

OYSTER BAY-NORTH HEMPSTEAD-GLEN COVE LOCAL WORKFORCE DEVELOPMENT BOARD

Subrecipient Monitoring Policy and Guide - Program and Fiscal Compliance

(LWDB Approved: February 5, 2025)

Subrecipient List Updated – November 25, 2025

PURPOSE

In accordance with the Workforce Innovation and Opportunity Act (WIOA), the Local Workforce Development Board (LWDB) is required to perform Financial, Program and Performance oversight.

Accordingly, the LWDB must establish monitoring standards for subrecipients and pass-through entities of Workforce Innovation and Opportunity Act (WIOA) Title I funding.

Therefore, this monitoring policy and guide will publish monitoring and oversight procedures for the Oyster Bay-North Hempstead-Glen Cove Local Workforce Development Area's One-Stop Delivery System and subrecipients receiving federal funds under the Workforce Innovation and Opportunity Act (WIOA).

This subrecipient monitoring policy and guide will allow the Oyster Bay-North Hempstead-Glen Cove LWDB to fulfill its responsibility for monitoring subrecipient activities. This process will ensure that Federal awards are used for authorized purposes in compliance with the Federal program laws, regulations and grant agreements, and that performance goals are achieved and technical assistance provided where needed. Program and fiscal monitoring will take place formally through planned site visits and informally at meetings and during desk reviews.

BACKGROUND

The LWDB, in partnership with its designated fiscal agent, the Division of Employment and Training (DET), oversees the Local Workforce Development Area (LWDA) activities funded under Title I of WIOA, including the activities of the One-Stop Delivery System.

In reference to New York State Department of Labor (NYSDOL) Technical Assistance (TA) #21-05, and pursuant to WIOA section 107(d)(8) for Local Monitoring and Oversight Responsibilities, the local board, in partnership with the chief elected official for the local area must: 1. Conduct oversight for local youth workforce investment activities, local employment and training activities for adults and dislocated workers, and the one-stop delivery system in the local area; 2. Ensure the appropriate use and management of the funds provided for the activities; and 3. For workforce development activities, ensure the appropriate use, management, and investment of funds to maximize performance outcomes under WIOA section 116.

Furthermore, a LWDA, Local Board, Chief Elected Official and providers receiving funds under Subtitle B, must comply with the applicable uniform cost principles included in Title 2 CFR Part 200 for the type of entity receiving funds. Specific requirements for the monitoring and management of funds to subrecipients are set forth in 2 CFR Part 200 Sections 330, 331 and 332.

This policy is developed using a “continuous improvement” methodology, and to be effective must:

- Recognize the positive practices of the entity being reviewed;
- Offer comprehensive technical assistance when issues of non-compliance are identified;
- Allow sufficient time for corrective action; and
- Ensure implementation through follow-up.

(The elements listed above will help safeguard that monitoring is truly of benefit to the Federal funding source).

MONITORING METHODOLOGY

The LWDB, in partnership with its designated fiscal agent, DET, will oversee activities funded under Title I of WIOA, and in accordance with its Local Plan established pursuant to WIOA Section 108; and oversee activities of the One-Stop Delivery System pursuant to Section 121 of WIOA. This monitoring and oversight will be consistent with the requirements of WIOA and its associated regulations, other relevant regulations, Title 2 CFR Part 200, NYSDOL Workforce Development System Technical Advisories, and any other official guidance issued by NYSDOL.

STANDARDS FOR OVERSIGHT

- 1) Expenditures have been made against the proper cost categories and within the cost limitations specified in the Act;
- 2) Compliance with other provisions of the Act, the WIOA regulations, and other applicable laws and regulations;
- 3) Compliance with 2 CFR part 200;
- 4) Program Quality Assurance;
- 5) Continuous Improvement of service delivery; and
- 6) Compliance with the nondiscrimination, disability and equal opportunity requirements of WIOA Section 188 (20 CFR § 683.410 (a)).

SCOPE OF REVIEW

1. Program and Performance Monitoring

The LWDB subrecipient monitoring includes the following topics and monitoring intervals:

- WIOA Title I Adult – Annually
- WIOA Title I Dislocated Worker – Annually
- WIOA Title I Youth – Annually
- Trade Act – Annually
- Subrecipient Contract Reviews – Quarterly
- Desk Reviews of Performance Monitoring – Quarterly

2. Fiscal Monitoring

The LWDB subrecipient monitoring includes the following topics and monitoring intervals:

- Subrecipient Monitoring – Annually
- Financial Management/Cost Allocation – Annually
- Procurement – Every 2 years
- Property Management – Every 2 years
- Desk Reviews of Expenditure Reports - Monthly

Monitoring will include an analysis of both program and financial/administrative outcomes to help identify potential weaknesses before such weaknesses result in substandard performance or questioned costs.

IDENTIFICATION OF SUBRECIPIENTS

To ensure appropriate monitoring of subrecipients, the Oyster Bay-North Hempstead-Glen Cove LWDB will identify subrecipients as listed in Attachment A. To identify correctly, the LWDB will use the following definitions to distinguish between programmatic sub-awards/subrecipients and routine goods and services contract/contractors. The following definitions will be used to make this distinction:

A. Subaward means an award provided by a pass-through entity to a sub-recipient for the sub-recipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. The subaward is typically formalized through a written agreement outlining the specific responsibilities, funding amount, performance metrics, and reporting requirements for the subrecipient.

B. Subrecipient is a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- 1) Determines who is eligible to receive what Federal assistance;
- 2) Has its performance measured in relation to whether objectives of a Federal program were met;
- 3) Has responsibility for programmatic decision-making;
- 4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- 5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

(The subrecipients of WIOA Title I Funds are listed in Attachment A.. This attachment will be updated annually).

