

DETR-ESD-WORKFORCE INVESTMENT SUPPORT SERVICES FISCAL OVERSIGHT & MONITORING GUIDE

The objective of the *Fiscal Oversight & Monitoring Work Guide* is to provide monitors with guidelines to follow when performing their Desk & On-Site monitoring tasks.

As prescribed below, these oversight activities will assist DETR-ESD-WISS Fiscal Monitors in ensuring that Federal Program Awards were properly expended and accurately reported, as well as, help guard against waste, fraud, and abuse of federal awards by recipients, as discussed herein.

Accordingly, DETR-ESD-WISS Fiscal Monitors will perform the following tasks when carrying out their oversight and/or monitoring responsibilities:

I. SINGLE AUDIT REVIEW- (LWDBs and LWDB Sub-recipients, as applicable)

Pursuant to 2 CFR – Grants and Agreements, Subtitle A, Chapter-II, Subpart- D, Post Federal Award Requirements: Subrecipient Monitoring and Management, Part 200.331 (etal)- Requirements for pass-through entities, and Subpart F, Audit Requirements 200.51, 200.510-516, 200.512, 200.514, 29 CFR, Subtitle A, Part 99 – Audits of States, Local Governments, and Non-Profit Organizations, Subpart D – Federal Agencies and Pass-through Entities, 99.400 Responsibilities, and WIA State Compliance Policy 3.2, fiscal monitors are required to verify LWDBs and as deemed necessary, LWDB Sub-recipients that are receiving Federal Awards in excess of \$500,000 as of 12/25/14, and thereafter, \$750,000, have filed Single Audit reports with Federal Audit Clearinghouse- (FAC).

Monitors are also required to review Single Audits within six months of Audits acceptance by FAC. During the review, monitors will examine, identify, and document any new findings contained within the report, as well as, follow-up on WIA related findings, questioned costs, and outstanding corrective actions, as reported by the Independent Auditors.

To initiate the process, fiscal monitors will mail “Annual Audit Confirmation- (AAC)” forms (*Attachments #1 & #2*) to designated officials 90 days prior to recipients’ year-ends.

The AAC form is designed to prompt LWDBs and selected LWDB Sub-recipients to forward finalized copies of their Single Audits to DETR-ESD-WISS fiscal monitors for review or provides estimated completion dates for their Audits. The returned AAC forms will also assist monitors in verifying certain information filed at the FAC, as well as, provide verifying information referenced during monitors’ comprehensive desk reviews.

Once Single Audits are received, monitors must promptly review the following elements and forward summary narratives to ESD Program Chief for final approval on both the written analysis and any related follow-up activities, as recommended by the reviewing monitor.

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Accordingly, Fiscal Monitors will:

Desk

- 1) Review financial statements and opinions. Fiscal monitors must follow-up on any WIA related qualified, modified and/or adverse opinions, findings of material weaknesses & serious deficiencies, and outstanding corrective actions that may adversely affect the Grantee and Recipients' future funding and/or participation in Federal Program Awards
- 2) Complete Year-End (YE) Financial Viability Analysis (FVAs) including financial ratio calculations, written analysis, and issue an opinion as to whether the organizations were "viable" or "not viable", as of recipients' most recent fiscal or calendar year-ends
- 3) Verify & review Data Collection Forms (DCF) filed with the (FAC)
- 4) Reconcile Schedule of Expenditures of Federal Awards (SEFA), DCF, AAC, Request For Funds (RFF), Request For Reimbursement (RFR) and Data Warehouse of Nevada (DAWN)
- 5) Review and verify the correct application of cost allocation plans and indirect cost proposals, internal controls, facilities/property standards, direct/indirect and allowable costs/transaction testing.
- 6) Review & follow-up on material weaknesses, and/or serious deficiencies on WIA Adult, Dislocated Worker and Youth related findings, questioned costs in excess of \$5,000, and corrective actions status for both current & prior period concerns with LWDBs during desk and/or onsite review
- 7) Request LWDBs' Audit Resolution Plans, Letters of Resolution & Determination, and other related documents relative to reported WIA findings in their respective Single Audits. Moreover, LWDBs must comply with Audit Resolution timeframes, required action steps, and follow-up activities as disclosed in Table #1 below:

