

Local Workforce Development Board (LWDB) 2018-19 Financial Monitoring Tool

**Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity**

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OVERVIEW

Purpose:

The Financial Monitoring Tool (tool) was developed to provide the framework for monitoring activities to be performed for Local Workforce Development Board (LWDB) subrecipients of the Department of Economic Opportunity (DEO). As set forth in the following authoritative publications, DEO is required to perform monitoring of its subrecipients:

- Workforce Innovation and Opportunity Act (WIOA), Section 184
- 31 USC 7502(f)(2)(B), Single Audit Act Amendments of 1996, (Pub. L.104-156),
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 20 CFR 667, Administrative Provisions Under Title I of the Workforce Investment Act
- Federal granting agency regulations, including:
 - 29 CFR 95.21 and 97.20, Standards for financial management systems
 - 29 CFR 95.51 and 97.40, Monitoring and reporting program performance
- (Florida's) Chief Financial Officer Memorandum No. 06

The tool reflects the financial monitoring universe for the LWDBs. Based upon the risk assessment, DEO will determine the sections and depth to be performed for each LWDB.

Document Contents: This document contains the following sections of information:

- **Section 1 – Objectives** – Objectives are the major areas for review.
- **Section 2 – Testing Procedures** – Lists the procedures that will be executed as part of monitoring activities.
- **Section 3 – Basis or Source** – Lists the documents and resources which are to be used by the monitoring teams to evaluate compliance.

SECTION 1 – OBJECTIVES

The following are the major areas for review (Objectives) and the projected outcome of the review (Purpose). Testing procedures described later in this document are focused on meeting the overall purpose of an objective.

Objective Name	Purpose
1.0 Prior Year Corrective Action Follow-up	To determine if the corrective actions were implemented as described in the prior year monitoring report and/or the approved preventive / corrective action plan.
2.0 Financial Management Systems	To gain an understanding of the financial management systems processes and assess whether the existing policies and procedures provide for accurate, current and complete disclosure of the financial results of each grant program.
3.0 Internal Control Environment	To gain an understanding of the internal control processes in order to assess whether the internal controls reasonably assure compliance with federal laws, regulations, and program compliance requirements.
4.0 Cash Management and Revenue Recognition	To determine if appropriate and sufficient cash management and revenue recognition procedures are in place and being followed, in accordance with federal and state requirements, and organizational policies.
5.0 SERA Reporting and Reconciliation	To determine if the required reconciliations between the financial records and SERA have been appropriately performed on a timely basis and adequately documented.
6.0 Prepaid Program Items	To determine if all prepaid program items are adequately safeguarded, managed, tracked and reported.
7.0 General Ledger and Cost Allocation Statistics	To review the General Ledger and Cost Allocation Statistics for items to be included in disbursement samples, desk reviews, on-site reviews, or additional follow-up.
8.0 Payroll and Personnel Activity Report (PAR) Testing	To determine if payroll records are properly maintained for all employees; determine if PARs comply with applicable cost principles; verify salary and benefit costs are charged/allocated to funding sources in accordance with the PAR, Cost Allocation Plan, or ICRP; determine if timely and accurate procedures are established and followed for separated employees.
9.0 Salary & Bonus Cap	To determine if the salary and bonuses paid to employees and charged to grant programs are subject to the Salary and Bonus Cap for the calendar year, and ensure it does not exceed the cap.
10.0 Purchasing/Procurements	To determine if purchasing/procurement transactions comply with the appropriate federal or state procurement laws, and organizational policies.
11.0 Contracting / Contract Monitoring (Goods and Services for the LWDB's use)	To determine if the contracting process and contract monitoring comply with federal/state requirements, and organizational policies.

Objective Name	Purpose
12.0 Subawarding / Subrecipient Monitoring (Services for carrying out a portion of the Federal award)	To determine if the LWDB's subawarding and subrecipient monitoring activities comply with federal requirements, and the organizations policies and procedures.
13.0 Property Management	To determine if property management activities comply with federal requirements, and the organizations policies and procedures.
14.0 Disbursement Testing	To determine if non-payroll related disbursements are reasonable, necessary, allocable and properly recorded in the financial records.

SECTION 2 – TESTING PROCEDURES

The following tasks are to be performed annually via desk review(s) or site visit(s).

Procedure Number	Objective/Testing Procedure
1.0	Prior Year Corrective Action Follow-up
1.1	Review prior year monitoring report. Provide a summary list of all items from the prior year report. Determine if any follow up is needed/corrective was taken.
1.2	Document recurrence of prior year items, as appropriate.
2.0	Financial Management Systems
2.1	Conduct interviews with members from each of the following groups to determine whether the existing financial management policies and procedures provide for accurate, current and complete disclosure of the financial results of each grant program. Key staff include:
2.2	Finance Management Personnel – Chief Financial Officer, Finance Director, etc.
2.3	Operations Personnel – Operations/Program Manager, Vice President, Assistant Executive Director, Director of Information Technology Services, etc.
2.4	Human Resources Personnel – Human Resources Director, etc.
2.5	Purchasing Manager or other staff assigned these duties.
2.6	Obtain and review policies and procedures and other documentation to determine if the LWDB's financial management system addresses the following standards:
2.7	Accurate, current and complete disclosure of the financial results of each federal award or program is maintained.
2.8	Records adequately identify the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.
2.9	Effective control over and accountability for all funds, property and other assets are maintained.
2.10	Comparison of expenditures with budget amounts for each federal award are performed.
2.11	Written procedures to minimize the time elapsing between the cash draw down of funds from DEO and the payment of expenditures are in place.
2.12	Written procedures for determining the allowability of costs in accordance with applicable cost principles and terms and conditions of each grant program are in place.
2.13	Determine if processes and procedures are in place regarding compliance with two provisions of the Sarbanes-Oxley Act (SOX) that apply to all corporate entities, including non-profit organizations. The two provisions applicable to non-profit organizations are:
2.14	It is illegal for any corporate entity to punish whistleblowers or retaliate against any employee who reports suspected cases of fraud or abuse (SOX, Section 1107, Section 1513 of Title 18, USC).