C. Contractor: An entity that utilizes a legal agreement for the purchase of goods or services. This may include a dealer, distributor, merchant or other seller of routine goods or services that are required to carry out a federal program. Examples of routine goods and services are office supplies and security services. These payments are generally not subject to audit or monitoring activities. Indications of a contractor relationship include:

- 1) Provision of routine goods or services required for normal business operations;

- 2) Provision of similar goods or services to many different purchasers;
- 3) A competitive environment;
- 4) Provision of goods or services that are ancillary to the operation of the federal program; and
- 5) A relationship which is not subject to the federal program compliance requirements such as accrued expenditure and participant reporting.

Note: there are circumstances where monitoring of an entity determined to be a contractor is required. If the services provided by the contractor are programmatic in nature, Fiscal and Program monitoring of such programmatic services is still required. Common examples include contracts with local businesses for incumbent worker training or for On-the-Job Training (OJT), and Individual Training Account (ITA) agreements with training providers. This monitoring must be tailored to the programmatic service to ensure the services are provided in compliance with all relevant federal fiscal, program, and grant agreement requirements.

(In **Section One**, the subrecipients of WIOA Title I Funds for program monitoring purposes are listed in Attachment A and contractors of WIOA Title I Funds for program monitoring purposes are listed in Attachment B. **Section Two** contains Attachment A which lists the subrecipients for fiscal monitoring, and Attachment B lists the contractors for fiscal monitoring. All attachments will be updated annually).

PROCESS FOR DEVELOPMENT AND IMPLEMENTATION OF MONITORING GUIDES

Monitoring topics to be reviewed will include all required items as outlined in TA #21-05. Topics include Eligibility and Records Review; Services/Program Activity involving delivery and quality of services and customer satisfaction; Priority of Service; OSOS Reporting and Services Tracking; Data Validation; Appropriateness of training services according to the LWDA Local Plan; Performance Requirements; Follow-up Services; EEO Requirements and Grievance Procedures; Verification of Cost Limitations; and Categories and Allowability. Workforce Development System Technical Advisory #23-03 details State policy/procedures on data collection and verification requirements for eligibility. Monitoring programs and program participants must align with TA #23-03 and the requirements for Data Element Verification.

The Oyster Bay-North Hempstead-Glen Cove LWDB Policy aligns program design and local Workforce Investment Board policy with USDOL/ETA's Common Measure policy and NYS Dept of Labor policy. Data Element Validation requirements will be reviewed with monitoring staff to assist in properly documenting the required information. Customer records are reviewed according to the most recent board-approved policies.

NYS DOL Monitoring Guides, attached to Technical Advisory #21-05, will be utilized for both Program and Fiscal Monitoring to ensure each required area of review is completed. These review guides provide the methodology for generating written reports and may be modified for local use.

PROCESS FOR PROVIDING TECHNICAL ASSISTANCE

Technical Assistance is available to address issues that arise as a result of monitoring or in response to requests from a subrecipient. Technical assistance may result from direct monitoring activities,

however, most technical assistance occurs continuously through requests/questions to and from subrecipients, as well as in reply to updates/changes in policies and/or implementation plans from the LWDB, NYSDOL, or USDOL. Technical assistance will be provided whenever non-isolated deficiencies are found. In addition, technical assistance may be provided solely for the purpose of fostering continuous improvement, even if no specific notable deficiencies are indicated. Technical assistance for program issues is provided to subrecipients by the LWDB Director and One-Stop Operator. Fiscal technical assistance will be provided by the Fiscal Supervisor. Any changes in assigned staff will be updated in this policy.

Technical assistance includes actions that help subrecipients achieve positive performance outcomes, maintain data integrity, and help identify potential fiscal and programmatic vulnerabilities. Technical assistance is ongoing and can be provided remotely and/or onsite. The level and intensity of technical assistance to be provided will be determined by the given circumstances.

Technical Assistance will be provided in a number of ways, depending on the area(s) to be addressed, cost, and availability:

- Counseling by the LWDB Staff (i.e., LWDB Director, One-Stop Operator and Fiscal Supervisor).
- Counseling and training by the NYSDOL representatives and experts.
- Video conferences and Webex Training.
- Written materials that provide clarification and offer up best practices.
- Workshops and training available either locally, through the New York State Department of Labor, New York Association of Training and Employment Professionals, or other appropriate providers and venues.

SECTION ONE - SUBRECIPIENT MONITORING – PROGRAM MONITORING

MONITORING PROCEDURES

I. Program Monitoring

All components of WIOA Activities will be monitored. Program management and oversight is defined as reviewing, monitoring and evaluating program activities, including the outcomes of those activities related to federal, state, and local program and system performance goals. This oversight results in the development of recommendations or improvements.

Monitoring activities ensure that subrecipients and contractors are in compliance with the Workforce Innovation and Opportunity Act, Federal Regulations, State policies and locally approved policies.

A variety of monitoring methods will be utilized. These may include questionnaires, observations, interviews of customers, employers, and career center staff. Monitoring reviews will also include on-site visits to service providers and employer worksites (i.e., summer youth work experience and on-the-Job training), and desk reviews of data entered in the OSOS Management Information System, as well as customer file reviews.

- A. Annual Monitoring of Programmatic Functions** - each program year, the LWDB must monitor a separate statistically valid sample of Adult, Dislocated Worker (DW), Trade Adjustment Act (TAA), and Youth participants enrolled. A representative sample of participants who were enrolled in the program year monitored will be drawn for folder and OSOS review to confirm proper eligibility determination; to verify skills and needs assessments were given and referral to appropriate services was provided; to ensure that follow-up services are adequate; to confirm that data element validation is consistent with WIOA guidelines; and there are no discrepancies with the participant OSOS record and the hard file. This oversight results in the development of recommendations for improvement.