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STATE AUDIT RESOLUTION CALENDAR - TABLE #1

(NV WIA Policy, Section 3.2, Audit Process, Part IV- D Et al)

Activity	Time Frame
☐ Final Audit Report Issued	Submit within one month after receipt of auditor's report or not later than nine months after the end of the fiscal year
☐ Grantee Audit Resolution Plan	30 Days after receipt of Audit Resolution Plan
☐ Letter of Resolution	30 Days after receipt of Audit Resolution Plan
Or	Or
☐ Initial Determination	30 Days after receipt of Audit Resolution Plan
☐ Informal Resolution Request Due	10 Days from Initial Determination
☐ Final Determination	120 Days from Initial Determination
☐ Debt Collection/Repayment Schedule	As Determined/Established by DETR-ESD

Deliverables

- 8) Complete the Single Audit Review Elements Questionnaire for each LWDBs, and LWDB Sub-recipients, as applicable *(Attachment #3)*
- 9) Prepare written financial viability reports, and attach with Single Audit Review Memorandums *(Attachment #4)*
- 10) Attach LWDBs Audit Resolutions Plans, Letters, Debt Collection/Repayment Schedules and other related documents to Single Audit Review Memorandums *(Attachment #5)*
- 11) Prepare written Single Audit Review Memorandums *(Attachment #5)*, and submit memorandums, financial viability reports, and other supporting information to ESD Program Chief for final review, and internal filing

II. LWDBs ANNUAL MONITORING REPORTS REVIEW- *(LWDBs)*

Monitors must promptly review, track, and follow-up on Annual LWDBs Monitoring reports that identify material weaknesses and/or serious deficiency findings, questioned costs in excess of \$5,000, and the status of corrective action plans, as issued by LWDBs' staff relative to LWDB Sub-recipients' administration, program, and fiscal operations.

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Accordingly, monitors will:

Desk

- 1) Review LWDBs Annual Monitoring Reports

Deliverables

- 2) As warranted, monitors will follow-up with ESD Program Chief and LWDBs on LWDBs' reported findings, questioned costs in excess of \$5,000, and/or corrective action plans
- 3) Monitors will also document and track their follow-up activities until issues are resolved

III. FISCAL MONITORING- *(LWDBs and LWDB Sub-Recipients, as applicable)*

Beginning mid-January-February of each year, monitors must prepare their monitoring schedules for the current Program and Fiscal periods. Accordingly, the schedule must identify LWDB/LWIA selected for-

Pre-Onsite

- ☐ March-April-May On-site Program & Fiscal Monitoring – during the PY/XX and FY period 7/1 – 12/31
- ☐ August-September-October On-Site Program Monitoring- during the PY/XX and FY period 1/1 - 6/30
- ☐ October-January Desk & On-site Data Element Validation (DEV) Monitoring

In addition, monitors must notify LWDBs 30 days in advance of on-site monitoring by mailing an Announcement Letter to LWDBs, along with Program & Fiscal Questionnaires to be completed by designated persons at the LWDBs. An advance “Request for Financial Information” (*Attachment #1*) form should also accompany the announcement.

LWDBs should return completed questionnaires and requested financial information to DETR-ESD-WISS not later than 15 days prior to scheduled on-site monitoring activities.

This will allow monitors adequate time to complete the desk portion of the reviews in advance of on-site monitoring activities.

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Budget Controls/Cost Allocation: (LWDBs)

Pursuant to 29 CFR, Title 29 Labor, Subtitle A- Office Of The Secretary of Labor , Part 97, Uniform Administrative Requirements For Grants, And Cooperative Agreements To State and Local Governments, Subpart C- Post Award Requirements, Financial Administration, 97.20(b)(4)- Standards for Financial Management Systems - Budget control is a key regulatory requirement. As stated “Actual expenditures or outlays must be compared with budgeted amounts for each grant or subgrant... ..”

Accordingly, monitors will perform the following oversight procedures to ensure paid expenditures are pursuant to Approved PY budget amounts and allowable cost.

