

Contractor Assistance Program (CAP) Guide

National Dislocated Worker Grant- Hurricane Maria (NDWG- HM)

The goals of the Contractor Assistance Program (CAP) as they relate to this grant are: to ensure that reported reimbursed expenditures are supported by appropriate documentation, to ensure that reimbursed expenditures comply with the terms and conditions of the contract, to ensure that funds spent are for National Dislocated Worker Grant -Hurricane Maria activities.

The goals are to be achieved through the periodic review and verification of reported expenditures and by providing technical assistance in areas where weaknesses are noted. The Financial Oversight and Technical Assistance (FOTA) auditors analyze the expenditures to ensure they are reasonable, allowable, and properly supported by agency records and source documentation. The results of each review will be presented in a CAP report prepared by FOTA and issued to the contractor.

This grant funded with National Dislocated Worker Grant for Hurricane Maria (NDWG-HM) will support outreach and enrollment activities, job readiness and Career development services, employment access, follow-up services, and support services to individuals who are unemployed or underemployed due to or impacted by Hurricane Maria and/or migrated to New York State (NYS) from Puerto Rico after being dislocated due to Hurricane Maria. This grant provides funds to eligible not-for profit community -based organizations and governmental entities that can assist New York State Department of Labor(NYS DOL) in providing services to individuals residing or receiving services in one or more of the following target communities: New York City(consisting of Bronx, Kings, Queens, Richmond, and New York Counties) and /or the following counties: Broome, Erie, Monroe, Montgomery, Nassau, Onondaga, Suffolk, and /or Tomkins, who are unemployed or underemployed due to or impacted by Hurricane Maria and /or migrated to NYS from Puerto Rico after being dislocated due to Hurricane Maria.

CAP PROCEDURES

A. Initial Steps

1. Receive National Dislocated Worker Grant-Hurricane Maria (NDWG-HM) contract assignment from the FOTA Office Manager.
2. Review a copy of the NDWG-HM Request for Applications (RFA), the Program narrative, and the corresponding Questions and Answers.
3. Make an initial contact with the contractor to share contact information and to inquire if the contractor needs technical assistance concerning contract records, reporting of expenditures and other aspects of the contract.
4. Obtain a copy of the contract and copies of the Detailed Reimbursement Requests (DRR) from the Contract Development and Processing Unit (CDP). These can also be printed from the WD Contracts folder on the server.

B. Set up CAP Visit

1. Telephone/contact the contractor to arrange a date and time for the site visit.
2. Send an e-mail to the contractor confirming the date and time. Include an outline that defines the scope of and the items needed for the review. **Label as Exhibit 3.**
3. Telephone/contact the contractor prior to the start date of the visit as a reminder.

C. Prior to CAP Visits

1. Review the Reimbursement Requests(vouchers) and prepare a spreadsheet of the reimbursed expenses. This schedule of expenditures/payments to the contractor must be broken down per participant based on the categories of allowable cost per contract budget/RFA. (please check if voucher schedule prepared by the contract unit is available on the WD server, which can be used

as exhibit 1). The reimbursable cost per participant under this RFA is limited to up to \$5,000.

Label as Exhibit 1.

2. Prepare a Schedule of Cash Receipts. **Label as Exhibit 2.**

If this is not the first review for the contract, review the prior CAP report, technical assistance given, and notes from prior work papers.

D. Entrance Conference

1. Subjects discussed at an entrance conference may include, but are not limited to:

- a. the purpose of the CAP Program;
- b. the procedures used by the FOTA auditor and the contractor;
- c. problems disclosed during prior review visits if any.