Monitoring will be performed for participants enrolled in any of the following services:

- 1) Classroom Training
- 2) On-the-Job Training
- 3) Work Experience/Internship
- 4) Supportive Services/Needs-related payments
- 5) Youth Program Activities including the 14 Program Elements
- 6) Any other services that result in a direct payment being made to, or on behalf of, a participant.

Participant records will be reviewed for:

- 1) Documentation of participant eligibility and/or priority for the programs and services received.
- 2) Orientation to services
- 3) Orientation of the participant to his/her rights under complaint and grievance procedures.
- 4) Justification for the provision of Individualized Career Services or Training Services
- 5) Method of assessment
- 6) Employment planning
- 7) Individual Employment Plan; Individual Service Strategy
- 8) Individual Training Accounts
- 9) Appropriateness and accuracy of participant payments (i.e., Supportive Services and Needs-Related payments).
- 10) Appropriate data entry
- 11) Posting of outcomes, including the attainment of a degree or certificate and any supplemental employment data.

Assigned monitor will ensure that youth monitoring procedures include oversight of youth requirements such as:

- 1) 20% work-based learning with educational component requirement
- 2) New eligibility criteria and barriers

B. Annual On-Site/Remote Reviews of Contract Performance of Service Providers:

- 1) Individual Training Account (ITA) Provided Through Contracted Training Providers
- 2) Workshop Providers
- 3) Youth Providers
- 4) One-Stop Operator

(Annual Monitoring Reports for a Program Year are due no later than June 30th of the following Program Year. Annual Monitoring for a Program Year will be conducted between July 1st and December 31st of the following Program Year)

C. Quarterly- Desk Reviews of Performance Monitoring

Quarterly Data Element Validation (DEV) Review will be conducted to ensure the integrity of performance outcomes as set forth in 20 CFR 680.600, TEGL 07-18, TEGL 23-19 (Change 2), TA # 23-03 (PIRL), TA # 17-7. This review is intended to verify that performance data elements reported to the New York State Department of Labor via OSOS are found to be valid, accurate, reliable, and comparable across programs. A desk review conducted by the LWDB is an informal process which will detect current issues/trends that can be addressed with technical assistance prior to formal remote or onsite monitoring. Desk Reviews examine OSOS participant data, un-ended services, current levels of services provided, provision of the fourteen WIOA Youth program elements, 5% limit on In-School Youth enrolled with the "Requires Additional Assistance" barrier, 5% over-income exception, Out of School Youth 75% expenditure requirement, and LWDB compliance with the "Sunshine Provisions" as well as other required governance practices.

(Quarterly Desk Reviews of Performance Reports are due no later than the last day of the month following the end of the previous Quarter. Therefore,

for each year, due dates for these reports are **October 31st; January 31st; April 30th; and July 31st**).

D. Quarterly - Subrecipient Contract Reviews (Youth Providers and One-Stop Operator)

Monitoring to conduct an evaluation of activities to determine compliance with the subrecipient contractual agreement. Specifically, monitoring reports will note that program activities are meaningful, appropriate under the contract, and the achievement of program goals is evaluated on the basis of benchmarks, which are included in all contracts, particularly youth program contracts. Verification that the amount of payment and continuation of referrals is based on benchmark attainment. Quarterly monitoring allows for a prompt resolution of infractions in which the subrecipient can implement corrective action to ensure program goals as outlined in the contractual agreement are met.

(Quarterly Subrecipient Contract Reviews of Performance Reports are due no later than the last day of the month following the end of the previous Quarter. Therefore, for each year, due dates for these reports are October 31st; January 31st; April 30th; and July 31st).

E. Annual - Equal Opportunity Monitoring

The goal is to ensure the Oyster Bay-North Hempstead-Glen Cove Local Workforce Development Board (LWDB) is compliant with all federal and state laws and to adhere to the Non-Discrimination and Equal Opportunity (EO) provisions. The Oyster Bay-North Hempstead-Glen Cove LWDB will monitor subrecipients who receive WIOA Title I funds to ensure compliance with WIOA section 188 and 29 CFR 38, including a determination as to whether each recipient is conducting its WIOA Title I-financially assisted program or activity in a nondiscriminatory way. The Equal Opportunity Monitoring Policy follows the guidelines provided by the New York State Department of Labor, Division of Equal Opportunity Development.

(Annual EO Reports are due based on a schedule required by DEOD)

IDENTIFICATION OF STAFF TO CONDUCT PROGRAM MONITORING REVIEWS

Program and Fiscal monitoring are to be conducted by staff that oversee those specific areas, understanding that shifts in staff may occur:

- Designated career center staff will be responsible for annual on-site monitoring of service providers (ITA and Workshop Providers).
- Philip Fortuna, Youth Coordinator, will be responsible for annual on-site monitoring of youth providers.
- Michele Oliva, LWDB Director, will be responsible for quarterly subrecipient contract monitoring and annual monitoring of the One-Stop Operator.
- Gail Paraninfo, One-Stop Operator, will be responsible for program oversight, including quarterly subrecipient contract monitoring of youth providers; quarterly desk reviews of performance, annual (remote review) of youth providers; and an annual review of WIOA Adult, Dislocated Worker, Trade Adjustment Act and Youth activities, specifically folder and OSOS reviews of sampled participants.

PROCESS FOR DEVELOPMENT AND ISSUANCE OF PROGRAM SUBRECIPIENT MONITORING REPORTS

Monitoring shall produce standardized reports of the monitoring review and self-evaluation activities, and the observations resulting, therefrom. A report that is written by the monitoring staff will summarize the results of the monitoring and document findings, causal factors, corrective action plans and due dates for the completion of corrective actions. The reports will make recommendations for corrective action (improvement) whenever it identifies non-compliance with federal, state or contractual requirements, or identifies need to improve existing systems, procedures, or practices. Monitoring reports will be issued to required recipients as listed in the "Distribution List" on page 70.