Desk

- 1) Compare Approved Budgets & Cost Allocation Plans to Actual Expenditures
- 2) Verify actual cost allocations are distributed according to approved plans and allowable cost with cost/transaction testing of monthly invoices
- 3) Verify expenditures with cost sharing arrangements are allocated and paid for by the designated organizations in accordance with approved plans or budget agreements
- 4) Investigate and document material variances in planned vs actual expenditures and/or dollar amounts, along with recommend corrective actions, as applicable

Deliverable

- 5) Monitors will address material variance promptly with ESD Program Chief and/or LWDBs designated person(s), as well as, report related findings, questioned costs, and issued corrective actions in DETR-ESD-WISS Annual Fiscal Monitor's report

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Financial Viability Review (LWDB Sub-recipients, as applicable)

Pursuant to 29 CFR Title 29, Labor, Subtitle A- Office Of The Secretary of Labor, Part 97 – Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Subpart C- Post Award Requirements – 97.36 Procurement. (b)(8) Grantees and subgrantees will make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources, monitors will perform interim analysis on LWDB Sub-recipients with material weaknesses, serious deficiencies and/or repeat corrective actions, as disclosed in the LWDB Sub-recipients' Single Audits or in LWDBs Annual Monitoring Reports, where subject findings were material & financial in nature and require further review upon approval by ESD Program Chief.

Moreover, this interim assessment will enable fiscal monitors to measure the financial health of challenged LWDB Sub-recipients in recently past months, or as early as possible during program or funding years; thus, this will allow fiscal monitors to reasonably forecast whether or not recipients are financially viable for the remaining term of their sub-awards or contracts.

Accordingly, monitors will:

Desk

- 1) Request interim YTD Financial Statements, Accounts Receivable, Accounts Payable, and last (3) months of bank statements in advance of on-site monitoring (*Attachment #1*)
- 2) Perform liquidity and solvency analysis on LWDB Sub-Recipients selected for further quality assurance review determining the viability and ongoing operations of the Sub-Recipient within the Legislation of the Federal Award.

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Deliverables

- 3) Monitors will report any “Not Viable” assessments promptly to ESD Program Chief and follow-up with LWDBs upon ESD Program Chief approval
- 4) Monitors will prepare written financial viability reports (*Attachment #4*) and include subject reports in DETR-ESD-WISS Annual Fiscal Monitor’s report

Quarterly Financial Reporting Review: (LWDBs)

Pursuant to Title 20 – Employee Benefits, Chapter V – Employment and Training Administration, Department of Labor, Part 667, Administrative Provisions Under Title I of the Workforce Investment Act, Subpart C - Reporting Requirements, 667.300, (a) General. All States and other direct grant recipients must report financial, participant, and performance data in accordance with instructions issued by DOL. Required reports must be submitted no more frequently than quarterly within a time period specified in the reporting instructions. (c) Financial reports. (1) Each grant recipient must submit financial reports. (2) Reports must include any income or profits earned, including such income or profits earned by subrecipients, and any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitations. (WIA sec. 185(f)(2)) (3) Reported expenditures and program income, including any profits earned, must be on the accrual basis of accounting and cumulative by fiscal year of appropriation. If the recipient's accounting records are not normally kept on the accrual basis of accounting, the recipient must develop accrual information through an analysis of the documentation on hand, the objective of this examination is to verify that the information reported on sample LWDBs Quarterly Financial Reports under review is accurate, void of material omissions & reporting errors, and to verify that expended federal funds were used to pay for approved and allowable cost.

Accordingly, monitors will:

Desk

- 1) Reconcile LWDBs Quarterly Financial Report & Request For Funds (RFF) and/or Request For Reimbursement (RFR)
- 2) Follow-up with LWDBs and/or DETR-ESD-WISS designated persons on identified variances and/or discrepancies. Monitors will also provide an explanation on identified discrepancies, and on any required adjusting entries, as well as, follow-up on the status of agreed upon corrective actions

