SAN DIEGO WORKFORCE PARTNERSHIP (SDWP)
2016-2017 Workforce Innovation and Opportunity Act (WIOA)
Fiscal Compliance Checklist

SUBRECIPIENT: _____ CONTRACT(S): _____

A. COMPETENCY ATTAINMENT	YES	NO	N/A	COMMENTS
1. Does your organization have written instructions for an internal control system to ensure appropriateness of the training provided to the participant and validity of the placement of the participant?				
2. Has each staff member received a copy of the above written control system?				
3. Has your organization designated a responsible official for implementation of the above control system?				Name and title:
4. For invoice validation purposes, does your organization's control system keep track of and document:				
• The actual training hours received and the competencies achieved by each participant for compliance with the contractual requirements?				
• The termination of each participant, including detailed certification by the employer if the participant is placed?				

References: 29 CFR Part 95, Section 95.21 and 20 CFR Part 683, Section 683.200, 683.215, 683.300 and 683.302

B. FINANCIAL MANAGEMENT				
1. Does your organization have written accounting procedures?				
2. Does your organization's accounting system provide that all transactions be:				
• Supported by written documentation?				
• Reviewed and approved by an appropriate level of management other than the originator?				

B. FINANCIAL MANAGEMENT (Continued)	YES	NO	N/A	COMMENTS

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3. Does your accounting system provide a mechanism for • Reporting revenues and expenditures in accordance with Generally Accepted Accounting Principles (GAAP)? • Reporting revenues and expenditures on accrual basis? • Grant requirements and provisions?				
4. Does your accounting system provide for the identification of revenues and expenses of WIOA funds separately from other programs?				
5. Does your accounting system have the ability to provide an audit trail between support documentation and the finance reports and to provide separate report(s) for cash need/advance(s)?				
6. Are there written procedures governing the maintenance and retention of records?				
7. Are accounting records retained in a retrievable manner?				
8. Are accounting duties separated so that no one individual has complete authority over an entire financial transaction?				
9. Has your organization been audited within the past two years? If yes, when? If "Yes",				
a. What were the last two fiscal years being audited?	Please indicate fiscal year end and have copy of the report available for review.			
b. Are there any findings?				
c. Have the findings been resolved?				
d. Has a copy of your latest audit been provided to SDWP within the required time limits?				

B. FINANCIAL MANAGEMENT (Continued)	**YES**	**NO**	**N/A**	**COMMENTS**
10. Does your organization have any SDWP-funded subrecipient(s)? If "Yes",				
a. Is each of the subrecipient approved by SDWP?				
b. Have the Federal guidelines as outlined in Section 29 of the contract general provisions been followed during the subrecipient selection process?				
c. Does your organization have a system to oversee/monitor your subrecipient(s) programmatically and fiscally?				
11. Are responsible officials of your organization who are handling funds received or disbursements made covered by fidelity bonds? Is SDWP named as an additional insured?				Please provide copies of insurance policies.
12. Does your organization have the required amount of casualty and liability insurance, including sexual misconduct insurance, if a youth service provider?				Please provide copies of insurance policies.
13. Does your organization have a separate bank account designated for WIOA funds to facilitate the computation of interest earned?				Please provide name of bank and account number
14. Does your organization have written accounting procedures that adequately cover:				
• Recording of receipts immediately upon receipt?				
• Supervising/observing cash handling procedures?				
• Providing adequate physical security for cash?				
• Posting records timely from initial receipt records?				
• Segregating record keeping and cash handling duties?				