Program monitoring as outlined on page two (2) will occur quarterly and annually, or more often, as needed, and shall produce standardized reports of monitoring activities reviewed and outcomes. The report shall make recommendations for corrective action (improvement) whenever it identifies non-compliance with federal, state or contractual requirements, or identifies a need to improve existing systems, procedures, or practices. All monitoring reports will be distributed to entities listed in the "Distribution List," located on page 70 of this policy.

- **Annual** reports will provide a written account of on-site visits of subrecipients and contracted service providers and critique a sampling of Adult, Dislocated Worker, TAA and Youth participants' hard files and OSOS records. Reports will be issued by the LWDB no later than forty-five (45) calendar days from the date the Monitoring Review was completed. Reports will include an introduction, prior monitoring finding review (if appropriate), current findings or areas of concern, recommendations/corrective action, and specific deficiencies (optional). Depending on the severity of the issue disclosed, it may be necessary for the monitored entity to submit a formal corrective action plan, including a timeline for implementation. In those instances where a corrective action plan is warranted, the subrecipient/contractor will have forty-five (45) days to respond with a corrective action plan. Upon review, the LWDB will accept the plan or request further revision or clarification. If the plan is accepted, the contractor will receive confirmation. Failure to submit the corrective action plan by the required forty-five (45) day period may result in the suspension/termination of the contractual agreement or a financial penalty. The corrective action plan must be specific in describing the steps/procedures which will be implemented to correct the identified problems and must contain a timetable for implementation. Whenever corrective action plans are necessary, a follow-up review will occur by the monitor in accordance with the deadlines established in the corrective action plan to ensure corrective action has been accomplished. Technical assistance by the monitor may be warranted. If the corrective action does not provide the necessary improvement within the agreed upon corrective action plan schedule, the subrecipient may receive a fiscal penalty or the contract termination process will begin. In some instances, a revised corrective action plan may be requested by the LWDB. A final report will be issued by the LWDB no later than forty-five (45) days from receipt of the corrective action plan describing the final outcome of the monitoring review, either outlining the failure to correct the finding and repercussions, or details of how the finding was resolved

• **Quarterly** written reports will be developed for all “Quarterly Subrecipient Contract Reviews” and “Desk Reviews of Performance,” and issued no later than the last day of the month following the end of the previous Quarter. Therefore, for each year, due dates for these reports are October 31st; January 31st; April 30th; and July 31st.

Any areas of the review found not to be in compliance with applicable laws, regulations, federal, state or local policies will be included in a formal written notice of these findings, with a requirement for submission of a corrective action plan. Subrecipients will have thirty (30) days from the date of issuance to develop and submit their response with a corrective action plan to include specific timetables for implementation and improvement. The LWDB will conduct subsequent monitoring to ensure all facets of the corrective action plan are implemented. If monitoring identifies “areas of concern” that do not require a formal corrective action plan, discussions regarding any issues, concerns, or suggestions will be conducted and documented at monthly subrecipient meetings.

If a monitoring report mandates a corrective action plan, the LWDB, upon receipt, will either accept the plan or request further revisions/clarification. Failure to submit this plan within the established timeframe may result in the withholding of monthly payments or the suspension/termination of the contractual grant agreement. The corrective action plan must be specific in describing the steps/procedures that will be implemented to correct the identified problems and must contain a timetable for implementation. The LWDB reserves the right to negotiate the plan.

The Oyster Bay-North Hempstead-Glen Cove Local Workforce Development Board will follow-up and provide technical assistance, as necessary, to resolve any findings resulting from the oversight review. This systematic follow-up and communication will help resolve findings in a timely manner and alleviate findings moving forward. Whenever corrective action plans are necessary, a follow-up review will occur in accordance with the deadlines established in the correction action plan to ensure that corrective action has been achieved.

However, if during this review, the corrective action does not produce the intended results (compliance, performance, etc.), the LWDB may initiate withholding of payments, a suspension or termination of the contractual agreement, or request an approval of a revised corrective action plan. If a revised plan is submitted and approved by the LWDB, subsequent monitoring will be conducted to ensure all facets of the corrective action plan are implemented. In the event the subrecipient/contractor still fails to implement the required corrective actions, a modification, suspension or termination of the contract will be implemented. A final report with the outcome of the monitoring review will be issued by the LWDB no later than thirty (30) days from receipt of the corrective action plan.

(All reports will be distributed to required recipients, as listed on this page under the “Distribution List”).

Additional Information Pertaining To Program Subrecipient Monitoring Reports

- NYS DOL will be notified while the review is in progress of any significant issues which may have a material impact on the financial and participant reporting of the LWDA to NYS DOL. The monitor will proceed with the review as planned, modified only by any requests NYS DOL may have due to the issues presented. In notifying NYS DOL of significant issues discovered on the review, the Director of the Oyster Bay-North

Hempstead-Glen Cove LWDB and the contact person at the subrecipient location will be copied on this notification letter.

- The monitoring report is considered an administrative oversight tool for the LWDB and the subrecipient/contractor. Therefore, no appeal to the report itself is possible. However, a dispute resolution process (as outlined in TA-21-04) may be utilized by the subrecipient for grievances for resolution and corrective action of any questioned costs or program activities.
- All monitoring reports and documentation pertaining to monitoring activities will be retained for a period of seven (7) years and made available for review to federal and state officials.
- All reports will be issued by the LWDB within specific timelines as described above. If for some reason the release of the report is delayed, LWDB staff will notify the subrecipient with an updated timeline.

The distribution list for written reports includes:

- The agency being reviewed (subrecipient);
- LWDB Chair;
- LWDB Executive Director (if this person is not the individual that performed the monitoring and is signing the written report);
- The appropriate New York State Department of Labor (NYSDOL) Financial Oversight and Technical Assistance (FOTA) Quality Assurance Representative and NYSDOL Program Quality Assurance Representative;
- Grant Recipient CEO (Town of Oyster Bay);
- Grant Recipient: Town of Oyster, Division of Employment and Training, Commissioner and Deputy Commissioner.