Procedure Number	Objective/Testing Procedure
2.15	It is a crime to alter, cover up, falsify, or destroy any document that may be relevant to an official investigation (SOX, Section 1102, Section 1512 of Title 18, USC).
2.16	Based on the review of procedures and results of testing, evaluate the following:
2.17	Policies reflect current processes.
2.18	Management has a formal process for updating policies and communicating updates to staff.
2.19	Verify the LWDB maintains liability insurance.
2.20	Document any deficiencies for potential further testing.
3.0	Internal Control Environment
3.1	Review responses to the 2018-19 Internal Control Questionnaire and Assessment (ICQ) to determine if the self-assessment indicates that further testing is needed. Review the comments/explanations to determine whether there are compensating controls to properly address identified risks. If necessary, follow-up with LWDB management.
3.2	Review the most recent LWDB audit report to determine if the auditors reported any internal control material weaknesses or significant deficiencies or questioned costs. For any identified issues, review the LWDB response and follow-up by the auditors or DEO to determine whether the actions taken adequately addressed the issues.
3.3	Based on the ICQ responses, review of the audit, and review of the policies, procedures and processes, evaluate whether management has established and maintains internal controls designed to reasonably ensure compliance with federal laws, regulations and program compliance requirements.
3.4	Document any deficiencies for potential further testing.
4.0	Cash Management and Revenue Recognition
4.1	Determine the following with regard to receipts from federal sources:
4.2	LWDB deposits funds in an interest-bearing account.
4.3	LWDB management properly accounts for interest earned and bank fees.
4.4	Determine that monthly bank reconciliations are performed for all bank accounts containing LWDB Federal/State funds. The following steps include:
4.5	LWDB timely reconciles bank balances to general ledger balances.
4.6	LWDB follows-up on errors or discrepancies to ensure resolution.
4.7	Appropriate level of LWDB management reviews and approves the reconciliations in a timely manner with adequate supporting documentation.
4.8	Appropriate analysis of interbank transfers, pending reconciling items or other unusual activities is performed timely and adequately documented.
4.9	For the monthly bank reconciliation sample selected, review cancelled checks for large and/or unusual items and follow up on items as necessary. The following steps include:
4.10	Disbursement checks are signed in accordance with LWDB's policies.
4.11	Checks timely clear the bank.
4.12	Appropriate handling of stale or outstanding items in accordance with LWDB policies.
4.13	Checks are used in sequence.
4.14	Voided checks are properly accounted for.
4.15	Determine the LWDB meets the following with regard to requests for cash (draws):

Procedure Number	Objective/Testing Procedure
4.16	Cash needs are determined through documented policies and procedures.
4.17	Cash amounts requested approximate a reasonable request for cash that limits the cash-on-hand to amounts necessary for pending disbursements and not exceeding two weeks cash need.
4.18	The estimate of cash need considers any refunds, interest, program income, or other offsetting amounts.
4.19	The time between receipt of cash, disbursements, and checks clearing the bank should be reasonable and consistent with written policy.
4.20	Determine if revenues from other sources (i.e., non-DEO funds) are properly classified and recorded by the LWDB. The following steps include:
4.21	LWDB has procedures in place to appropriately account for revenues from other sources.
4.22	LWDB appropriately records revenues from other sources in the general ledger.
4.23	LWDB accounts for revenues from other sources as other income, when appropriate.
4.24	Document findings, issues of non-compliance, observations, and technical assistance items as appropriate.
5.0	SERA Reporting and Reconciliation
5.1	Obtain and review the SERA policies and, if necessary, discuss processes with a member of the finance team.
5.2	For the month(s) selected for testing, query the Financial Summary Report (FSR) from SERA and compare to the GL expenditures reported by grant.
5.3	Verify documentation is available from the organization's financial records to support the expenses reported for each grant for the month(s) tested.
5.4	Verify costs reported in SERA were reconciled to the organization's financial records for each grant for the month(s) tested.
5.5	If there were discrepancies or variances, was there timely follow-up and resolution?
5.6	Determine if policies and procedures were followed.
5.7	Document any findings, issues of non-compliance, observations, and technical assistance items as appropriate.
6.0	Prepaid Program Items
6.1	Obtain and review the policies and procedures pertaining to pre-paid program items to obtain an understanding of the process.
6.2	Review the custodial and distribution practices of prepaid program items and determine if the inventory on-hand is adequately safeguarded.
6.3	Determine if a physical inventory is performed, reconciled, and timely reviewed by management.
6.4	<p>Review the processes to determine if there is adequate segregation of duties over custody and record keeping for prepaid program items.</p> <p>Conduct a walk-through of the distribution process (at least one Career Center). Walk-through is not necessary if the only prepaid program items are bus passes. (Examples: limited access, stored in locked safe, custody of transfer logs, log-sheets for issuance to participants, etc.).</p>

