



## **Grant Policies and Procedures Handbook**

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## **1.0 Grant Overview**

The Washington Statewide Integrated Sector Employment (WISE) Consortia is a statewide collaboration that will serve approximately 1,992 adults throughout Washington State. It is the culmination of a multi-year effort to coordinate the efforts of the public workforce system to support sustainable development in our most critical industries: Clean Energy, Construction and Advanced Manufacturing. Led by the three Washington State Centers of Excellence in these industries, the WISE Consortia includes 8 colleges, 5 workforce investment boards, the state's Trade Adjustment Assistance (TAA) coordinating agency, the Washington State Labor Council, and 15 major employers.

### **1.1 Mission**

The WISE Consortia brings together the manufacturing, clean energy, and construction sectors to create employment opportunities for TAA impacted workers and other participants.

### **1.2 Vision**

Recognizing that the modern workforce requires constant learning, the consortium creates a lifelong learning loop for these workers to earn associate and bachelor degrees as they gain new industry experience. Additionally, the consortia will leverage the skills participants bring to the program by implementing competency based learning and prior learning assessments where possible. WISE seeks to accelerate the time for workers to return to employment in family wage jobs. Based on previous skills, gaps in education, and career interests, participants will find employment in technical customer service positions, skilled trade apprenticeships, or advanced manufacturing jobs.

### **1.3 Strategies and Outcomes**

#### **Strategies**



PROJECT WORKPLAN							
PROGRAM OF STUDY or OTHER ACTIVITY:				1. Project Administration			
	Strategies	Description	Implementer(s)	Costs		Time	
Activity 1.1	1: Access	Develop policies, position descriptions, etc. for WISE Grant Governance Board. Recruit board members. Set meeting schedules and core vs. optional responsibilities. Incorporate Board-related reports into WISE evaluation plan (include project evaluator as appropriate). Reference Board members in appropriate project-related communications, and share roster with ETA program officer.	Lead college. Centers of Excellence and member colleges' CTE advisory boards assist with recruitment.	Strategy Total:	\$988,467.00	Start Date:	Fall 2014
	2: Training			Equipment:	\$0.00	End Date:	Summer 2018
	3: Employment			Year 1:	\$296,676.00	Milestones	
				Year 2:	\$309,852.00	1. Winter 2015: Board roster confirmed.	2. Spring 2015: Begin meetings.
				Year 3:	\$304,544.00		
				Year 4:	\$77,741.00		
Activity 1.2	1: Access	Hiring of initial personnel, contractors, and third-party evaluator to achieve project learning outcomes and projected outcome measures. Follow relevant personnel hiring policies and procedures. Make approved changes to colleges' administrative and fiscal infrastructures to enable project-related data collection, monitoring, and reporting.	All colleges.			Start Date:	Fall 2014
	2: Training					End Date:	Winter 2015
						Milestones:	
						1. Wint 2015: hiring complete.	
Activity 1.3	1: Access	Collaborate with workforce system to further articulate its engagement; e.g., referring candidates for training, helping applicants to select educational programs, leveraging resources to implement work-based training, and tracking graduates re-entering the workforce. Ensure that TAACCCT-funded programs of study are included in appropriate eligible training provider lists.	Lead college. State and regional workforce system representatives.			Start Date:	Winter 2015
	2: Training					End Date:	Summer 2015
						Milestones:	
						1. Sum 2015: agreements in place	
Deliverable 1.1	1: Access	Administrative documents, including award receipt and grantee commitments; requests for equipment and capital improvements, and implementation details in place				Start Date:	Fall 2014
	2: Training					End Date:	Summer 2017
						Milestones:	
Deliverable 1.2	1: Access	Articulation and transferability documents, including formal articulation agreements between member colleges and other Washington State community and technical colleges, approved by colleges and state higher ed agencies.				Start Date:	Fall 2014
	2: Training					End Date:	Summer 2015
						Milestones:	

PROGRAM OF STUDY or OTHER ACTIVITY:				2. Instructional Programs			
	Strategies	Description	Implementer(s)	Costs		Time	
Activity 2.1	1: Access	Identify and make immediate enhancements to existing programs in operation, which require minimal modification. Continue enrolling students in programs while introducing modifications and basic evaluation methods consistent with evaluation plan. Plan to integrate existing programs into clusters/modules and new certificates to be developed. Continue using NCRC in existing programs which employ it.	All colleges. Lead college reports to DOL on impacted programs and certificates.	Strategy Total:	\$4,859,687	Start Date:	Fall 2014
	2: Training			Equipment:	\$513,140	End Date:	Summer 2017
	3: Employment			Year 1:	\$2,066,021	Milestones:	
				Year 2:	\$1,411,735	1. First enrollments in programs.	
				Year 3:	\$1,381,931		
				Year 4:	\$0.00		
Activity 2.2		Submit new certificate and degree proposals to other Washington State colleges, state and national accreditors. Obtain approval of degrees from accreditors, and notice from U.S. Department of Education approving participants to receive federal financial aid.	Colleges developing relevant new credentials. Accrediting bodies.			Start Date:	Winter 2015
	2: Training					End Date:	Fall 2015
						Milestones:	
						1. 2015: New credentials approved.	
Activity 2.3	1: Access	Prepare new and enhanced instructional materials for easy dissemination and adoption by other colleges. Present successful activities at regional and national professional forums. Establish means for easy, long-term public access to project-related materials; e.g., a project website, and committed institutional resources to maintain it.	All colleges. Lead college compiles data and authorizes its dissemination.			Start Date:	Spring 2017
	2: Training					End Date:	Fall 2017
						Milestones:	
						1. Summer 2017: presentation	Fall 2017: post best practices online.
Deliverable 2.1		Formal letters and agreements supporting new and enhanced certificates, from private employers and labor and industry associations. Formal articulation agreements between colleges and state higher ed agencies. Endorsements as appropriate from industry experts, national certification bodies, college accreditors, and the U.S. Dept. of Education.				Start Date:	Fall 2015
	2: Training					End Date:	Fall 2015
	3: Employment					Milestones:	
						1. Fall 2015: secure formal agreements.	
Deliverable 2.2	1: Access	New and enhanced instructional materials in credit-based and competency-based format, including curricula, syllabi, assessments, reading, online modules., etc. Updated class schedules, course catalogs, external websites, and other directories.				Start Date:	Fall 2014
	2: Training					End Date:	Summer 2017
						Milestones:	
						1. Summer 2015:	1.9/ 2015: Begin using tools

		Fully functional and integrated advanced online and virtual simulation instructional tools. Joint protocols shared by member colleges for requirements (e.g., CCBY), use, and assessment of online tools.				confirm joint usage protocols.	
<b>PROGRAM OF STUDY or OTHER ACTIVITY:</b>				<b>3. Participant Support</b>			
	<b>Strategies</b>	<b>Description</b>	<b>Implementer(s)</b>	<b>Costs</b>		<b>Time</b>	
<b>Activity 3.1</b>	1: Access	Conduct review of member colleges' and best practices on NCRC and WorkKeys for competency-based assessment (CBA) and prior learning assessment (PLA), especially veterans. Initiate discussion among all member college student service offices around introduction of CBA and improvement of PLA. Review new and enhanced curricula to identify correlations between NCRC competencies, relevant prior learning and assessment tools	All colleges. Lead college compiles and shares best practices, establishes standard procedures.	Strategy Total:	\$3,635,110.00	Start Date:	Fall 2014
	2: Training			Equipment:	\$0.00	End Date:	Spring 2015
				Year 1:	\$922,994.00	Milestones:	
				Year 2:	\$1,232,427.00		
				Year 3:	\$1,218,394.00		
				Year 4:	\$252,498.00		
<b>Activity 3.2</b>		Solidify ties with committed employer partners. Establish clear contacts for work-based learning (internships, on-the-job training, etc.) and implementation timeline. Collect employer feedback on new and enhanced curricula, and pre-employment services. Assess potential for integrating new certificates and NCRC (competency-based assessment) into employers' career ladders. Create promotional materials for work-based learning opportunities and distribute to candidates.	All colleges. Private employers. Industry and labor professional associations. Lead college reviews promotional materials.			Start Date:	Fall 2014
	2: Training					End Date:	Summer 2015
	3: Employment					Milestones:	
						1. Summer 2015: commitments from key employers.	
<b>Activity 3.3</b>	1: Access	Meet with business, civic, community-based, labor, and workforce organizations. Invite successful participants and graduates to represent project. Review support available for participants (e.g., pre-employment services) and clarify referral processes for services. Proactively connect participants with relevant services. Review service information quarterly for accuracy and comprehensiveness. Follow regular meeting/update schedule with community	Listed organizations. All colleges. Program participants.			Start Date:	Winter 2015
						End Date:	Summer 2018
	3: Employment					Milestones:	

		partners.					
Deliverable 3.1	1: Access	List of updated college policies and procedures to track and support participants, including protection of PII, to ensure coordinated and complementary support services for participants. Formal agreements between member colleges to share appropriate service provision data, if participants transfer between colleges.				Start Date:	Fall 2014
					End Date:	Spring 2015	
	3: Employment					Milestones:	
Deliverable 3.2	1: Access	Consortium marketing plan, program brochures, letters of endorsement, online testimonials, and other resources to promote acceptance and adoption of new and enhanced credentials, as well as work-based learning. Employers' internal documentation establishing TAACCCT-funded credentials as part of internal career ladders. Includes documentation related to student veterans.				Start Date:	Fall 2014
					End Date:	Summer 2015	
	3: Employment					Milestones:	
					1. Summer 2015: document credentials' integration		
Deliverable 3.3	1: Access	WISE Navigator Model report outlining strategies, principles and guidelines. Outcomes data, student feedback, and industry participation and response will be included.				Start Date:	Winter 2015
					End Date:	Fall 2016	
	3: Employment					Milestones:	
PROGRAM OF STUDY or OTHER ACTIVITY:				4. Project Evaluation			
	Strategies	Description	Implementer(s)	Costs		Time	
Activity 4.1	1: Access	Immediately design and introduce basic evaluation methods in existing courses and programs which need little enhancement. Continue refining evaluation methods during remainder of Year 1, to be consistent with evaluation plan. Agree with employers and labor representatives by Winter 2015 on tracking methods to capture employment results as initial TAACCCT-funded program graduates enter job market in Spring 2015. Begin quarterly formal data reviews.	All colleges. Private employers. Labor associations. Lead college and SJI coordinate, standardize, compile, and report data.	Strategy Total:	\$511,590.00	Start Date:	Fall 2014
	2: Training			Equipment:	\$0.00	End Date:	Spring 2015
	3: Employment			Year 1:	\$127,898.00	Milestones:	
				Year 2:	\$127,898.00	1. Spring 2015: start tracking employment data.	
				Year 3:	\$127,898.00		
				Year 4:	\$127,898.00		
Activity 4.2	1: Access	Review and articulate college-by-college evaluation plans. Design individual and shared assessment tools. Circulate and test evaluation tools with pilot	All colleges. Private employers. Community-			Start Date:	Spring 2015
	2: Training					End Date:	Summer 2015
						Milestones:	

		participant, workforce, and employer groups. Include assessment of environmental data such as industry needs, community infrastructure, and member college service capacity, to update initial gap analysis. Identify comparison groups for quasi-experimental analyses.	based, industry, and labor organizations. SJI. Lead college oversees process.			1. Summer 2015: Implement evaluation	2. Summer 2015:gap analysis.
Activity 4.3		Conduct mid-project report on evaluation design and findings, and submit to DOL for review. Prepare modified report and distribute it to member colleges and key stakeholders (workforce agencies, employer partners, etc.)	All colleges. SJI. Lead college			Start Date:	Summer 2016
						End Date:	Fall 2016
	3: Employment					Milestones:	
Deliverable 4.1	1: Access	Evaluation plans for each each member college, as well as entire consortium. Valid and reliable evaluation tools stored in easily accessible location (e.g., online), as well as project quarterly and annual reports with confidential information redacted. Documented protocols for appropriate use of evaluation tools and Personally Identifiable Information (PII), approved by colleges, industry, labor, and government.	All colleges. SJI. External partners with data-sharing agreements.			Start Date:	Fall 2014
	2: Training					End Date:	Summer 2015
						Milestones:	
						1. Summer 2015: evaluation plans done	
Deliverable 4.2		Online employment results scorecard for all grant-funded credentials, featuring performance metrics in TAACCCT SGA. Documentation of student consent protocols, data sharing agreements, partnerships with state workforce agencies, and other assurances needed to populate scorecard with data. Continuous Improvement Work Plan for use of scorecard data by member colleges, signed by colleges' leadership.	SJI and lead college. Member colleges review and consent.			Start Date:	Fall 2017
						End Date:	Summer 2017
	3: Employment					Milestones:	
						1. Summer 2017: full launch of scorecard	.



## Outcomes

Outcome Measures		Targets for TAACCCT Program	
1	Total Unique Participants Served	Year 1: 265 Year 2: 801 Year 3: 926	Total: 1992
2	Total Number of Participants Completing a TAACCCT-Funded Program of Study	Year 1: 188 Year 2: 503 Year 3: 625	Total: 1316
3	Total Number of Participants Still Retained in Their Program of Study or Other TAACCCT-Funded Program	Year 1: 26 Year 2: 120 Year 3: 131	Total: 277
4	Total Number of Participants Completing Credit Hours	Year 1: 147 Year 2: 525 Year 3: 664	Total: 1336
5	Total Number of Participants Earning Credentials	Year 1: 305 Year 2: 727 Year 3: 1053	Total: 2085
6	Total Number of Participants Enrolled in Further Education	Year 1: 145 Year 2: 230 Year 3: 280	Total: 655
7	Total Number of Participants Employed After TAACCCT-funded Program of Study Completion	Year 1: 78 Year 2: 199 Year 3: 357 Year 4: 276	Total: 910
8	Total Number of Participants Retained in Employment After Program of Study Completion	Year 1: 64 Year 2: 152 Year 3: 248 Year 4: 214	Total: 678
9	Total Number of Those Participants Employed at Enrollment Who Received a Wage Increase at Post-Enrollment	Year 1: 107 Year 2: 172 Year 3: 239 Year 4: 203	Total: 721

### 1.4 Grant Organizational Structure

Centralia College and its Center of Excellence (CoE) for Clean Energy will oversee the project management and administration of WISE. Centralia College is highly experienced in effectively managing programmatic, fiscal, and administrative aspects of multiyear, federal grants. The CoE has a proven record of leadership in managing state and federal grant-funded projects. Such grants include the 2013 U.S. Department of Commerce consortium project to establish the Academy of Energy Entrepreneurs; the nationally recognized leadership of a 2010 U.S. Department of Energy grant (\$5 million) which served five partner states (Washington, Oregon, Idaho, Utah, Montana) and established energy training satellites to meet smart grid training needs; a lead state recipient in the 2010 national Center for Energy Workforce Development Bill and Melinda Gates Foundation demonstration project to support low-income young adults pursuing energy occupations; a 2010 National Science Foundation Co-Principal Investigator with Edmonds Community College to develop energy efficiency skill profiles; a sub-recipient for the Washington Integrated Sector 2007 U.S. Department of Labor Workforce Initiatives in Regional Economic Development (WIRED) coordinating regional energy partners.

Previous experience with these projects informs WISE's approach to ensuring that performance/fiscal reporting and procurement adheres to federal, state and local statutes. Though supported by fiscal and programmatic staff at Centralia College, the full-time DOL TAACCCT WISE Lead Grant Manager must be exceptionally skilled and experienced with the implementation and management of the WISE project.

A proven track record of managing performance reporting, fiscal reporting, and procurement must be established in order for an applicant to be hired; should a project manager not be hired by October 1, 2014, the Executive Director of the CoE, and/or another designated appointee, will temporarily oversee the carryout of the project.

WISE has developed a highly effective organizational structure that allows communication among all levels of project management. The Project Manager will directly report to the Center of Excellence Director who has direct access to the Vice President for Academic Affairs. Centralia College's president has committed active involvement with the project, particularly assisting and facilitating state and national strategic alignment initiatives. The WISE Lead Grant Manager will meet weekly with the support staff during the grant cycle. The Project Manager will meet with each site coordinator monthly to discuss and monitor progress. Communication between the 3rd party evaluator and the management structure is a strength of project management, and WISE assures ongoing and timely information about project progress, successes, and stumbling blocks. This formative feedback will allow the management team to make mid-course adjustments to improve the project and maximize success.

See Attachment A

## **WISE LEAD GRANT MANAGER - REQUIRED EDUCATION, EXPERIENCE, AND RESPONSIBILITIES**

**Education:** A master's degree in a related field from a regionally accredited institution of higher education.

### **Experience:**

1. Three years related work experience, including progressive experience developing or implementing grant funded programs, project management, and supervision.
2. Excellent organizational, personnel and budget management, and communication skills.
3. Leadership experience in managing state and federally funded programs.

### **Responsibilities:**

1. Manages the implementation, operation and evaluation of the WISE grant, and the consortium partners which comprise it, in accordance with project goals, objectives and established timelines.
2. Maintains adherence to specific requirements of the grant outline, including accomplishing timelines and outcomes within a specified time frame.
3. Coaches, mentors and motivates program faculty and staff from both Centralia and its partner colleges, to take positive action and accountability to meet established goals, objectives and timelines.
4. Establishes open lines of communication with local partners and other stakeholders for the purpose of gathering timely data, as well as troubleshooting potential issues before they escalate.
5. Develops and implements student recruitment strategies alongside project personnel and multiple Career Navigators; also, coordinates with the Workforce Investment Board for recruitment and identification of TAA-eligible individuals and other workers.

**Required Professional Qualifications.** The WISE Lead Grant Manager will be responsible for the day-to-day management of the project. In addition, each WISE consortium member will have a designated Program Manager. Qualifications of the Project Management staff, in general, have been carefully considered. Hiring rubrics, job descriptions, expectations, lessons learned from previous TAACCCT grantees have been discussed and are available to support effective staff management. Positions are expected to be filled within the first three months of project award date. Previous project management of large scale projects is critical to the WISE Lead Grant Manager position: the position specialist hired for the project ensure proper performance reporting. Administrative oversight, regularly scheduled accountability reporting, and internal compliance monitoring procedures all support effective project management systems and procedures.

## **WISE Advisory Board**

A WISE Advisory Board will be formed and will include the chief academic officer from each member institution (or their designee), representatives from community agencies, and industry sector experts. The Grant Governance Board will meet monthly during the first year of the grant and quarterly in subsequent years. The WISE Grant manager will provide the WISE Advisory Board updates on the status of the WISE Program. These updates will include, but are not limited to: financial situation, current outcomes, projections, program challenges, and program successes.

## 2.0 Policies and Procedures

All policies and procedures are developed to ensure the WISE and its staff are in compliance with U.S. Department of Labor guidelines and the Washington State Board for Community and Technical Colleges (SBCTC). This includes, but is not limited to [29 CFR Part 37](#), [Part 99](#), [Part 96](#), [Part 95](#), [Part 93](#), [Part 98 Subparts A-F](#), [Part 31](#), [Part 32](#), [Part 35](#), [49 CFR Part 25](#), [20 CFR Part 652 et al and 1010](#), [Wagner-Peyser Act](#), [VPL 107-288](#), [A-21 Section C and Section J](#), [SBCTC Policy Manual](#).