2. Maintain a record of the meeting in the CAP work papers. **Label Exhibit 3.**

E. Verification of Cash Receipts

Verify that all contract payments have been received from NYSDOL and have properly and promptly been deposited into a grantee bank account. **Update Exhibit 2.**

F. Examination and verification of contract expenses.

The contractor will be paid on a performance basis for the flat fee services outlined in (a) below, with the costs outlined in (b) and (c) below paid through cost reimbursement. All performance-based services require the submission of fully completed service delivery forms confirming eligibility that must be reviewed and approved by FOTA and Program monitors prior to payment by the Contract Unit. The completed performance-based service delivery forms include all the required OSOS data for each participant. These monitor-approved service delivery forms will then be forwarded from the Contract Unit to the OSOS systems unit for data entry in OSOS. There is no need for an on-site FOTA review of these forms as they are pre-approved by FOTA prior to payment, and no backfile documentation is required to support these forms.

The only additional information to support performance-based service delivery that may require on-site file review by a Program Monitor is backup documentation for date of birth. All the services and costs associated with the service must be provided and incurred within the contract period to be eligible for reimbursement.

Compare and reconcile reported/reimbursed expenditures to Contractor's books and budgets and investigate any differences. (This may be added to Exhibit 1)

If applicable, review Detailed Reimbursement Requests (DDR's) to ensure that any adjustments needed because of a prior review have been properly made.

From Exhibit 1/DRRs, select a representative sample of participants to verify reimbursed expenses in the following categories:

(a) Outreach/Enrollment and Initial Assessment Activities; Employment Access (IEP, Skills Upgrading, Job Search) and Follow- Up Activities: Label as Exhibit 4-A:

- **Outreach and Enrollment Activities and Initial Assessment Activities:(\$300 flat fee for enrollment)**
- **Individual Employment Plan- (\$200 flat fee per participant)**
- **Skills Upgrading- (\$375 flat fee per participant)**
- **Job Search Services- (\$150 flat fee per participant)**
- **Follow-Up Services- (\$100 flat rate per participant)**

Follow-Up Services which must include but are not limited to: Counseling about the workplace for participants who are placed in unsubsidized employment¹, for up to 12 months, after the first day of employment; and Activities to ensure the participant is successful in employment and/or career development activities such as regular contact with the business or career development provider and assistance in addressing work-related or career development-related problems that arise.

- Verify that all reported activities were performed within the contract period.
- Verify that the costs reported do not exceed the rates listed above for the respective reported categories.
- Verify that the contractor has adequately documented above activities in the contract and participant files. Review RFA, contract budget, program narrative, participant files, and invoices/proof of payment to verify that costs reported are allowable.
- Prepare an analysis schedule for the workpapers and label as exhibit 4-A.

Note that costs related to participant Referrals to a NYS Career Center are not paid under this contract

(b) ITAs and Need Related Services: Exhibit 4-B

- **Needs Related Payments- (Up to \$750 per participant)**
- **ITA Training- (Up to \$5,000 per participant)**

- Examine and verify reported costs for above activities. Verify that the contractor has adequately documented above activities in the contract and participant files. Review RFA, contract budget, program narrative, participant files, and invoices/proof of payment to verify that costs reported are allowable.
- Examine ITA policies, approved ITA, verify that training course and training provider are approved on the New York State (NYS) Workforce Eligible Training Provider List (ETPL). Examine participant course enrollment records, class attendance records, and /or transcript or grade reports. Review tuition payment calculations by the contractor and the refund policy of the training provider.
- Verify that above activities are entered in to the OSOS.
- Prepare an analysis schedule for the workpapers and label as Exhibit 4-D.

(c) Support services-(up to \$500 per participant)- Exhibit 4-C

- Verify the Support Services that were made available to an eligible enrollee to enable the individual to participate in career development assessment, instruction and other activities.
- Verify the support service payments made. Verify that payments are adequately supported with documentation such as invoices, participant sign-in records, OSOS entry, cancelled checks and other relevant documentation.
- Support Service may include, but are not limited to: assistance with transportation; assistance with child care and dependent care; linkages to community services; assistance with housing; Needs related payments; assistance with educational testing; reasonable accommodations for individuals with disabilities; referrals to health care; assistance with uniforms or appropriate work attire and work-related tools; including such items as eye glasses and protective gear; assistance with books; fees; school supplies; and other necessary items for students enrolled in post-secondary education classes; payment and fees for employment and career development -related applications, tests, and certifications; and legal aid services.
- Prepare an analysis schedule for the workpapers and label as Exhibit 4-C.