Procedure Number	Objective/Testing Procedure
6.5	Determine if prepaid programs items are used within the period of availability.
6.6	Review transactions, documentation, and other activity for reasonableness.
6.7	Analyze activity from the beginning of the monitoring year through the last month available for testing by obtaining the monthly usage of prepaid program items, (gas and incentive cards, and bus passes).
6.8	Document the ending balance on-hand for the test month(s) for each prepaid item.
6.9	Compare the average monthly usage calculated for each program item to the balance of prepaid items on-hand at the end of each month.
6.10	Determine whether the balances are reasonable. If not, determine if there is a reasonable business rationale for the balance.
6.11	Document findings, issues of non-compliance, observations, and technical assistance items as appropriate.
7.0	General Ledger Review and Cost Allocation Statistics Review
7.1	Review the general ledger for items to be included in desk reviews, on-site reviews, or additional follow-up.
7.2	For the test month, review cost allocation statistics to determine if the statistics are:
7.3	Calculated in accordance with cost principles and program requirements, considering any restrictions.
7.4	Calculated in accordance with the current cost allocation plan.
7.5	Applied in accordance with the current cost allocation plan. (example: correct allocation percentage and total allocation is 100%)
7.6	Supported by adequate and appropriate source documentation (total cost, direct cost, FTE's, PARs, square footage, etc.).
7.7	If applicable, are funding decisions within the statistics allowable (certain grants are more restrictive).
7.8	Document findings, issues of non-compliance, observations, and technical assistance items as appropriate.
8.0	Payroll and Personnel Activity Report (PAR) Testing
8.1	For one payroll period of all salary and benefits costs:
8.2	Determine if the cost of salaries and benefits are charged to the appropriate grants/funding sources and based on employee PARs.
8.3	Determine if the payroll is approved by responsible official(s) of the organization.
8.4	Determine and describe how the payroll costs are appropriately recorded in the general ledger.
8.5	<i>(Note: Sample sizes are based on the total number of employees of the organization)</i> For each sampled employee (for one payroll period):
8.6	Obtain and review a copy of the employee's position descriptions and duties; verify it agrees to the employee's activities.
8.7	Interview staff to gain an understanding of their job duties and responsibilities and complete testing as specified below:
8.8	Determine if the employee's salary and benefit costs are charged to appropriate grants, funding sources, cost pools, based on their position descriptions and duties.
8.9	Determine if the employee's benefit costs are charged to the funding sources proportionate to the salary charges.
8.10	Determine if the employee's PAR:

Procedure Number	Objective/Testing Procedure
8.11	Provides appropriate activity codes based on their job duties/functions.
8.12	Reflects an after-the-fact determination of actual activities.
8.13	Is signed by the employee or their supervisor.
8.14	Reasonably reflects the total activity for which the employee is compensated.
8.15	Determine if the employee's salary and benefits costs are appropriately recorded in the general ledger.
8.16	For separated employees, determine if proper separation procedures were followed in accordance with LWDB's policies and procedures.
8.17	Document findings, issues of non-compliance, observations, or technical assistance, as appropriate.
9.0	Salary and Bonus Cap Testing
9.1	For the 2018 <i>Salary & Bonus Cap</i> , perform the following testing tasks:
9.2	Verify the certification was submitted to DEO. Document the date received/reviewed by FMA.
9.3	Review the 2018 Salary-Cap Calculation worksheet completed by the LWDB to determine:
9.4	The LWDB identified the salary and bonus rate paid for the highest paid staff members.
9.5	Determine if the LWDB identified the annual salary and bonus rate for all staff greater than the annual salary and bonus cap.
9.6	Verify the salary rate listed agrees to the amount of total salary and bonus compensation paid per the employee's payroll records.
9.7	Review the supporting documentation for the salary cost subject to the salary cap. If the amount is less than 100%, ensure the methodology is reasonable and consistent.
9.8	If there was excess compensation above the cap, verify the LWDB made appropriate entries to reduce the level of funding from non-federal/non-state sources.
9.9	Document performance of other tests, if necessary.
9.10	Document findings, issues of non-compliance, observations, and technical assistance, as appropriate.
10.0	Purchasing/Procurements
10.1	Obtain and review policies and procedures and other documentation to determine whether the LWDB's procurement system addresses the following standards. If not addressed in policies and procedures, determine how the LWDB ensures they comply with the standards:
10.2	The LWDB utilizes its own documented procurement procedures which reflect applicable State and local laws and regulations and conform to applicable Federal law and procurement standards identified in 2 CFR Part 200, Subpart D.
10.3	The LWDB maintains written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. The conflict of interest standards must also address the requirements of 20 CFR 667.200(a) (4) related to LWDB Board members.
10.4	The LWDB uses procurement procedures that provide for, at a minimum, the following:
10.5	Avoid acquisition of unnecessary or duplicative items.

