

**PY18 Workforce Innovation Opportunity Act (WIOA)  
Administrative/Fiscal & Program Questionnaire**

**INTERNAL CONTROLS**

References

- §200.61 *Internal controls*
- 20 CFR 683.220 – Internal controls requirements for recipients and subrecipients of WIOA and WP funds.
- 2 CFR 200.303 Internal Controls.
- 20 CFR 679.430
- §200.333 Retention requirements for records.

	Yes	No	NA	Explanation
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.

**CASH & FINANCIAL MANAGEMENT**

References - 20 CFR 683.200 (b) requires the addition method be applied to program income earned under WIOA programs.

- 2 CFR 200.302 Financial Management
- 2 CFR 200.80 - *Program income*
- 200.307 (a) *General* & (b) (2) *Addition*.
- WIOA Sec. 194(7)(A) & WIOA Sec. 194(13)
- 683.200(6)

**WIOA Youth Program**

- Sec. 20 CFR 681.410 This section describes the requirement under WIOA that States and local areas **must expend a minimum of 75 percent** of youth funds on OSY.
- Local youth programs must expend **not less than 20 percent** of the funds allocated to them to provide in-school youth and out-of-school youth with paid and unpaid work experiences that fall under the categories listed in 681.460(a)(3) and further defined in 681.600. (WIOA sec. 129(c)(4))

Local area administrative costs are not subject to the 20 percent minimum work experience expenditure requirement.

**Adult/Dislocated Worker Program**

- WIOA Sec. 134 (d)(2)(4) INCUMBENT WORKER TRAINING PROGRAMS.— (A) IN GENERAL.— (i) STANDARD RESERVATION OF FUNDS.— The local board **may reserve and use not more than 20 percent** of the funds allocated to the local area involved under section 133(b) to pay for the Federal share of the cost of providing training through a training program for incumbent workers...

		Yes	No	NA	Explanation
1	Does the LWDB earn any program income from WIOA funds? If yes, please provide the steps the LWDB took to ensure compliance with 20 CFR 683.200(b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
<b>Required WIOA Youth Program Funds:</b>					
4	Does the LWDB ensure youth funds meet the following required federal regulations:				
	a. WIOA Sec. 129(a)(4)(b) and 20 CFR 681.410 – Require LWDBs at a minimum, 75 percent of youth funds are allocated on OSY. Is the LWDB  <u>If no</u> , what is the LWDB doing to meet the requirement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
	b. 20 CFR 681.590 – Not less than 20 percent of the WIOA funds allocated are provided to ISY and OSY with paid and unpaid work experiences that fall under the categories listed in § 681.460(a)(3) and further defined in § 681.600.  <u>If no</u> , what is the LWDB doing to meet the requirement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.

**Optional Allowances of Adult/Dislocated Worker Funds – Pay-for-Performance**

5	<p>Is the LWDB allocating funds for Pay-for-Performance?</p> <p>If yes, please explain what safeguards are in place to ensure that the 10% maximum allowance is not exceeded, as outlined in WIOA Sec. 134 (d)(1)(A)(iii).</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
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**COST ALLOCATION PLAN OR RATE**

References

- 20 CFR 200.27 Cost allocation plan
- 20 CFR 200.416 Cost allocation plans and indirect cost proposals
- 20 CFR 200.9 Central service cost allocation plan
- Section 678.700 One-stop infrastructure costs.
- Section 678.700
- ESD Policy # 5235
- Public Law 113-128
- Federal Register Vol. 65, No. 124: Resource Sharing for Workforce Investment Act One-Stop Centers
- One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG) – July 2002
- Generally Accepted Accounting Principles (GAAP)

	Yes	No	NA	Explanation
<p>1 Did the organization’s cognizant agency change from previous year?</p> <p>If Yes, who is the new cognizant agency for the organization?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## PROCUREMENT/CONTRACTING

References: *Federal purchases that require a competitive process must comply with the more restrictive of federal / state requirements and LWDB policy.*

- ESD Policy # 5250
- 2 CFR Sec. 200.67, 2 CFR Sec. 200.317-326
- 2 CFR Sec. 200.67, 2 CFR Sec. 200.317-326

There are specific general procurement standards within the Uniform Requirements under section 200.317- .326. The LWDB assures the following for all of its procurements are in place:

		Yes	No	NA	Explanation
1	The LWDB has written policies and procedures over procurement that meet procurement standards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
2	All costs incurred are necessary and cost-effective.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
3	All procurement transactions provide full and open competition.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
4	The LWDB has written standards of conduct covering conflict of interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
5	The LWDB maintains documentations addressing cost and price analysis, and vendor selection, as applicable for selected method of procurement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.