### 2.1 Policy Development and Approval

This policy applies to all policies under the Washington Integrated Sector Employment (WISE) Grant. The procedures below will be made available to all consortium members.

1. Grant policies developed by the WISE project management team will be submitted to the WISE Advisory board in draft format for approval.
2. The Advisory board will review and vote on the approval or denial of the policy. The policy author will be notified via email.
3. An email will be sent to all co-grantees with notification of the new policy.
4. All changes to an approved policy will be handled in the same manner.

### 2.2 Personnel

The WISE Lead Program Manager, Centralia College Program Manager, and Data Coordinator will be employees of Centralia College. They will be subject to the Centralia College hiring and personnel policies. Centralia College will maintain the job descriptions and personnel data.

Each consortium institution will be responsible for hiring a Program Manager and navigator; additional positions vary by college. The staff will be the employees of the specified institution. The staff will be subject to the hiring and personnel policies of the institution. The institutions will maintain the job description and personnel data for each staff member.

### 2.3 Payroll

#### 2.31 Time Charges

All time charged to the grant is to be for activities that further the goals of the grant only. All time charged to the grant is subject to review and submitted with the fund request. Violations of this policy may result in recovery of disallowed costs and subject the institution to being placed on a corrective action plan.

#### 2.32 Prohibited Activities

No grant funds shall be used or related to any activity designed to influence legislation or appropriations pending before Congress.

#### 2.33 Salary Limitations

The provision in [Public Law 109-234](#) limits the use of funds used by a grantee or co-grantee to pay for salary and bonuses of an individual. Examples of grantees include entities and their funded co-grantees that receive contracts and grants from ETA. Any salary or bonus payments made by a grantee or a co-grantee to an individual are covered by this limitation. This limitation applies to such payments regardless of whether they are paid as a direct or an indirect cost.

However, according to the law this limitation does not apply to “vendors” as defined in OMB Circular [A-133](#). A vendor means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program. Characteristics indicative of a payment for goods and services received by a vendor are when the organization: (1) provides the goods and services within normal business operations; (2) provides similar goods or services to many different purchasers; (3) operates in a competitive environment; (4) provides goods or services that are ancillary to the operation of the federal program; and (5) is not subject to compliance requirements of the federal program.

## Application of the Limitation

The law sets the limit on salaries and bonuses at a rate equivalent to no more than Executive Level II. A salary table providing this rate is listed on the Federal Office of Personnel Management Web site (<https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/>). These levels are adjusted annually and the Web site is updated annually.

The [Public Law 109-234](#) limitation does not apply to benefits that are not salary and bonuses. For example, fringe benefits, insurance premiums or pension plans paid by a grantee or co-grantee are not included in this calculation.

Individuals can receive payments from funds not impacted by section 7013 in addition to funds that are impacted by 7013. For example, an entity may receive funds from other federal programs, from the state, from municipalities, or even private funds. In those instances the total sum of any employee's salary and bonuses may be higher than Executive Level II. However, in instances where funds impacted by section 7013 only pay a portion of the salary, the section 7013-impacted funds may only be charged for the share of the employee's salary attributable to the work on the section 7013-impacted grant or contract. That portion cannot exceed the Executive Level II rate. For example, if 25 percent of an employee's time is attributable to work performed under grants covered by the provision and the annual Executive Level II amount is \$165,200, no more than \$41,300 can be charged to ETA during the year.

### *Bonuses*

The restriction applies to both salaries and bonuses. The sum of all bonuses received over the previous 12-month period, when added to the employee's salary may not at any time exceed the limitation. For example, an employee paid at \$162,000 may not receive bonuses in any 12-month period that exceeds \$3,200, assuming the limitation of \$165,200.

When states are the grantees of the funds, states can set a limit below Executive Level II for salaries paid by co-grantees. However, states should take the factors listed in section 7013 into account when re-designating the limit.

## Grant and Contract Modifications

Please be advised ETA will modify appropriate grants and contracts to conform to the new requirements of [Public Law 109-234](#).

### **2.34 Consultants**

Consultant fees paid under this grant shall be limited to \$585 per day without additional DOL Grant Officer Approval.

## 2.4 Lobbying Restrictions

All consortium co-grantees and the WISE Program Team must comply with 29 CFR Part 93 Subparts A-F regarding lobbying restrictions as stated in subpart A:

No appropriated funds may be expended by the grantee of a Federal contract, grant, loan, or cooperative agreement to pay any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any of the following covered Federal actions: the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

1. Each person who requests or receives from an agency a Federal contract, grant, loan, or cooperative agreement shall file with that agency a certification, set forth in appendix A of 29 CFR Part 93, that the person has not made, and will not make, any payment prohibited by paragraph (a) of this section.
2. Each person who requests or receives from an agency a Federal contract, grant, loan, or a cooperative agreement shall file with that agency a disclosure form, set forth in appendix B of 29 CFR Part 93, if such

person has made or has agreed to make any payment using nonappropriated funds (to include profits from any covered Federal action), which would be prohibited under paragraph (a) of this section if paid for with appropriated funds.

3. Each person who requests or receives from an agency a commitment providing for the United States to insure or guarantee a loan shall file with that agency a statement, set forth in appendix A of 29 CFR Part 93, whether that person has made or has agreed to make any payment to influence or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with that loan insurance or guarantee.

Noncompliance will result in corrective action and subject to sanctions.

## 2.5 Drug Free Workplace

All WISE grantees must comply with the [Drug-Free Workplace Act of 1988](#) and the following requirement for organizations:

1. Publish and give a policy statement to all covered employees informing them that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the covered workplace and specifying the actions that will be taken against employees who violate the policy.
2. Establish a drug-free awareness program to make employees aware of a) the dangers of drug abuse in the workplace; b) the policy of maintaining a drug-free workplace; c) any available drug counseling, rehabilitation, and employee assistance programs; and d) the penalties that may be imposed upon employees for drug abuse violations.
3. Notify employees that as a condition of employment on a Federal contract or grant, the employee must a) abide by the terms of the policy statement; and b) notify the employer, within five calendar days, if he or she is convicted of a criminal drug violation in the workplace.
4. Notify the contracting or granting agency within 10 days after receiving notice that a covered employee has been convicted of a criminal drug violation in the workplace.
5. Impose a penalty on—or require satisfactory participation in a drug abuse assistance or rehabilitation program by—any employee who is convicted of a reportable workplace drug conviction.
6. Make an ongoing, good faith effort to maintain a drug-free workplace by meeting the requirements of the Act.

Note: A contractor or grantee who fails to comply with these requirements is subject to certain penalties.

## 2.6 Non-Discrimination

### 2.61 Compliance Guidelines

As a condition of the award of financial assistance from the U.S. Department of Labor under Title I of WIA, the WISE Grant applicant assures that it will fully comply with the nondiscrimination and equal opportunity provisions of the following laws:

1. [Section 188 of the Workforce Investment Act of 1998](#), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIA Title I-financially assisted program or activity; [Title VI of the Civil Rights Act of 1964](#), as amended, which prohibits discrimination on the basis of race, color, and national origin;
2. [Section 504 of the Rehabilitation Act of 1973](#), as amended, which prohibits discrimination against qualified individuals with disabilities;
3. [The Age Discrimination Act of 1975](#), as amended, which prohibits discrimination on the basis of age;
4. [Title IX of the Education Amendments of 1972](#), as amended, which prohibits discrimination on the basis of sex in educational programs.
5. [The Architectural Barriers Act of 1968](#), USC 4151 as amended, the Federal Property Management Regulations [41CFR 102-76](#) and the Uniform Federal Accessibility Standards issued by [GSA in 36 CFR 1191](#), Appendixes C and D set forth requirements to make facilities accessible to and usable by the

physically handicapped and include minimum design standards.

6. The grant applicant also assures that it will comply with [29 CFR part 37](#) and all other regulations implementing the laws listed above. This assurance applies to grant applicant's operation of the WIA Title I-financially assisted program or activity, and to all agreements the grant applicant makes to carry out the WIA Title I-financially assisted program or activity. The grant applicant understands that the United States has the right to seek judicial enforcement of this assurance.

The WISE will defer to each institution's policy to address compliance with the above acts and regulations. If the institution does not have a policy in place meeting federal guidelines at the time the Memorandum of Understanding (MOU) was signed, one will be in place within 30 days of the first peer to peer meeting. College Program Managers are to have all policies available for review during onsite monitoring and desk audits conducted by the WISE Lead Program Manager and Department of Labor monitoring.

## **2.62 Equal Opportunity**

The WISE co-grantees are required to display the nondiscrimination poster, "[EEO is the Law](#)" (Attachment B) where registrants, applicants, eligible applicants/registrants, applicants for employment, employees, and interested members of the public can readily see it.

Other methods that may be used to establish and maintain a notification and communication system may include, but are not limited to, the following:

1. Post notices prominently and in sufficient numbers to be available to the public and staff;
2. Post notices on the Internet;
3. Post notices in newspapers and magazines;
4. Post notices in internal memoranda or other written or electronic communication; and
5. Provide notices to participants and make these a part of the participant's file

## **2.63 Persons with Disabilities**

The WISE co-grantees will take appropriate steps to ensure that the notification and communication systems allow for communication with persons with disabilities to be as effective as communication with others. WISE co-grantees should document policies and procedures for alternative communication. If information is provided in an alternative format, this should be documented in the participant's file with hard copy information and/or a case note.

## **2.64 Discrimination Complaint Procedure**

WISE co-grantees will abide by their respective discrimination complaint procedure and have it made available to registrants, applicants, and eligible applicants/registrants, applicants for employment, employees, and interested members of the public. It must be compliant with Federal regulations [29 CFR 37.30](#), to include that WISE participants in a USDOL funded grant may file an Equal Opportunity complaint with the Director, Civil Rights Center (CRC), US Department of Labor, 200 Constitution Avenue NW, Room N-4123, Washington, DC 20210.

## **2.7 Priority of Service**

### **2.71 TAA Priority of Service**

TAACT grants require that TAA eligible students receive priority of service for funded activities. Veteran's priority of service as outlined in section 2.72 supersedes TAA priority of service.

Priority of Service means that TAA eligible students are entitled to precedence over non-eligible students for program enrollment and services. This means that a TAA eligible student either receives access to the program or a service earlier in time than a non-eligible person or, if the resource is limited, the TAA eligible student receives access to the service instead of the non-eligible student

## **Identifying TAA Eligible participants.**

WISE sub recipients will identify participants as TAA-eligible when a company or department within companies are certified for TAA by the USDOL after a petition is filed, as specified in [20 CFR, Part 618](#).

All workers laid off from those companies/departments during the relevant time period may be able to access TAA benefits.

WISE co-grantees are to obtain source documentation (ex: Worker Adjustment Retraining Notification [<https://www.esd.wa.gov/about-employees/WARN>]) to demonstrate a student is TAA eligible. Partnering with state and/or local TAA coordinators to provide source documentation is encouraged.

## **2.72 Veterans Priority of Service**

The requirement to provide priority of service applies to all programs that receive funding from the Department of Labor. All program activities, regardless of how they are procured, must be administered in compliance with priority of service requirements.

### **Background**

On December 19, 2008, the Department of Labor (DOL) issued new regulations (20 CFR 1010) implementing the Jobs for Veterans Act (JVA 2002) and the Veterans' Benefits, Health Care, and Information Technology Act (2006). The regulations went into effect on January 19, 2009 and do the following:

1. Set forth requirements for each "qualified" program to provide priority of service for veterans and eligible spouses and require all grantees to have policies providing priority of service whether provided on-line or in-person;
2. Require that, for purposes of implementing priority of service, the broad definition of "veteran" meaning a person who served at least one day in the active military, naval, or air service, and who was discharged or released under conditions other than dishonorable be used ([38 U.S.C. 101\(2\)\(A\)](#));
3. Add new requirements related to persons who physically access service delivery points or who access virtual service delivery programs on websites ([See 20 CFR 1010.300](#));
4. Applicants to any "qualified" DOL programs and services must be able to learn about priority of service and to indicate whether they are veterans etc.;
5. Program staff must initiate data collection for any person claiming priority at point of entry; and
6. Applicants who are veterans must be given the menu of programs and services to which the priority applies, and any additional program eligibility requirements.

Priority of Service means that veterans and eligible spouses are entitled to precedence over non-covered persons for services. This means that a veteran or an eligible spouse either receives access to a service earlier in time than a non-covered person or, if the resource is limited, the veteran or eligible spouse receives access to the service instead of the non-covered person.

### **Identifying Veterans and Eligible Spouses**

Veterans and eligible spouses must be given the opportunity to identify themselves at the point of entry to the system or program, and veterans and eligible spouses must be given the opportunity to take full advantage of the priority. When identifying veterans and eligible spouses, veterans and eligible spouses must be made aware of:

- Their entitlement to priority of service
- The full array of employment, training and placement services available
- Applicable eligibility requirements for programs and services

### **Eligibility for Priority of Service**

Veterans and eligible spouses, including widows and widowers as defined in the statute and regulations, are eligible for priority of service. For the purposes of implementing priority of service, the broad definition of

veteran found in 38 U.S.C. 101(2) is used:

(1) Veteran

(a) A person who served at least one day in the active military, naval, or air service, and who was discharged or released under conditions other than dishonorable, as specified in [38 U.S.C. 101\(2\)](#)

(2) Active service

(a) Includes full-time Federal service in the National Guard or a Reserve component. Active service does not include full-time duty performed strictly for training purposes (i.e., that which often is referred to as "weekend" or "annual" training), nor does it include full-time active duty performed by National Guard personnel who are mobilized by State rather than Federal authorities

(3) Eligible spouse defined at section 2(a) of the JVA ([38 U.S.C. 4215\(a\)](#)) means the spouse of any of the following:

(a) Any veteran who died of a service-connected disability

(b) Any member of the Armed Forces serving on active duty who, at the time of application for the priority, is listed in one or more of the following categories and has been so listed for a total of more than 90 days:

(i) Missing in action

(ii) Captured in the line of duty by a hostile force

(iii) Forcibly detained or interned in the line of duty by a foreign government or power

(c) Any veteran who has a total disability resulting from a service-connected disability, as evaluated by the Department of Veterans Affairs

(d) Any veteran who died while a disability was in existence

(i) A spouse whose eligibility is derived from a living veteran or service member would lose his or her eligibility if the veteran or service member were to lose the status that is the basis for the eligibility (e.g. if a veteran with a total service-connected disability were to receive a revised disability rating at a lower level). Similarly, for a spouse whose eligibility is derived from a living veteran or service member, that eligibility would be lost upon divorce from the veteran or service member.

The priority of service regulations refer to those veterans and spouses who are eligible for priority of service as "covered persons" and refer to those not eligible for priority of service as "non-covered persons." In the interest of specificity, this policy refers to those eligible as "veterans and eligible spouses." However, in the interest of brevity, this policy also adopts the regulatory terminology by referring to those who are not eligible as "non-covered persons."

## Applying Priority of Service

1. Grantees and sub grantees must comply with federal law, regulations, and guidance on priority of service, using the broad definition for veterans and eligible spouses ([20 CFR 1010.110](#)).
2. Veterans and eligible spouses must receive priority of service over all other program participants.
3. Veterans and eligible spouses receive the first level of priority in universal access programs.

## References

- [Jobs for Veterans Act, Public Law \(Pub. L.\) 107-288 \(Nov. 7, 2002\)](#).
- [Veterans' Benefits, Health Care, and Information Technology Act \(Pub. L. 109-461\) \(Dec. 22, 2006\)](#).
- [Priority of Service for Covered Persons \(20 CFR 1010\) Issued: Dec. 19, 2008; Effective: Jan. 19, 2009](#).
- [Training and Employment Guidance Letter \(TEGL\) No. 10-09 Issued Nov. 10, 2009](#).
- [Veterans Program Letter \(VPL\) No. 07-09 Issued Nov. 10, 2009](#)

## 3.0 Communication Guidelines

### 3.1 EEO Compliance

Pursuant to [29 CFR subpart 37](#) the following must be communicated in all grant funded activities:

- Grantees must indicate that the WIA Title I-financially assisted program or activity in question is an "equal opportunity employer/program," and that "auxiliary aids and services are available upon request to individuals with disabilities," in recruitment brochures and other materials that are ordinarily distributed or communicated in written and/or oral form, electronically and/or on paper, to staff, clients, or the public at large, to describe programs financially assisted under Title I of WIA or the requirements for participation by grantees and participants. Where such materials indicate that the grantee may be reached by telephone, the materials must state the telephone number of the TDD/TTY or relay service used by the grantee, as required by § 37.9(c). (See Attachment D)
- Grantees that publish or broadcast program information in the news media must ensure that such publications and broadcasts state that the WIA Title I-financially assisted program or activity in question is an equal opportunity employer/program (or otherwise indicate that discrimination in the WIA Title I-financially assisted program or activity is prohibited by Federal law), and indicate that auxiliary aids and services are available upon request to individuals with disabilities.
- A grantee must not communicate any information that suggests, by text or illustration, that the grantee treats beneficiaries, registrants, applicants, participants, employees or applicants for employment differently on any prohibited ground specified in §37.5, except as such treatment is otherwise permitted under Federal law or this part.

### 3.2 TAACCCT Compliance

Grant deliverables have stringent requirements under the SGA and USDOL guidelines. Materials must meet special funder requirements include curriculum, outreach materials, pictures, websites, videos and general grant documents. Failure to comply may result in a disallowed cost for the WISE co-grantee. The following process is to be used for submission of materials:

- i) Incorporate funder disclaimer and licensing/copywriting language into the materials (see 3.21 and 3.22)
  - ii) Submit materials to the WISE Program Manager for review and archival
- (1) If changes are needed the NPC will return the materials to the college for revision
  - (2) The college will resubmit the materials with revisions

#### 3.21 Required Funding Statement

All grant deliverables must include the following statement:

"This product was funded by a grant awarded by the U.S. Department of Labor's Employment and Training Administration. The product was created by the grantee and does not necessarily reflect the official position of the U.S. Department of Labor. The Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership."

#### 3.22 Creative Commons Licensing

All items developed or revised with grant funding are required to be licensed under the [Creative Commons Attribution 3.0](#) license. Pre-existing copyrighted materials licensed to, or purchased by the grantee from third parties, including modifications of such materials remain subject to the intellectual property rights the grantee receives under the terms of the particular license or purchase. Additionally:

- i) Copyrighted material that is included within content developed with grant funds must cite the copyright within the material as all other work is under the attribution licensing. An example would be a picture embedded in curriculum. For guidance on the citing copyrighted material go to [Creative Commons Best Practices](#) page.
  - (1) Cite the specific copyright license
  - (2) Cite the author's name and if possible link to their page (for example Flickr page for a picture)
  - (3) Cite the name of the work if it has a name, link to the original work if possible
  - (4) Cite the specific CC licensed it is licensed under
  - (5) If making a derivative or adaptation of a work, follow the guidelines found in the Creative Commons best practices
- ii) All content will be housed in the open repository, [NTER](#) through the [RETC portal](#).
- iii) All documents created with grant funding are to be sent to the WISE Program Manager prior to the release for licensing/funding review and adding to the website.
- iv) Others will be able to use, revise, add to or translate the work with a requirement that they attribute the original work to the WISE and CCBY the changes.
- v) Work will remain in the NTER repository after the life of the grant.

