

Local Workforce Development Board (LWDB) 2020-21 Financial Monitoring Tool

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

November 30, 2020

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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 / Oversight and WIOA Governance Structure	To gain an understanding of the internal control processes in order to assess whether controls reasonably assure compliance with federal laws, regulations, and program compliance requirements, including board oversight and WIOA governance structure.
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, documented and reported.
7.0 General Ledger and Cost Allocation Statistics	To review the General Ledgers for items to be included in sample selection or for additional follow-up; to review the Cost Allocation Statistics to ensure costs are in accordance with the cost allocation plan.
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, bonuses, performance bonuses, raises and benefit costs are approved and reasonable, necessary and allocable.
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.

Objective Name	Purpose
12.0 Subawarding / Subrecipient Monitoring (Services for carrying out a portion of the Federal award)	To determine if 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; disbursements to related parties comply with 445.007(11), FS and CareerSource Florida (CSF) Contracting Policy; and disbursements for participant services contain the appropriate documentation for eligibility and need.

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 action was taken.
1.2	Document recurrence of prior year items.
2.0	Financial Management Systems
2.1	Conduct interviews with key staff 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 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 2020-21 Internal Control Questionnaire and Assessment (ICQ) to determine if the 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 management.
3.2	Review the most recent audit report for any internal control material weaknesses or significant deficiencies, or questioned costs. For any identified issues, review the LWDB response(s) 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	Review the disclosures regarding the Board of Directors as submitted in the data request. Evaluate whether the composition of the BOD (percentage of sector and subsector) complies with WIOA Section 107 / 20 CFR 679.320 at the time of the disclosure.
3.5	Review Local Plan to determine if separate entities are designated, or procured, to perform the three functions of fiscal agent, staff to the board, and direct service provider and if the board performs more than one of these functions, determine if the controls documented in the local plan have been implemented.
3.6	Determine if the following are posted on the website to evaluate compliance with WIOA transparency and Sunshine provisions: <ul style="list-style-type: none"> ○ BOD meeting notices, agendas, and minutes, ○ employee positions and salary information, ○ a plain language version of any contract estimated to exceed \$35,000, ○ Board members, their company, and terms of service, ○ interlocal agreements, and ○ single audits for last two years.
3.7	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	Funds are deposited in an interest-bearing account.
4.3	Management properly accounts for interest earned and bank fees.

Procedure Number	Objective/Testing Procedure
4.4	Determine that monthly bank reconciliations are performed for all bank accounts containing Federal/State funds. The following steps include:
4.5	Timely reconciliation of bank balances to general ledger balances.
4.6	Follows-up on errors or discrepancies to ensure resolution.
4.7	Appropriate level of 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(s) 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 policies.
4.11	Checks timely clear the bank.
4.12	Appropriate handling of stale or outstanding items in accordance with policies.
4.13	Checks are used in sequence.
4.14	Voided checks are properly accounted for.
4.15	Determine the following with regard to requests for cash (draws):
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. The following steps include:
4.21	Procedures are in place to appropriately account for revenues from other sources.
4.22	Records revenues from other sources into appropriate general ledger accounts.
4.23	Accounts for revenues from other sources as other income, when appropriate.
4.24	Document findings, issues of non-compliance, observations, and technical assistance items.
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.
5.3	Compare amounts reported in SERA to the LWDB's GL expenditures reported by grant. 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.

Procedure Number	Objective/Testing Procedure
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 findings, issues of non-compliance, observations, and technical assistance items.
6.0	Prepaid Program Items
6.1	Obtain and review the policies and procedures pertaining to prepaid 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	Review the processes to determine if there is adequate segregation of duties over custody and record keeping for prepaid program items. Conduct a walk-through of at least one Career Center, to review the custodial/distribution process. 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.).
6.5	Determine the value of gas/incentive card inventory on-hand at walk-through site; select a sample of cards and verify balance of the cards. Document percentage of inventory tested.
6.6	Select sample of gas/incentive cards issued within our test month, obtain positive confirmation that prepaid items were issued to participant receiving services. Request supporting documentation for the distribution of cards, review documentation for reasonableness and ensure the eligible/needs is noted in documentation.
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.
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 needing additional follow-up.
7.2	Identify disbursements to training providers and perform analytical procedures of distribution of training dollars. If necessary, inquire with management.
7.3	For the test month, review cost allocation statistics to determine if the statistics are:
7.4	Calculated in accordance with cost principles and program requirements, considering any restrictions.
7.5	Calculated in accordance with the current cost allocation plan.