Attachment A

Program Year 2025 Subrecipients for Program Review:

BOCES of Nassau County – Youth Provider – Out-of- School Youth Services.

Career and Employment Options, Inc.- Youth Provider – Out-of-School and In-School Youth Services.

Town of North Hempstead/“Yes We Can” Community Center – Youth Provider – In-School Youth Services.

Iron Workers Locals 40 & 361 (Apprentice & Training Facility) - Youth Provider – Out-of-School Youth Services.

Urban League of Long Island – Youth Provider – Out-of-School Youth Services.

Gail Paraninfo-One-Stop System Operator.

Attachment B
Program Year 2025 - Contracts for Program Monitoring

Subrecipient/Contractor	Type of Program Monitoring
BOCES of Nassau County	Subrecipient- Youth Contract Review
Career & Employment Options (CEO)	Subrecipient- Youth Contract Review
Town of North Hempstead-“Yes We Can” Community Center	Subrecipient- Youth Contract Review
Iron Workers Locals 40 & 361 (Apprentice Training Facility)	Subrecipient Youth Contract Review
Urban League of Long Island	Subrecipient Youth Contract Review
One-Stop System Operator	Subrecipient- Contract Review
Abilities, Inc.	Training Provider- Contract Review
Access Careers	Training Provider- Contract Review
BOCES of Nassau County	Training Provider- Contract Review
Commercial Driver Training	Training Provider- Contract Review
Electrical Training Center	Training Provider- Contract Review

Hofstra University	Training Provider- Contract Review
Hunter Business School	Training Provider- Contract Review
Island Drafting & Tech. Institute	Training Provider- Contract Review (School Closed- Spring 2025)
Island Harvest, Ltd.	Training Provider- Contract Review
Long Island Nail Skin & Hair Institute	Training Provider- Contract Review
Molloy University	Training Provider- Contract Review
Nassau Community College	Training Provider- Contract Review
Stony Brook University	Training Provider- Contract Review
Central Nassau Guidance & Counseling Services	Workshop Provider- Contract Review
DJ Consulting/Debra Dittmer	Workshop Provider- Contract Review
Philip N. Fea	Workshop Provider- Contract Review

SECTION TWO- SUBRECIPIENT MONITORING – FISCAL MONITORING

The Oyster Bay Consortium Local Workforce Development Board (LWDB), and the Chief Elected Official (CEO), are jointly responsible for monitoring and oversight. In accordance with the rules and regulations promulgated to carry out WIOA, as well as the rules and responsibilities as required by the New York State Department of Labor, the Town of Oyster Bay, Department of Intergovernmental Affairs' Division of Employment and Training (DET) will monitor programs, make evaluations, and present findings to the LWDB and the CEO. The LWDB Director will hold monthly meetings to review monitoring reports.

The Workforce Development Board's Monitoring procedures are established in accordance with Workforce Innovation and Opportunity Act regulations, federal State and local laws and regulations, and LWDB goals and objectives with regard to program quality and customer satisfaction. The Local Workforce Development Board will take necessary corrective action to improve the operation of its WIOA Program based on performance and quality monitoring.

Following is a list of the attached monitoring policies and procedures:

- I. Sub-recipients –Included are the following sections:
 - A. Policies for Monitoring of Subrecipients
 - B. Procedures for Monitoring of Subrecipients
 1. Procedures for Fiscal Monitoring of Subrecipients
 2. Procedures for Program Compliance and Quality Monitoring
 3. EEO monitoring Procedures(At this time, the only subrecipients are youth program providers and the One-Stop Operator)
- II. Youth Worksites – All worksites operate according to signed worksite agreements. Some worksite placements are made by subrecipients and some are made by coordinating community agencies.

Policies for Monitoring of Sub-recipients

Monitoring will be based on the project description as detailed in each contract, including the performance benchmarks. A written evaluation will be kept on file at the Massapequa Career Center. Significant findings with regard to program appropriateness, quality, and achievement of goals, as well as findings with regard to matters of compliance will be discussed with grant operators, and direction will be given. Participants will also evaluate the program.

Subrecipient performance and accountability contract reviews will be conducted on a quarterly basis, financial management reviews will be conducted on an annual basis, and desk reviews of subrecipient expenditure reports will be conducted on a monthly basis. New subrecipients, or subrecipients with past records of noncompliance (or problems with corrective action) will be monitored for financial management no later than the end of the second quarter (or no later than the end of the first half of the contract, as appropriate) to verify the adequacy of the

fiscal system and controls, and to provide technical assistance as needed. Fiscal monitoring for subrecipients with satisfactory records of past performance will be conducted during the fourth quarter.

Monitoring as required in 20 CFR §683.410 (a) of the WIOA final rule will be conducted to determine that:

1. Program expenditures have been made in accordance with the approved project budget, and within the cost limitations specified in the Act and the regulations.

Youth Program contracts include cost category budgets for the services described in the original application narrative. Claims submitted to the DET Fiscal Unit are evaluated to assure that the costs are allowable expenses under the approved contract budget, and that proper backup is provided. Copies of payroll registers and/or cancelled checks will be examined. The claims are then sent to the Town of Oyster Bay Comptroller's Office, which further audits the claims to determine that each item has sufficient documentation, when expensed, to substantiate reimbursement from WIOA. All payments are subsequently audited as part of the Town's Single Audit, which is conducted the independent accounting firm of Cullen & Danowski LLP.

In addition to these procedures, a formal desk review will be completed for each sub-recipient on a monthly basis or following payment of claims. The forms to be used for this review are described in the following section on Procedures. Expenditures will be verified against the contact budget.