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- 3) Verify that reconciled LWDBs quarterly financial reports agree with the data submitted on the quarterly DOL-ETA 9130 form and Federal Funding Accountability and Transparency Act (FFATA) report via supporting documentation for the accurate reporting of cash receipts/disbursements, accruals, administrative cost classification, and obligation and program income.
- 4) Review General Ledger Transactions for compliance with the Federal Funded Award.
- 5) The U.S Department of Labor (DOL) requires eighty percent of the local area's allocated funding for each WIOA Title 1 program to be obligated at the end of the first program year. LWDBs are expected to track and report its obligations on a quarterly basis. FM will provide the LWDB's reports on expenditures, on a quarterly basis, for Monitors to review obligations. To ensure the obligation of 80% has been met, monitors will make a determination of compliance based on these reports from FM. Monitors will also review remaining balances to ensure obligation and reallocation are pursuant to 20 CFR 683.140. If the LWDB has not obligated at least 80% of the prior year's program allocation, less any amount reserved (up to 10%) for the cost of administration (20 CFR 683.140c), a warning letter will be issued by DETR-WISS to the LWDB giving them 30 days to respond with a plan to be in compliance.

On-Site

- 6) Select LWDBs Quarterly Financial Reports within the current program year for *sampling*. Using the selected sample, monitors will trace reported cash receipts, disbursements, expenditures (obligated & unobligated), shared-cost, and program income, to actual source documents, accounting records, bank statements, cancelled checks, and other related source information
- 7) Verify that the financial information as reported on these quarterly reports, agrees with what is reflected in LWDBs, WISS and DAWN's fiscal records, systems, and reports
- 8) Monitors will also provide an explanation on identified discrepancies, and issue corrective action plans for any required adjusting entries, and reporting revisions

Deliverable

- 7) Monitors will include any on-site findings, questioned costs, and issued corrective actions in DETR-ESD-WISS Annual Fiscal Monitor's report

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Personnel/Executive Compensation Review- (LWDBs & LWDB Sub-Recipients, as applicable)

Pursuant to 2 CFR, Subtitle A, Chapter II, -Subpart D- Post Federal Award Requirements, Part 200.300 Statutory and National Policy Requirements, (b) The non-Federal entity is responsible for complying with all requirements of the Federal award. For all Federal awards, this includes the provisions of FFATA, which includes requirements on executive compensation, and also requirements implementing the Act for the non-Federal entity at 2 CFR part 25 Financial Assistance Use of Universal Identifier and Central Contractor Registration and 2 CFR part 170 Reporting Subaward and Executive Compensation Information... fiscal monitors will examine the underlying payroll & benefit records of the LWDB Sub-Recipient's Staff inclusive of the (5) most highly compensated executives (e.g. directors, officers, partners, and management) at LWDBs and when necessary, LWDB Sub-recipients, as of the sub-recipients' most recent FYs. Fiscal monitors will also verify that recipients have complied with FFATA regulatory and/or filing requirements during the review process.

Accordingly, monitors will:

Onsite

- 1) Review most recent year-end payroll & benefit records, reports, and disbursements (e.g. time & allocation sheets, payroll registries & reports, cancelled payroll checks or pay stubs, and etc.) to ensure that paid executive compensation comply with statutory and reporting guidelines
- 2) Verify that source information, records, accounts, reports, and/or payroll accounting systems agree with executive compensation as reported on the Quarterly Financial Reports and FFATA filings
- 3) Review EEO and HR Policies to ensure compliance with Federal Awards and that written policies and procedures are followed in a consistent manner

Deliverable

- 4) Monitors will include any on-site findings, questioned costs, recommendations, and issued corrective actions in DETR-ESD-WISS Annual Fiscal Monitor's report

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Program Income Review- (LWDBs & LWDB Sub-Recipients, as applicable)

Pursuant to 29 CFR – Title 29 Labor, Subtitle A - Office Of The Secretary of Labor, Part 97-Uniform Administrative Requirements For Grants and Cooperative Agreements To State and Local Governments, Subpart C Post Award Requirements: Financial Administration- 97.25(a) General. Grantees are encouraged to earn income to defray program costs. Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated under a grant agreement, and from payments of principal and interest on loans made with grant funds. Except as otherwise provided in regulations of the Federal agency, program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them.; (c) Cost of generating program income. If authorized by Federal regulations or the grant agreement, costs incident to the generation of program income may be deducted from gross income to determine program income. (g)(3) Cost sharing or matching. When authorized, program income may be used to meet the cost sharing or matching requirement of the grant agreement. The amount of the Federal grant award remains the same. (h) Income after the award period. There are no Federal requirements governing the disposition of program income earned after the end of the award period (i.e., until the ending date of the final financial report, see paragraph (a) of this section), unless the terms of the agreement or the Federal agency regulations provide otherwise.... monitors will perform the following oversight activities to ensure that LWDBs and when necessary, LWDB Sub-Recipients' net use of and reporting of program income comply with regulatory guidelines-