Additional information, guidance and the online resource licensing may be found at <http://creativecommons.org>.

### **3.3 Publicity**

No grant funds shall be used for publicity or propaganda purposes for the preparation, distribution of any kit, pamphlet, booklet, publication, radio, television, or film presentation designed to support or defeat pending legislation before Congress.

### **3.4 Public Announcements**

When issuing statements, press releases, requests for proposals, bid solicitation, and other documents describing projects or programs funded in whole or in part with Federal money, shall clearly state:

- The percentage of the total cost of the program or project which will be financed with Federal money
- The dollar amount of Federal funds for the project or program

### **3.5 Reports**

During the course of the grant WISE co-grantees may be asked to submit success stories and best practices. Success stories will be requested using the format provided by the Department of Labor. When supplying pictures, names or statements WISE grantees will have and maintain in the appropriate file a media release.

## 4.0 Fiscal Policies and Procedures

### Principle Objectives

- Comprehensively illustrate the foundation and rationale of generally accepted accounting principles consistent with accounting principles for federal and state funds.
- Comply with all applicable Federal laws, regulations and applicable OMB Circulars, including but not limited to, OMB Circular [A-21 \(2 CFR Part 220\)](#); [29 CFR](#) Parts 37, 93, 94, 95, and 98.
- Track time and effort, administrative costs, equipment inventory, and budget to actual expenditures
- Submit budget modification request prior to making any changes between line items.
- Submit monthly invoices and grant activity reports.
- Be responsible for any expense incurred that is deemed a disallowed cost.
- Maintain all records for a minimum of three years after the DOL grant close-out date.
- Responsible for furnishing any additional records upon request.
- Organize and articulate concepts and procedures to provide concise and straightforward instructional material for all grantees receiving and disbursing funds under the TAACCCT grant.

The WISE Fiscal Policies and Procedures have been established to define federal guidelines for OMB circulars and the USDOL regulations. Any violation of federal or state fiscal policies and procedures will be resolved through the WISE Advisory Board and/or corrective action plans. The policies and procedures contained herein are subject to change by WISE to comply with any changes in federal or state policy.

### Scope

The policies and procedures provided in this section are applicable to all entities receiving TAACCCT funds to include co-grantees, administrative entities, and service providers. All are required to comply with this manual. WISE retains the right to make final determinations regarding policy questions. All co-grantees shall ensure the documents described within are maintained in their local policy files.

### 4.1 Administrative Standards

The proper stewardship of public resources, both state and federal, is a fundamental responsibility of co-grantee managers and staff. Each organization must develop administrative standards to ensure entities are accountable for the following:

- Financial results of actions taken by program and financial managers;
- Control of public resources and protection of public assets;
- Financial management systems to process and record financial events effectively and efficiently; and
- Quality and effectiveness of the materials and services provided to participants.

In conjunction with their fiduciary roles, co-grantees must develop tools to help program and financial managers achieve results and safeguard the integrity of the grant. Management controls, organizational structure, and policies and procedures make up these tools. In either event, procedures must pick up where policies leave off, specifying exactly how a policy will be accomplished. Procedures may require forms to be filled out and signed by an approving authority for processing. Management controls in the broadest sense, include processes for planning, organizing, directing and controlling program operations and must provide reasonable assurance assets are safeguarded against waste, loss, unauthorized use and misappropriation of funds.

Specific management control standards are as follows: Delegation of Authority and Organization; Separation of Duties and Supervision; Access to and Accountability for Resources; Recording and Documentation; Resolution of Audit Findings and Other Deficiencies.

Internal Control Structure for Accounting Functions should be in place for Payment and Recording of Liabilities and Cash Disbursements, Personnel/Payroll, and Automated Accounting Systems.

The proper performance of control procedures requires employees to understand their responsibilities and have access to the co-grantee fiscal policies. It is essential managers recognize control requirements and be actively involved in the development and maintenance of controls.

## **Changes and Amendments to Contracts**

Any alterations, additions or deletions to the terms of a contract required by changes in federal or state law or regulations will automatically be incorporated into the contract and shall become effective on the date designated by such law or by regulation.

To ensure the legal and effective performance of a contract, the WISE shall issue policy directives to establish, interpret or clarify co-grantee performance and fiscal requirements. Policy directives shall qualify the terms of the contract and be binding upon the co-grantee as written.

## **4.2 Internal Controls**

An internal control structure for accounting functions shall be in place for payment and recording of liabilities and cash disbursements, petty cash, personnel/payroll, and automated accounting systems.

The proper performance of control procedures requires employees understand their responsibilities and have access to the co-grantee fiscal policies. It is essential managers recognize control requirements and be actively involved in the development and maintenance of controls.

NOTE: Additional information on internal control structures can be found in Statement on Auditing Standards No. 78, promulgated by the American Institute of Certified Public Accountants (AICPA) Auditing Standards Board.

Basic mechanisms used to promote effective internal controls include the following:

- Separating duties by assigning different people the responsibilities of authorizing transactions, recording transactions and maintaining custody of assets;
- Designing and using adequate documents and records such as pre-numbered documents to ensure proper recording of transactions;
- Ensuring adequate safeguards over access to and use of assets and records, such as providing secured facilities to limit access to computer programs and data files;
- Periodically reviewing internal performance and the valuation of recorded amounts, such as clerical checks, reconciliation, comparison of assets on-hand with accounting records and user review of computer generated reports.

The co-grantee's internal control system must meet the following objectives:

- Monitor the efficiency, accuracy and effectiveness of program and support operations;
- Ensure assets are safeguarded against waste, loss and unauthorized use or disposition;
- Ensure all transactions are properly authorized; and
- Ensure all transactions are recorded promptly and accurately.

All financial and control policies and procedures must be in writing, adhered to by the co-grantee's management and staff and available for review by the WISE and other authorized entities.

## **Requirements for Internal Controls**

The following are specific requirements co-grantees must incorporate into their internal control systems. Co-grantees must be able to substantiate deviations based on factors unique to their individual operations or programs. Co-grantees shall ensure the following objectives are achieved and related to the specific area involved:

## **Procurement and Recording Disbursements**

- Individual items over \$5000 must have prior approval through WISE Lead Program Manager and the DOL FPO. This is the minimum standard set by the USDOL, co-grantees must follow the most stringent policy on procurement.
- Purchases are approved by management in writing and in advance of the purchase;
- Documentation substantiating approval is maintained for each purchase;
- Procurement documentation is maintained to substantiate goods and services are purchased at the best possible value. Departures from this rule shall be justified in writing and maintained in the procurement file;
- Complete audit trail exists for each purchase. An audit trail is comprised of a source document trail and a

transaction posting trail. The source document trail includes, but is not limited to, an approved purchase order or requisition request, receiving report, vendor's invoice and a canceled check for each voucher or payment. A transaction posting trail includes, but is not limited to, a general journal or specialized journal posting and a general or specialized ledger posting;

- Limited authorized personnel are responsible for signing checks;
- Each check is reviewed to ensure the name of the payee and the amount of the invoice agrees with those on the check;
- Invoices shall be cancelled when checks are signed and payments are released to prevent duplication of payment. Cancellation may occur by stamping "PAID" on an invoice or any other similar method;
- Only original invoices shall be paid;
- Checks shall not be made payable to "Cash" or "Bearer", nor shall blank checks be issued;
- Access to blank check forms and signature plates shall be limited to authorized personnel;
- Trial balances shall be prepared monthly;
- Bank accounts shall be reconciled monthly; and
- Payroll is supported by time and effort records and disbursed in a secure manner.

### **Audits or Evaluations**

WISE will work with the co-grantee to ensure an audit is conducted in accordance with the [Single Audit Act of 1984](#), the Single Audit Amendments of 1996, Public Law 98-502 and OMB Circular A-133, as applicable and in effect at the time costs were incurred, in accordance with federal laws and regulations governing the program(s).

WISE retains the right to perform/require evaluation studies determined necessary. WISE will report preliminary results to the co-grantee before the evaluation is concluded and the findings are made a matter of record.

See Section 6.5 Monitoring and Oversight

## **4.3 Cash Depositories**

The WISE and its co-grantees must have systems in place to receive funds after reimbursement requests are submitted as required. The manner in which funds are to be requested, retained and disbursed is noted below.

### **Eligibility Requirements – Cash Depositories**

The WISE Fiscal Coordinator and/or its co-grantees may deposit TAACCCT funds in the following financial institutions:

- a) A bank insured by the Federal Deposit Insurance Corporation (FDIC).
- b) An institution insured by the Federal Savings and Loan Corporation.
- c) A credit union insured by the administrator of the National Credit Union.

For governmental co-grantees with taxing authority, TAACCCT funds may be deposited with the co-grantee's treasurer.

### **Use of Minority and/or Women-Owned Banks**

Consistent with the federal and state goal of expanding the opportunities for minorities and women-owned business enterprises, the WISE and its co-grantees are encouraged to use minority and/or women-owned banks, under the proviso that the above eligibility requirements are met.

### **Separate Bank Account**

The WISE Fiscal Coordinator and its co-grantees will be required to maintain a separate insured, interest-bearing bank account.

### **Interest**

Interest earned on federal funds may be retained up to \$250 and shall be used to pay for TAACCCT

expenditures and minimize cash requests, where applicable. For TAACCCT, interest is treated as Program Income, and should be accounted for. For reporting purposes interest is identified on the WISE quarterly report forms.

### **Cash Balance**

The WISE Fiscal Coordinator and/or its co-grantees shall minimize the time elapsing between receipt of TAACCCT funds and disbursement in order to maintain minimum cash balance as per federal guidelines.

### **Internal Controls**

The WISE Fiscal Coordinator and/or its co-grantees shall maintain an adequate system of internal control to safeguard cash according to generally accepted accounting principles.

### **Reimbursement Requests**

- a) The WISE Fiscal Coordinator will request reimbursements on behalf of its co-grantees while timing each request to coincide with cash needs and assuring no excess cash is drawn.
- b) Disbursement to WISE consortium colleges requesting reimbursement will be processed and transferred by check to the consortium colleges.

### **Withholding of Payment**

The WISE Fiscal Coordinator may discontinue reimbursement payments when WISE consortium colleges:

- 1) Do not follow payment requirements;
- 2) Fail to meet project objectives or grant/agreement conditions;

If any of the above conditions exist, the DOL or WISE may withhold payment until the condition is corrected. The DOL will provide written notification to the WISE Fiscal Coordinator and/or its co-grantee before withholding payment. The WISE Fiscal Coordinator and/or its co-grantees have until the effective date on the notification to petition the state for reconsideration of action. Upon consideration of this petition, the state will issue a final determination and thus notify the WISE Fiscal Coordinator and/or its co-grantee.

## **4.4 Travel Policies**

All WISE travel procedures will comply with the State Administrative and Accounting Manual (SAAM) Chapter 10.

The WISE grant supports travel expenses for some staff. The purpose of this Travel Procedure is not only to ensure that all travel funded by the project is properly accounted for, but also to ensure compliance with DoL guidelines for these activities.

### **Prior Approval**

1. Traveler must receive prior approval from WISE Program Manager
2. Program Manager and Traveler will: <http://www.ofm.wa.gov/policy/10.htm>
3. Program Coordinator will fill out Prior Approval for Travel Request.
4. Costs reimbursed to Traveler
  - a. Costs that can be covered include:
    - i. Car rental
    - ii. Misc. expenses: mileage, ground transportation, internet access, baggage charge, parking, copying, limited phone charges (see Travel Manual )
    - iii. Lodging – Program Coordinator will ask for state contract rate and guarantee with the traveler's personal credit card, or BC Travel credit card (issued in advance) when checking into hotel. <http://www.gsa.gov/portal/category/21287>
    - iv. Meals- check rules for per diem. <http://www.gsa.gov/portal/category/21287>

### **Personal Travel Coupled with Business Travel**

OFM Travel Regulations (10.20.40) require that employees "promptly return to either the official duty station or official residence when the state business is completed." WISE will not reimburse employees for extra travel expenses incurred for the convenience of the employee.

Employees may, however, couple a vacation or other personal use onto a legitimate business trip where the following three conditions all exist:

1. The primary purpose of the trip is official WISE business.
2. The employee uses, where necessary, his or her personal leave balances for the vacation or personal part of the trip.
3. WISE does not incur any extra expenses beyond those it would normally incur had the trip occurred without any personal use coupled to the trip.

## 4.5 Program Income

### **Program Income Requirements for the Washington Integrated Sector Employment (WISE) Fiscal Agents:**

Under the OMB Circular A-110, revised 11/19/93 and amended 9/30/99, the WISE consortium colleges shall apply the standards set forth in this section in requiring grantee organizations to account for program income related to projects financed in whole or in part with Federal funds. The Program Income Requirements shall include:

- WISE consortium colleges generating income under a grant agreement may retain the income earned only if such income is used to support allowable activities under the [Workforce Investment Act \(WIA\) of 1998](#).
- Program income shall be used prior to the submission of the final report for the funding period of the program year to which the earnings are attributable.
- Program income not used in accordance with the requirements of this section is subject to recapture by TAACCCT.
- Program income shall be returned to the US Department of Labor if the income cannot be used by the WISE.
- Program income and expenditures shall be reported on the WISE Quarterly Fiscal Report and be traceable through the fiscal system.
- The WISE is not accountable for income earned after the end of the award period. However, the WISE must report program income expended after the grant period if the income was earned during the grant period.
- WISE grantees are to track program income expenditures on a first-in first-out basis. Therefore, the first dollar of program income spent by the WISE is to be counted against the first dollar of program income that the WISE earned.
- Program income may not be spent to cover disallowed costs.
- Any equipment purchased with program income is subject to the requirements set forth in the policies covering property management and inventory.
- If earned income cannot be used for grant purposes by the WISE consortium college earning the income, WISE may permit another entity to use the income for grant purposes.
- Unless Federal awarding agency regulations or the terms and condition of the award provide otherwise, grantees shall have no obligation to the Federal Government with respect to program income earned from license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions produced under an award. However, Patent and Trademark Amendments ([35 U.S.C. 18](#)) apply to inventions made under an experimental, developmental, or research award.

### **Program Income Requirements for WISE consortium colleges:**

- Receipt and disbursement of program income shall be reported on the WISE Quarterly Fiscal Report forms. Expenditure of such program income must meet the requirements in the SGA.
- Program income must be traceable through the WISE consortium colleges' financial system.

## 4.6 Leveraged Funds

Leveraged funds exist when the grantee shares in the cost of a federal/state program. Leveraged funds represent the portion of the project or program costs not borne by the federal/state government and contributed by the grantee from other funds. This may be achieved through contributing cash or in-kind goods or services, depending on the program's particular regulatory requirements.

In-kind contributions are non-cash in nature, such as goods and/or services, real or personal property and/or its use. Generally, in-kind contributions will be received by the grantee from a third party and then

contributed to the program by the grantee. Cash and in-kind contributions may be provided from other nonfederal funding sources or donated by other public/private nonfederal sources, institutions, organizations or individuals. Both cash and in-kind contributions may be contributed from non-governmental grants and other governmental grants, fund-raising activities of Local Workforce Investment Board members and other activities.

### **Participation in Leveraged Funds - Basic Considerations**

The following should be considered before making a commitment to share in the cost of a program:

- 1) The grantee must be able to separately budget and account for the total project costs, both federal and nonfederal. If this is not possible, then there is no way to prove matching has actually occurred; and
- 2) Various federal rules and regulations setting forth financial and accounting standards must be considered to determine if the co-grantee's contributions toward matching will be allowable.

### **Basic Standards for Leveraged Funds**

The following are basic standards for leveraged funds which must be met:

- 1) Contributions must be documented and verifiable in the grantee's accounting records and are subject to audit. Matching expenditures must be based on costs or values established in accordance with applicable federal/state cost principles;
- 2) Contribution may only be used once for a federal program. The total matching contribution may be distributed to multiple programs. However, the total allocation may not exceed the original value of the total matching contribution;
- 3) Contribution must be directly related to and necessary for the accomplishment of program objectives;
- 4) Contributions must consist of the type of charges allowable under applicable cost principles. An unallowable cost cannot be used as matching share;
- 5) Contributions must be provided for and defined (cash or in-kind) in the co-grantee's contract; and
- 6) Temporarily restricted contributions (as defined by generally accepted accounting principles) may be counted toward matching prior to the expiration of the restriction provided the co-grantee reasonably expects the restriction to be met.

### **Qualifications and Exceptions**

Except as provided by federal statute or regulations, leveraged funds may not be met by costs borne by another federal grant. Costs financed by program income shall not count towards satisfying a matching requirement unless expressly permitted in the terms of the contract agreement or unless the co-grantee has obtained approval to do so from the FPO

Governmental organizations, using indirect cost rates, may obtain matching credit for indirect costs applicable to in-kind contributions only if the organization establishes a special rate for allocating to individual projects or programs the value of the indirect in-kind contributions.

A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in an increase in the services or property provided under the contract (without additional cost to the co-grantee) or a cost savings to the co-grantee.

### **Valuation of In-Kind Contributions**

The following is a valuation of specific in-kind contributions:

1. Services - Records must demonstrate how the value placed on third party in-kind contributions was derived. Fair market value of donated services shall be computed as follows:
  - a. Rates for volunteers shall be consistent with those regular rates paid for similar work in other activities of the organization. In cases where the kinds of skills involved are not found in the other activities of the organization, the rates used shall be consistent with those paid for similar work in the labor market in which the organization competed for such skills; and
  - b. When an employer donates the services of an employee, these services shall be valued at the employee's regular rate of pay (exclusive of fringe benefits and indirect costs) provided the services are in the same skill for which the employee is normally paid. If the services are not in the same skill for which the employee is normally paid, fair market value shall be computed as stated above.

Third party in-kind contributions count towards satisfying a matching requirement only if the payments would have been allowable costs had the entity receiving the contributions paid for them.

1. Goods and Space - If a third party donates supplies the contribution will be valued at the fair market value of the supplies at the time of donation. If the third party donates the use of equipment or space in a building the contribution will be valued at the fair rental rate for equipment or space of similar age, condition and location. Valuations should be reasonable and supported by documentation.
2. Expendable Personal Property - Donated expendable personal property includes expendable equipment, office supplies, workshop and/or classroom supplies and other property needed to operate the program. All expendable personal property shall be valued at the fair market value of the goods at the time of the donation.
3. Nonexpendable Personal Property - Donated nonexpendable personal property includes equipment which fair market value at the time of donation meets or exceeds the organization's capitalization policy. If the equipment donated would have been allowed as a direct program charge, the co-grantee may count the fair market value of the equipment as a matching cost. Otherwise, the amount counted towards meeting a matching requirement is equal to the amount allowable as depreciation or use charge.