Procedure Number	Objective/Testing Procedure
7.6	Applied in accordance with the current cost allocation plan.
7.7	Supported by adequate and appropriate source documentation (total cost, direct cost, FTE's, PARs, square footage, etc.).
7.8	If applicable, determine if funding decisions within the statistics are allowable (certain grants are more restrictive).
7.9	If applicable, review partner MOUs and methodology used to determine if each partner program contributes to the infrastructure costs in accordance with the agreements and determine if the infrastructure costs are periodically reviewed to ensure equitable treatment among the partners.
7.10	Document findings, issues of non-compliance, observations, and technical assistance items.
8.0	Payroll and Personnel Activity Report (PAR) Testing
8.1	Review all personnel policies and procedures including policies concerning bonuses/performance bonuses, salary increases, merit increase, pay incentives.
8.2	Identify if executive staff received bonuses/performance bonuses, salary increases, merit increase, pay incentives.
8.3	If executive staff received any pay incentives, test for BOD approval for the additional compensation, and whether it's reasonable/necessary for award and prudent use of funds.
8.4	For one payroll period of all salary and benefits costs, determine if:
8.5	Salary and benefits costs are reasonable, necessary and charged to the appropriate grants/funding sources and are based on employee PARs.
8.6	The payroll is approved by responsible official(s) of the organization.
8.7	Describe how the payroll costs are appropriately recorded in the general ledger.
8.8	For each sampled employee (for one payroll period): <i>(Note: Sample sizes are based on the total number of employees of the organization)</i>
8.9	Obtain and review a copy of the employee's position descriptions and duties; verify it agrees to the employee's activities.
8.10	Interview staff to gain an understanding of their job duties, responsibilities, compensation and complete testing as specified below:
8.11	Determine if the employee's salary and benefit costs are reasonable, necessary and charged to appropriate grants, funding sources, cost pools, based on their position descriptions and duties.
8.12	Determine if the employee's benefit costs are charged to the funding sources proportionate to the salary charges.
8.13	Determine if the employee's PAR:
8.14	Provides appropriate activity codes based on their job duties/functions.
8.15	Reflects an after-the-fact determination of actual activities.
8.16	Signed by the employee and/or their supervisor
8.17	Reasonably reflects the total activity for which the employee is compensated.
8.18	Determine if the employee's salary and benefits costs are appropriately recorded in the general ledger.
8.19	For separated employees, determine if proper separation procedures were completed.

Procedure Number	Objective/Testing Procedure
8.20	Document findings, issues of non-compliance, observations, and technical assistance items.
9.0	Salary and Bonus Cap Testing
9.1	Test the salary and bonus cap for the calendar year.
9.2	Verify the Annual Salary Cap Analysis certification was submitted to DEO timely. Document the date received/reviewed by FMA.
9.3	Review the Salary-Cap Calculation worksheet completed by the LWDB to determine:
9.4	Identified the salary and bonus rate paid for the highest paid staff members.
9.5	Annual salary and bonus rate for all staff greater than the annual salary and bonus cap were identified.
9.6	Verify the salary and bonus agrees to the compensation paid per the employee's payroll records.
9.7	Review the supporting documentation for the portion of salary 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 appropriate entries were made to reduce the level of funding from non-federal/non-state sources.
9.9	Document additional testing, if necessary.
9.10	Document findings, issues of non-compliance, observations, and technical assistance items.
10.0	Purchasing/Procurements
10.1	Obtain and review policies and procedures and other documentation to determine whether the procurement system addresses the following standards: If not addressed in policies and procedures, determine how compliance with the standards are achieved.
10.2	Utilizes 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.
10.3	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 also addresses the requirements of 20 CFR 667.200(a) (4) related to Board members.
10.4	Uses procurement procedures that provide for, at a minimum, the following:
10.5	Avoid acquisition of unnecessary or duplicative items.
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	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.
10.10	Written procedures for procurement transactions must ensure that all solicitations have:

Procedure Number	Objective/Testing Procedure
10.11	Clear and accurate description of the technical requirements for the material, product, or service to be procured.
10.12	All requirements which the offerors must fulfill in evaluating bids or proposals.
10.13	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.
10.14	For individual procurements, the procurement procedures only allow for one of the following methods of procurement:
10.15	Micro-purchase
10.16	Small purchase
10.17	Sealed bids (formal advertising)
10.18	Competitive proposals
10.19	Noncompetitive proposals (proposal from only one source).
10.20	Verify the applicable requirements for Procurement Transactions are met for the samples selected. If applicable to the current year, test the procurement and selection of the One-Stop Operator:
10.21	Applicable to All Procurement Transactions
10.22	The good or service was procured in accordance with the procurement policies.
10.23	The procurement transaction demonstrates open and free competition.
10.24	There is a clear description of the goods or services needed.
10.25	The transaction complies with the provision of the Stevens Amendment as specified in P.L. 115-31, Division H, Title V, Section 505; P.L. 103-333 §508
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	Performs 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 staff members or Board of Director members.
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 DEO.

Procedure Number	Objective/Testing Procedure
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 approved by DEO.)
10.35	Procurements for WIOA Youth services are competitively procured.
10.36	The procurement complies with section 287.134, F.S. – discriminatory vendor list.
10.37	The procurement complies with section 287.133(s)(a), F.S. if the Board is affiliated with a local government.
10.38	Applicable to Small Purchases
10.39	Documentation (i.e. sales receipt, on-line quotes, verbal quotes.)
10.40	Files indicate the price or rate quotations were from an adequate number of qualified sources (more than one).
10.41	Review documentation of quotes.
10.42	Determine if the documentation is adequate and the number of quotes obtained is in accordance with policies and procedures.
10.43	Applicable to Bid and Competitive Proposals
10.44	Public notice
10.45	Copy of RFP (i.e. technical requirements, statement of work, cost requirements and evaluation criteria).
10.46	Proposals Submitted
10.47	Evaluation of Proposals
10.48	Board Approval of Contracts (as applicable)
10.49	Contract Negotiations (if different than proposed price)
10.50	Award of contract to lowest bidder who met the technical requirements/specifications
10.51	Award of \$1,000,000 or greater has certification the contractor is meets the requirements set in section 287.135, F.S. – scrutinized companies
10.52	Applicable to Sole Source or Other Non-Competitive Proposals
10.53	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.
10.54	Document findings, issues of non-compliance, observations, and technical assistance items.
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:
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 is included in program income.
11.4	Negotiates 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.

Procedure Number	Objective/Testing Procedure
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	Maintain oversight ensuring contractors perform in accordance with the contract or purchase order.
11.10	For each sample selected, verify the following:
11.11	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.
11.12	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 (contracts greater than \$10,000)
11.15	The contract complies with the provision of the Stevens Amendment as specified in P.L. 115-31, Division H, Title V, Section 505; P.L. 103-333 §508 (Applicable to all procurements)
11.16	Davis-Bacon Act, as amended (40 U.S.C.276a to a-7) (construction contracts greater than \$2,000)
11.17	Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c)
11.18	Contract Work Hours and Safety Standards Act (40 U.S.C. § 327–333); (generally applicable to contracts in excess of \$100,000 that involve the employment of mechanics or laborers)
11.19	Rights to Inventions Made Under a Contractor Agreement (applies to contracts for experimental, developmental, or research work)
11.20	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 (contracts greater than \$150,000)
11.21	Debarment and Suspension (E.O.’s 12549 and 12689) (applies to contracts greater than \$25,000 unless the contract is for federally required audit services)
11.22	Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352) (applies to contracts greater than \$100,000)
11.23	Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act (42 U.S.C. 6962) (applies to contracts with a state agency or agency of a political subdivision of a state that is greater than \$10,000)
11.24	Contract relationship determination – Subrecipient or Contractor.
11.25	Contract is not with any entity that appears on the discriminatory vendor list section 287.134, F.S.