Procedure Number	Objective/Testing Procedure
10.6	Enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.
10.7	Maintain sufficient records to detail the history of the procurement.
10.8	Responsibility for the settlement of all contractual and administrative issues arising out of procurements.
10.9	Written procedures for procurement transactions must ensure that all solicitations have:
10.10	Clear and accurate description of the technical requirements for the material, product, or service to be procured.
10.11	All requirements which the offerors must fulfill in evaluating bids or proposals.
10.12	Ensure all prequalified lists of persons, firms, or products which are used are current and include enough qualified sources to ensure maximum open and free competition; potential bidders must not be precluded from qualifying during the solicitation period.
10.13	For individual procurements, the procurement procedures only allow for one of the following methods of procurement:
10.14	Micro-purchase
10.15	Small purchase
10.16	Sealed bids (formal advertising)
10.17	Competitive proposals
10.18	Noncompetitive proposals (proposal from only one source).
10.19	The organization must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
10.20	Cost or price analysis is made and documented in the procurement files in connection with every procurement action in excess of the Simplified Acquisition Threshold.
10.21	Verify the applicable requirements for Procurement Transactions are met for the samples selected:
10.22	Applicable to All Procurement Transactions
10.23	The good or service was procured in accordance with the procurement policies.
10.24	The procurement transaction demonstrates open and free competition.
10.25	There is a clear description of the goods or services needed.
10.26	Sufficient records maintained detailing the history of procurement, including rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract price.
10.27	The LWDB must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold, currently \$250,000, including contract modifications.
10.28	For equipment purchases, where appropriate, an analysis was made of lease versus purchase alternatives, and any other analysis to determine the most economical approach.
10.29	The selection was made on a basis consistent with the procurement instrument used (micro-purchase, small purchase procedures, sealed bids, or competitive proposals.)
10.30	There were no conflicts of interest (real or apparent), for LWDB staff members or Board of Director members.

Procedure Number	Objective/Testing Procedure
10.31	The award was not made to a debarred or suspended party, if applicable. Threshold for Debarment and Suspension is procurements greater than or equal to \$25,000, or procurements of Federally-required audit services in any amount.
10.32	The services were not procured from board members, unless allowable.
10.33	If required, the related-party purchase included the appropriate prior approval from CareerSource FL.
10.34	Related party procurements requirements were met. (i.e., voted on by 2/3 of board, not voted on by affected board member, conflict of interest form completed, purchases over \$25,000 reviewed by DEO/CSF as required.)
10.35	Procurements for WIOA Youth services are competitively procured.
10.36	Applicable to Small Purchases
10.37	Documentation (i.e. sales receipt, current catalog, or formal quote).
10.38	Files indicate the price or rate quotations were from an adequate number of qualified sources (more than one).
10.39	Review documentation of written or telephone quotes.
10.40	Determine if the documentation is adequate and the number of quotes obtained is in accordance with LWDB policies and procedures.
10.41	Applicable to Bid and Competitive Proposals
10.42	Public notice
10.43	Copy of RFP (i.e. technical requirements, statement of work, cost requirements and evaluation criteria).
10.44	Proposals Submitted
10.45	Evaluation of Proposals
10.46	Board Approval of Contracts (as applicable)
10.47	Contract Negotiations (if different than proposed price)
10.48	Award of contract to lowest bidder who met the technical requirements/specifications
10.49	Applicable to Sole Source or Other Non-Competitive Proposals
10.50	Documentation that this award was not feasible under any other procurement method: (i.e., item only available from a single source, emergency purchase, written authorization from DEO for non-competitive proposals, competition determined inadequate) cost analysis conducted.
10.51	Document findings, issues of non-compliance, observations, and technical assistance, as appropriate.
11.0	Contracting / Contract Monitoring
11.1	Obtain and review policies and procedures and other documentation to determine whether the organization's contract administration system addresses the following standards. If not addressed in policies and procedures determine how the LWDB ensures they comply with the standards:
11.2	All procurement contracts and other transactions between LWDBs and units of state or local governments using WIOA funds must be conducted only on a cost reimbursement basis. No provision for profit is allowed.
11.3	Any excess of revenue over costs incurred for services provided by LWDB is included in program income.

Procedure Number	Objective/Testing Procedure
11.4	The LWDB must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed.
11.5	Costs or prices based on estimated costs for contracts are negotiated using the Federal cost principles.
11.6	The cost plus a percentage of cost or percentage of construction cost methods of contracting shall not be used.
11.7	The organization must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement.
11.8	Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.
11.9	The LWDB must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.
11.10	The LWDB must maintain oversight ensuring contractors perform in accordance with the contract or purchase order.
11.11	For each sample selected, verify the required contract provisions are included, as follows, if applicable:
11.12	Contracts for more than the simplified acquisition threshold currently set at \$250,000, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
11.13	Contracts in excess of \$10,000 must address termination for cause and for convenience by the organization.
11.14	Equal Employment Opportunity (<i>contracts greater than \$10,000</i>)
11.15	Davis-Bacon Act, as amended (40 U.S.C.276a to a-7) (<i>construction contracts greater than \$2,000</i>)
11.16	Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c)
11.17	Contract Work Hours and Safety Standards Act (40 U.S.C. § 327–333); (<i>generally applicable to contracts in excess of \$100,000 that involve the employment of mechanics or laborers</i>)
11.18	Rights to Inventions Made Under a Contractor Agreement (<i>applies to contracts for experimental, developmental, or research work</i>)
11.19	Clean Air Act (42 U.S.C. § 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. § 1251 et seq.), as amended (<i>contracts greater than \$150,000</i>)
11.20	Debarment and Suspension (E.O.’s 12549 and 12689) (<i>applies to contracts greater than \$25,000 unless the contract is for federally required audit services</i>)
11.21	Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352) (<i>applies to contracts greater than \$100,000</i>)
11.22	Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act (42 U.S.C. 6962) (<i>applies to contracts with a state agency or agency of a political subdivision of a state that is greater than \$10,000</i>)
11.23	Contract relationship determination – Subrecipient or Contractor.
11.24	For each sample selected, verify that contract management procedures are performed for the following activities:

Procedure Number	Objective/Testing Procedure
11.25	Contract Administration
11.26	Contract Monitoring
11.27	Contract Close Out
11.28	Contract Termination
11.29	Document findings, issues of non-compliance, observations, and technical assistance as appropriate.
12.0	Subawarding / Subrecipient Monitoring (Services for carrying out a portion of the Federal award)
12.1	Obtain and review policies and procedures and other documentation to determine whether the organization's subaward administration system addresses the following standards. If not addressed in policies and procedures determine how the LWDB ensure they comply with the standards:
12.2	The LWDB must decide on the appropriate instrument for the Federal award (i.e., grant agreement, cooperative agreement, or contract). Grant agreements or fixed amount awards should be used for services for carrying out a portion of the federal award. The policies should address criteria for determining whether a grant agreement or fixed amount award is used.
12.3	The LWDB is responsible for oversight of the operations of the Federal award supported activities. The LWDB must monitor activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved.
12.4	Subaward Agreement Requirements:
12.5	Applicable to All Subawards
12.6	For each sample selected, verify the required Federal Award Identification information is included in the subaward, as follows:
12.7	Subrecipient name
12.8	Subrecipient's unique entity identifier (DUNS)
12.9	Federal Award Identification Number (FAIN)
12.10	Federal Award Date
12.11	Subaward Period of Performance Start and End Date
12.12	Amount of Federal Funds Obligated by the award
12.13	Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)
12.14	Name of Federal awarding agency, pass-through entity, and contact information for awarding official
12.15	CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement
12.16	Identification of whether the award is R&D; and
12.17	Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs)
12.18	Assessment of Subrecipients risk of non-compliance
12.19	Evaluate each subrecipient's risk of noncompliance consideration of such factors as: experience with the same or similar subawards; results of previous audits; new personnel or substantially changed systems; extent and results of Federal awarding agency monitoring.

Procedure Number	Objective/Testing Procedure
12.20	Specific subaward conditions upon a subrecipient if appropriate as described in § 200.207 Specific Conditions, if applicable.
12.21	Funds shall not be used to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II for DEO appropriated funds.
12.22	Additional requirements in order for the LWDB to meet its own responsibility to DEO including identification of any required financial and performance reports.
12.23	Approved federally recognized indirect cost rate or a rate negotiated between the organization and the subrecipient, or a de minimis indirect cost rate, if applicable
12.24	A requirement that the subrecipient permit the organization and auditors to have access to the subrecipient's records and financial statements as necessary.
12.25	Appropriate terms and conditions concerning closeout of the subaward.
12.26	Applicable to Fixed Amount Subawards
12.27	For each sample selected, verify the following is completed and/or included in the fixed amount subaward:
12.28	Prior written approval from DEO was obtained.
12.29	Payments are based on meeting specific requirements of the Federal award. Accountability is based on performance and results. The award amount was negotiated using the cost principles as a guide.
12.30	The organization used cost, historical, or unit pricing data to establish the fixed amount award with assurance that the subrecipient will realize no increment above actual cost.
12.31	If the award was terminated before completion of the project, the award amount was adjusted.
12.32	The subrecipient certified in writing to the organization at the end of the award that the project or activity was completed or the level of effort was expended.
12.33	The organization provided prior written approval to the subrecipient for changes in principal investigator, project leader, project partner, or scope of effort, if applicable.
12.34	Subaward Provisions Requirements. For each subaward sampled, verify the required contract provisions are included in the award, as applicable.
12.35	Equal Employment Opportunity
12.36	Copeland "Anti-Kickback" Act (18 U.S.C. 874 and 40 U.S.C. 276c)
12.37	Davis-Bacon Act, as amended (40 U.S.C.276a to a-7)
12.38	Contract Work Hours and Safety Standards Act (40 U.S.C. § 327–333)
12.39	Clean Air Act (42 U.S.C. § 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. § 1251 et seq.), as amended
12.40	Debarment and Suspension (E.O.'s 12549 and 12689)
12.41	Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)
12.42	Resource Conservation and Recovery Act (Under RCRA (P. L. 94–580 codified at 42 U.S.C. 6962)
12.43	Trafficking Victims Protection Act of 2000 (2 CFR 175)
12.44	Veteran's Priority of Service Provisions (38 U.S.C. 4215 and 20 CFR 1010)
12.45	Hatch Act (5 U.S.C. 1501-1508 and 7324)
12.46	Title VI of the Civil Rights Act of 1964 as amended, 42 U.S.C. 2000d et seq.
12.47	Title IX of the Education Amendments of 1972 as amended, 20 U.S.C. 1681 et. Seq.
12.48	The Age Discrimination Act of 1975 as amended, 42 U.S.C. 6101 et seq.