B. FINANCIAL MANAGEMENT (Continued)	**YES**	**NO**	**N/A**	**COMMENTS**
15. Does your organization have written procedures that adequately cover:				
• Making payments by pre-numbered checks?				
• Safeguarding blank check supply?				
• Maintaining source documentation for all disbursements?				
• Requiring two signatures on checks?				
• Reconciling bank/trust accounts monthly?				
16. Are surprise counts of the petty cash conducted periodically and properly documented by your organization? If yes, how frequently?				
17. Does your organization's payroll system meet the following:				
• Has each employee (salary and hourly) completed a personnel activity report (PAR) based on time and attendance or their equivalent?				
• Is the PAR based on an after-the-fact determination of efforts?				
• Does the PAR identify efforts spent on project by funding source?				
• Is the PAR signed by a) Participant/staff? b) Supervisor?				
• For governmental entities, the required time effort certifications are prepared.				
• Are all payees bona-fide staff/participants?				
• Staff/participant paid only by checks?				
• Preparation of payroll entirely separate from and independent of delivery of paychecks?				
• Retention of payroll withholding forms, including payroll tax reports?				

References: 29 CFR Part 95, Section 95.21 and 20 CFR Part 683, Section 683.200, 683.215 and 683.300

C. PROGRAM INCOME	YES	NO	N/A	COMMENTS
1. Has your organization established a system for tracking reporting program income? • List period covered by most recent report and date report submitted to SDWP.				
2. Has your organization timely reported program income on a monthly basis to SDWP?				
3. Has your organization: • Submitted a plan for the use of the reported program income monthly? If yes, list last submission date. • Has the plan been approved by SDWP?				
4. Has interest income earned, if any, on WIOA Title I funds been included in program income?				
5. Is documentation in support of the reported program income available for review by monitor/auditors?				

References: 29 CFR Part 95, Section 95.21 and 96.22; 20 CFR Part 683, Section 683.200, 683.215 and 683.300; WIOA Sections 184, 185 and 195; WOIA Directive WSD 15-25 WIOA Program Income

D. CASH MANAGEMENT/INTEREST INCOME	YES	NO	N/A	COMMENTS
1. Is your organization aware of the current SDWP policies concerning cash management?				
2. Has your organization received any cash advances from SDWP in the previous program year?				
If "Yes" Does your cash management system include indication of cash need and request for payment of cash advance?				
3. Have these cash advances been paid back to SDWP? When?				

D. CASH MANAGEMENT/INTEREST INCOME (Continued)	YES	NO	N/A	COMMENTS
4. Has your organization received any cash advances from SDWP during this program year?				
5. Has your organization established an interest income account from which all interest earned on funds received from SDWP (through advances or under a cost reimbursement contract) has been reported and refunded to SDWP on a quarterly basis?				
6. If you had a cash advance during this program year, did you earn interest on it?				
7. If the answer for #6 is "No", please explain why:				
8. If the answer for #6 is "Yes", did you refund all the interest to SDWP at the end of the quarter?				

References: 29 CFR Part 95, Section 95.21 and 96.22; 20 CFR Part 683, Section 683.200, 683.215 and 683.300; WIOA Sections 184, 185 and 195; WIOA Directive WSD 15-25 Program Income

E. BUDGETING / ALLOCATION				
1. Does your organization have a system to plan, control and charge expenditures consistent with applicable allowable costs/cost principles and contract requirements and budgets?				

E. BUDGETING / ALLOCATION (Continued)	**YES**	**NO**	**N/A**	**COMMENTS**
2. Does your organization have a system to ensure that administrative costs charged to WIOA Title I programs are consistent with the definition of administrative costs and comply with the administrative cost limit? Administrative costs are defined as follows per 20 CFR 683.215. (1) Overall general administrative functions (such as accounting, Procurement, property management, personnel management, payroll, coordinating the resolution of findings, audit, general legal services, developing systems and procedures, and fiscal agent); (2) Performing oversight and monitoring responsibilities related to WIOA administrative functions; (3) Costs of goods and services required for administrative functions: (4) Travel costs incurred for official business in carrying out administrative activities or the overall management of the WIOA system; (5) Costs of information systems related to administrative functions; (6) Continuous improvement activities may be charged to the administration category based on the nature of the activity to be improved. (Documentation of such charges must be maintained.)				
3. Does your organization have a system to ensure that none of the administrative costs (as defined in 20 CFR 683.215) are charged as program costs under WIOA Title I?				
4. Does your organization have a Cost Allocation Plan (CAP)?				
If so, was it accepted by SDWP?				Acceptance Date:
Is the CAP updated as needed?				