## **4.7 Financial Management**

Financial Management goals include:

- 1) Financial systems shall allow for effective fiscal and internal control and accountability for funds, property, and other assets to ensure they are used solely for authorized purposes.
- 2) Accounting systems shall meet and follow the current Generally Accepted Accounting Principles (GAAP) as provided by the National Council on Government Accounting and demonstrate compliance with legal and contractual requirement.
- 3) Accounting systems shall follow consistent rules for aggregation of detailed data to summary level.
- 4) Accounting systems will compare budgeted amounts to actual expenditures including proper charging of costs and cost allocations.
- 5) Information pertaining to contract awards, obligations, unobligated balances, assets, liabilities, expenditures, income, program income, matching and stand-in costs.
- 6) Permit the tracing of funds to a level of expenditure adequate to establish that funds have not been used in violation of the Act.
- 7) Written procedures shall be in place for determining allowability and allocability of grant costs.
- 8) Accounting records may be maintained on cash or modified accrual accounting basis. For reporting purposes only, financial data shall be submitted on an accrued expenditure basis.
- 9) All co-grantees shall maintain all data elements used in required federal reports in accordance with established program definitions contained in the Workforce Investment Act, regulations, and state policies.
- 10) Accounting systems shall provide for accurate, current, and complete disclosure of all expenditures, including but not limited to those from grants, contracts, or agreements. The costs shall be traceable to a level of detail that establishes compliance with WIA regulations.
- 11) Annually, the WISE and its co-grantees shall provide for an internal audit of their own financial operations in accordance with generally accepted auditing standards for audit of governmental or non-profit organizations, program activities, and functions. A separate external audit is also required in accordance with WIA Audit Requirements, Reports, and Resolutions.
- 12) In assessing the adequacy of a co-grantee's financial management system, WISE may rely on readily available external sources of information such as audit reports or may generate information through interviews with key personnel, questionnaires and other means.

Financial management systems shall comply with the following requirements.

1. Tracks specific program expenditures, any required matching expenditures and (where appropriate) potential stand-in costs by cost category, title, grant and year of appropriation;
2. Produces and reports data related to program performance;
3. Minimizes data redundancy, encourages consistent formats for entering data directly into the system and ensures consistent information is:
  - a. Collected for similar transactions throughout the entity;

- b. Available to authorized users; and
- c. Provided to internal managers at all levels within the organization.
- 4. Supports the organization's budget, accounting, internal reporting and financial reporting processes;
- 5. Provides financial information in a useful, timely manner to support the following:
  - a. Fiduciary role of management;
  - b. Legal, regulatory and other special management requirements of the organization; and
  - c. Fiscal management of program delivery and program decision making.
- 6. The financial management system and processing instructions shall be clearly documented in hard copy or electronically and be readily available for examination. The original and all revisions to documentation shall be dated to indicate the effective date of the original and changes. Documentation shall be in sufficient detail to permit a person generally knowledgeable of the organization's programs and financial management systems to obtain a comprehensive understanding of the entity's financial operations.

## Generally Accepted Accounting Principles

Grantee financial management systems shall be structured to account for financial transactions in accordance with generally accepted accounting principles. Co-grantees may be local governmental units, nonprofit organizations, educational institutions or for-profit entities. Co-grantees shall adhere to the pronouncements applicable to the specific type of entity. Local governmental entities shall follow promulgations of the Governmental Accounting Standards Board. Other entities shall adhere to promulgations of the Financial Accounting Standards Board and its predecessors.

Although the co-grantee shall not be required to establish a new accounting system to maintain financial data relating to contracts, the organization's existing system must meet specified minimum standards. The co-grantees' accounting system must be capable of providing the financial information required by the WISE. Co-grantees shall establish separate accounts within its existing accounting system for accumulating and recording activities funded by the WISE.

## Matching Principle

The base should also be drawn from the same period in which the costs to be allocated have been incurred (i.e., it is not appropriate to use last year's participant data as the basis for allocating this year's expenditures).

### 4.61 Basis of Accounting

The basis of accounting refers to how revenues, expenditures, expenses and transfers, as well as related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it is related to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

## Cash Basis

Under the cash basis of accounting, which is **not allowed** for the WISE grant and its co-grantees, expenditure reporting and revenues are recorded in the accounts when cash is received and expenditures are recorded only when cash is disbursed.

## Accrual Basis

Under the accrual basis of accounting, most transactions are recorded when they occur, regardless of when cash is received or disbursed. WISE recommends this method of accounting to all co-grantees. It results in accounting measurements based on the substance of transactions and events, rather than merely when cash is received or disbursed and thus enhances their relevance, neutrality, timeliness, completeness and comparability.

Co-grantee financial statements must be prepared based on the accrual method of accounting. WISE strongly encourages its co-grantees to obtain an accounting package to facilitate accrual basis accounting and reporting.

## Fund Accounting

Fund accounting is not required. However, the WISE strongly recommends the accounting system be organized and operated on a fund basis. Governmental accounting systems shall be organized and operated on a fund basis.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The necessity of assuring legal compliance with each federal or state program precludes a co-grantee from recording and summarizing all governmental assistance financial transactions and balances in a single accounting entity. Fund accounting facilitates accountability for restricted resources such as grants. Generally, the funds provided through WISE should be accounted for in a Special Revenue Fund defined as a fund to account for the proceeds of specific sources legally restricted to expenditure for a specific purpose.

Only funds required by law and sound financial administration should be established and maintained. Unnecessary funds result in inflexibility, undue complexity and inefficient financial administration.

The necessity of assuring legal compliance with each federal or state program precludes a co-grantee from recording and summarizing all governmental assistance financial transactions and balances in a single accounting entity.

Co-grantees must account for the WISE grant funding source separately and independently of other funds.

Fund accounting facilitates accountability for restricted resources such as grants. The funds provided through WISE should be accounted for in a Special Revenue Fund defined as a fund to account for the proceeds of specific sources legally restricted to expenditure for a specific purpose.

### **Required Accounting Policies and Procedures**

The WISE co-grantees are required to establish written accounting policies and procedures which provide current, accurate and complete information regarding its day to day operations. The policies and procedures must address the following:

- Development, approval and use of the organization's budgeting system;
- Methodology to deposit receipts into the bank and record and post in the accounting records, including appropriate separation of duties and other controls as necessary;
- Methodology to ensure accurate cash forecasting and the periodic review of fidelity bond coverage and collateral agreements;
- Methodology to disburse funds under the contract, including appropriate separation of duties and other controls as necessary;
- Methodology to ensure program income is accounted for appropriately;
- Determination of insurance coverage needed and methodology to obtain the needed insurance;
- Processes to generate and distribute internal and external reports;
- Methodology to ensure competition when procuring goods and services;
- Methodology to obtain the goods and services once procured;
- Development, approval and use of a reasonable cost allocation plan;
- Property custodianship and authority to obtain property, inventory of property, reconciliation of property records to accounting records and appropriate other separation of duties and controls as necessary;
- Processes to obtain an independent audit in accordance with [OMB Circular No. A-133](#) and to correct deficiencies noted and/or implement corrective action plan(s);
- Processes to monitor the financial activities of its co-grantees;
- Methodology for hiring personnel, including verification of meeting minimum qualifications, performing background checks and making job offers;
- Methodology for promoting, giving raises and terminating personnel;
- Methodology for charging personnel costs to funding sources and/or cost categories;
- Development and use of a plan for vacation, sick leave and other absences (NOTE: may be included in the organization's Personnel Handbook in lieu of being mentioned in the Accounting Policies and Procedures.);
- Determination of allowable travel costs, including cut-off times for application of per diem, where applicable; and
- Maintenance of data integrity.

Data integrity refers to the financial management system's ability to produce accurate and comparable information in compliance with applicable rules and regulations and authorizing accessibility to data, whether in the form of financial books of account or financial reports.

Co-grantees shall ensure common terminology and classification is used consistently throughout its budget, accounts and financial reports.

## **4.7 Financial Reporting**

The WISE shall submit all necessary reports within the time period specified. Failure to submit mandatory reports on a timely basis may result in corrective action and possibly delay in the processing of reimbursement requests. Such delays may be necessary to allow the WISE to determine the nature and extent of the problem, which prevents, delays, or prohibits the WISE from meeting statutory requirements.

### **4.71 Reporting Requirements**

The WISE co-grantees will submit monthly financial reports to the WISE Program Manager and WISE Fiscal Coordinator within 15 days after the end of the report period, unless required on a more frequent basis for corrective action purposes. If a monthly closeout report has not been received for a grant and/or contract that has ended, a quarterly report must be filed.

The WISE Program Manager and WISE Fiscal Coordinator shall submit consolidated quarterly financial reports within forty-five (45) calendar days after the end of the report period, unless required on a more frequent basis for corrective action purposes. Reports are due February 15, May 15, August 15, and November 15.

If the WISE Program and its co-grantees do not comply with the reporting requirements of this policy, corrective action may be implemented by the FPO.

The final financial report is generally due sixty days after grant funds are expended. Grant settlement packages, will indicate the date the settlement is due to TAACCCT. See WIA Policy No. 3245 "Grant and Contract Settlement."

The WISE and its co-grantees must use a First in First-Out (FIFO) policy in which unexpended obligational authority is expended before the expenditure of any subsequent year's (new) obligational authority. Under FIFO procedures, unexpended funds available from a prior year are expended first in the subsequent year in an amount equal to the unexpended obligational authority balance. Not using a FIFO policy could result in USDOL recapturing previous year's unexpended funds at the end of the grant period.

### **4.72 Co-grantee Requirements**

Fiscal agents for each WISE co-grantee shall include assurances that acceptable standards for accountability are observed. Co-grantees' systems must provide the necessary information and controls needed to comply with the current regulations published by the Department of Labor. Such information shall include CFDA numbers, mandatory audit requirements, debarments, and the use of all appropriate OMB circulars. Co-grantee accounting systems must follow the current Generally Accepted Accounting Principles (GAAP).

## **4.8 Allowable Costs and Prior Approval Requirements**

WIA Title I Final Rules ([20 CFR Section 667.200](#)) and the "[One Stop Comprehensive Financial Management Technical Assistance Guide](#)" (TAG) provide federal direction regarding cost principles and allowable activities. These documents also refer co-grantees to the federal Office of Management and Budget (OMB) Circulars for more specific information. These OMB Circulars provide guidance according to type of organization.

The common rule in OMB Circular [A-110](#) applies to grants and agreements with institutions of higher education, hospitals and non-profit organizations.

For cost principles and allowable costs see OMB Circular [A-21](#) for Educational Institutions.

## Cost Allowable vs. Unallowable

UDOL recognizes that TAACCCT recipients will generally include three specific types of allowable activities to support their work:

- 1) Hiring and/or training additional instructors or staff (including the costs of salaries and benefits) to assist in the development and/or delivery of new curricula, and establishing internships, Registered Apprenticeship, or clinical/cooperative education programs at employer sites;
- 2) Purchasing or upgrading classroom supplies and equipment and/or educational technologies that will contribute to the instructional purpose in education and training courses supported by the grant; and
- 3) Costs associated with implementing changes in the time or scheduling of courses.

Other allowable activities may include, but are not limited to, implementing and/or enhancing the information technology infrastructure used to provide education and training and related activities; developing staff and infrastructure capacity to acquire, organize, and/or analyze program data for continuous improvement and program evaluation; expanding and improving the capacity of student services that directly support the goals of the grant (for example, career guidance programs); leasing space that is used for education and training and related activities; altering or renovating facilities (in accordance with the Federal Cost Principles at [2 CFR Part 220](#)) that are used for education and training and related activities (which could include ensuring that the facilities comply with Federal architectural accessibility obligations that require facilities to be readily accessible to and usable by qualified individuals with disabilities); and other costs of program development such as using subject matter experts from industry, education, state workforce agency labor market and economic research entities, and other areas to inform and assist in curriculum design.

Unallowable activities include the use of grant funds to pay the costs of a participant's tuition (including scholarships), books, fees, and other personal expenditures; incentive payments for participants such as performance-based cash bonuses; wages of participants (including the wages of students participating in co-operative education programs, registered apprenticeship, or internships) and stipends for wage replacement of participants; the purchase of real property; and construction (not including altering or renovating facilities, as described above). Supportive services are not an allowable cost under the grant. These activities may duplicate services and benefits provided to TAA-eligible workers, adults who receive Unemployment Insurance or adults who participate in Workforce Investment Act programs.

Grant funds cannot be used to supplant other funding sources colleges are currently using to fund existing activities. As with all costs charged to the grant, the costs of equipment must meet the standards in the applicable Federal cost principles, found in Part VI of this SGA, including that the costs are reasonable and necessary to achieve grant outcomes.

The criteria contained in the OMB circulars on cost principles provide the basic guidance on determining whether costs are allowable in ETA-funded programs covered by the manual. It is important co-grantees be aware OMB circulars are designed to offer guidance to determine allowable costs and should be used as the first source of reference. It is possible such a cost would be automatically allowed or prohibited. The cost should be treated consistent with the standards provided for similar or related costs. If a cost is not specifically treated within the applicable circular or regulation governing allowable costs, the general cost principles of the applicable circular or regulation are used to determine whether the cost is allowable.

All co-grantees must be familiar with OMB circulars and the appropriate USDOL Employment and Training Administration (ETA) program regulations. Costs may be allowable per the OMB circulars, allowable per the circulars but with conditions or allowable per the circulars but unallowable per ETA regulations. Similarly, some costs are allowable but only with prior approval of the USDOL FPO.

The following examples attempt to delineate commonly incurred costs as they would apply to a particular type of grantee or co-grantee. The discussion in this section focuses mainly on direct costs, not indirect costs:

**Travel** - Reasonable travel costs necessary to effectively manage the grant, provide oversight and measure program effectiveness are allowable. Air travel, when necessary, should be obtained at the lowest possible customary standard (coach or equivalent fare). All OMB circulars treat these costs as allowable.

**Training** - ETA-funded grantee's professional development and training costs are allowable. Under WIA these are called "capacity building" costs. Consistent with the "necessary and reasonable" provisions, co-grantees should ensure training is relevant to specific ETA-funded programs or result in increasing the

effectiveness of staff working on an ETA-funded program.

**General Government Expenses** – The WISE and co-grantees should avoid charging general government expenses to an ETA-funded grant. The costs of chief executives, legislatures (including city and county councils), judiciary and prosecutors and public safety (fire and police) are unallowable unless provided otherwise in the grant. These costs are specifically treated in [OMB Circular A-87](#).

**Public Outreach and Advertising** - The WISE and co-grantees should be familiar with how their applicable OMB circular deals with costs for public outreach, community relations and advertising. Advertising and media costs associated with publicizing an ETA-funded program solely to promote the organization or costs not directly related to the ETA program providing the funding are considered unallowable. OMB circulars and WIA regulations contain specific requirements and prohibitions

**Capital Asset Costs** - Capital assets are noncurrent assets (assets not available or cannot be made available to finance current operations). Capital assets are the result of capital expenditures and include items such as land, buildings and equipment. Expenditures for land or building improvements as well as building and equipment repairs or maintenance expenditures to increase the value of a capital asset or increase its estimated useful life are identified as capital expenditures in federal regulations. OMB Circular [A-87](#) Item 19 provides the guidelines on the permissibility of expenditures for capital assets, guidelines on conditions and applicable prior approval requirements. The costs of capital leases are treated in the same manner. The following are requirements for capital expenditures:

- OMB Circular [A-87](#) requires the approval of the grantor agency for capital expenditures. This approval authority has been delegated to the states for the formula grants; and to the extent state procedures for state organizations are sufficient to define the permissibility of ETA capital asset acquisition costs and do not inappropriately constrain non-state organizations, state policy is applicable to non-state governmental co-grantees.

**Leasing** - Interest costs associated with capital leases and other lease-purchase arrangements are allowable if they are reasonable and allocable to the grant pursuant to the specific criteria identified in applicable OMB cost principles. Lease-purchase arrangements for real property are unallowable under TAACCCT. Permissible lease costs of real property are limited to operating leases, not capital leases.

**Start-Up Costs** - Costs associated with the start-up of a business are not allowable under the provisions of WIA Section 181(e). This prohibition also applies to start-up costs associated with entrepreneur training and start-up costs of any business to provide services to WIA clients. However, the purchase of equipment (with appropriate prior approval) is an allowable cost. Additional examples of unallowable activities are contained in WIA and other program regulations. These examples are but a few of the specific items of cost addressed in the OMB circulars and program regulations. The WISE co-grantees are urged to become familiar with their relevant OMB circular.

Note: Prior approval authority for competitive grants remains with the FPO.

### **Selected Items of Cost**

Within [OMB Circulars](#) A-21, A-87 and A-122 and USDOL Regulations 48 CFR Part 31, there are specific discussions of items of cost. Co-grantees should be familiar with these items and use the circulars and regulations as references. Some items are treated one way in one circular and may not be treated the same way in another. Similarly, some allowable costs are not addressed at all in the OMB circulars. Some cost items require prior approval or are allowable per a circular, but are unallowable by ETA program regulations. For competitive grantees the USDOL Grant Officer is the approving authority and for ETA-funded formula grants WISE is the approving authority. The WISE and co-grantees should also be familiar with the administrative cost limits as outlined in USDOL Regulations 20 CFR 667.200. Grantees and co-grantees are urged to consult their applicable circular and to be cognizant of particular program requirements related to administrative cost limits

### **Prior Approval of Certain Costs**

Some equipment and capital expenditures are allowable only if approval is granted by the WISE Lead Grant Manager and the FPO prior to the purchase.

20 CFR Section 667.260 prohibits the purchase or construction of facilities. Some exceptions regarding renovation and repair are permitted as detailed in the section.

In accordance with OMB Circular A-122 Section 15, Employment Security requires that all entities receiving WIA funds request and obtain prior approval for all single item equipment and capital improvement purchases that cost \$5,000 or more.

OMB Circular A-122, Section 15.b (1) states: "Capital expenditures for general purpose equipment are unallowable as a direct cost except with the prior approval of awarding agency."

OMB Circular A-87, Section 19.b., and 19.c., state:

- Capital expenditures which are not charged directly to a Federal award may be recovered through use allowances or depreciation on buildings, capital improvements, and equipment (see Section 15). See also Section 38 for allowable rental costs for buildings and equipment.
- Capital expenditures for equipment, including replacement equipment, other capital assets,

OMB Circular A-87, Section 19a defines equipment and other capital expenditures as follows:

**Capital Expenditure** - the cost of the asset including the cost to put it in place. Capital expenditure for equipment means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is to be acquired.

**Equipment** - an article of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals the lesser of (a) the capitalization level established by the governmental unit for financial statement purposes or (b) \$5,000.

**Other Capital Assets** - buildings, land, and improvements to buildings or land that materially increase their value of useful life.

Note: OMB Circular [A-122](#) has similar language, but should be reviewed for specific requirements related to non-profit organizations.

## 4.9 Conflict of Interest

A Conflict of Interest Policy is required in order to ensure that individuals or representatives of organizations entrusted with public funds will not personally or professionally benefit from the award or expenditure of such funds.

