **Yes** **No**
 - Analysis of lease vs. purchase options to determine the most "economical and practical" procurement **Yes** **No**
 - Different types of procurement including when and how to use them **Yes** **No**
 - Requirements for a price or cost analysis. **(Note: Must be performed for every type of procurement, including contract modifications)**..... **Yes** **No**
 - Limited conditions under which sole source procurement may occur..... **Yes** **No**

METHODS OF PROCUREMENT

1. Does the LWDA utilize the small purchase method of procurement?
 Yes **No**

If **yes**, please describe the LWDA's small purchase policies and procedures:
(Provide documentation of policy, i.e., county, city or tribe)

Was the small purchase method of procurement used during the period July 2016 through June 2017

?

Yes **No** **N/A**

2. Does the LWDA utilize the noncompetitive proposal/sole source method of procurement? **Yes** **No**

If **Yes**, please describe the LWDA's noncompetitive proposal/sole source policies and procedures: *(Provide documentation / copy of policy / example)*

Was the noncompetitive proposal/sole source method of procurement used during the period July 2016 through June 2017? **Yes** **No** **N/A**

3. Does the LWDA utilize the sealed bid/invitation for bid method of procurement? **Yes** **No**

If **Yes**, please describe the LWDA's sealed bid/invitation for bid policies and procedures:

Was the sealed bid/invitation for bid method of procurement used during the period July 2016 through June 2017? **Yes** **No** **N/A**

Procurement for Required Youth Elements WIOA section 123 of the Workforce Investment Act of 1998 requires that eligible providers of youth services be selected by awarding a grant or contract on a competitive basis (except when these services are provided by the grant recipient/fiscal agent). The 10 required elements of WIOA youth programs requiring procurement as per 20 CFR § 664.410 are:

1. Tutoring, study skills, and dropout prevention strategies
2. Alternative secondary school offerings
3. Summer employment opportunities linked to academic and occupational learning

4. Paid and unpaid work experience
 5. Occupational skill training
 6. Leadership development
 7. Supportive services
 8. Adult mentoring for at least 12 months
 9. Comprehensive guidance and counseling
 10. Follow-up activities for no less than 12 months after completion of participation
4. Does the LWDA utilize the competitive proposal/request for proposal (RFP) method of procurement for the required youth program elements above? **Yes** **No**
- If **Yes**, please describe the LWDA's competitive proposal/RFP policies and procedures: *(Provide documentation / copy of policy / example)*

Was the competitive proposal/RFP method of procurement used during the period July 2016 through June 2017? **Yes** **No** **N/A**

CONTRACT AGREEMENTS

1. Are any contracts or agreements currently in effect (or will be in effect) during the year July 2016 through June 2017 that are related to WIOA? **Yes** **No**

If **Yes**, please list the contracts signed, the contract dates, and the method of procurement used (attach additional pages as necessary):

2. Does the LWDA require Certificates of Debarment/Suspension and Lobbying from their sub-recipients? **Yes** (*obtain copies*) **No** If **No**, explain:

CERTIFICATIONS

1. Monitoring must include verification of a signed copy of the conflict of interest document on file for all local workforce investment board members. The conflict of interest document must include the following clause as per Arizona Administrative Code R2-7-404, "No person preparing or assisting in the preparation of specifications, plans or scopes of work shall receive any direct benefit from the utilization of those specifications, plans or scopes of work."

Please send a signed copy of the conflict of interest document signed by each local workforce investment board member.

2. Monitoring must include verification of lobbying and debarment certification.

a. Send a signed copy of the *Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions* signed by each local workforce investment board member.

b. Send a Certification Regarding Lobbying - Certification for Contracts, Grants, Loans, and Cooperative Agreements signed by each local workforce investment board member.

References: 29 CFR Part 95, Section 95.41-47, and 29 CFR Part 97, Section 97.36
Procurement and DOL Financial Management TAG Part II, Chapter II-10
ARS R2-7-404. Conflict of Interest
Debarment and Suspension Certification (20 CFR Part 98)
Certification Regarding Lobbying (29 CFR Part 93)

PROPERTY MANAGEMENT

1. Does the LWDA maintain equipment records (*equipment means tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit*) that include the following data? (*Provide documentation / example*)

- Description **Yes** **No**
- Serial number..... **Yes** **No**
- Funding Source **Yes** **No**
- Title Holder **Yes** **No**
- Percentage of Federal Participation **Yes** **No**
- Acquisition Date **Yes** **No**
- Acquisition Cost..... **Yes** **No**
- Location of Equipment..... **Yes** **No**
- Use and Condition of Equipment..... **Yes** **No**
- Ultimate Disposition Data **Yes** **No**

2. Is a physical inventory of equipment conducted and are the results reconciled with the property records at least once every two years? (*Provide documentation*)

Yes **No**

3. Does the LWDA have maintenance policies and procedures in place to keep the equipment in good condition? **Yes** **No**

If **Yes**, please describe the LWDA's policies and procedures regarding equipment maintenance: (*Provide documentation / copy of policy*)

4. Does the LWDA have a control system in place to safeguard equipment from loss, damage, or theft? **Yes** **No**

If **Yes**, please describe the LWDA's policies and procedures regarding equipment safeguards: (*Provide documentation / copy of policy*)

5. Does the LWDA have a property disposition policy consistent with Federal regulations? **Yes** **No**

If **Yes**, please describe the LWDA's property disposition policies and procedures:
(Provide documentation / copy of policy)

6. Did the LWDA purchase any equipment during the year July 2016 – June 2017 that required prior approval? **Yes** **No**

If **Yes**, please describe below the equipment purchased and provide a copy of the approval letter:

7. Does the LWDA maintain a system that provides effective control and accountability for real and personal property and other assets, that adequately safeguards all property and assures that it is used solely for authorized purposes?
 Yes **No**

If **Yes**, describe the system used: *(Provide documentation or copy of control policy)*

8. Did the LWDA provide an updated list of all equipment greater than \$2000 per item by August 1st of current program year? **Yes** **No**

If **Yes**, provide a copy of the contractor's equipment schedule. If **No**, explain:

References: CFR 200.313

