

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Classification: Fiscal Monitoring
	Approval Date: December 11, 2025

Approved by: Region VI WDB

Review by Date: December 11, 2030

Region VI Guidance Letter No. 36-25

PURPOSE: The purpose of this policy is to establish how the Region VI Workforce Development Board (WDB) conducts fiscal monitoring of its contractors funded under the Workforce Innovation and Opportunity Act (WIOA) Title I (Adult, Dislocated Worker, Youth). Fiscal Monitoring will ensure all expenditures are allowable and necessary under WIOA and state guidance.

BACKGROUND: The Workforce Innovation and Opportunity Act (WIOA) requires states and local workforce development boards to ensure effective oversight and monitoring of all employment and training programs funded under Title I. The U.S. Department of Labor (DOL) mandates that recipients of WIOA Title I funds conduct regular monitoring of contractors to ensure accountability for performance and regulatory compliance.

REFERENCES:

- Public Law 113-128
- 20 CFR 683.410
- 2 CFR Part 200

WIOA Fiscal Monitoring: Review of contractor invoices and supporting documentation to ensure compliance with WIOA program and contract requirements.

POLICY: The Region VI Workforce Development Board has established a policy to ensure compliance with the provisions of Title I WIOA by conducting fiscal monitoring reviews to sub-recipients contracted through a Request for Proposal process and who has subsequently entered into a contract with Region VI Workforce Development Board.

Fiscal Monitoring Frequency:

The Fiscal Director of the Region VI Workforce Development Board will perform a yearly monitoring of sub-recipients contracted through a Request for Proposal process and who has subsequently entered into a contract with Region VI Workforce Development Board.

Fiscal Monitoring Process:

1. A monitoring date is set, providing approximately a 2-week notice for contractors to gather material.

2. Contractors, their supervisor, director, and WDB staff are notified by email advising of the process and aspects of the monitoring, including the invoices to be reviewed on the day of visit.
3. Fiscal Director conducting monitoring will meet with the contracted staff once the review commences to address any questions and allow an opportunity to produce any missing documentation.
4. A letter outlining the results of monitoring is sent to the contractor within 30 days of the monitoring date, detailing issues found, and corrective action needed.
5. The contractor has 30 days to respond with a corrective action plan if required.
6. Technical Assistance will be given by the Fiscal Director to the contracted staff if needed to bring them into compliance with WIOA and Region VI WDB policies.

Informal Monitoring:

Informal monitoring is conducted monthly through review of the invoices submitted by the sub-recipients to ensure Region VI WDB policies and guidance are being met. Technical Assistance is given by the Fiscal Director to the contracted staff when needed to bring them into compliance with WIOA and Region VI WDB policies.

ACTION: The Region VI Workforce Development Board will make all stakeholders in the Region VI Workforce area aware of this policy.

A copy of this policy can be obtained from The Region VI Workforce Development Board.

EXPIRATION

DATE: Effective _____, or until rescinded or modified by the Region VI Workforce Development Board and Local Elected Officials Board.

Attachments:

On Site Monitoring Checklist

Invoice Testing Form

Internal Control Questionnaire

Region VI Workforce Development Board

On Site Monitoring Checklist

Location	
Contact	
Date on-site	
Period	
Monitor	Micki Cutlip

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Document/Information	Completed	Comments
Engagement Letter		

Invoice Testing for:

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Internal Control Questionnaire		
Copy of audit from _____		
Follow Up letter		

INVOICE TESTING / PROGRAM:

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Sub-Contractor Name :

Invoice / Month Reviewed:

Reviewer's Name: Micki Cutlip

Date Reviewed:

Check Number:

Check agrees with invoice:

Invoice Amount:

Calculations on general ledger carried correctly to Statement of costs:

Are all Costs Allowable:

Supporting Documentation attached:

How is staff "time" coded to ensure correct and appropriate charges?

How is staff "travel" coded to ensure correct and appropriate charges?

What is the "basis" used for the allocation of indirect or shared costs? _

Reviewer's observations/ comments:

INTERNAL CONTROL QUESTIONNAIRE

Region VI Workforce Development Board – PY20__

General Information

Sub-Contractor Name: _____

Name of Person(s) Completing Questionnaire

Name: _____ Title: _____

Name: _____ Title: _____

Accounting Systems and Internal Controls

1. What procedure is set up to budget and track the obligation of funds? Give example and explain who is responsible.

2. Does the Contractor's financial system provide a comparison of actual expenditures with budgeted amounts? _____ yes _____ no

3. Have any of the budgeted amounts been exceeded? _____ yes _____ no

4. How are Contractor's expenditures recorded to separate them from those of other programs/activities? (Check all that apply)

- Separate checking account _____
- Code used to classify expense _____
- Other _____

5. Has the Contractor developed a structured process for the development of invoices which includes:

- The reconciliation and attachment of supporting documents _____ who? _____
- The verification of mathematical accuracy _____ who? _____
- The verification that funds are available within the line-item budget and within the applicable title/cost category / funding _____ who? _____
- The verification that an invoice (or any subpart) is not paid more than once _____ who? _____
- Are invoices authorized for payment? _____ by whom _____

6. Does the Contractor have an internal control system that addresses separation of duties?

_____ yes _____ no

Give an example of internal control within the agency: _____

Who is responsible for monitoring the internal control system? _____

7. Does the Contractor have an approved indirect cost rate / cost allocation plan?

_____ yes _____ no If so, date plan approved: _____

Copies of Financial Policies and Cost Allocation Plans will be reviewed on site.