WISE shall have a conflict of interest policy, which at a minimum meets the requirements shown below:

- (1) Each grantee and co-grantee shall maintain a written code of standards or conduct governing the performance of persons engaged in the award and administration of WISE contracts.
- (2) Each grantee and co-grantee shall ensure that no individual in a decision-making capacity shall engage in any activity, including participation in the selection, award, or administration of a contract supported by WISE funds, if a conflict of interest (real, implied, or apparent) would be involved.
- (3) A member of the WISE shall not cast a vote, nor participate in any decision-making capacity, on the provision of services by such member (or any organization which that member directly represents), nor on any matter which would provide any direct financial benefit to the member or to the member's organization.
- (4) The officers, employees, or agents of the agencies and members of the WISEs making the awards will neither solicit nor accept gratuities, favors, or anything of monetary value from awardees, potential awardees, or other parties to agreements.
- (5) Neither membership on the WISE nor the receipt of WISE funds to provide training or other services shall be construed, by itself, to violate provisions of the Act or Regulations.

"Conflict of Interest" refers to the conflict between the public obligation and the private interests of the persons or entities identified therein.

## 4.10 Cost Items

The reference chart below is a summary of cost items mentioned in the applicable circulars and regulations

Summary of Cost Items. Some of the costs on the chart are allowable under the circulars and prohibited under WIA or other program specific regulations.

NOTE: Refer to the program-specific regulations on permissibility of a particular cost. This chart is for reference only.

### Summary of Cost Items

#### Chart Key

NT	Not included in circular
A	Allowable
AC	Allowable with conditions
AP	Allowable with prior approval of either the USDOL Grant Officer or WISE
U	Unallowable
A/	Some categories within the particular activity are allowable, while some are not (consult respective circular for precise explanations)

Activities	Circular A-21	Circular A-122	Circular A-87	48 CFR Part 31
Accounting systems	NT	NT	A	NT
Advertising and public relations	AC	AC/U	AC/U	AC
Advisory councils	NT	NT	A	NT
Alcoholic beverages	U	U	U	U
Alumni activities	U	NT	NT	NT
Asset valuations resulting from business combinations	NT	NT	NT	A
Audit services	See A-133	See A-133	A	NT
Automatic electronic data processing	NT	NT	AC	NT
Bad debts	U	U	U	U
Bid and proposal costs (See Item 65)	Item 65	Reserved	Item 65	Item 65
Bonding costs	NT	A	A	NT
Budgeting	NT	NT	A	NT
Civil defense costs	A	NT	NT	A/U
Commencement and convocation costs	U	NT	NT	NT
Communication costs	A	A	A	NT
Compensation for personal services	A/U	A/U	A/U	A/U
Contingency provisions	U	U	U	U
Cost of money (See Item 40)	U	U	U	AC
Deans of faculty and graduate schools	A	NT	NT	NT
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent	U	U	A/U	U
Deferred research and development costs	NT	NT	NT	AC/U
Depreciation and use allowances	AC	AC	AC	AC
Disbursing service	NT	NT	A	NT
Donations and contributions	U	U	U	U
Economic planning costs	AC/U	AC/U	AC/U	NT/U
Employee morale, health/welfare costs & credits	A	A	A	U
Entertainment costs	U	U	U	U
Equipment and other capital expenditures	A/U	AP	AP	AP
Executive lobbying costs	U	U	U	U
Fines and penalties	U	U	U	U
Fund raising and investment management costs (See Item 40)	NT	NT	U	U
Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs (See Item 64)	NT	NT	A	A

General government expenses	NT	NT	U	NT
Goods/services for personal use	U	U	NT	NT
Goodwill	NT	NT	NT	U
Housing and personal living expenses	U	AC/U	NT	NT
Idle facilities and capacity	NT	AC/U	AC/U	AC/U
Independent research and development	NT	Reserved	NT	AC
Insurance and indemnification	A	A	A	A
Interest, fund raising and investment management costs	A/U	A/U	A/U	U
Labor relations costs	AC	AC	NT	AC
Lobbying	U	U	U	U
Losses on other sponsored agreements/contracts	U	U	U	U
Maintenance and repair costs	A	A	A	A
Manufacturing and repair costs	NT	NT	NT	A
Manufacturing and product engineering costs	NT	NT	NT	A
Material costs	A	A	A	A
Meetings and conferences	NT	A	See Item 2	See Item 2
Memberships, subscriptions and professional activity costs	A/U	A/U See Item 2	A/U See Item 2	NT
Motor pools	NT	NT	A	NT
Organization costs	NT	AP	NT	U
Other business expense	NT	NT	NT	A
Overtime, extra-pay shift, \$multi-shift premiums	NT	AC	AC	See Item 16
Page charges in professional journals	NT	A	NT	NT
Participant support costs	NT	A	NT	NT
Patent costs	A	A/U	NT	A/U
Plant protection costs	NT	NT	NT	A
Plant reconversion costs (See Item 68)	NT	NT	NT	U
Plant security costs	U	A	NT	NT
Pre-agreement costs (See Item 61)	U	NT	NT	NT
Pre-award costs	NT	AP	U  (formula)/ AP	NT
Pre-contract costs (See Item 61)	NT	NT	NT	AP
Professional services costs	A	A	A	A

Profits and losses on disposition of plant equipment/other capital assets	A	A	See Item 32	See Item 32
Proposal costs (See Item 10)	AP	Reserved	AP	AP
Publication and printing costs	NT	A/U	A	NT
Rearrangement and alteration costs	A	A	A	NT
Reconversion costs (See Item 58)	A	A	A	NT
Recruiting costs	A/U	A/U	See Item 2	A
Relocation costs	NT	A	NT	A/U
Rental costs of buildings and equipment	AC	AC	AC	AC
Royalties and other costs for use of patents	A	A	NT	A
Sabbatical leave costs	A	NT	NT	NT
Scholarships and student aid costs	A	NT	NT	NT
Selling and outreach	U	U	NT	A/U
Service and warranty costs	NT	NT	NT	A
Severance pay	AC	AC	AC	AC
Special tooling and special test equipment costs	NT	NT	NT	A

Special tooling and special test equipment costs	NT	NT	NT	A
Specialized service facilities	A	A	NT	NT
Student activity costs	U	NT	NT	NT
Taxes	AC	AC	AC	AC
Termination costs	NT	A	NT	A/U
Trade, business, technical and professional activity costs	AC	AC	AC	AC
Training and education costs	AC	AC	AC	AC
Transportation	AC	AC	NT	AC
Travel costs	AC	AC	AC	AC
Termination costs applicable to sponsored agreement (See Item 82)	A	NT	NT	NT
Trustees	A	A	NT	NT
Under recovery of costs under fed agreements	U	U	U	U

## 4.11 Fiscal Responsibilities

### WISE Fiscal Responsibilities

- Maintain accurate financial records and track budgetary changes;
- Approve budget modification requests and obtain approval from DOL, as necessary;
- Submit quarterly and annual financial reports to DOL;
- Request drawdown of funds from DOL on a regular basis, at least monthly;
- Submit final closing documentation to DOL.

### Co-grantee Responsibilities

- Comply with all applicable Federal laws, regulations and applicable [OMB Circulars](#), including but not limited to, OMB Circular A-21 (2 CFR Part 220); [29 CFR](#) Parts 37, 93, 94, 95, and 98;
- May be subject to Single Audit Act (see OMB Circular A-133);
- Track time and effort, equipment inventory and budget to actual expenditures;
- Submit budget modification request prior to making any changes between line items;
- Submit monthly invoices and grant activity reports;
- Be responsible for any expense incurred that is deemed a disallowed cost;
- Maintain all records for a minimum of three years after the DOL grant close-out date;
- Responsible for furnishing records upon request.

### Quarterly Reporting

The TAACCCT grant follows the federal fiscal year, October 1 through September 30. Dates are as follows:  
October 1 - December 31, January 1 – March 31, April 1 – June 30, July 1 – September 30

DOL will allow budgets to carry over to the following fiscal year. However, grantees should attempt expend 100% of funds prior to September 30, 2018. While budgets may carry over, members are expected to adhere to their yearly budget, as closely as possible.

The following provides a summary of the different reports due to the WISE Fiscal Coordinator:

What's Due	Description	Due Date
Monthly Expenditure Report	Monthly Expenditure Report along with electronic copies of supporting documentation	15th of each month
Quarterly Financial Report	Consolidated Expenditure Report (should total the 3 previous months in that quarter)	45 days following the last day of each quarter

## Expending Funds

All costs directly related (100%) to program development, including salary, fringe, stipends, travel, supplies, equipment, marketing (grant programs only) and outreach as outlined in each co-grantee's approved budget are eligible for reimbursement. WISE Fiscal Coordinator will review all expenditures submitted for reimbursement for program and grant compliance. Should a cost be deemed ineligible for reimbursement, your institution will be responsible for that cost.

Common disallowed costs, include, but are not limited to:

- Salary for faculty not working directly on the grant (i.e. an adjunct filling in for faculty working on the grant)
- Alcohol
- Entertainment Costs
- Lobbying
- Marketing/ Advertising for the institution

For more information, review OMB Circular A21 section J. For any expense that may be questionable, contact the WISE Fiscal Coordinator prior to purchase.

## Supplies and Equipment

- Supplies have a useful life of one year or less and a cost of not more than \$5,000.
- All supplies and equipment must directly impact the deliverables of the grant.
- Equipment has a useful life of more than one year and is in excess of \$5,000.
- All equipment must receive DOL approval prior to purchase, and if \$25,000 or more must be competitively bid. Your institutional policy should be adhered to if more restrictive guidelines apply.
- If not bid, appropriate documentation must be provided for sole sourcing and consortium purchasing.
- For contracts of \$25,000 or more, grantees are prohibited from doing business with any organization or person if they have been debarred or suspended by any federal department or agency ([www.epls.gov](http://www.epls.gov)). Refer to [29 CFR](#) Part 98.
- Equipment inventory must be maintained and include the item description, manufacturers' identification number, source, date acquired, unit cost, location and condition of equipment as of the date of reporting. Refer to [29 CFR](#) Part 95.34 for inventory and disposition guidelines.

## Hospitality and Meals

Reimbursement requests for local meeting expenses (food) related to grant activities must be supported by an agenda and list of attendees. Meetings need to be at least three hours long before an incidental meal will be reimbursed. Meals for a day trip and/or workshop are not reimbursable and are the participant's responsibility. For overnight travel, meals will be reimbursed based on the co-grantee's policy, but cannot be greater than the Federal per diem basis.

## Drawdown Guidelines

This grant is a reimbursement based grant. Co-grantees must actually incur the expense before requesting payment. Upon submitting an invoice, WISE will reimburse co-grantees.

Requests for Drawdown (Reimbursement) are due the 15th of each month by electronic copy of your Expenditure Detail Report, Expense Drawdown form, and supporting documentation to WISE's Fiscal Coordinator.

Each Co-grantee will certify that vendors used for purchasing with WISE funds will need to provide a Debarment certification for every vendor with their monthly fiscal reimbursement requests. A printout of this Certification for Debarment can be obtained from [Sam.gov](http://Sam.gov). Reimbursement will be completed once certifications are received.

## Supporting Documentation

Supporting documentation includes, but is not limited to:

- Payroll & Fringe Benefit documentation\*, including a breakout of benefits and regular insurance benefits
- Time and Effort reports for both hourly and salary that identifies Administrative and Program Costs or Substitution Time and Effort Reporting documentation
- Accruals (contract obligations, earned PTO, purchases ordered, received, not yet paid for. Etc.).
- Invoices from third party vendors with supporting Itemized Purchase Requisitions and/or Purchase Orders with specific notation for reason of purchase and approvals
- Itemized receipts with specific notation for reason of purchase for employee reimbursements and credit card statements
- Travel forms\*\* with specific notation for reason of purchase and supporting documentation and approvals
- Meeting Expense documentation (agenda with date & duration, attendance) and approvals
- General Ledger detail of all expenditures

\* Please remember to redact all personal identification information such as SSNs.

\*\*WISE prefers and recommends submitting all travel expenses based on actual cost with itemized receipts as supporting documentation. However, if co-grantees are submitting expenses per diem, a copy of their institution's travel policy is required.

## 4.12 Budget Modifications

The Department of Labor allows flexibility within the grant budget (except wages, salaries, fringe benefits and indirect costs) provided no single line item is increased or decreased by more than 20%. Changes in excess of 20% and any changes in wages, salaries and fringe benefits, and indirect costs must receive prior written approval from the FPO.

As the lead institution, WATC is responsible for tracking all budgetary changes and ensuring that collectively the consortium does not exceed the 20% cap and that budget modification requests are submitted to DOL when appropriate.

### Requesting a Budget Modification

To request a budget modification:

1. Submit Budget Modification Request form, providing justification for the increase/decrease in each line item.
2. Await approval from the WISE Lead Grant Manager prior to moving funds from one line item to another.

## 4.13 Grants or Contract Settlement

The WISE funds, whether released in the form of grants or contracts, are awarded for a specific funding period. At the end of the contract or grant period, the grantee, co-grantee, or contractor must fully account for all WISE expenditures. Subparts will be closed individually as the funds are exhausted or when the period of performance expires.

Report submissions shall be within three months, or as otherwise instructed, after the end of the grant or contract funding period, or when the funding is fully utilized, whichever comes first, and a formal settlement is required. A grant or contract settlement package will be provided by WISE at the end of the funding period or when the funding is fully utilized.

1. The final settlement shall contain at a minimum:
  - A final financial statement reflecting outlays for the fund stream or contract.
  - A final accounting of cash for the funding period.
  - In accordance with [29 CFR 95.31-95.37](#) a final accounting of any real property, personal property, or equipment acquired within the funding period with WISE funds. The accounting of property should include an inventory or property list.
2. The Fiscal Coordinator, grantee, or contractor shall submit a financial settlement package on the settlement forms provided by TAACCCT. A settlement is required for each grant, grant subpart, or other funding award.
3. The settlement package shall indicate the date the settlement is due to WISE. The package will be made available at the time all funds are expended or at the end of the funding period.
4. Revisions to a settlement package can be requested within the time specified in the settlement package for any specific grant, grant subpart, or funding award. Instructions for submitting a Request for Revision are also noted in the settlement package.

5. Program income (including interest income), program expenditures paid for with program income and stand-in costs, or other category as set forth in federal report requirements shall be included in the settlement package as specified in the instructions.
6. Any unspent funds must be returned at the completion of the final settlement activities to the Department of Labor, including any disallowed costs resulting from the final audit.

#### 4.14 Equipment Management and Inventory

This policy applies to capital assets, but not to real property, i.e. land and buildings. Furniture, fixtures, software, or other "equipment" not an integral part of a building and with a unit acquisition cost of \$5,000 or less, is not considered property, and is to be classified as equipment.

Uniform Administrative Requirements for Grants and Agreements to State and Local Government is codified at [29 CFR](#) Part 97. Institutions of higher education, hospitals, and other non-profit, and commercial organizations must follow the common rule OMB Circular A-110 codified at 29 CFR Part 95, except as provided under 20 CFR 667.200 (a)(3)-(7).

Individuals and organizations must adhere to the property management standards as set forth in these sections.

Each WISE co-grantee is responsible to have a written policy addressing how they will ensure the management and inventory of all properties obtained using TAACCCT funds.

1. Grantees/co-grantees will retain property records that provide:
  - (i) An item description;
  - (ii) The serial and model number or other identification number;
  - (iii) The source of property, including grant or agreement number;
  - (iv) Whether title rests with grantee, state or federal government, other entity;
  - (v) Acquisition date and cost;
  - (vi) Percent of federal participation in the project that purchased the equipment;
  - (vii) Location, use, condition, and date the information was reported;
  - (viii) Unit acquisition cost
  - (ix) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates DOL for its share.
2. A controls system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the grant officer.
3. A copy of the inventory of property must be maintained on file and available for review. In addition, all grantees/co-grantees must:
  - (i) Keep property in good condition;
  - (ii) Use procedures to gain highest possible return on sold items;
  - (iii) Retain all records for three years after disposal of property; and
  - (iv) Tag all property purchased with TAACCCT funds that has a purchase or depreciated value of \$5,000.
4. In addition to the above points 1 and 2, for small and attractive assets each grantee/co-grantee:
  - (i) All equipment and/or property purchased will be secured against theft.
  - (ii) Should perform a risk assessment (both financial and operational) of the grantee's assets to identify those assets that are particularly at risk or vulnerable to loss. Assets so identified that fall below capitalization policies are considered small and attractive assets.
  - (iii) Should implement measures to control small and attractive assets in order to minimize identified risks. Periodically, the grantee should perform a follow up risk assessment to determine if the additional controls implemented are effective in managing the identified risks.
  - (iv) Grantees must include all assets including items in the commodity class code major group

10XX – Weapons, Firearms, Signal Guns, and Accessories. However, absent a risk assessment and development of written policies for identifying and controlling assets, grantees must include, at a minimum, the following assets with unit costs of \$300 or more as small and attractive:

1. Communications equipment, public safety: audio and video
2. Cameras and photographic projection equipment
3. Computer systems, laptops, iPads and notebook computers
4. Other IT accessory equipment and components (scanners, monitors, etc.)
5. Office equipment
6. Radios, TVs, DVD players, and video cameras

## Depreciation

The WISE and co-grantees may use either of the following or policies established by their local government. OMB Circular A-87, Section 11.a. and 15.a., state:

- Depreciation and use allowance are means of allocating the cost of fixed assets to periods benefitting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.
- Capital expenditures for equipment, including replacement equipment, other capital assets,

OMB Circular A-87, Section 15.a. defines equipment and other capital expenditures as follows:

**Capital Expenditure** – means expenditures for the acquisition cost of capital assets (equipment, buildings, land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of the asset including the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the governmental unit's regular accounting practices.

**Equipment** – means an article of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals the lesser of (a) the capitalization level established by the governmental unit for financial statement purposes or (b) \$5,000.

**Special Purpose Equipment** – means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.

**General Purpose Equipment** – means equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproductions and printing equipment, and motor vehicles.

Note: OMB Circular [A-122](#) has similar language, but should be reviewed for specific requirements related to non-profit organizations.

## 4.15 Monitoring and Oversight Requirements for Compliance Reviews

This policy includes the monitoring system requirements for Workforce Investment Act (WIA) oversight and [29 CFR](#) part 37. The WISE grant will develop procedures for monitoring co-grantees' compliance with the Workforce Investment Act, Final Rules; and federal regulations.

The oversight roles for state co-grantees and pass-through entities of TAACCCT and other federal funds are described in the following documents:

- The Workforce Investment Act of 1998 ([Public Law 105-220](#)) (see Sections 184 and 185)
- [20 CFR Part 652](#), et al, Workforce Investment Act: Final Rule. (See especially Sections 667.400. through 667.860.)

- Office of Management and Budget (OMB) [Circular A-133](#) (See Section 400.)

The WISE and co-grantees need comprehensive monitoring plans and must continuously monitor all grant-supported activities in accordance with the uniform administrative requirements at 29 CFR parts 95 and 97.

### **Workforce Investment Act, Section 184**

In determining whether to impose any sanctions for violations by a co-grantee or contractor of the grantee, it shall first be determined if it has been adequately demonstrated that entities had:

1. Established and adhered to an appropriate system for the award and monitoring of grants and contracts with co-grantees and contractors that contains acceptable standards for ensuring accountability;
2. Entered into a written grant agreement or contract with the co-grantee or contractor that established clear goals and obligations in unambiguous terms;
3. Acted with due diligence to monitor the implementation of the grant agreement or contract, including the carrying out of the appropriate monitoring activities (including audits) at reasonable intervals; and
4. Taken prompt and appropriate corrective action upon becoming aware of any evidence of a violation of WIA, including Regulations, by such co-grantee or contractor.

