



POLICIES AND PROCEDURES

SECTION: Operations	POLICY #: OPS 16	PAGE 1 of 3
TITLE: Monitoring, Audit and Finding Resolution	EFFECTIVE DATE: 12.26.2024	
SUPERSEDES: OPS 17 Monitoring, Audit and Finding Resolution		DATED: 09.01.2021

PURPOSE:

In order to comply with the Workforce Innovation and Opportunity Act (WIOA) Final USDOL Regulations at 20 CFR § 683.410, and the Uniform Guidance at 2 CFR 200, in particular 2 CFR §§200.327, 200.328, 200.330, 200.331, and USDOL exceptions at 2 CFR part 2900 that requires subrecipients conduct regular oversight and monitoring of their programs and those of their subrecipients and contractors, CareerSource North Central Florida (CSNCFL) reports to the North Central Florida Workforce Development Board (NCFWDB) and to the Dual County Workforce Development Council (DCWDC) and has adopted the policy and procedures detailed below. This policy establishes a program and fiscal oversight, monitoring, audit and findings resolution process.

APPLICATION:

This policy applies to all CSNCFL funding streams, those of its sub-recipients and contractors including but not limited to Eligible Training Providers, (ETP) providers, On-the-Job Training (OJT) providers, incumbent worker providers, work experience sites and such other programs and funds under the administration of CSNCFL and its governing boards.

POLICY:

It shall be the policy of CSNCFL and its governing board to:

1. Comply with program and fiscal monitoring requirements applicable to the grant funding streams it receives by:

- a. Employing quality assurance staff to review program operations on an ongoing and regular basis.
 - b. Procuring external monitors who shall be qualified and have the experience to perform program and fiscal reviews which shall be conducted at least once a year.
 - c. Mandating its sub-recipient service providers to monitor their programs in accordance with their sub-recipient agreement provisions.
2. Assure that monitoring reviews shall minimally
- a. Determine that expenditures have been made against the proper cost categories and within the cost limitations specified for WIOA and all other grant funding streams administered by CSNCFL.
 - b. Determine compliance with the provisions of WIOA and all other grant funding streams administered by CSNCFL.
 - c. Assure compliance with the Uniform Guidance at 2 CFR part 200 et al.
 - d. Determine compliance with the nondiscrimination, disability, and equal opportunity requirements of sec. 188 of WIOA, including the Assistive Technology Act of 1998 (29 U.S.C. 3003).
3. Assure that if CSNCFL or its subrecipients expend a minimum of \$750,000¹ (combined) of federal funds from all sources in a fiscal year that an organization-wide Single Audit will be conducted in accordance with 2 CFR 200-part F and/or FS §215.97 The Florida Single Audit Act. CSNCFL shall include appropriate clauses in Agreements with its sub-grant recipients to require compliance with 2 CFR 200 Part F. This requirement shall be required of commercial sub-recipients as provided for in the Uniform Guidance.
- a. CSNCFL shall ensure audit requirements set forth in the Master Agreement Florida Commerce are included in contracts with firms engaged to perform the audit of their organization.
4. Initiate corrective action with respect to any findings or observations identified in a monitoring, review or audit performed by CSNCF, its sub-recipients, the State of Florida, Florida Commerce, or the United States Department of Labor
5. Include all monitoring reports, reviews and audits on the Agenda of the NCFWDB including the Agenda of the NCFWDB Finance Committee and on the Agenda of the DCWDC so that the governing boards are advised of any observations or findings identified and the corrective action implemented.

¹ The \$750,000 threshold is subject to change pursuant to the Federal Single Audit Act. Any references in this document to this threshold will automatically change to comply with Federal requirements

PROCEDURE

1. In developing a monitoring protocol CSNCFL shall include the testing of financial transactions and program operations based upon:
 - a. Florida Commerce Fiscal and Program Monitoring tools published each year.
 - b. The compliance section of the Single Audit as it applies to the grant funding streams administered by CSNCFL.
 - c. The sub-recipient agreement requirements for funds awarded through a sub-grant recipient agreement.
 - d. The USDOL Monitoring Guides found at https://www.dol.gov/sites/dolgov/files/ETA/grants/pdfs/2018_Core_Monitoring_Guide.pdf
2. Any findings or observations shall cite to the statute, regulation or policy for which an incidence of noncompliance has been identified.
3. In responding to any finding or observation, CSNCFL and/or its subrecipients as applicable, shall indicate whether they agree or disagree and cite to the supporting statute, regulation, or policy if they disagree. If they agree they shall indicate in writing the corrective action taken to rectify the finding.
4. Under certain circumstances monitoring or audit findings may be disputed and appealed. In such cases CSNCFL or its sub-grant recipient shall follow state policies applicable to dispute findings.

OFFICIAL SIGNATURE

PHYLLIS MARTY
Chief Executive Officer