Above analysis exhibits 4 A through 4 C may be combined for work paper purpose, if it is practical.

Restrictions on the Use of Funds (Per RFA- Page 4)

NDWG-HM will not pay for any of the following items: • The purchase, lease or rental of any equipment or operational software; • The purchase, lease or rental of videos; • Political activities or devices; • Written or verbal marketing materials which do not solely provide information regarding employment and career development resources to individuals that have migrated to NYS from Puerto Rico after being dislocated due to Hurricane Maria as well as individuals impacted by unemployment due to the Hurricane Maria; • Refreshments provided during career development programs; • Transportation, lodging, and meal costs for instructors; • Severance pay; • Awards of cash, trophies or the like; • Accrued leave time; • Purchase and/or rental of cellular telephones and devices; • Audit services; • Acquisition, construction, or renovation of buildings or other real estate; • Entertainment; • Interest costs incurred by provider agencies; • Costs of organized fund raising; • Payment of fees associated with attendance at seminars, conferences, or meetings of professional organizations; and/or • Any other costs deemed inappropriate by NYSDOL and any costs that do not meet the intent of the RFA or programs that are readily available from NYSDOL.

G. Technical Assistance

There are no set procedures to follow for providing technical assistance. Each situation is unique. The FOTA auditor must determine what is appropriate. All technical assistance given must be documented in the work papers. Any necessary follow-up assistance should also be detailed in the work papers.

H. Exit Conference

1. An exit conference is to be held at the end of every review visit.
2. Subjects discussed at the exit conference may include, but are not limited to:
 - a. all findings disclosed during the review
 - b. how the contractor will resolve any current findings
 - c. resolution of any prior findings
 - c. technical assistance
 - d. subsequent reviews
3. Open discussions should be encouraged at the meetings.
4. Maintain a record of the meeting in the work papers. **Label as Exhibit 5.**

I. Preparation of Work papers

1. Ensure that all work papers detail any and all issues, the authority applied/relied upon, and conclusion.
2. Prepare narrative detailing any and all issues/problems, Findings, Observations, and points of interest etc. disclosed during the CAP visit. **Label as Exhibit 6.**
3. Follow up on any necessary technical assistance.
4. Submit work papers for review.

J. CAP Report

If there are no questioned/disallowed costs a Report will be issued via e-mail to the contractor at the end of the review. The Report should clearly identify all Findings and required Reimbursement Request adjustments. Necessary corrective actions including time frames should be identified in the Report. A copy of the Report is to be e-mailed to the FOTA Supervisor and to the FOTA Office Manager.

If there are questioned/disallowed costs requiring repayment of funds, then the Report is to be sent to the Contractor via Certified Mail. The Report must state that payment is payable to New York State Department of Labor and is to be sent to the Workforce Programs Manager 2 within the Bureau of

Quality Assurance. (need to add the address here)
Label the CAP report as Exhibit 7.

Schedule of Exhibits

Exhibit 1	Voucher Schedule/Comparison of Actual Expenses to Budget and to the books.
Exhibit 2	Schedule of Cash Receipts
Exhibit 3	Entrance Conference and/or Email/correspondence confirming site visit and information requested.
Exhibit 4-A	Outreach and Enrollment Activities; Initial Assessment; Employment Access Activities; Follow-up Services
Exhibit 4-B	ITA and Need Related Services
Exhibit 4-C	Support Services
Exhibit 5	Exit Conference
Exhibit 6	Monitor's Narrative
Exhibit 7	CAP Report

Please note that above exhibits (4A through 4C) may be combined if it creates more clarity to work papers.