### **WIA Regulations, 20 CFR Part 652, Section 667.410-Oversight Roles and Responsibilities**

The WISE must conduct regular oversight and monitoring of its TAACCCT activities and those of its co-grantees and contractors in order to determine that expenditures have been made against the cost categories and within the cost limitations. Oversight and monitoring should determine whether or not there is compliance with other provisions of the Act and these regulations and other applicable laws and regulations. Co-grantees are to provide technical assistance as necessary and appropriate.

### **OMB Circular A-133 Requirements**

OMB Circular A-133 requires an audit for Non-Federal entities that expend \$500,000 or more in a year in Federal awards. Awardees shall have a single or program-specific audit conducted for that year in accordance with the provisions of this part. Guidance on determining Federal awards expended is provided in **§.205**.

A single audit is required for Non-Federal entities that expend \$500,000 or more in a year in Federal awards conducted in accordance with **§.500** except when they elect to have a program-specific audit. When an auditee expends Federal awards under only one Federal program (excluding R&D) and the Federal program's laws, regulations, or grant agreements do not require a financial statement audit of the auditee, The auditee may elect to have a program-specific audit conducted in accordance with **§.235**. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a co-grantee, approves in advance a program-specific audit.

- Exemption when Federal awards expended are less than \$500,000. Non-Federal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year, except as noted in **§.215(a)**, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office (GAO).

Because WISE is held accountable for federal funds administered by their co-grantees, additional monitoring procedures may be necessary to ensure co-grantee compliance.

## **4.16 Waste, Fraud and Abuse**

Allegations, suspicions and complaints involving possible waste, fraud, abuse or criminal misconduct must be immediately documented using the incident reporting form ([OIG 1-156](#)). Situations involving imminent health or safety concerns, or imminent loss of funds exceeding \$50,000 are considered emergencies. Emergencies must be immediately reported to the Office of the Inspector General and the Department's Office of the Financial and Administrative Management (OFAM) by phone and with a written report using the incident reporting form (OIG 1-156), no later than one business day after the phone report. Refer to

[TEGL 2-12](#) for additional information.

OIG Complaints Analysis Office  
200 Constitution Avenue NW, Room S-5506 Washington, DC, 20210  
1-800-347-3756

## 4.17 Closeout Process

The WISE fiscal coordinator is responsible for developing and maintaining a system to comply with the closeout requirements specified at [29 CFR 97.50](#) and [29 CFR 95.71](#) which include:

- 1) All obligations must be liquidated and final expenditure reports submitted within 90 days of the grant expiration date, unless the time frame is extended by the DOL.
- 2) The DOL must make prompt payment of any additional funds due the grantee.
- 3) The WISE must promptly refund any funds not fully liquidated within the 90-day period.
- 4) The WISE must account for both real and personal property acquired with Federal funds or received from the Federal government. [29 CFR 95.71]
- 5) The DOL reserves the right for further grant adjustments based on audit findings. The objectives of a successful closeout process should be:
  - i) To ensure that co-grantees can meet the Federal closeout requirements by the required due date
  - ii) To ensure that co-grantees receiving funds know ahead of time what actions are required for closeout and what conditions must exist at closeout
  - iii) To ensure that each co-grantee receiving funds can fulfill its closeout responsibilities to the WISE/USDOL
  - iv) To ensure that co-grantees receiving funds understand that certain rights of the USDOL continue beyond closeout
  - v) To identify problems/issues that frequently arise subsequent to closeout, and to prescribe a way to handle them that minimizes the effort required to resolve them.

The WISE is developing the closeout process in accordance with the current non-governmental grantee closeout package. Currently the forms consist of:

- 1) Financial Report (appropriate version of the ETA 9130 )
- 2) A copy of the approved indirect cost rate
- 3) Grantee's release
- 4) Grantee's assignment of refunds, rebates, and credits
- 5) Government property closeout inventory certification
- 6) Grantee's closeout tax certification.

The WISE will develop additional closeout policies and processes as determined by guidance from the US Department of Labor in year four of the TAACCCT grant or as issued by the USDOL.

## 5.0 Curriculum and Licenses

WISE shall comply with all U.S. export control laws and regulations, including but not limited to, the requirements of the Arms Export Control Act, 22 U.S.C. 2751-2794, the International Traffic in Arms Regulation (ITAR), 22 C.F.R. 120 et seq.; and the Export Administration Act, 50 U.S.C. app. 2401-2420, including the Export Administration Regulations, 15 C.F.R. 730-774; and the requirement for obtaining any export license or agreement, if applicable. Without limiting the foregoing, WISE will not transfer any U.S. export controlled item, data, information, Proprietary Information, or services, to include transfer to foreign persons employed by or associated with, or under Agreement to either party or either party's lower-tier subcontractors, without the authority of an export license, agreement, or applicable exemption or exception.

### 5.1 Curriculum Licensing

Materials produced with TAACCCT funds are required to be licensed under the Creative Commons Attribution License. The goal of the open licensing requirement is to make it easier for education providers to build on the work of others.

All work developed must include the following in licensing: "This product was funded by a grant awarded by the U.S. Department of Labor's Employment and Training Administration. The product was created by the grantee and does not necessarily reflect the official position of the U.S. Department of Labor. The Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership." See section 3.2 for complete information on licensing.

Pre-existing copyrighted materials licensed to, or purchased by the co-grantees from third parties, including modifications of such materials, remain subject to the intellectual property rights the grantee receives under the terms of the particular license or purchase.

Ownership of the copyright to works commissioned or developed by a faculty member or other employee pursuant to an agreement that the sub-recipient College has with an entity outside of the College will be governed by the terms of such agreement. If the agreement does not specify ownership by the outside entity, ownership shall vest in the College. All such agreements must be approved in writing by the President or his designee. Program managers are responsible for the implementation of any intellectual property contract terms, including notifying all project staff and participants of the intellectual property requirements.

Separate from the CCBY license to the public, the government reserves a paid-up, nonexclusive and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use for Federal purposes:

- 1) The copyright in all products developed under the grant, including products developed through a subcontract under the grant; and
- 2) Any rights of copyright to which the grantee or a contractor purchases ownership under an award (including but not limited to curricula, training models, technical assistance products, and any related materials).
- 3) Such uses include, but are not limited to, the right to modify and distribute such products worldwide by any means, electronically or otherwise.

### 5.2 Universal Design for Learning

All on-line and technology-enabled content created with TAACCCT grant dollars must incorporate principles of universal design for learning (UDL). The content must be:

- [Readily accessible to qualified students with disabilities](#)
- Fully compliant with [ADA](#) Sections 504 and 508
- Fully compliant with the [Web Content Accessibility Guidelines](#) 2.0 Level AA and [Quick Reference](#)

### 5.3 Technology Assets

All digital assets within online and technology-enabled courses, including course components, tests, e-

publications and applications used in course development should be produced to maximize interoperability, exchange and reuse. In addition, all assessments and/or other content that result in a student score or grade must conform to industry-leading, e-learning open standards and specifications for example:

- LR (Learning Registry),
- AICC (Aviation Industry Computer-Based Training Committee),
- LRMI (Learning Resource Metadata Initiative),
- IMS (Information Management Standard),
- PESC (Postsecondary Electronic Standards Council), or
- SCORM (Shareable Content Object Reference Mode).

## 6.0 Data Policies and Procedures

The importance and quality of data is at the core of the WISE grant development, implementation and success. The US Department of Labor has set forth data elements that are required for collection. The scope of the grant work sets forth additional data that is collected to show program outcomes. Additionally, data will be collected for the third party (3SI) program evaluation.

Key Factors:

**Data verification** is a process that involves checking the accuracy of all, or a sample of, computerized records against the original paperwork or other source(s). Although the goal of data entry is to achieve 100 percent correct entries, it is rarely accomplished due to recording or keying errors. The data verification process is the confirmation of the accuracy of all, or a sample of, keyed entries by comparison with the original source(s) to identify and correct errors.

**Data validation** involves checking the reasonableness of all, or a sample of, data entered into the electronic database. Although data may be correctly transcribed from forms, it may not be accurate or logical because of recording errors. For example, entering a date of program exit that is before the date of registration raises doubt about the accuracy of such entries, regardless of whether or not they were properly transcribed from the paperwork or other sources.

### 6.1 Program Evaluation Plan

The intent and purpose of the WISE initiative evaluation is to develop a consistent, meaningful way to assess the effectiveness of the program model. The evaluation will comprise an assessment of program development, implementation and outcomes (including interim and long-term outcomes). The evaluation will be completed concomitantly with continuous program improvement, with an eye toward building a framework for future evaluation updates.

#### Analysis of Participant Impact/Outcomes

To assess the impact of soft skills development/NCRC attainment on participant outcomes, we will rely primarily on a quasi-experimental analysis of the labor market outcomes of WISE participants who complete training compared to the outcomes of participants not receiving soft skills training/completing the NCRC. The comparison cohort will include WISE participants who opt not to receive soft skills training and/or a similar demographic of participants in pre-apprenticeship and apprenticeship programs at WISE initiative community colleges who are not WISE participants. Outcomes examined will specifically include (but not necessarily be limited to) rate of employment, employment within the field of training, employment wage, wage progression and job retention. To the extent possible, the labor market outcomes of comparison groups will be further examined by demographic factors (e.g., age, race/ethnicity, prior educational attainment, prior work experience, etc.) as well as by the pre-apprenticeship or apprenticeship program of study.

The comparison cohort study will be complemented by a qualitative analysis of the impact of soft skills training/NCRC attainment on WISE participants. This analysis will be based on the following survey-based instruments to be completed at prescribed intervals:

- 1) Pre- and post-assessment and/or self-evaluation of/by WISE participants of their work readiness or soft skills. Third Sector Intelligence (3SI) will design these instruments and train community college instructors or other appropriate training program staff to administer them to WISE participants both prior to and upon completion of soft skills training. As feasible, select questions will also be administered to comparison group participants to establish baseline measures and to be used for comparison.
- 2) Survey of employer partners within the WISE initiative to gain their assessment of the impact of the attainment of soft skills/NCRC by participants on employee hiring and performance in their industry sectors and individuals businesses. 3SI will design and administer the survey instrument.
- 3) Survey of WISE initiative program instructors to gain their assessment of the impact of soft skills/NCRC attainment among program participants on their career readiness and employment prospects. 3SI will

design and administer the survey instrument.

Beyond the quantitative (comparison cohort) and qualitative (survey) analysis, 3SI will conduct a literature review describing the use of soft skills training/NCRC by other TAACCCT programs elsewhere in the U.S. – with an emphasis on pre-apprenticeship and apprenticeship programs – and related outcomes of these programs. This meta-analysis is designed not only to inform the WISE initiative but, when combined with the analysis of the WISE initiative described above, will seek to inform the U.S. Department of Labor, other TAACCCT initiatives and the broader workforce development field. Finally, 3SI will utilize the data and information obtained both through the WISE initiative analysis and the meta-analysis to develop a gap analysis of key work readiness/soft skills (the gap between the soft skills being provided through the WISE initiative and provided by the NCRC and those deemed critical by employers, instructors and participants for positive labor market outcomes.

A multivariate analysis of participant outcomes will be conducted to determine the impact of the WISE initiative pre-apprenticeship and apprenticeship training on labor market outcomes.

To assess the impact of the WISE initiative training in the Advanced Manufacturing, Construction, and Energy sectors, 3SI will analyze data pertaining to outcomes of participants who complete training. Beginning from total unique program enrollments, the outcomes measures to be analyzed will include the following: 1) credit attainment; 2) program completion; 3) credentials obtained (including NCRC); 4) continued enrollment in program or enrollment in another TAACCCT-funded program; 5) enrollment in further education after completion of WISE initiative training; 6) employment after program completion; 7) employment within the sector for which training was received; 8) wage at employment after program completion; 9) wage advancement; 10) job retention. Multivariate analysis will allow us to examine outcomes by demographic characteristics of participants, including age, race/ethnicity, gender, prior educational attainment, household size, prior work experience, income level/socioeconomic status, financial aid status, etc.). This analysis will determine the significant predictors of outcomes of interest.

A quasi-experimental analysis will be completed by comparing outcomes achieved by the WISE initiative participants with a comparison cohort of non-WISE initiative participants enrolled in the initiative community colleges' pre-apprenticeship and apprenticeship programs. The comparison cohort will be formed such that it possesses similar demographic characteristics and numbers to the WISE participants.

The quantitative analysis of participant training outcomes will be complemented by a qualitative analysis of the impact of training on WISE participants. This analysis will be based on the following survey-based instruments administered at prescribed intervals:

- 1) Survey of WISE initiative program participants to document their views on effectiveness of training program (instruction, supports, etc.); confidence in their ability to secure employment in a new field/industry; challenges and barriers to program completion; areas for program improvement. This will be accomplished through exit interviews conducted with both completers and non-completer. The interview assessment will be designed by 3SI and administered by instructors or other frontline staff so assigned, with 3SI providing training on the interview process to ensure fidelity.
- 2) Surveys and/or interviews of WISE initiative employer partners to document their views on effectiveness of the training program in preparing participants to be competitive for employment in their industries/occupations, and individual businesses. 3SI will design the survey instrument and conduct the survey and interviews.

Information on training program enrollees will be gathered through the community college SMS system, which includes enrollee age, race/ethnicity, educational background, employment status, income, marital status, household size, financial aid receipt, and many other characteristics. Outcome data, including job placements, job retention, wage and other data, will be gathered by program staff through follow-up telephone calls to program participants and employers. Informed consent will be received from participants for the use of their personal information. Participant identities will be kept confidential, and

any reporting on participant characteristics and outcomes will be done in an aggregated, non-identifiable manner. 3SI will work with project management staff and college faculty to develop a set of protocols and procedures to govern and shape the implementation of all analysis. These protocols will shape the enrollment, data collection and data management process – including the development of a data-sharing agreement - to ensure the external and internal validity of the research.

Because of program attrition and the difficulty in remaining in contact with participants who leave the program, we will rely on secondary data sources for participant information (e.g., Washington State Employment Security Department data on wage and employment information). Access to participant information from secondary sources (and any risks involved therein) will be outlined explicitly to participants in the informed consent/release of information form.

We are cognizant of the potential influence of program staff on participant data. Program staff will be providing services as well as collecting information on outcomes. Staff will additionally be interviewed as part of the qualitative assessment of program implementation (described below). The training provided to the staff will work to ensure data collection procedures, service provision, and assessments remain valid and unbiased.

### **Program Implementation Analysis**

Third Sector Intelligence will additionally conduct an analysis of implementation of the WISE initiative and specifically the training programs on which the previously described outcome analysis will be based. 3SI will observe the planning sessions for program implementation whenever appropriate to gather information on program development. Further, program staff will be interviewed by 3SI prior to implementation for information on how the program model was selected and tailored, as well as relevant information on program management, funding, and sustainability. Details related to the program design, recruitment, training, delivery methods, administrative structure, assessment tools, and utilization of resources will be recorded and included in the evaluation report(s).

3SI will attend training sessions for staff, as appropriate, as the program is rolled out and take detailed notes. Notes from this participant observation will be reviewed and synthesized in the analysis of the program model. Further, qualitative interviews will be conducted with each of the program staff and faculty to determine their understanding of the model and the importance of fidelity to the model, as well as how services will be provided.

Throughout the implementation of the WISE initiative, additional qualitative interviews will be conducted by 3SI at pre-determined time points to elucidate how services are delivered in practice and what services are most (and least) effective. Further, these interviews should make clear where gaps in service exist, as well as where project “scope creep” may be occurring. The interviews will reveal the level of consistency that exists across program service delivery, as well as where adaptations can, or should be made within the early stages of program implementation (adaptations will only be made early on so as not to affect outcomes analysis).

An assessment tool will be developed to document the activities and services provided by program staff and faculty over the course of the training program. Included in the assessment tool will be measures such as number of participants served (per staff/faculty), documentation of services and activities provided to participants (and time spent on each), participant barriers/employment success, staff/faculty confidence, staff/faculty retention.

### **Evaluation Timeline**

The evaluation plan will be executed over a 48-month period from the onset of grant funding. The first 6-9 months will involve the development and finalization of data collection tools and study protocols, staff training on use of any assessment tools, and qualitative evaluation of program implementation. Data collection will be undertaken during the subsequent 33 months, extending approximately 6-8 months beyond the completion of service delivery for longitudinal data collection and final reporting. Evaluation staff will monitor the progress of the program model and services concomitantly to determine the necessity of any program adjustments.

Over the course of program implementation, findings will be contributed to quarterly and annual grant reports. Evaluation and program staff will seek opportunities to share preliminary and final findings with stakeholders (e.g., through conference presentations) as appropriate.

## **6.2 Data Tracking and Reporting**

The WISE Data Manager will be responsible for collecting and reporting the data for the annual reports for the Department of Labor. The Data Manager will collect and compile data from the SBCTC, Employment Securities Department (ESD), and program navigators. This data will be encrypted and sent to 3SI for analysis and inclusion in a “dashboard”, a data display medium.

Key points for capturing student data:

- SBCTC: Intake to collect demographic information and identify leveraged resources
- SBCTC: Quarterly updates to track hours completed as well as certificates and credentials earned
- SBCTC: The start of each latticed certificate/ credential program
- SBCTC and EDS: At exit to record employment data and/or continuation in educational programs
- EDS and Navigators: 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> quarters after exit to track employment and wages

Each data point offers opportunity to provide referrals to partner resources to remove barriers to employment. All services provided and resources used will be tracked in the data tracking system. Program Managers are responsible for the quality of the data entry and verification of documents.

Program Managers will have access to the Dashboard created by 3SI run customized reports in the data tracking system. The reporting will not only be able to show the DOL required outcome information, but college specific reporting needs.

During the initial quarters of the grant period, the WISE grantees will not have access to the data tracking system as it is being created. Program Managers will be responsible for adding the individual student intake and quarterly forms to the database. All forms used during this tracking period must be retained in the student file for auditing purposes. These forms will also be used in the event of the data tracking system is unavailable for a period of time.

## **6.3 Records Maintenance and Retention**

The Washington Integrated Sector Employment is required to maintain and retain records of all fiscal and program activities funded through the grant. With some exceptions, such records shall be available to the public. This policy sets forth the minimum requirements, the timeframes for records retention, and the extent to which such records may be made available to the public.

### **Records Maintenance**

- All physical copies of student files will be maintained in locked filing cabinets.

### **Personal Identifiable Information**

The security of personal identifiable information (PII) is of paramount importance. To ensure compliance to federal guidelines all PII we have implemented protocol established by the National Institute of Standards and Technology (NIST), Homeland Security and the Department of Labor (DOL). The following is a list of publications sourced to create this section:

Homeland Security: “Handbook for Safeguarding Sensitive Personally Identifiable Information” 2012

DOL: TEGL 39-11 - “Guidance on the Handling and Protection of Personally Identifiable Information”

NIST: FIPS 140-2: “Federal Information Processing Standard (FIPS) Publication 140-2”

All PII data that is either received, sent or stored will be encrypted with a NIST certified FIPS 140-2 encryption module. We have adopted SecureZIP by PKWare as our NIST verified encryption software though this is subject to change. We have purchased license of SecureZip for all individuals handling PII related to the WISE grant. The NIST certification numbers for SecureZIP software are available upon request. Additionally, all stored data will be kept in either a locked cabinet or a locked office.