E. BUDGETING / ALLOCATION (Continued)	**YES**	**NO**	**N/A**	**COMMENTS**
5. Does the cost allocation methodology in your Cost Allocation Plan satisfy the following criteria?				
• Consistent with GAAP;				
• Consistent with the applicable 2CFR Part 200 requirements;				
• For **America's Job Center of California Operator**, is accepted by each partner's independent auditors to satisfy the audit testing required under the Single Audit Act and 2 CFR Part 200 ;				
• Is the base used to distribute shared costs constructed with actual data (not budgeted data);				
• Are the shared costs supported by actual cost data; and				
• Does not permit the shifting of costs that are not allocable to or do not benefit a specific program to said program.				
6. Does your organization have procedures which ensure that consistent treatment is applied in the distribution of charges as direct, shared direct, or indirect to all funding sources?				
7. Does your organization have an approved indirect cost allocation plan or a negotiated indirect cost rate?				
List organization who approved the rate and the date of approval:				
8. Does your organization have an allocation method for other joint costs to be distributed among the various activities or programs?				

References: 20 CFR Part 683, Section 683.200, 683.215 and 683.300; 2 CFR Part 200

F. MATCHING	YES	NO	N/A	COMMENTS
1. If matching funds/contributions are required by WIOA, has your organization established procedures and controls to ensure that the federal/state funds expended are being matched at the required rate?				
2. Do the matching funds/contributions meet the requirements of the valuation methodology consistent with the applicable federal regulation found in the 29 CFR 95.23 and 2 CFR Part 200?				
3. Are contributions / in-kind services provided by your organization acceptable as match for federal funds?				
4. Are the matching contributions fully documented by your organization?				

Reference: 29 CFR Part 95, Section 95.23

G. FACILITIES/EQUIPMENT/ PROCUREMENT/PROPERTY CONTROL	YES	NO	N/A	COMMENTS
1. Are your organization's facilities and equipment sufficient and adequate for the type of training being conducted and the number of individuals participating?				
2. Who is the designated procurement authority of your organization? Please provide name and title.				
3. Does your organization have written procurement policies and procedures for free and open competition?				Please provide a copy.
• If no, please explain how your organization complies with procurement procedures required in 20 CFR 95.44 and 97.36				

G. FACILITIES/EQUIPMENT/ PROCUREMENT/PROPERTY CONTROL (Continued)	**YES**	**NO**	**N/A**	**COMMENTS**
4. Do your organization's written procurement policies include a code of conduct for employees conducting procurement, including criteria regarding conflict of interest?				
5. If there is/are SDWP funded subcontract(s), does your organization maintain a procurement log to document how the subrecipient(s) was/were selected?				Please provide a copy.
• If no, please explain how your organization documents the procurement process.				
6. How does your organization ensure that no awards are made at any level to a party who is debarred or suspended or is otherwise excluded from participation in Federal assistance programs? [29 CFR 95.13 and 97.35]				
7. Does your organization maintain a list(s) of prequalified persons, firms, or other organizations that are used in acquiring goods and services? [29 CFR 97.36(c)(4)]				
If yes, please;				
• Describe the type(s) of prequalified list(s) maintained;				
• Indicate the method(s) used for developing prequalified list(s)				
• Describe how prequalified list(s) are kept current.				

8. Please describe your organization's procedures for small purchase procurements:
Note: Per Operations Manual, Chapter 3, Section 3.6.2, two documented quotes must be obtained for purchases from $1 - $9,999. Request for Quote (RFQ) with 3 or more written quotes must be obtained for purchases from $10,000 - $49,999.