Onsite

- 1) Review deposit slips, cancelled checks, trial balances, ledgers, bank statements, and other related source documents
- 2) Verify that program income was used exclusively to support allowable program expenditures

Deliverable

- 3) Monitors will report any on-site findings, questioned costs, recommendations, and issued corrective actions in DETR-ESD-WISS Annual Fiscal Monitor's report

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Procurement Review- (LWDB & LWDB Sub-Recipients, as applicable)

Pursuant to 29 CFR – Title 29 Labor, Subtitle A – Office of the Secretary of Labor, Part 97, Uniform Administrative Requirements For Grants, And Cooperative Agreements To State and Local Governments, Subpart C- Part-Award Requirements, Changes, Property, and Subawards, 97.36 – Procurement, (g)(3)- Awarding agency review. A grantee or subgrantee will be exempt from the pre-award review in paragraph (g)(2) of this section if the awarding agency determines that its procurement systems comply with the standards of this section. (i) A grantee or subgrantee may request that its procurement system be reviewed by the awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews shall occur where there is a continuous high-dollar funding, and third-party contracts are awarded on a regular basis. (ii) A grantee or subgrantee may self-certify its procurement system. Such self-certification shall not limit the awarding agency's right to survey the system. Under a self-certification procedure, awarding agencies may wish to rely on written assurances from the grantee or subgrantee that it is complying with these standards. A grantee or subgrantee will cite specific procedures, regulations, standards, etc., as being in compliance with these requirements and have its system available for review, monitors will examine LWDBs and as deemed necessary, LWDB Sub-recipients' procurement policies, procedures and/or processes. During the examination, monitors will review selected documents, records, accounts, reports, and other related files on purchases in excess of \$5,000, to ensure that recipients are complying with statutory and/or regulatory requirements relative to their overall procurement systems, expenditures, and reporting requirements.

Accordingly, monitor will:

Onsite

- 1) Review and complete the Procurement Compliance Questionnaire (*Attachment #6*) with designated person(s) at LWDBs and/or LWDB Sub-recipients (as applicable)
- 2) Collect and review sample of (3-5) procurement files, documents, records, accounts, and reports for purchases in excess of \$5,000 (*Attachment #6-Question #3*)
- 3) Review a sample of Procurement Packages and executed RFPs to ensure LWDB Sub-Recipients and Contractors are in compliance with procurement policy

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Deliverables

- 4) Monitor will prepare the Procurement Compliance Questionnaire (*Attachment #6*) and include the Questionnaire in DETR-ESD-WISS Annual Fiscal Monitor's report
- 5) Monitors will report any on-site findings, questioned costs, recommendations, and issued corrective actions in DETR-ESD-WISS Annual Fiscal Monitor's report

Property Management Review- (LWDBs & LWDB Sub-recipients, as applicable)

Pursuant to 29 CFR – Title 29 Labor, Subtitle A – Office of the Secretary of Labor, Part 97, Uniform Administrative Requirements For Grants, And Cooperative Agreements To State and Local Governments, Subpart C- Post-Award Requirements, Changes, Property, and Subawards, 97.32(d) Equipment- Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements: (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. (State Section 3.11B: Inventory Control)- once a year) (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated. (4) Adequate maintenance procedures must be developed to keep the property in good condition. (5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return, monitors will examine LWDBs and as deemed necessary, LWDB Sub-recipients' inventory control systems, fixed assets documents, records, accounts, reports, and other related files, as well, as take an annual physical inventory of recipients real and/or personal property to ensure that recipients are complying with statutory and/or regulatory requirements, relative to acquiring, maintaining, and disposing of program capital assets.