### **Records Retention**

All WISE co-grantees shall:

- 1) Retain all records pertinent to the grant, grant agreements, contracts or any other award, including financial, statistical, property, or student records, and supporting documentation, for a period of at least three (3)

years after submittal of the final expenditure report (closeout) for that funding period to the awarding agency.

- 2) Retain all records of non-expendable property for a period of at least three (3) years after final disposition of property.
- 3) Retain all records pertinent to students, current and former employees, and applicants for employment for a period of not less than three years from the close of the applicant program year.
- 4) Retain records regarding complaints and actions taken on the complaints for a period of not less than 3 years from the date of resolution of the complaint.
- 5) Retain all records beyond the required three years if any litigation or audit is begun or a claim is instituted involving the grant or agreement covered by the records. The records shall be retained for an additional three years after the litigation, audit, or claim has been resolved.
- 6) After the files have been retained for the appropriate period defined above in sections above, approval of the college president must be granted before destruction. A destruction log shall be kept and maintained.
- 7) Shall comply with

Copies of records made by microfilming, photocopying, or similar methods may be substituted for the original records if they are preserved with integrity and are admissible as evidence. ([29 CFR 18.1002-1003](#))

If the WISE or its co-grantees no longer exists, all records will be transferred to the appropriate oversight body or funding organization.

Public agencies responsible for financial and/or program activities under TAACCCT will have public records systems in accordance with 29 CFR 97.42. Nongovernmental agencies with such responsibilities will have public records systems which comply with [29 CFR 95.53\(b\)\(4\)](#). 29 CFR 95.53 (b)(4) states: "The Federal grantor awarding agency, the Inspector General, the Comptroller General of the United States, or any of their duly authorized representatives, have the right of timely and unrestricted access to any books, documents, papers, or other records of recipients that are pertinent to the awards, in order to make audits, examinations, excerpts, transcripts and copies of such documents. This right also includes timely and reasonable access to a recipient's personnel for the purpose of interview and discussion related to such documents. The rights of access in this paragraph are not limited to the required retention period, but shall last as long as records are retained."

Any breach in personally identifiable information shall be immediately reported to the WISE Lead Grant Manager so that it can be reported to the FPO and DOLETA Information Security Officer.

### **Public Access to Records**

Personal records of all students will be private and confidential, and will not be disclosed to the public. Personal information may be made available to WISE co-grantees on a selective basis consistent with the students signed "Release of Information" form. In addition, this information may be made available to persons or entities having responsibilities under the U.S. Department of Labor including representatives of:

- The Department of Labor Designated Auditors/Monitors
- United States Office of Management and Budget
- Appropriate governmental authorities involved in the administration of TAACCCT grant to the extent necessary for its proper administration

The conditions under which information may be released or withheld are shown below:

- FERPA guidelines will be followed in regard to student academic records.
- Students will have access to all information concerning themselves as individuals unless the records or information are exempted from disclosure as determined by legal counsel.
- Requests for information shall be submitted to the WISE Lead Grant Manager. Requests will be reviewed and determined if they are part of the public domain. If it is determined that the request covers information in the public domain the requestor will be notified of the cost of providing records (cost will include staff time to gather and prepare records and duplicating costs). The appropriate records will be provided as soon as logistically possible.

## **6.4 Technical Assistance**

Program Managers and navigators will receive training by the WISE Lead Grant Manager via webinars, calls

and on-site meetings. Training will include:

- Data elements
- Data entry in the data tracking systems
- Document uploading
- Case notes
- Data validation
- Reporting
- File maintenance
- Records retention
- Monitoring

The College Project Managers and Navigators should send technical questions to the WISE Lead Program Manager via email. Questions that need clarification from USDOL will be sent from the WISE Lead Program Manager to the Federal Program Office or the appropriate technical assistance mailbox for clarification.

Project Managers are expected to participate in all scheduled meetings and trainings.

## **6.5 Monitoring and Oversight**

### **Overview**

The results of WISE monitoring efforts will be documented and compiled in a formal report and disseminated for response and, as warranted, corrective action to the appropriate administrative entities. Specific activities subject to monitoring may include, but are not limited to the following:

1. Allowable activities;
2. Equal Employment Opportunity and Privacy Act compliance;
3. Fiscal accountability and internal controls, inventory control, and property management;
4. Complaint and grievance policies and procedures;
5. Management Information Systems (MIS), data sharing, maintenance, and validation;
6. Conflict of interest and nepotism;
7. Customer satisfaction and performance; and
8. Recordkeeping maintenance, security, and retention.

### **Monitoring Schedule**

The WISE's monitoring efforts will encompass both desk audits and on-site reviews. The goal is to not only identify weaknesses and areas of non-compliance, but to provide opportunities for technical assistance, identify best practices allow time for corrective action, and follow up to assure corrective action is completed.

Each year the WISE Lead Program Manager will develop a preliminary schedule of on-site reviews to be conducted. The WISE Lead Program Manager will visit each college at least once per year. This schedule will be disseminated to college program managers.

The WISE Lead Program Manager will also conduct at least one desk audit per year of each site.

WISE fiscal managers will complete monthly desk monitoring of sub-recipient. WISE fiscal managers will also conduct at least one site review of each sub-recipient during the grant period.

The schedule will remain flexible toward accommodating the operations of the co-grantee being reviewed. A notice of confirmation will be sent indicating when the entrance visit will occur.

### **Monitoring Areas of Emphasis**

Monitoring activities will reflect the Core Monitoring Guide (USDOL ETA 2005). Compliance may include a review of:

- Progression towards performance achievement
- Other areas of service provision

- Administrative controls
- Personnel
- Civil rights, ADA compliance
- Audit and audit resolution
- Facilities

Fiscal review will reflect the “Sub-Recipient Invoice Monitoring Checklist” and “Sub-recipient Monitoring Policy” (Attachment C) and may include a review of:

- Sub-recipients Policies and Procedures manual
- Review of the payment determination process
- Source documentation
- Traceability for all transactions
- Match and leveraged resources
- Budget control
- Cash management
- Program income
- Cost allocation and classification
- Allowable costs
- Financial reporting
- Training resource management
- Procurement
- Equipment
- Intangible property

Performance may include the review of:

- Student outcomes information
- Other factors directly affecting the achievement of WISE performance standards
- Data validation

## **Findings**

Upon completion of a monitoring activity conducted by the WISE Lead Grant Manager, a report summarizing the resulting observations, comments, findings and recommendations will be forwarded to the College Program Manager within one week.

Within 30 days of the issuance of the monitoring report, the college will convene a team to review the report's contents and discuss options for utilizing the information gained in advancing the WISE objectives. In order to remain independent of program operations, participation by the WISE administrative team shall be limited to providing clarification, information related to the scope and nature of their reviews and resulting findings/observations.

The college will develop a corrective action plan to resolve any findings. The plan should be developed in manner that maximizes the leveraging of resources available through participating team members and realizes efficiencies in achieving resolution. The plan shall include the following:

1. Identification of the issue(s);
2. Desired outcome/goal;
3. Action steps towards a solution, including individual team members roles and responsibilities;
4. Measurable objectives for each action step; and
5. Time frame for measuring accomplishment of each action step as well as the final outcome/goal.

The corrective action plan and subsequent progress reports will be distributed to the participating team members and the WISE administrative team.

When appropriate, a follow-up review may be conducted to ascertain if the corrective action was implemented, and/or to provide technical assistance. Where performance is not in line with the requirements of the Consortium or violations of the federal regulations, state policies have occurred the WISE Team shall impose the corrective actions/sanctions described below.

## **Corrective Actions/Sanctions**

Ongoing program evaluation through monitoring efforts will strive to focus on program improvement. Should it become necessary for the WISE to entertain sanctions for disregard of the TAACCT regulations or WISE Grant MOU or other applicable laws and regulations, such sanctions will be handled within the confines of those laws.

In determining whether to impose a sanction, the frequency, quantity, flagrancy and severity of the finding and whether it was the result of willful disregard of the Consortium or other applicable laws and regulations will be considered. The frequency, quantity, flagrancy, severity, and willfulness of the finding will also determine the precise sanction imposed.

Corrective Actions/Sanctions taken against a sub-recipient may include, but are not limited to

1. Withholding of grant funds;
2. Removal of the sub-recipient from the WISE grant; and/or
3. Reporting the finding to the relevant law enforcement entity.

Specific findings, although not all-inclusive, which may result in the imposition of sanctions, are outlined below.

### **Programmatic/Administrative Findings**

Sanctions may be imposed for violations of WISE agreements, law, regulations and state policies. Major examples of findings in the administrative area that may result in sanctions are failure to:

1. Obtain/maintain supporting documentation for grant activities;
2. Maintain an adequate management information system, in accordance with WISE/TAACCT standards;
3. Maintain an adequate local monitoring system;
4. Submit appropriate updates/modifications and budgets to maintain an up-to-date plan;
5. Submit and implement required corrective action plans within required time frames;
6. Submit accurate required reports within required time frames;
7. Achieve grant outcomes outlined in the Statement of Work;
8. Adhere to federal, state and local policies and procedures regarding EEO requirements; and
9. Implement corrective action based on findings contained in the WISE oversight reports.

### **Fiscal Findings**

Sanctions may be imposed for violations of WISE Agreements, laws, regulations and state standards. Major examples of findings in the fiscal area that may result in sanctions are failure to:

1. Comply with program cost limitations;
2. Make procurements according to required policies and procedures, including prior approval where necessary;
3. Maintain adequate systems of fiscal control;
4. Submit accurate required fiscal reports within required time frames (a corrective action plan is required at the end of any three-month interval in which an organization submits two or more late or inaccurate monthly fiscal reports);
5. Maintain property control system;
6. Resolve audit findings or questioned costs; and
7. Implement corrective action based on findings contained in oversight reports.

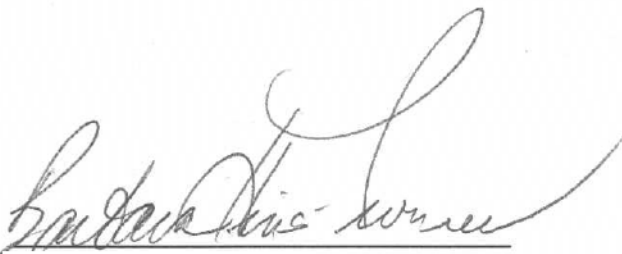
Ongoing program evaluation through monitoring efforts will strive to focus on program improvement. Should it become necessary for the WISE to entertain sanctions for disregard of the TAACCT regulations or WISE Grant MOU or other applicable laws and regulations, such sanctions will be handled within the confines of those laws.

## 7.1 Resources

In the absence of specific guidance in the WISE Policies and Procedures Handbook the following listing of resources are to be consulted:

- [State Administrative & Accounting Manual](#)
- [Washington State Board for Community and Technical Colleges Policy Manual](#)
- [Workforce Investment Act \(WIA\), including any subsequent amendments to the Act; \(USDOL Regulations 20 CFR Part 652 et al.\)](#)
- The [Wagner-Peyser Act](#), as amended (29 U.S.C. 49 et seq);
- Section 221 (a) of the [Trade Act of 1974](#) as amended;
- [Veterans Benefits Improvement Act of 1996](#); Public Law 104-75, Section 505;
- [Vietnam Era Veterans Readjustment Act](#) of 1974;
- Transparency Act of 2006 Public Law 109-282 as amended by section 6202 Public Law 110-252 [2 CFR Part 170 Appendix A](#)
- USDOL Regulations [20 CFR](#) Part 652 – Department of Labor Lobbying Regulations;
- USDOL Regulations [29 CFR](#) Part 29&30- Labor Standards for the Registration of Apprenticeship Programs, and Equal Employment Opportunity in Apprenticeship and Training;
- USDOL Regulations [29 CFR](#) Part 31- Nondiscrimination in Federally Assisted Programs of the Department of Labor—Effectuation of Title VI of the Civil Rights Act of 1964;
- USDOL Regulations [29 CFR](#) Part 32- Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Financial Assistance;
- USDOL Regulations [29 CFR](#) Part 35- Nondiscrimination on the Basis of Age in Programs or Activities Receiving Federal Financial Assistance from the Department of Labor;
- USDOL Regulations [29 CFR](#) Part 36- —Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance;
- USDOL Regulations [29 CFR](#) Part 37- Nondiscrimination and Equal Opportunity Requirements;
- USDOL Regulations [29 CFR](#) Part 93 – Department of Labor Lobbying Regulations;
- USDOL Regulations [29 CFR](#) Part 94 – Department of Labor Government wide Requirements for Drug-Free Workplace;
- USDOL Regulations [29 CFR](#) Part 95 – Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations and with Commercial Organizations, Foreign Governments, Organizations Under the Jurisdiction of Foreign Governments and International Organizations (based on OMB A-110);
- USDOL Regulations [29 CFR](#) Part 96 and 99- Single Audit Act;
- USDOL Regulations [29 CFR](#) Part 97 – Uniform Administrative Requirements for Grants, Contracts and Other Agreements to State and Local Governments (based on OMB A-102);
- USDOL Regulations [29 CFR](#) Part 98 – Government wide Debarment and Suspension;
- USDOL Regulations [29 CFR](#) Part 98 – Government wide Requirements for a Drug-Free Workplace;
- USDOL Regulations [29 CFR](#) Part 99 – Audits of States, Local Governments and Non-Profit

- Organizations USDOL Regulations [48 CFR](#) Part 31 – Cost Principles;
- OMB Circular [A-102](#) – Grants and Cooperative Agreements with State and Local Governments (also referred to as “Common Rule”);
- OMB Circular [A-110](#) – Uniform Administrative Requirements for Grants and Cooperative Agreements with Institutions of Higher Education and Other Nonprofit Organizations;
- OMB Circular [A-21](#) and USDOL Regulations 2 CFR 220 – Cost Principles for Institution of Higher Education;
- OMB Circular [A-133](#) – Audits of States, Local Governments and Nonprofit Organizations;
- [48 CFR](#) Chapter 1, Part 31 – Contract Cost Principles and Procedures (Commercial Organizations);
- [Generally Accepted Accounting Principles](#) (GAAP);
- [Generally Accepted Auditing Standards](#) (GAAS); and
- US Treasury Regulation [31 CFR 205](#) Final Rule; Cash Management Improvement Act (CMIA).



Barbara Hins-Turner  
Center of Excellence for Clean Energy

Date: 1/18/17



Marla Miller  
Centralia College

Date: 1/18/17

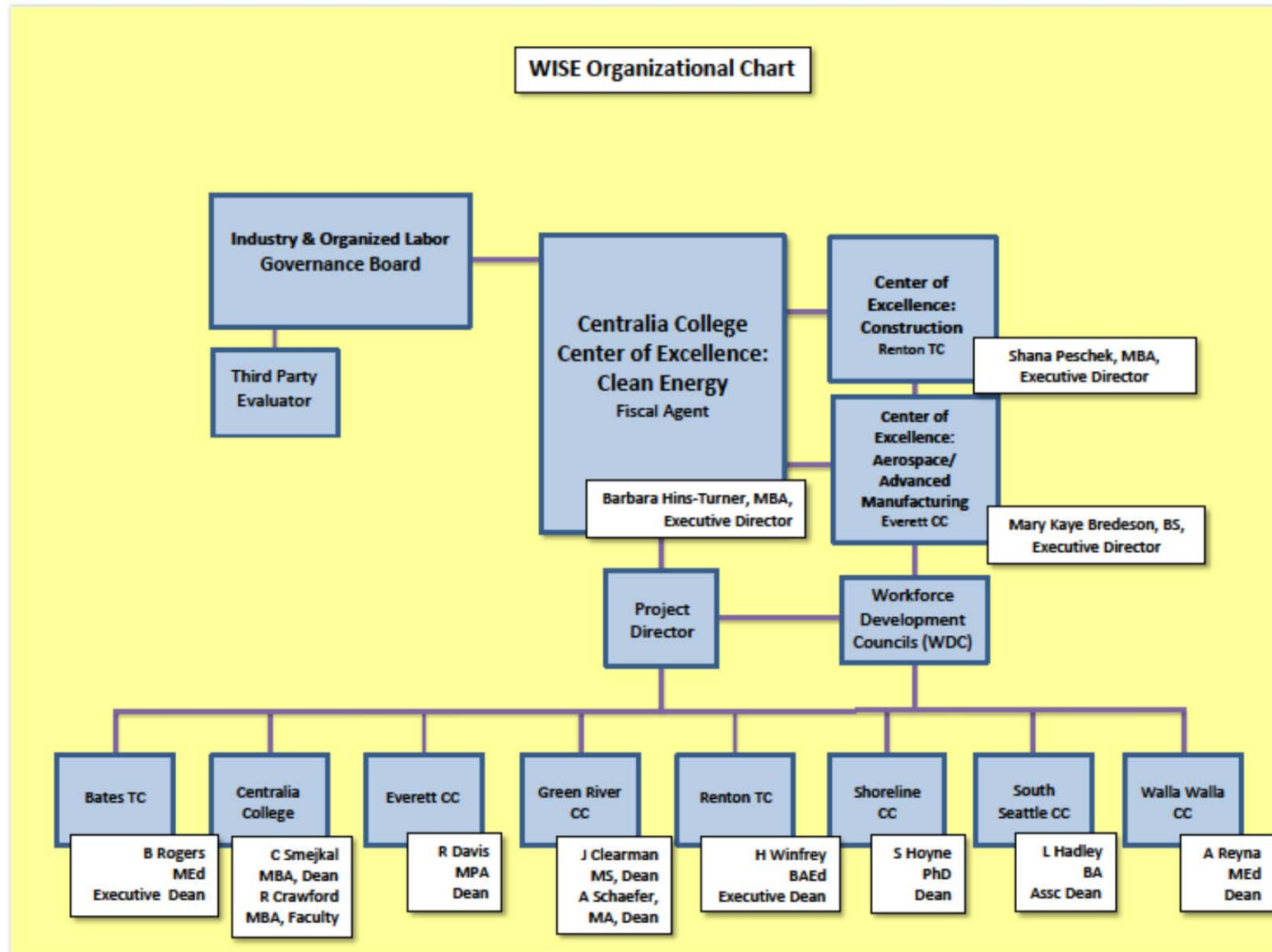
Troy W. Nutter

Troy Nutter  
Puget Sound Energy

Digitally signed by Troy W. Nutter  
DN: cn=Troy W. Nutter, o=Manager,  
ou=Operational Training,  
email=troy.nutter@pse.com, c=US  
Date: 2016.12.14 07:26:27 -08'00'

Date: 12-14-2016

## Attachment A - WISE Organizational Chart





## **Attachment B - EEO is the Law Poster**



# EQUAL OPPORTUNITY IS THE LAW

- It is against the law for Name of Organization (a recipient of Federal financial assistance) to discriminate on the following bases:
- Against any individual in the United States, on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief; and
  - Against any beneficiary of programs financially assisted under Title I of the Workforce Investment Act of 1998 (WIA) on the basis of the beneficiary's citizenship/status as a lawfully admitted immigrant authorized to work in the United States, or his or her participation in any WIA Title I – financially assisted program or activity.