Procedure Number	Objective/Testing Procedure
11.26	For each sample selected, verify that contract management procedures are performed for the following activities:
11.27	Contract Administration
11.28	Contract Monitoring
11.29	Contract Close Out
11.30	Contract Termination
11.31	Document findings, issues of non-compliance, observations, and technical assistance items.
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 compliance with the standards is achieved.
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; and must monitor activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations.
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	Award of \$1,000,000 or greater has certification the contractor is meets the requirements set in section 287.135, F.S. – scrutinized companies
12.8	Subrecipient name
12.9	Subrecipient's unique entity identifier (DUNS)
12.10	Federal Award Identification Number (FAIN)
12.11	Federal Award Date
12.12	Subaward Period of Performance Start and End Date
12.13	Amount of Federal Funds Obligated by the award
12.14	Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)
12.15	Name of Federal awarding agency, pass-through entity, and contact information for awarding official
12.16	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
12.17	Identification of whether the award is R&D; and
12.18	Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs)
12.19	Assessment of Subrecipients risk of non-compliance

Procedure Number	Objective/Testing Procedure
12.20	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.
12.21	If applicable, specific subaward conditions upon a subrecipient if appropriate as described in § 200.207 Specific Conditions.
12.22	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.
12.23	Additional requirements in order to meet responsibilities to DEO including identification of any required financial and performance reports.
12.24	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
12.25	A requirement that the subrecipient permit the organization and auditors to have access to the subrecipient's records and financial statements as necessary.
12.26	Appropriate terms and conditions concerning closeout of the subaward.
12.27	Applicable to Fixed Amount Subawards
12.28	For each sample selected, verify the following is completed and/or included in the fixed amount subaward:
12.29	Prior written approval from DEO was obtained.
12.30	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.
12.31	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.
12.32	If the award was terminated before completion of the project, the award amount was adjusted.
12.33	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.
12.34	The organization provided prior written approval to the subrecipient for changes in principal investigator, project leader, project partner, or scope of effort, if applicable.
12.35	Subaward Provisions Requirements. For each subaward sampled, verify the required contract provisions are included in the award, as applicable.
12.36	Equal Employment Opportunity
12.37	Copeland "Anti-Kickback" Act (18 U.S.C. 874 and 40 U.S.C. 276c)
12.38	Davis-Bacon Act, as amended (40 U.S.C.276a to a-7)
12.39	Contract Work Hours and Safety Standards Act (40 U.S.C. § 327–333)
12.40	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
12.41	Debarment and Suspension (E.O.'s 12549 and 12689)
12.42	Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)
12.43	Procurement of Recovered Materials. A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act.
12.44	Trafficking Victims Protection Act of 2000 (2 CFR 175)

Procedure Number	Objective/Testing Procedure
12.45	Veteran's Priority of Service Provisions (38 U.S.C. 4215 and 20 CFR 1010)
12.46	Hatch Act (5 U.S.C. 1501-1508 and 7324)
12.47	Title VI of the Civil Rights Act of 1964 as amended, 42 U.S.C. 2000d et seq.
12.48	Title IX of the Education Amendments of 1972 as amended, 20 U.S.C. 1681 et. Seq.
12.49	The Age Discrimination Act of 1975 as amended, 42 U.S.C. 6101 et seq.
12.50	Section 504 of the Rehabilitation Act of 1973 as amended, 29 U.S.C. 794
12.51	Title III of the Americans with Disabilities Act of 1990, 42 U.S.C. 12181 et seq.
12.52	Equal Treatment for Faith-Based Organizations (29 CFR 2, Subpart D)
12.53	Section 188 Workforce Innovation and Opportunity Act of 2014 (WIOA) (29 CFR 37)
12.54	Environmental Tobacco Smoke (Part C of P.L. 103-227)
12.55	Purchase of American-Made Equipment and Products (P.L. 103-333 §507)
12.56	Public Announcements and Advertising (P.L. 103-333 §508); Stevens Amendment (Public Law 115-31, Division H, Title V, Section 505)
12.57	Office of Management and Budget (OMB) Circular
12.58	Drug-Free Workplace (P.L. 100-690, Title V, Subtitle D; 41 U.S.C. 701-702)
12.59	Codes of Conduct (29 CFR 95.42)
12.60	Lobbying (216.347, F. S., 29 CFR 93.100)
12.61	Confidential Records (119.021, F.S.); Retention requirements for records (2 CFR 200.333); Access to records (2 CFR 200.336)
12.62	Subaward File Requirements:
12.63	For each sample selected, examine supporting documentation to determine if the files include the following items:
12.64	A complete, executed (signed) subaward agreement.
12.65	Subaward relationship was determined – Subrecipient or Contractor.
12.66	For each sample selected, verify that subaward management procedures are performed for the following activities:
12.67	Subaward Administration:
12.68	Subaward Close Out:
12.69	Subaward Termination:
12.70	Subaward Monitoring Tests:
12.71	For each sample selected, verify the following monitoring activities have been performed:
12.72	Reviewed any required financial and programmatic reports.
12.73	Verified that the subrecipient was audited, if required.
12.74	Ensured that the subrecipient took timely and appropriate action on all deficiencies that were detected through audits, on-site reviews, or other means.
12.75	If necessary, issued a management decision for audit findings pertaining to the subaward.
12.76	If necessary, provided training and technical assistance on program-related matters.
12.77	Performed on-site reviews of the subrecipient's program operations.
12.78	Adjusted to the records based on the results of the subrecipient's audits, on-site reviews, or other monitoring activities.
12.79	For each sample selected, using appropriated funds subject to a Salary Cap, verify the organization completed the Salary & Bonus Cap testing for its subrecipients:

Procedure Number	Objective/Testing Procedure
12.80	Tested salaries & bonuses of all subrecipient staff whose total compensation was in excess of the salary & bonus cap for the calendar year.
12.81	If necessary, appropriate entries were made to reduce the level of DEO funding for amounts exceeding the yearly cap.
12.82	Appropriate supporting documentation was maintained.
12.83	Document findings, issues of non-compliance, observations, and technical assistance items.
13.0	Property Management
13.1	Obtain and review policies and procedures and other documentation to determine whether the following requirements for Property, Equipment and Other Capital Expenditures:
13.2	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.
13.3	Title requirements for equipment acquired with federal awards identified in 2 CFR 200.313 (a). (All titles vest w/ LWDB.)
13.4	Address the Use requirements for equipment acquired with federal awards identified in 2 CFR 200.313 (c).
13.5	Obtain and review policies and procedures and other documentation to determine whether the following are addressed: prior approval requirements for Equipment and other Capital Expenditures:
13.6	Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval from DEO.
13.7	Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have written prior approval from DEO.
13.8	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.
13.9	Special arrangements and alterations costs incurred specifically for a Federal award are allowable as a direct cost with the prior approval from DEO.
13.10	A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
13.11	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.
13.12	Adequate maintenance procedures must be developed to keep the property in good condition.
13.13	The organization completes the following Disposition requirements for equipment acquired with federal awards identified in 2 CFR 200.313 (e):

Procedure Number	Objective/Testing Procedure
13.14	If authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
13.15	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.
13.16	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.
13.17	The LWDB may transfer title to the property to another LWDB.
13.18	Document findings, issues of non-compliance, observations, and technical assistance items.
14.0	Disbursement Testing
14.1	For all General, Related Party, and Participant Services Disbursements, verify compliance requirements for each item selected:
14.2	Disbursement complies with applicable Federal cost principles.
14.3	Disbursement complies with applicable grant requirements.
14.4	Disbursement complies with the provision of the Stevens Amendment as specified in P.L. 115-31, Division H, Title V, Section 505; P.L. 103-333 §508
14.5	Reviewed and approved expenditures in accordance with policies.
14.6	If applicable, prior approval was obtained in compliance with DEO's "Prior Approval Guidance for DEO Workforce Subrecipients".
14.7	Disbursement complies with the period of availability.
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., correct fund; program vs administrative; allocation).
14.11	For Credit Card 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	Performs a reconciliation for credit card accounts and reviews transactions prior to processing payments
14.14	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 Travel Reimbursement disbursements, 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 travel policies.
14.17	For Related Party disbursements, perform the following additional testing:
14.18	Related party transactions comply with 445.007(11), FS and CareerSource Florida (CSF) Contracting Policy.
14.19	For Participant Services disbursements, perform the following additional testing:

Procedure Number	Objective/Testing Procedure
14.20	If applicable, related party transactions comply with 445.007(11), FS and CareerSource Florida (CSF) Contracting Policy.
14.21	Confirm with Programmatic Monitoring staff the participant's eligibility and need, as well as the applicable assessments, individualized education plan (IEP) case notes and follow-up services were documented in case file.
14.22	Document findings, issues of non-compliance, observations, and technical assistance items.