Accordingly, monitor will:

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Onsite

- 1) Review and complete the Property Management Compliance Questionnaire (*Attachment #7*) with designated person(s) at LWDBs and/or LWDB Sub-recipients (as applicable)
- 2) Collect and review sample of (3-5) invoices or contracts along with related records, accounts, files and other documents relating to real and/or personal property purchases in excess of \$5,000, to ensure recipients' obtained proper advance approval for subject purchases, and to verify recipients compliance with other statutory and/or regulatory requirements (*Attachment #7-Question 2*) with respect to Title, Use, and Disposition of Real Property.
- 3) Take a physical inventory of real and/or personal property, along with complete Capital Asset Listing (*Attachment #8*) inclusive of purchased real property via Federal Award, Federally-owned, and exempt property to ensure adequate levels of insurance coverage for real property and equipment and compliance with proper Titling, Use and Disposition of real property and equipment as stated in the Federal Award

Deliverables

- 4) Monitor will prepare the Property Management Compliance Questionnaire (*Attachment #7*) & Capital Asset Listing (*Attachment #8*), and place subject attachments in DETR-ESD-WISS Annual Fiscal Monitor's report
- 5) Monitors will report any on-site findings, questioned costs, recommendations, and issued corrective actions in DETR-ESD-WISS Annual Fiscal Monitor's report

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Cash Management Review- (LWDBs)

Pursuant to 29 CFR – Title 29 Labor, Subtitle A- Office of the Secretary of Labor, Part 97, Uniform Administrative Requirements for Grants, And Cooperative Agreements To State and Local Governments, Part C- Post Award Requirements, Financial Administration, 97.20(b) (7)- Standards for financial management systems – Cash management is a key regulatory requirement. As stated, “Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever, advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on subgrantees’ cash balances and cash disbursement in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency..... Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances by the grantee.”

Accordingly, monitors will:

Desk

- 1) Review LWDBs cash management policies & procedures in advance of on-site monitoring activities

Onsite

- 2) Review bank statements & related accounting records, and other related source documents to ensure that WIA funding and subsequent deposits were disbursed within (48 to 72 hours, as established by DETR-ESD-WISS) to pay for allowable expenditures and/or purchases
- 3) Review a sample of Cash Request Forms and all backup documentation for each cash request to ensure proper levels of Cash Management with respect to excess balances, separation of WIOA and non-WIOA funds, and proper levels of cash on hand
- 4) Evaluate internal controls to determine proper separation of duties, payment and check writing process, and other safeguards in place to prevent unauthorized purchases and disbursements

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Deliverable

- 5) Monitors will report any unreasonable time lapses as “Observations” and/or Findings, along with include any corrective action recommendations in DETR-ESD-WISS Annual Fiscal Monitor’s report, of which the latter reporting is dependent upon on the severity of the spending and/or disbursement delay(s)

Technical Assistance (LWDBs & LWDBs Sub-recipients, as applicable)

Pursuant to 20 CFR – Employee Benefits, Part 667.410 (3) Administrative Provisions under Title I of the Workforce Investment Act and the Nevada State Workforce Act State Compliance Policy Section 5.7 – Oversight and Monitoring, Part IV Technical Assistance The Department of Employment, Training and Rehabilitation (DETR) through the Workforce Investment Support Services (WISS) unit of Employment Security Division has responsibility for providing formal and informal technical assistance and training for LWDBs, their staff, and their service providers, as requested.

Desk & OnSite

- 1) Monitors will provide technical assistance as appropriate and required
- 2) LWDBs will use the Single Point of Contact established through the use of a specific email address – DETRWIA@nvdetr.org for questions, customer service and other requests for technical assistance and training.
- 3) When appropriate, the DETR/ESD/WISS will be the direct contact to the Department of Labor (DOL) via written request detailing the technical assistance requested

Post-Onsite

Desk

- 1) Monitors will finalize any remaining fiscal oversight and monitoring activities, after completing their on-site reviews
- 2) Monitors will follow-up on outstanding WIA related findings, questioned costs, and the status of corrective actions on an on-going basis

Deliverable

- 3) Monitors will prepare and forward their DETR-ESD-WISS Annual Fiscal Monitor’s reports to ESD Program Chief for final approval, and internal filing