Name of Organization will not discriminate in any of the following areas:

- Deciding who will be admitted or have access to any WIA Title I - financially assisted program or activity;
- Providing opportunities in, or treating any person with regard to, such a program or activity; or
- Making employment decisions in the administration of, or in connection with, such a program or activity.

## WHAT TO DO IF YOU BELIEVE YOU HAVE EXPERIENCED DISCRIMINATION

If you think that you have been subjected to discrimination under a WIA Title I-financially assisted program or activity:

- You may file a complaint within 180 calendar days from the date of the alleged violation with either the Name of Organization Equal Opportunity Officer (or designee) or, with;

Director

Civil Rights Center (CRC)

U.S. Department of Labor

200 Constitution Avenue N.W.

Room N-4123

Washington, D.C. 20210.
- If you elect to file your complaint with the Name of Organization, you must wait until either the Name of Organization issues a written **Notice of Final Action** or until (90) calendar days have passed, (whichever is sooner) before filing with CRC (see address above).
- If Name of Organization does not give you a written **Notice of Final Action**, within (90) calendar of the day on which you filed your complaint, you do not have to wait for the Name of Organization to issue that **Notice** before filing a complaint with CRC. However, you must file your CRC complaint within thirty (30) calendar days of the 90 day deadline (in other words, within 120 days after the day on which you filed your complaint with the Name of Organization.)
- If Name of Organization does give you a written Notice of Final Action on your complaint but you are dissatisfied with the decision or resolution to your complaint, you may file a complaint with CRC. You must file your CRC complaint within thirty (30) calendar days of the date on which you received the **Notice of Final Action** from Name of Organization.

Complaints filed with the Name of Organization should be addressed to:

Name of Organization

Attention: Contact Name

Title

Street Address

City, State, Zip Code

Phone:

Email:

(Recipients (including grantees and subgrantees) of DOL funds are required to post this notice prominently at their facilities as per 29 CFR 37.31 (a) (1). Depending upon populations served, this notice may require publishing in other languages besides English.)



**Attachment C - Sub-Recipient Invoice Monitoring Checklist and Sub-Recipient Monitoring Policy**



## Sub Recipient Invoice Monitoring Checklist

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Subrecipient Name

Invoice Month being Reviewed

- ☐ 1. Were all the expenses incurred within the sub agreement start and end dates? Ensure that the dates on the invoice are within the sub agreement dates.
- ☐ 2. Are the cumulative expenses within the overall approved budget amount? Ensure that subrecipients are **not** invoicing for amounts **over** the approved budget.
- ☐ 3. Are the cumulative expenses per budget category in agreement with the budgeted amount per line item category?
- ☐ 4. Are the expenses that are invoiced included in the sub award budget? The sub recipient should only invoice for approved expenses per the sub agreement or ask for approval of budget changes when necessary to modify the original terms/budget.
- ☐ 5. Is the Indirect Cost Rate calculated correctly with the correct and agreed upon rate for the subrecipient? Ensure the calculated Indirect Cost Rate agrees with the methodology in the budget and only includes eligible expenses that can accrue Indirect Costs. All indirect costs must be identified on the invoice as an administrative expense.
- ☐ 6. Are the expenses allowable per the sub agreement and the prime award? Remember the prime award requirements and budget restrictions flow down to the sub recipient. If there is an equipment purchase on the invoice, make sure it is on the DOL approved list of purchases.
- ☐ 7. Do expenses appear to be based on actual expenses? Cost reimbursable sub contracts require invoicing **based on actual expenses only**. Are there system generated reports and copies of back up documentation for all expenses?
- ☐ 8. Does the invoice total (foot) properly?
- ☐ 9. For time and effort submissions, does the T & E Report have the employee name and title, Program Name, CFDA #, Reporting Period, fiscal year, Signature and Date? Does it have an itemization of time worked? (Usually not submitted with the invoice – make a note of which ones we need for future follow up)
- ☐ 10. Does the invoice have an **institutional official signature** and is it supported by the Grant Expenditure Verification Form with attestations?
- ☐ 11. Are the expenses in the agreement consistent with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred.

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Reviewer's Signature

Date Reviewed

# CENTRALIA COLLEGE

## SUBRECIPIENT MONITORING POLICY

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### **POLICY**

It is the policy of Centralia College to have processes in place that provide reasonable assurance that the subrecipients satisfactorily meet the programmatic and financial activities involved in the subaward or subcontract in order to ensure that:

- programmatic goals are achieved;
- project costs incurred by subrecipients are reasonable, allowable and allocable and within budget guidelines; and
- work is conducted in compliance with laws, regulations and terms of the award such as financial conflict of interests, responsible conduct of research, research on human subjects, *etc.*

### **PROCEDURE**

To adequately monitor subawards, Centralia College will perform an annual risk of assessment of subawardee institutions, will monitor subawardee progress toward completion of scope of work and adherence to subaward budget, and will require that subrecipients make an annual disclosure of any program audit findings. The frequency, type and degree of activities which monitor the subrecipient's compliance with the subaward or subcontract will be based on risk assessments performed periodically during the life of the subcontract, and adjustments will be made if there are changes in status. In order to ensure consistency, this policy and related procedures apply to all subrecipients funded from sponsored projects including those funded from both federal and non-federal sources.

### *ROLES AND RESPONSIBILITIES*

#### Principal Investigator (PI)

- Works with potential subawardees to develop scope of work and budget for subawards that are consistent with prime award deliverables and budget, and ensures that subaward costs are allowable, allocable and reasonable.
- Submits required Subaward forms with complete information respective staff for initial subaward and all amendments and/or extensions, including annual assessment of subrecipient work.
- Ensures that expenses invoiced by the sub-recipient for work and effort committed are appropriate to the approved budget and scope of work of the agreement, and that adequate back-up documentation is provided. Ensures invoiced expenses are allowable, allocable and reasonable.
- Provides subrecipient oversight to ensure that project deliverables are achieved and that all required reports (financial and programmatic) are submitted to CENTRALIA COLLEGE in a timely manner and are incorporated in PIs' required technical reports on prime award.

#### Center for Excellence

- Works with PI to answer questions on subrecipient pre-award policies and procedures, including review and assistance with pre-award subaward budget and scope of work development.
- Checks to ensure subrecipient is not debarred and collects the documentation from subaward recipient necessary to assess risk and issue award. Ensures that subrecipient paperwork is received and complete prior to routing to Financial Services for risk analysis review and approval.

- Drafts subaward documents based on budget and scope of work received from Principal Investigator. Reviews budget for allowability, allocability and reasonableness. When necessary, negotiates special terms and conditions with subaward recipient.
- Routes subaward documentation to Financial Services for review and approval and obtains required Centralia College signatures. Works with Financial Services to finalize risk assessment.
- Drafts and routes subaward amendments and extensions.
- Ensures that sub-recipients complete an annual certification to disclose any sponsored research audit findings.

#### Financial Services

- Reviews subaward budgets and expense invoices for allowability, allocability and reasonableness.
- Reviews subaward recipient documentation and A-133 audits and issues risk assessment and recommendations for any necessary risk mitigation strategies. Works with respective staff to finalize risk assessment. Reviews corrective actions cited by subrecipients in response to audit findings, and determines additional requirements and/or sanctions imposed on subrecipients who are unable or unwilling to conduct required audits or address issues of non-compliance.
- Reviews invoices submitted by the subrecipient to ensure that costs are allowable, allocable and reasonable and that payment is approved by the PI based on approved budget and scope of work.
- Reviews back-up documentation provided for expenditures and reviews invoices and expenses-to-budget. If applicable, ensures that cost-share commitments are documented in the invoicing process.
- Confirms that the appropriate signatures have been obtained on invoices submitted and that PI has approved payment based on approved budget and scope of work and initiates payment.
- Assists PI with questions regarding subrecipient post-award management.

#### CONTACT OFFICES

The Centralia College will establish a designee and that designee shall be contacted for subrecipient matters related to the proposal, subaward agreements and administrative matters. Financial Services shall be contacted for subrecipient matters related to budgetary/financial issues, including subcontract invoice processing, expenditure tracking or specific invoice amounts. PI shall be contacted for matters related to technical/programmatic performance of subawardees and for approval of subaward invoice payment.

**EXHIBIT(S): if applicable**



## **Attachment D: WISE Student Intake Form**



## WISE Student Intake Form

*This is confidential data and can only be used for the administration and delivery of federal/state funded programs. Your program is supported by a grant from the U.S. Department of Labor (DOL). These funds enhance areas such as curriculum, instruction, student services and employment services. In order to provide this support, the College is required to provide information to the DOL so it may track the outcomes of a federal investment in education.*

### PERSONAL INFORMATION (Please Print)

Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Student ID (SID): \_\_\_\_\_

College Email: \_\_\_\_\_ Personal Email: \_\_\_\_\_

Phone: \_\_\_\_\_

Program of Study: \_\_\_\_\_ Degree or Certificate: \_\_\_\_\_

### DEMOGRAPHIC INFORMATION

Are you a full-time or part-time student? <sup>x7</sup> ☐ FT ☐ PT

Are you TAA eligible? <sup>†</sup> ☐ Yes ☐ No

Are you Pell Grant eligible? <sup>†</sup> ☐ Yes ☐ No

Are you an Eligible Veteran? <sup>‡</sup> ☐ Yes ☐ No

Are you an Eligible Spouse of a Veteran? <sup>‡</sup> ☐ Yes ☐ No

**For definition of how to determine eligibility please refer to the last page**

### EMPLOYMENT INFORMATION

Are you currently employed? ☐ Yes ☐ No

What is your job title? \_\_\_\_\_

Name your current workplace: \_\_\_\_\_

What is your salary? \_\_\_\_\_

If you are hourly, what is your hourly wage? \_\_\_\_\_

How many hours do you work per week? \_\_\_\_\_

#### About WISE:

Washington Integrated Sector Employment (WISE) is a grant-funded project designed to strengthen the Clean Energy, Construction, and Advanced Manufacturing industries in Washington. This will be done by increasing capacity in existing Clean Energy, Construction, and Advanced Manufacturing related education programs and by connecting graduates to existing job opportunities.”. This project is supported by the US Department of Labor (grant #: TC-26512-14-60-A-53) which requires the reporting of certain information. You can assist us by completing this form. For additional information please contact **(Insert a person’s name here)**, WISE Grant **(Insert person’s title here)** at **(Insert person’s email address here)**.

**TURN, SIGNATURE REQUIRED →**

This workforce product was funded by a grant in the amount of \$9,994,854, representing approximately 56% of program costs, awarded by the U.S. Department of Labor’s Employment and Training Administration. This product was created by the grantee and does not necessarily reflect the official position of the U.S. Department of Labor. The U.S. Department of Labor make no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership. WISE is led by Centralia College and the Center of Excellence for Clean Energy in partnership with the Centers of Excellence for Aerospace & Advanced Manufacturing and Construction. Centralia College is an equal opportunity employer/program and auxiliary aids and services are available upon request to individuals with disabilities.

## EQUAL OPPORTUNITY IS THE LAW

It is against the law for (Insert College Name) as a recipient of federal financial assistance to discriminate on the following bases:

- Against any individual in the United States, on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief; and
- Against any beneficiary of programs financially assisted under Title I of the Workforce Investment Act of 1998 (WIA), on the basis of the beneficiary's citizenship/status as a lawfully admitted immigrant authorized to work in the United States, or his or her participation in any WIA Title I-financially assisted program or activity.

The recipient must not discriminate in any of the following areas:

- Deciding who will be admitted, or have access, to any WIA Title I-financially assisted program or activity;
- Providing opportunities in, or treating any person with regard to, such a program or activity; or
- Making employment decisions in the administration of, or in connection with, such a program or activity.

## WHAT TO DO IF YOU BELIEVE YOU HAVE EXPERIENCED DISCRIMINATION

If you think that you have been subjected to discrimination under a WIA Title I-financially assisted program or activity, you may file a complaint within 180 days from the date of the alleged violation with either:

(Insert College Name Here)

(Insert VP of HR Name Here) (add title here)

(Insert College mailing address here)

(Insert email address of VP of HR here)

(insert VP of HR Phone number and ext. here)

or

The Director, Civil Rights Center (CRC),

U.S. Department of Labor,

200 Constitution Avenue NW, Room N-4123,

Washington, DC 20210.

If you file your complaint with the recipient, you must wait either until the recipient issues a written Notice of Final Action, or until 90 days have passed (whichever is sooner), before filing with the Civil Rights Center (CRC)(see address above).

If the recipient does not give you a written Notice of Final Action within 90 days of the day on which you filed your complaint, you do not have to wait for the recipient to issue that Notice before filing a complaint with CRC. However, you must file your CRC complaint within 30 days of the 90-day deadline (in other words, within 120 days after the day on which you filed your complaint with the recipient).

If the recipient does give you a written Notice of Final Action on your complaint, but you are dissatisfied with the decision or resolution, you may file a complaint with CRC. You must file your CRC complaint within 30 days of the date on which you received the Notice of Final Action.

**By signing below, I am verifying that the information I have provided is true and correct to the best of my knowledge. I understand further that (1) I have the right not to consent to the release of my education records; (2) I have the right to inspect such records upon request.**

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Grant Funded Student's Authorization to Disclose Information in Education Records Pursuant to FERPA

I understand that my educational records are protected by the *Family Educational Rights and Privacy Act of 1974*, and they may not be disclosed without my prior written consent. I hereby consent to the disclosure of the following education records pertaining to me to the persons and for the purposes as stated below:

I hereby authorize the following officials:

1. W.I.S.E. grant staff and contractors;
2. Employment Training Administration (ETA), Employment Security Department (ESD) staff
3. Department of Labor staff and;
4. Faculty members teaching courses in which I am currently (or was) enrolled

To disclose the following:

1. Any demographic information, contact information, employment status, financial information, academic student records, including social security number for reporting outcomes
2. Any and all information contained in my official permanent academic record;
3. Disclose, upon my request in writing, copies of my official permanent academic record; and
4. Specific information regarding my academic progress (attendance, grades, etc.) prior to the final determination of grade

To the following persons:

1. W.I.S.E., ETA, ESD, DOL staff members and contractors;
2. Specific state and federal grant funders, lead agencies, fiscal administrators of grant programs;
3. The Federal grantor awarding agency, the Inspector General, the Comptroller General of the United States, or any of their duly authorized representatives (29 CFR 95.53); and
4. Any other person within the College who the College, in good faith, determines has a legitimate "need to know";

for the following purposes:

1. To monitor, assist and determine eligibility for grant-funded programs;
2. To monitor and assist with respect to retention and student support needs related to programs within Student & Career Services;
3. For reporting requirements of specific grant programs; as well as for statistical analysis of grant outcomes;
4. To monitor and assist with graduate placement needs and employment outcome tracking

I authorize the Employment Security Department to release my employment and wage information with authorized WorkSource Partners for the purposes of reporting and research only, unless I specify otherwise. This information is not subject to disclosure under the Public Records Act (RCW 42.17.310).

I understand further: (1) that such records may be disclosed only on the condition that the party to whom the information is disclosed will not re-disclose the information to any other party without my written consent unless specifically allowed by law; (2) I have the right to not consent to the release of my educational records by completing the RTC Form or by filing a written notice to the RTC registrar; (3) that I recognize that a copy of such records must be provided to me upon my request; and 4) that this Authorization remains in effect unless revoked by me in writing.

By signing this form, I certify that I agree to the disclosure of the records referenced above. This authorization and consent by me is valid **for the life of the grant reporting period or until I revoke it in writing**. A copy of this authorization shall be considered as effective and valid as the original.

**PLEASE COMPLETE THE SHADED AREA BELOW:**

PRINT NAME	SID #
SIGNATURE	DATE

### WISE Grant Staff Certification

WISE Grant Staff Signature: \_\_\_\_\_ Date \_\_\_\_\_

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## Definitions

### ✂ Full-time or Part-time Student Status:

Full-time basis is defined as enrollment into 12 or more credits in Fall, Winter or Spring and 6 or more credits in the Summer.

Part-time basis is defined as enrollment into 11 or less credits in the Fall, Winter or Spring and 5 or less credits in the Summer.

### ‡ Eligible Veteran / Eligible Spouse of a Veteran (Department of Labor):

An Eligible Veteran: 1) Is a person who served on active duty in the armed forces for a period of less than or equal to 180 days, and who was discharged or released from such service under conditions other than dishonorable. 2) Is a person who served on active duty for a period of more than 180 days and was discharged or released with other than a dishonorable discharge; or was discharged or released because of a service connected disability; or as a member of a reserve component under an order to active duty pursuant to section 12301 (a), (d), or, (g), 12302, or 12304 of Title 10, U.S.C., served on active duty during a period of war or in a campaign or expedition for which a campaign badge is authorized and was discharged or released from such duty with other than a dishonorable discharge; or 3) Is a person who is (a) the spouse of any person who died on active duty or of a service-connected disability, (b) the spouse of any member of the Armed Forces serving on active duty who at the time of application for assistance under this part, is listed, pursuant to 38 U.S.C. 101 and the regulations issued thereunder, by the Secretary concerned, in one or more of the following categories and has been so listed for more than 90 days: (i) missing in action; (ii) captured in the line of duty by a hostile force; or (iii) forcibly detained or interned in the line of duty by a foreign government or power; or (c) the spouse of any person who has a total disability permanent in nature resulting from a service-connected disability or the spouse of a veteran who died while a disability so evaluated was in existence. <https://etagratees.workforce3one.org/view/2001233244759335516/info>

### \*\*Persons with a Disability

The term "disability" is defined by the federal government in various ways, depending on the context. For the purposes of federal disability nondiscrimination laws (such as the Americans with Disabilities Act (ADA), Section 503 of the Rehabilitation Act of 1973 and Section 188 of the Workforce Investment Act), the definition of a person with a disability is typically defined as someone who (1) has a physical or mental impairment that substantially limits one or more "major life activities," (2) has a record of such an impairment, or (3) is regarded as having such an impairment (from <http://www.dol.gov/odep/faqs/general.htm>). Persons with disabilities may be eligible for support services and should contact the RTC Access Services Disability at (425) 235-2352 for information.

### \*Pell Grant Eligible:

Federal Pell Grants are direct grants awarded through participating institutions to students with financial need who have not received their first bachelor's degree or who are enrolled in certain post baccalaureate programs that lead to teacher certification or licensure.

<http://www2.ed.gov/programs/fpg/eligibility.html>

### †Trade Adjustment Assistance (TAA) Eligible:

The Trade Adjustment Assistance (TAA) Program is a federal entitlement program that assists U.S. workers who have lost or may lose their jobs as a result of foreign trade. This program seeks to provide adversely affected workers with opportunities to obtain the skills, credentials, resources, and support necessary to become reemployed.

To learn more, please visit our website at [www.doleta.gov/tradeact](http://www.doleta.gov/tradeact).

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