During the on-site and/or remote review, the Fiscal Unit will verify costs for both Non-Personal Expenses and Payroll Expenses. (Please see Procedure Section for requirements for conducting a remote review)

2. Activities are in compliance with the provisions of the Act, the regulations, maintenance of effort provisions, fraud and abuse regulations, with federal and State nondiscrimination and Equal Opportunity provisions, and other applicable laws and regulations.

This is evaluated through the use of on-site, remote and/or phone conference reviews, interviews, and desk reviews.

3. The procurement, receipt and payment for goods and services received from subrecipients comply with laws, regulations, and the provisions of contracts and agreements.

The Fiscal Unit will examine procurement and purchases to determine that they are in compliance with OMB Circulars A-87, A-21 or A-122. Youth subrecipients are required to demonstrate that all purchases are made through the use of an established procurement system, which must be available for audit and inspection by the DET Fiscal Unit. (Community Based Organizations with no formal procurement system in place are advised to use the procurement list established by the local school district to purchase supplies and secure transportation.)

4. Subrecipients have adequate financial management and organizational controls.
The Fiscal Unit will conduct on-site and/or remote monitoring to determine that the books of account are auditable, administrative and internal accounting controls are adequate to safeguard program assets, the accounting system accounts for program funds, financial reports fairly present accrued program expenditures, and budgetary procedures are adequate to control expenditures.

The Fiscal Unit has developed a preliminary questionnaire to be utilized prior to monitoring. This questionnaire addresses financial management and organizational controls. This questionnaire will be sent to the subrecipient, in preparation for the review, and subsequently discussed at the review. In addition, during the review, forms to be completed will include “Listing of Persons Performing Fiscal Functions” and “Cash Receipt Analysis.”

5. Subrecipients have adequate administrative controls for maintaining records.
Administrative controls are monitored based on the timely filing of reports, including placement and termination information and achievement of program goals in accordance with each participant’s employment plan, on-going case notes, bi-weekly attendance summary sheets, for those in work experience.
6. Activities are in compliance with the CFR §200 under Title I of WIOA, and with the Oyster Bay-North Hempstead-Glen Cove Local Plan for July 1, 2021–June 30, 2025.
Evaluation of activities to determine compliance with the plan will be based on site and/or remote visits. Monitoring reports will note that program activities are meaningful, appropriate under the contract, and meet the stated goals and objectives. Staff will be evaluated to determine that they adhere to the contract budget. Specific evaluation forms will be used for sub-recipient program sites that include work experience components. The Worksite evaluation sheet is used to ascertain that all health and safety provisions are met, that there is an adequate amount of work for youth enrollees, that there is adequate supervision, and procedures are in place for time and attendance. This portion of monitoring will be conducted at the site. The participant interview form is used by the monitor when visiting the youth at the worksite. Its purpose is to determine that the youth is appropriately employed and learning skills on the job.
7. Adequacy of participant assessments and individual service strategies.
Oyster Bay-North Hempstead-Glen Cove Local Workforce Development Area’s Youth Program staff reviews completed assessments and service strategies to determine that the subrecipient adequately tested and assessed each WIOA youth participant for academic and occupational skills, prior work experience, employability, interests, aptitudes and service needs.
8. Program activities resulting in the achievement of program goals as established within each contract.
The achievement of program goals is evaluated on the basis of the negotiated benchmarks, which are included in the youth program contracts.
9. Programs are resulting in quality services and benefits received by participants.

This is determined through the use of the Participant Interview Form and/or the Customer Satisfaction instruments.

Corrective Action/Sanctions

Significant compliance findings, which must be reported to the Workforce Development Board and the New York State Department of Labor, are communicated promptly. When findings can be resolved within the local area, and do not require higher authority, a corrective action report is sent to the subrecipient outlining those areas of non-compliance. The subrecipient is then instructed to correct the infraction(s) within a fifteen (15) day period from the date of notification. If the subrecipient needs additional time to take corrective action, or believes that the findings were unfounded, an appeal may be made no later than seven (7) business day from the date of notification. If an appeal does not occur, a monitor will return to the site to check whether or not corrective action was implemented, no later than twenty-one (21) days from the date of notification. All follow-up information will be recorded and attached to the original monitoring report. If corrective action has been taken, the original and follow-up reports will be filed. Voluntary compliance agreements will be in writing; address each cited violation; specify the corrective remedial action to be taken within a stated amount of time; and provide assurance that continued violations (including discrimination) will not occur. If corrective action has not been taken, this finding will be recorded and brought to the attention of the Fiscal Director. A meeting with the sub-recipient will be scheduled to discuss the feasibility and cooperation of the agency in resolving the problems(s) as well as the consequences if corrective action is not taken. Possible consequences would include termination of the present contract and/or disallowance of future contracts. A notice of intent to revoke approval would be transmitted.

Significant monitoring findings with regard to program appropriateness, quality, achievement of program goals and as well as benefits to participants and customer satisfaction are addressed in the planning process for continuing and future programs.

Plan and Procedures for Monitoring of Subrecipients

1. Procedures for Fiscal Monitoring of Su-recipients
2. Procedures for Program Compliance and Performance Monitoring

Monitoring may be achieved through remote and/or onsite reviews. Remote monitoring may require the organization subject to review (subrecipient) to share customer, financial, and program data with the LWDB through electronic means. The LWDB when conducting remote monitoring will follow all NYSDOL and federal guidelines to protect customer Personally Identifiable Information (PII). This includes encrypting documents or deletion of PII before submitting, as outlined in Workforce Development System Technical Advisory (WDS TA) #18-5 – “Securing and Protecting Personally Identifiable Information (PII) and Personal, Private and Sensitive Information (PPSI) within the New York State Workforce Development System,” which describes all federal and NYSDOL mandates governing the proper handling of PII.

