

Internal Controls Examples for Program

Policies and procedures drive internal controls for both program and fiscal activities. Additionally, staff must receive training on the regulations, as well as the applicable policies and procedures. For every program and fiscal requirement under the program, there should be adequate internal controls to reduce the risk of noncompliance.

State Policy and Procedure Examples

Example 1. Work-Based Learning Applications

Program Requirement:

§ 680.700 What are the requirements for on-the-job training?

(b) OJT contracts under WIOA title I, must not be entered into with an employer who has received payments under previous contracts under WIOA or WIA if the employer has exhibited a pattern of failing to provide OJT participants with continued long-term employment as regular employees with wages and employment benefits (including health benefits) and working conditions at the same level and to the same extent as other employees working a similar length of time and doing the same type of work.

Internal Controls:

a. Applicants must answer the following question when applying for funds:

If your entity has been awarded training funds under the On-the-Job Training (OJT) or Incumbent Worker Options in the past, please list for each training: (1) the funding award type (OJT or Incumbent Worker); (2) award amounts for each program; (3) the period of performance for each program; (4) for each program, list how many trainees were planned in the application; (5) for each program list how many received training; (6) for each program, list how many of those trained were retained for 6 months after the last day of training; and (7) for each program, list how many of those trained were retained for 12 months after the last day of each training. (8) For each program, were wages and employment benefits (including health benefits) and working conditions at the same level and to the same extent as other employees working a similar length of time and doing the same type of work?

b. Applicants must also honor requests for additional documentation to verify the statements in the application and submit a final report to determine whether the risk of noncompliance with the requirements above.

Example 2- Monitoring

Program Requirement:

WIOA Sec. 184 (a)(4)

(4) Monitoring.--Each Governor of a State shall conduct on an annual basis onsite monitoring of each local area within the State to ensure compliance with the uniform administrative requirements referred to [below].

Similar requirements exists for program activities as well.

Internal Controls:

ADWS has developed monitoring tools and schedules that are reviewed regularly to ensure the quality and timeliness of the monitoring reviews.

Example 3- Sunshine provisions

Program Requirement:

WIOA Sec. 128-

(e) <<NOTE: Public information.>> Sunshine Provision.--The local board shall make available to the public, on a regular basis through electronic means and open meetings, information regarding the activities of the local board, including information regarding the local plan prior to submission of the plan, and regarding membership, the designation and certification of one-stop operators, and the award of grants or contracts to eligible providers of youth workforce investment activities, and on request, minutes of formal meetings of the local board.

Internal Controls:

ADWS is currently developing local web pages to be included on the ADWS website that will include hyperlinks to or may contain directly, the information required for the sunshine provision. This will enable the state to use simple tracking sheets to verify compliance.

Local Policy and Procedure Examples- Open Discussion Topics

Example 1- Incentives, Supportive Services, and Needs-Related Payments

Example 2- Local Board Governance

Example 3- Performance

Example 4- Eligible Training Provider List Maintenance