Procedure Number	Objective/Testing Procedure
12.49	Section 504 of the Rehabilitation Act of 1973 as amended, 29 U.S.C. 794
12.50	Title III of the Americans with Disabilities Act of 1990, 42 U.S.C. 12181 et seq.
12.51	Equal Treatment for Faith-Based Organizations (29 CFR 2, Subpart D)
12.52	Environmental Tobacco Smoke (Part C of P.L. 103-227)
12.53	Purchase of American-Made Equipment and Products (P.L. 103-333 §507)
12.54	Public Announcements and Advertising (P.L. 103-333 §508)
12.55	Office of Management and Budget (OMB) Circular
12.56	Drug-Free Workplace (P.L. 100-690, Title V, Subtitle D; 41 U.S.C. 701-702)
12.57	Codes of Conduct (29 CFR 95.42)
12.58	Lobbying (216.347, F. S., 29 CFR 93.100)
12.59	Confidential Records (119.021, F.S.); Retention requirements for records (2 CFR 200.333); Access to records (2 CFR 200.336)
12.60	Section 188 of the Workforce Investment Act of 1998 (WIA) (29 CFR 37)
12.61	Subaward File Requirements:
12.62	For each sample selected, examine supporting documentation to determine if the files include the following items:
12.63	A complete, executed (signed) subaward agreement.
12.64	Subaward relationship was determined – Subrecipient or Contractor.
12.65	For each sample selected, verify that subaward management procedures are performed for the following activities:
12.66	Subaward Administration:
12.67	Subaward Close Out:
12.68	Subaward Termination:
12.69	Subaward Monitoring Requirements:
12.70	For each sample selected, verify the following monitoring activities have been performed by the LWDB:
12.71	The LWDB reviewed any required financial and programmatic reports.
12.72	The LWDB verified that the subrecipient was audited, if required.
12.73	The LWDB ensured that the subrecipient took timely and appropriate action on all deficiencies pertaining to the subaward that were detected through audits, on-site reviews, and other means.
12.74	The LWDB issued a management decision for audit findings pertaining to the subaward.
12.75	The LWDB provided training and technical assistance on program-related matters.
12.76	The LWDB performed on-site reviews of the subrecipient's program operations.
12.77	The LWDB made adjustments to their records based on the results of the subrecipient's audits, on-site reviews, or other monitoring activities.
12.78	For each sample selected, using appropriated funds subject to a Salary Cap, verify the organization completed the Salary & Bonus Cap testing over its subrecipients:
12.79	The LWDB tested salaries & bonuses of all subrecipient staff whose total compensation was determined to be in excess of the salary & bonus cap for that calendar year.
12.80	Appropriate entries were made to reduce the level of funding, if instances of amounts in excess of the limit were determined.
12.81	Appropriate supporting documentation was maintained by the LWDB.

Procedure Number	Objective/Testing Procedure
12.82	Document findings, issues of non-compliance, observations or technical assistance, as appropriate.
13.0	Property Management
13.1	Obtain and review policies and procedures and other documentation to determine whether the LWDB addresses the following prior approval requirements for Equipment and other Capital Expenditures:
13.2	Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval from DEO.
13.3	Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval from DEO.
13.4	Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval from DEO.
13.5	Special arrangements and alterations costs incurred specifically for a Federal award are allowable as a direct cost with the prior approval from DEO.
13.6	Obtain and review policies and procedures and other documentation to determine whether the LWDB addresses the following requirements for Federally-owned and Exempt property:
13.7	The LWDB has policies and procedures that address the requirements for federally-owned property identified in 2 CFR 200.312(a).
13.8	The LWDB has policies and procedures that address the requirements for federally-owned property identified in 2 CFR 200.312(b).
13.9	The LWDB has policies and procedures that address the requirements for federally-owned property identified in 2 CFR 200.312(c).
13.10	Obtain and review policies and procedures and other documentation to determine whether the LWDB addresses the following requirements for Equipment and Other Capital Expenditures:
13.11	Title requirements for equipment acquired with federal awards identified in 2 CFR 200.313 (a). (Does title vest w/ LWDB?)
13.12	Address the Use requirements for equipment acquired with federal awards identified in 2 CFR 200.313 (c).
13.13	The LWDB completes the following Management requirements for equipment acquired with federal awards identified in 2 CFR 200.313 (d).
13.14	Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title , the acquisition date , and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

Procedure Number	Objective/Testing Procedure
13.15	A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
13.16	A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
13.17	Adequate maintenance procedures must be developed to keep the property in good condition.
13.18	If the LWDB is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
13.19	The organization completes the following Disposition requirements for equipment acquired with federal awards identified in 2 CFR 200.313 (e).
13.20	Equipment with a current per unit fair market value of \$5,000 or less are retained, sold or otherwise disposed of with no further obligation to DEO.
13.21	Equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the organization or sold. The organization will request disposition instructions from DEO.
13.22	The LWDB may transfer title to the property to another LWDB.
13.23	Document findings, issues of non-compliance, observations or technical assistance, as appropriate.
14.0	Disbursement Testing
14.1	For all disbursement samples, verify the compliance requirements set forth for each item selected:
14.2	Disbursement complies with applicable Federal cost principles.
14.3	Disbursement complies with applicable grant requirements.
14.4	LWDB reviewed and approved the expenditure in accordance with its policies.
14.5	When applicable, Prior Approval was obtained in compliance with DEO's "Prior Approval Guidance for DEO Workforce Subrecipients".
14.6	Disbursement complies with the period of availability.
14.7	Related party transactions comply with 445.007(11), FS and CareerSource Florida (CSF) Contracting Policy.
14.8	Supporting documentation provided is sufficient to verify compliance with applicable laws, rules and regulations
14.9	Correctly allocated/charged and supporting documentation clearly identifies the programs and activities benefiting from the costs
14.10	Disbursement was properly recorded in the general ledger and classified correctly (i.e., grant, program vs administrative, cost allocation).
14.11	For <i>Credit Card</i> transactions, perform the following additional testing:
14.12	Review the monthly credit card activity reports/statements, subsidiary ledgers, and supporting documentation and review for unusual purchases.
14.13	Determine if the LWDB performs a reconciliation for credit card accounts and reviews transactions prior to processing payments

Procedure Number	Objective/Testing Procedure
14.14	Determine whether the LWDB follows-up with credit card users for questionable transactions. (Example: the organization takes steps to recover charges for non-work-related items)
14.15	For <i>Travel Reimbursement</i> test items, perform the following additional testing:
14.16	Review travel related costs and supporting documentation for compliance with F.S. 112.061, F.A.C. 69I-42 and LWDB travel policies.
14.17	Document findings, issues of non-compliance, observations or technical assistance, as appropriate.