1. Fiscal Monitoring Procedures

Fiscal Monitoring will include periodic Desk Reviews, as well as on-site and/or remote annual financial reviews. Annual reviews will include an Entry and Exit Conference, and a 90-day follow-up visit in the event of any identified weaknesses. The monitor will arrange for the review of subrecipient records at a time that is mutually convenient.

In addition to ongoing monthly desk reviews of payment vouchers, program reports, and One-Stop Operating System (OSOS) participant data entered, the LWDB will perform annual remote and/or onsite Fiscal and Program monitoring.

A. Log of sub-recipient audit information

Maintain a log on sub-recipient audit information, to include the date of the audit, report issues, any major issues, and corrective action/resolution.

- I. Determination of sub-recipients who are subject to OMB Circular A-133 audits, or program-specific audits.

Subrecipients that have expended \$750,000 or more in federal awards in any fiscal year are required to conduct a Single Audit. (Under certain circumstances, auditees may elect to have a program-specific audit.)

In the third quarter of the WIOA program year, a sub-recipient log will be generated, identifying all sub-recipients who received funding during the current fiscal year. An A-133 Certification letter will be sent to all sub-recipients identified on the log, requesting information on funding levels and audit requirements.

- II. Tracking whether required audits have been conducted and reports issued.

A control log will be maintained to properly track reports for sub-recipients subject to Single Audit requirements. Audit reports must be collected within the required timeframes, i.e., within nine months from the end of the audit period or 30 days after the receipt of the audit report by the subrecipient.

Reminder notices will be sent to sub-recipients on a scheduled basis as per the control log. The reminder notice will request that the subrecipients notify the Town of any extensions granted, and the revised audit report due date.

- III. Review of audit reports and follow-up on any required corrective action.

Audit reports will be reviewed by the Department of Intergovernmental Affairs' Division of Employment and Training. Included will be a review of corrective action requirements, and follow-up requirements and sanctions with regard to any WIOA-funded program activities. Requests for corrective action will be sent to the subrecipient, as appropriate. Follow-up will be conducted to verify that corrective action has taken place.

- IV. The Single Audit Log will include:
- a. Agency Name
 - b. Contract Period
 - c. WIOA Program Grant Amount
 - d. Contractor Received Less than \$750,000 in Federal Funds
 - e. Contractor Received More than \$750,000 in Federal Funds
 - f. Contractor Fiscal year
 - g. Date Audit Report Due
 - h. Extension of Due Date
 - i. Revised Due Date
 - j. Date Report Received
 - k. Corrective Action Required on WIOA Programs
 - l. Letter Sent Requesting Corrective Action
 - m. Follow-up Conducted
 - n. Corrective Action in Compliance

B. Scheduling of desk reviews and yearly reviews

Schedule financial management reviews, on-site and/or remotely. will be conducted on an annual basis, and desk reviews of subrecipient expenditure reports will be performed on a monthly basis, on-site and/or remotely. Note that in accordance with policies, new subrecipients, or subrecipients with past records of noncompliance (or problems with corrective action) should be monitored no later than the end of the second quarter (or no later than the end of the first half of the contract, as appropriate) to verify the adequacy of the fiscal system and controls, and to provide technical assistance as needed. Monitoring for subrecipients with satisfactory records of past performance should be conducted during the fourth quarter.

C. Desk Reviews

Conduct a formal desk review, on-site and/or remotely, for each subrecipient on a monthly basis, or following payment of claims. The forms to be used for this review are

“Desk Review/Claim Review” (Attachment F-1)

“Comparison of Line-Item Budgets to Reported Expenditures” (Attachment F2)
“Sample of Expenditures – Payroll Expenses” (Attachment F-8)

D. Arrangements for Annual On-site, Remote and/or Phone Conference Review and Entrance Conference

Monitor should contact subrecipient to arrange a review date, (and an entrance conference) at the convenience of the subrecipient. While the entrance conference is not always necessary, the decision to have an entrance conference should be a mutual one between the subrecipient and the monitor. If the decision is made to hold an entrance conference, utilize the top half of the form provided by NYSDOL (Attachment F-4 “Entrance Conference/Exit Conference.)

E. Annual On-site Review, Remote and/or Phone Conference

Use the most recent desk review in the preparation of the monitoring report. Complete the following forms during the review
“Audit Questions Form” (Attachment F-3)
“Listing of Persons Performing Fiscal Functions” (Attachment F-5)
“Cash Receipt Analysis” (Attachment F-6)
“Comparison of Voucher Expenses to Amount per Books” (Attachment F-7)

F. Exit Conference

An Exit Conference should be held at the end of every review visit. This Conference can be conducted onsite or remotely via Zoom Technology. Subrecipient’s Executive Director and appropriate staff should be invited to attend. Fiscal monitor will create a record of the meeting, (using Attachment F-4). Subjects to be discussed at the Exit Conference may include, but are not limited to:

Findings disclosed during the review
Action taken to resolve prior findings
Required corrective action and timeframes
Technical assistance to be provided by the monitor
Timeframes for the issuance of written report

G. Monitoring Report

When the on-site and/or remote annual monitoring review has been completed and the work papers have been fully prepared, a report must be written reflecting the purpose and scope of the review. The report should clearly identify all findings and required corrective action including any necessary

adjustments to the related financial reports. Written monitoring reports should be structured to assist subrecipients in reaching their goal and processing reimbursement claims to the Town of Oyster Bay.

Formal monitoring reports will be issued to the contractors within 30 days of the completion of monitoring. The monitor will notify the Fiscal Office Supervisor of any significant findings resulting from the review that may have a material impact on the financial reports submitted to the NYSDOL. The Fiscal Office Supervisor will be responsible to forward these findings to the NYSDOL when deemed necessary because they may represent a violation of WIOA statutory and regulatory requirements.

H. Retention of documents

Monitoring documents will be retained for three years following the date on which the expenditure report containing the final expenditures charged to the Program Year allotment. Documents will be made available for review by the LWDB, NYSDOL, and Federal officials.