## SINGLE AUDIT

References

- ESD Policy # 5255 – WIOA Audit Requirements, Reports, and Resolutions
- WIOA Sec. 159 (b) Management Information
- 683.210 Audit Requirements. All recipients of WIOA title I and Wagner-Peyser Act funds that expend more than the minimum amounts specified in 2 CFR part 200, subpart F, in Federal awards during their fiscal year must have a program specific or single audit conducted in accordance with 2 CFR part 200, subpart F.

Single Audit Requirements and Audit Follow-up. Subpart F—Audit Requirements of this part is issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for Federal awarding agencies and pass-through entities when using the results of these audits.

- 2 CFR Part 200.331 – Requirements for Pass-through Entities
  - 200.501 Audit Requirements
- (a) ***Audit required.*** A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.
- (b) ***Single audit.*** A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514 Scope of audit except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.

		Yes	No	NA	Explanation
1	<p>Were there issues identified in the LWDB's single audit?</p> <p>If yes, please describe the resolution process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.

## Memorandum of Understanding (MOU) and Infrastructure Funding Agreement (IFA) Questionnaire

WIOA emphasizes full and effective partnerships between LWDBs, chief elected officials, and one-stop partners. LWDBs and partners must enter into good-faith negotiations. LWDBs and one-stop partners must establish, in the MOU, how they will fund the infrastructure costs and additional costs of the one-stop centers. If agreement regarding infrastructure costs is not reached when other sections of the MOU are ready, an interim infrastructure funding agreement (IFA) may be included instead, as described in §361.715(c). Once agreement on infrastructure funding is reached, the LWDB and one-stop partners must amend the MOU to include the infrastructure funding of the one-stop centers. Infrastructure funding is described in detail in §361.700 through §361.760. §678.510 b.

### Citations:

20 CFR 678.500; §678.505; §678.755; and §678.760;  
 20 CFR 678.705; §678.715; §678.720; §678.730; §678.740;  
 TEGL 16-16; TEGL 17-16; ESD Policy 5612

MOU REQUIREMENTS					
		Yes	No	NA	Explanation
<b>One – Stop Operating Budget</b> – The one-stop operating budget may be considered the master budget that contains a set of individual budgets or components that consist of costs that are specifically identified in WIOA statute (Infrastructure and additional costs). Supporting schedules show the cost allocation methodology and basis used to arrive at those amounts.					
1	Does each of your MOUs include the one-stop operating budget and supporting schedules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.

INFRASTRUCTURE FUNDING AGREEMENT (IFA)					
		Yes	No	NA	Explanation
<b>Infrastructure Funding Agreement (IFA)</b> – Do each of the MOUs include an IFA containing the process by which the local workforce system will fund the provision of services and general operating costs to ensure a stable and equitable funding stream for ongoing workforce system operations, which include:					
2	The period of time in which the IFA is effective?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
3	All partners participating in the IFA for the associated MOU?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.

4	A budget that outlines the infrastructure costs (part of the one-stop operating budget) for the comprehensive center and includes a detailed description of the costs included in each line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
5	A budget that outlines the infrastructure costs for any affiliate sites in the workforce area and includes a detailed description of the costs included in each line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
6	How the infrastructure cost budget will be periodically reconciled against actual costs incurred and adjusted accordingly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
7	The cost allocation methodology used to determine partners' proportionate shares of infrastructure costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
8	The initial proportionate share of the infrastructure costs allocated to each partner based on the agreed-upon cost allocation methodology, each partners' estimated total contribution amount, and the funding type (cash, in-kind, third party)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
9	Any noncash or in-kind contributions must include a description of the method by which the value of the contribution was or will be fairly evaluated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
10	Any of the cash or in-kind contribution are non-personnel?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
11	The process for periodic review and modification?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
12	The signatures of authorized representatives of the Board and the workforce partners who signed the MOU?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.

Program Questionnaire					
		Yes	No	NA	Explanation
1	<p>Has your area experienced a change in any of the WIOA program service providers within the last calendar year?</p> <p>If yes, please explain the changes.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.
2	<p>Have any of your WIOA service providers experienced turnover in leadership positions that are directly responsible for the oversight of the WIOA programs within the last calendar year?</p> <p>If yes, please explain the changes.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Click here to enter text.