SECTION 3 – BASIS OR SOURCE

This section identifies documents, source of information, and criteria, to be used in performing testing procedures. The information provided includes federal requirements, state requirements, Grantee/Subgrantee agreement and LWDB policies and procedures. The monitoring team will use these and any other pertinent information in determining whether the objectives are 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/Grantee-Subgrantee Agreement
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>)
	Policies and Procedures
	Internal Control Questionnaire and Assessment responses
	Financial Management (staff interviews)
	Other source documents
	ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011
	DEO/Grantee-Subgrantee Agreement
3.0	Internal Control Environment
	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
	Workforce Innovation and Opportunity Act (WIOA), Section 107
	DEO/Grantee-Subgrantee Agreement
	Prior approval for related party transactions; Section 445.007(11), F.S.
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>)
Internal Control Questionnaire and Assessment
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/Grantee-Subgrantee Agreement
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>)
Notice of Funding Availability (grant award) from DEO
Agency Instructions: Financial Management User Manual (SERA)
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>)
Policies and Procedures related to prepaid program items
DEO Financial Guidance - FG-04-043 Final Guidance on Prepayment of Costs (7-23-04)
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/Grantee-Subgrantee Agreement; Section 5	
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	
Internal Control Questionnaire and Assessment	
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011	
DEO/Grantee-Subgrantee Agreement	
9.0	Salary and Bonus Cap Testing
DEO Salary & Bonus Cap Guidance	
Annual Salary & Bonus Cap Certification	
Public Law 109-234, Section 7013; annual Specific Appropriation for DEO	
DEO/Grantee-Subgrantee Agreement	
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, F.S. – Standards of conduct for public officers, employees of agencies, and local government attorneys.	
Section 287.133(2)(a), F.S. (Public entity crime)	
Section 287.134, F.S. (Discriminatory vendor list)	
Section 287.135, F.S., (Scrutinized Companies)	
Prior approval for related party transactions; Section 445.007(11), F.S.	
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>)	
Stevens Amendment as specified in P.L. 115-31, Division H, Title V, Section 505; P.L. 103-333 §508;	
Procurement Procedures	
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/Grantee-Subgrantee Agreement	
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
Stevens Amendment as specified in P.L. 115-31, Division H, Title V, Section 505; P.L. 103-333 §508;
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
Contracting Procedures
Section 287.133(2)(a), F.S. (Public entity crime)
Section 287.134, F.S. (Discriminatory vendor list)
Section 287.135, F.S., (Scrutinized Companies)
Prior approval for related party transactions; Section 445.007(11), F.S.
Internal Control Questionnaire and Assessment
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011
DEO/Grantee-Subgrantee Agreement
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>)
Section 287.133(2)(a), F.S. (Public entity crime)
Section 287.134, F.S. (Discriminatory vendor list)
Section 287.135, F.S., (Scrutinized Companies)
Prior approval for related party transactions; Section 445.007(11), F.S.
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
Subrecipient Monitoring Plan
P.L. 103-333 §508; Stevens Amendment as specified in P.L. 115-31, Division H, Title V, Section 505
Policies and Procedures
Internal Control Questionnaire and Assessment
ETA One-Stop Comprehensive Financial Management Technical Assistance Guide, Part II, Updated July 2011
DEO/Grantee-Subgrantee Agreement
13.0 Property Management
Internal Control Questionnaire and Assessment responses
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/Grantee-Subgrantee Agreement
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>)
P.L. 103-333 §508; Stevens Amendment as specified in P.L. 115-31, Division H, Title V, Section 505
Classification of costs (programmatic vs. administrative) in accordance with WIA requirements; 20 CFR 667.220(b)
Prior Approval Guidance for DEO Workforce Subrecipients (Administrative Policy No. 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 Local Travel Policy
DEO/Grantee-Subgrantee Agreement