2. Procedures for Program Compliance and Performance Monitoring

i. Scheduling of monitoring

Youth Eligibility Review – Eligibility review will be ongoing, as applications are received.

Participant Case File Monitoring, including verification of data in case management and reporting system; and verification that the activities of case managers and participants are appropriate and accurately reflected in participant case files and in OSOS – For the programs with a summer component, this will be conducted during July/August. For the year-round programs, this will be conducted no later than the end of the first quarter for new subcontractors and prior to the end of the year for subcontractors with no previous record of non-compliance.

ii. Youth Individual Record Review

Eligibility Review

Town of Oyster Bay sub-recipients submit folders for review by Youth staff. Youth staff verifies completeness of files and eligibility for WIOA services. In cases of missing documentation, subrecipients are contacted to update or complete files prior to participant's WIOA registration. All Youth folders are maintained on site at Town of Oyster Bay.

Participant Case File Monitoring

For additional verification, a random sample of Youth files is reviewed utilizing the “Individual Record Review.”

iii. Verification of Data in Case Management and Reporting System.

Participant data reported in OSOS is compared to the data in the participant files through the use of the “Verification of Data in Case Management Reporting System” form. Corrective action will be taken where indicated to resolve discrepancies.

iv. Verification that the activities of case managers and participants are appropriate and accurately reflected in participant case files and OSOS.

This monitoring will be done on-site and/or remotely. Written monitoring reports will be prepared based on the outcome of this visit. A series of forms will also be completed as appropriate. A list of forms follows this section. Included are descriptions for the use of each form.

v. Corrective Action

Analysis will also be conducted, and reports written, based on contractor performance against benchmarks, and Youth Program performance standard results. Corrective action will be requested where indicated. (See Corrective Action/Sanctions, above.)

Youth Program Quality and Compliance Forms

Individual Record Review

Verification of Data in Case Management and Reporting System

Worksite Evaluation Sheet

This form is used to ascertain that all health and safety provisions are met, that there is an adequate amount of work for youth enrollees, that there is adequate supervision, and procedures are in place for time and attendance. This form should be used prior to placing youths at the site.

WIOA Youth Subcontractor Monitoring Report

Participant Interview Form (In-School)

Participant Interview Form (Out-of-School)

Participant interviews are to be used by the monitor when visiting the youth at the program site. Their purpose is to determine whether youth are engaged in appropriate activities and gaining skills in accordance with the individual plan..

Worksite Review/Supervisor's Review Form

The Worksite Review Form is to be completed by the monitor when reviewing the site to see that the youth is properly supervised and gainfully occupied.

The Supervisor's Review Form is to be used by the monitor to determine whether the site supervisor has been told what the responsibilities are for the program, and to make sure that procedures are in place for alternative supervision when necessary.

Subrecipient Monitoring Report Distribution List:

- 1) Subrecipient Authorized Representative
- 2) Financial oversight and Technical Assistance (FOTA) and State Program Representative
- 3) Grant Recipient Chief Elected Official
- 4) LWDB Chairperson
- 5) LWDB Director
- 6) Fiscal Supervisor - Division of Employment and Training (DET) -Fiscal Agent

Assigned Subrecipient (Fiscal) Monitoring Staff

- 1) Conducts Monitoring Review/Desk Review – Dennis Palmieri, Fiscal Supervisor- Division of Employment and Training (DET) -Fiscal Agent
- 2) Provides Technical Assistance- Dennis Palmieri, Fiscal Supervisor- Division of Employment and Training (DET) – Fiscal Agent

Attachment A

Program Year 2025 Subrecipients for Fiscal Review:

- 1) BOCES of Nassau County – Youth Provider – Out-of- School Youth Services
- 2) Career and Employment Options, Inc.- Youth Provider – Out-of-School and In-School Youth Services
- 3) Town of North Hempstead/“Yes We Can” Community Center – Youth Provider – In-School Youth Services
- 4) Urban League of Long Island – Youth Provider – Out-of-School Youth Services
- 5) Iron Workers Locals 40 & 361 -- Youth Provider – Out-of-School Youth Services
- 6) Gail Paraninfo - One-Stop System Operator

Attachment B

Program Year 2025 - Contracts for Fiscal Monitoring

Subrecipient/Contractor	Type of Fiscal Monitoring
BOCES of Nassau County	Subrecipient- Youth Contract Review
Career & Employment Options (CEO)	Subrecipient- Youth Contract Review
Town of North Hempstead-“Yes We Can” Community Center	Subrecipient- Youth Contract Review
Iron Workers Locals 40 & 361	Subrecipient - Youth Contract Review
Urban league of Long Island	Subrecipient – Youth Contract Review
One-Stop Operator	Subrecipient- Contract Review
Abilities, Inc.	Training Provider- Contract Review
Access Careers	Training Provider- Contract Review
BOCES of Nassau County	Training Provider- Contract Review
Commercial Driver Training	Training Provider- Contract Review
Electrical Training Center	Training Provider- Contract Review

Hofstra University	Training Provider- Contract Review
Hunter Business School	Training Provider- Contract Review
Iron Workers Locals 40 & 361	Training Provider- Contract Review
Island Drafting & Tech. Institute	Training Provider- Contract Review – (School closed in Spring 2025)
Island Harvest, Ltd.	Training Provider- Contract Review
Long Island Nail Skin & Hair Institute	Training Provider- Contract Review
Molloy University	Training Provider- Contract Review
Nassau Community College	Training Provider- Contract Review
Stony Brook University	Training Provider- Contract Review
Central Nassau Guidance & Counseling Services	Workshop Provider- Contract Review
DJ Consulting/Debra Dittmer	Workshop Provider- Contract Review

Philip N. Fea	Workshop Provider- Contract Review
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