SECTION 3 – BASIS OR SOURCE

This section describes the documents or sources of information to be reviewed or relied upon in performing testing procedures. The information provided includes federal requirements, state requirements, and LWDB policies and procedures. The monitoring team will use these and any other pertinent information in determining whether the Objective and Purpose is met.

1.0	Prior Year Corrective Action Follow-up
	Prior Year Monitoring Report
	Prior Year Approved Preventive / Corrective Action Plan
	Other supporting documentation provided onsite to corroborate resolution
	DEO/LWDB Grantee-Subgrantee Agreement-Fiscal and Administrative Controls – Section E
2.0	Financial Management Systems Processes
	2 CFR 200.302 Financial Management
	29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)
	29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)
	LWDB Policies and Procedures
	LWDB Internal Control Questionnaire responses
	Financial Management (staff interviews)
	Other source documents provided by the LWDB
	ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011
	DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Sections I and X (SOX, Section 1102, Section 1512 of Title 18, USC)
3.0	Internal Control Environment
	LWDB-Internal Control Questionnaire and Assessment
	2 CFR 200.303 Internal Controls
	29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)
	29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)
	ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011
	DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Sections I, XII and XIII and Exhibit D Part IV.
4.0	Cash Management and Revenue Recognition
	2 CFR 200.302 Financial Management
	2 CFR 200.305 Payment
	2 CFR 200.307 Program Income
	29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)
	29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)
	29 CFR 95.22 (USDOL), 45 CFR 74.22 (USHHS), or 7 CFR 3019.22 (USDA) – Payment (<i>Non-Profits</i>)

29 CFR 97.21 (USDOL), 45 CFR 92.21 (USHHS), or 7 CFR 3016.21 (USDA) – Payment (<i>State & Local Governments</i>)
29 CFR 95.24 (USDOL), 45 CFR 74.24 (USHHS), or 7 CFR 3019.24 (USDA) – Program Income (<i>Non-Profits</i>)
29 CFR 97.25 (USDOL), 45 CFR 92.25 (USHHS), or 7 CFR 3016.25 (USDA) – Program Income (<i>State & Local Governments</i>)
LWDB-Internal Control Questionnaire and Assessment
LWDB's Policies and Procedures Related to Cash Management and Revenue Recognition
Bank Statements and Reconciliations
Cash Draw / Invoice and Supporting Documentation
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011
DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Sections I and XVIII
5.0 SERA Reporting and Reconciliation
29 CFR 95.21 (USDOL), 45 CFR 74.21(USHHS), and 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), and 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)
29 CFR 95.52-.53 (USDOL), 45 CFR 74.52-.53 (USHHS), and 7 CFR 3019.52-.53 (USDA) – Financial Reporting & Records Retention (<i>Non-Profits</i>)
29 CFR 97.41-42 (USDOL), 45 CFR 74.41-42 (USHHS), and 7 CFR 3016.41-42 (USDA) – Financial Reporting & Records Retention (<i>State & Local Governments</i>)
29 CFR 95.71 (USDOL), 45 CFR 74.71 (USHHS), and 7 CFR 3019.71 – Closeout Procedures (<i>Non-Profits</i>)
29 CFR 97.50, (USDOL), 45 CFR 92.50 (USHHS), and 7 CFR 3016.50 (USDA) Closeout Procedures (<i>State & Local Governments</i>)
LWDB's Notice of Funding Availability (grant award) from DEO
Agency Instructions: Financial Management User Manual (OSMIS)
LWDB's Policies and Procedures related to SERA reconciliation
6.0 Prepaid Program Items
29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), and 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), and 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)
LWDB's Policies and Procedures related to prepaid program items
DEO Financial Guidance - FG-04-043 Final Guidance on Prepayment of Costs (7-23-04)
LWDB-Internal Control Questionnaire and Assessment
7.0 General Ledger and Cost Allocation Statistics Review
2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)
Cost Allocation Plan
Technical Assistance Guide (TAG), Parts I and II
Costs are appropriately classified as administrative or programmatic, in accordance with WIA requirements; 20 CFR 667.220(b)

DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Sections I and II	
8.0	Payroll and Personnel Activity Report (PAR) Testing
2 CFR 200.413 Direct Cost	
2 CFR 200.430 Compensation – personal services	
2 CFR 200.431 Compensation – fringe benefits	
DEO Financial Guidance – DEO FG 05-050 – Final Guidance – Cost Allocation Plan Procedures (8-17-05)	
29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)	
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)	
Cost Allocation Plan	
LWDB-Internal Control Questionnaire and Assessment	
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011	
DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Sections I and II	
9.0	Salary and Bonus Cap Testing
DEO Salary & Bonus Cap Guidance	
LWDB's Annual Salary & Bonus Cap Certification	
Public Law 109-234, Section 7013; Laws of Florida Ch. 2018-19; Specific Appropriation 2182	
DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Section XVI	
10.0	Purchasing
29 CFR 95.40-.48 (USDOL), 45 CFR 74.40-.48 (USHHS), or 7 CFR 3019.40-.48 (USDA) – Procurement Standards (<i>Non-Profits</i>)	
29 CFR 97.36 (USDOL), 45 CFR 92.36 (USHHS), or 7 CFR 3016.36 – Procurement (<i>State & Local Governments</i>)	
Section 112.313 – Standards of conduct	
2 CFR 200.317-326 Procurement Standards; Appendix II (H); 2 CFR 180.220	
20 CFR 667.200 – WIA Administrative Provisions	
29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)	
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)	
LWDB's Procurement Procedures	
LWDB-Internal Control Questionnaire and Assessment	
DEO Financial Guidance – DEO FG 11-069 – Guidance on Prior Approval Procedures	
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011	
DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Section III	
11.0	Contracting / Contract Monitoring (Goods and Services for the LWDB's own use)
2 CFR 200.201 – Use of Grant Agreements (including fixed amount awards), cooperative agreements, and contracts	
2 CFR 200.318 – General Procurement Standards	
2 CFR 200.323 – Contract Cost and Price	
2 CFR 200.326 – Contract Provisions	
2 CFR 200.330 – Subrecipient and Contractor Determinations	
20 CFR 667.200 – Administrative Rules, Costs & Limitations	

29 CFR 95.47 & .48 (USDOL), 45 CFR 74.47 & .48 (USHHS), or 7 CFR 3019.47 & .48 (USDA) – Contract Administration and Contract Provisions (<i>Non-Profits</i>)	
29 CFR 95,45 CFR 74, or 7 CFR 3019 Appendix A – Contract Provisions	
2 CFR Appendix II to Part 200 – Contract Provisions for non-Federal Entity Contracts Under Federal Awards	
29 CFR 97.36, 45 CFR 92.36, or 7 CFR Part 3016.36 – Procurement	
OMB Circular A-133, Section .400(d) – Pass-through Entity Responsibilities	
29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)	
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)	
Contract Definitions - 29 CFR 95.2 (i); 41 CFR 60-1.3; 48 CFR 2.101	
LWDB's Contracting Procedures	
LWDB-Internal Control Questionnaire and Assessment	
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011	
DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Section III and XIX	
12.0	Subawarding / Subrecipient Monitoring (Services for carrying out a portion of the Federal award)
20 CFR 667 – Administrative Provisions Under Title I of the Workforce Investment Act	
29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)	
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)	
29 CFR 95.50, .51, & .53 (USDOL), 45 CFR 74.50, .51, & .53 (USHHS), or 7 CFR 3019.50, .51, & .53 (USDA) – Reports and Records (<i>Non-Profits</i>)	
2 CFR 200.201 – Use of Grant Agreements (including fixed amount awards), cooperative agreements, and contracts	
2 CFR 200.300 – Statutory and National Policy Requirements	
2 CFR 200.330-332, Subrecipient Monitoring and Management	
2 CFR 200.343 - Closeout	
2 CFR 175 – Trafficking Victims Protection Act of 2000	
29 CFR 96.53 – Audit Resolution Generally	
29 CFR 96.54 – Responsibility for Subrecipient Audits	
LWDB's Subrecipient Monitoring Plan	
LWDB's Policies and Procedures	
LWDB-Internal Control Questionnaire and Assessment	
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011	
DEO/LWDB Grantee-Subgrantee Agreement-Exhibit E – Sections VII and XVI	
13.0	Property Management
LWDB's Internal Control Questionnaire Responses	
LWDB's Policies and Procedures	
2 CFR 200.310-316, Property Standards	
2 CFR 200.439 – Equipment and other capital expenditures	
2 CFR 200.462 – Rearrangement and reconversion costs	
29 CFR 95.30-.37 (USDOL), 45 CFR 74.30-.37 (USHHS), or 7 CFR 3019.30-.37 (USDA) – Property Standards	

29 CFR 97.31-.33 (USDOL) , 45 CFR 92.31-.33 (USHHS) or 7 CFR 3016.31-.33 (USDA) – Property Standards	
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011	
DEO/LWDB Grantee-Subgrantee Agreement-Fiscal and Administrative Controls – Section G and Exhibit E – Section IV	
14.0	Disbursement Testing (Applicable to All Disbursement Samples)
2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	
Cost Allocation Plan	
Technical Assistance Guide (TAG), Parts I and II	
29 CFR 95.21 (USDOL), 45 CFR 74.21 (USHHS), or 7 CFR 3019.21 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>)	
29 CFR 97.20 (USDOL), 45 CFR 92.20 (USHHS), or 7 CFR 3016.20 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)	
Period of Availability: 29 CFR 95.28 (USDOL), 45 CFR 74.28 (USHHS), or 7 CFR 3019.28 (USDA) – Standards for Financial Management Systems (<i>Non-Profits</i>); 29 CFR 97.23 (USDOL), 45 CFR 92.23 (USHHS), or 7 CFR 3016.23 (USDA) – Standards for Financial Management Systems (<i>State & Local Governments</i>)	
Classification of costs (programmatic vs. administrative) in accordance with WIA requirements; 20 CFR 667.220(b)	
Prior Approval Guidance for DEO Workforce Subrecipients (FG OSPS 87)	
Related Party Transactions, 445.007(11), F.S. and CareerSource Florida (CSF) Contracting Policy	
Travel: 112.061, FS; F.A.C. 69I-42, and LWDB Travel Policy	
DEO/RWB Grantee-Subgrantee Agreement-Exhibit E – Sections I, II, IX, XIII, XIV, XVII, and XIX	
LWDB's Employee Reimbursement Policy	