9. What is your organization's dollar amount limit for small purchase?	

G. FACILITIES/EQUIPMENT/ PROCUREMENT/PROPERTY CONTROL (Continued)

10. Please describe your organization's procedures for conducting the competitive proposal (RFP) method of procurement, including technical evaluations of qualified proposals and for selecting the awardee(s). [29CFR 95.44 and 97.36(d)(3)(iii)]

11. Please describe your organization's procedures for Sealed Bid/Invitation for Bid (IFB) method of procurement.

12. Please describe your organization's procedures for the non-competitive (Sole Source) method of procurement.

13. What is the process used to procure services or goods in the event of a failed competition (during the RFP method)?

	YES	NO	N/A	COMMENTS
14. If WIOA Title I funds have been spent for construction or purchase of facilities, did such expenditures meet the following criteria [20 CFR 683.235]? (1) To meet a recipient's obligation to provide physical and programmatic accessibility and reasonable accommodation as required by the Rehabilitation Act of 1973 and The Americans with Disabilities Act of 1990; (2) To fund repairs, renovations, alterations and capital improvements of property; (3) Job Corps facilities; (4) To fund disaster relief employment on projects for demolition, cleaning, repair, renovation, and reconstruction of damaged and destroyed structures located within a disaster area.				
15. If WIOA Title I funds have been spent on renovations or repairs, has your organization received prior approval from SDWP?				

G. FACILITIES/EQUIPMENT/ PROCUREMENT/PROPERTY CONTROL (Continued)	YES	NO	N/A	COMMENTS
16. Does your organization maintain an updated inventory list of SDWP/WIOA property currently assigned to its custody?				
17. Are SDWP/WIOA properties checked by periodic physical inventories? If yes, list last inventory date:				Date:
18. Is SDWP/WIOA property being used by your organization solely for WIOA programs?				
19. Is the use of building and equipment being charged to the program through: • Use allowance method or				
• Depreciation method?				
20. If the use allowance method is followed, does the applied rate exceed 2% for building and 6 2/3% for equipment?				
21. If the depreciation method is followed, has the depreciation been computed in accordance with Generally Accepted Accounting Principles? [2 CFR Part 200, Section 436]				

References: 20 CFR Part 683, Section 683.200, 667.215 and 683.300; 29 CFR Part 95, Sections 95.21, 95.34 and 95.40; WIOA Directive WSD 12-10, Procurement

H. SUPPORTIVE SERVICES

1. Does your organization provide supportive services? If yes,

- Is the organization in compliance with established procedures in SDWP's Supportive Service Policies for youth and America's Job Center of California Programs?
- Does the organization provide adequate separation of duties to ensure appropriate internal control over supportive services payments?
- Does the organization document assessment of need for allowable supportive services?
- Does the organization keep required receipts for supportive services in the participant files?

References: 2 CFR Part 200.302; 20 CFR Part 683, Section 683.200, 683.215, 683.300; 29 CFR Part 95, Sections 95.21, 95.34

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I. REGULATIONS/COST PRINCIPLES	YES	NO	N/A	COMMENTS
1. In performing the responsibilities under the contract/service agreement(s) with SDWP, does your organization fully comply with the following regulations and cost principles, including any subsequent amendments?				
• 20 CFR Part 683, Administrative Provisions under Title I of the Workforce Innovation and Opportunity Act				
• CFR Part 99, Audits of States, Local Governments, and Non-Profit Organizations				
• 29 CFR Part 96, Single Audit Act				
• 29 CFR Part 93, Lobbying Certification				
• Workforce Services Directive Number WSD16-06, Annual Salary and Bonus Limitation of $185,100 per executive level employee				
• All Parts and Attachments in the contract/service agreement(s) with SDWP				

I, THE UNDERSIGNED, CERTIFY THAT THE INFORMATION PROVIDED IN RESPONSE TO THIS QUESTIONNAIRE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE.

NAME: _____
ORGANIZATION: _____
TITLE: _____

SIGNATURE: _____ DATE: _____