



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

The Honorable Chairman and Members of the
Union County Workforce Development Board
County of Union
Union County Administration Building, 4th Floor
10 Elizabethtown Plaza
Elizabeth, New Jersey 07207

Enclosed please find one (1) original, (2) copies and one (1) electronic copy of our proposal to provide professional accounting and auditing services to the Union County Workforce Development Board. In order to acquaint you and the members of the Board with the capabilities of our firm, we are also presenting a brief summary of our background and experience.

We are extremely knowledgeable and familiar with respect to municipalities, boards of education, counties, authorities, fire districts and not-for-profit entities. All of our partners and staff members have extensive experience in handling the special needs of these types of organizations.

Suplee, Clooney & Company looks forward to providing financial services to the Board, and after you have reviewed this material, should you need further information or have any questions, please do not hesitate to call me.

Yours very truly,

SUPLEE, CLOONEY & COMPANY

Robert J. Butvilla, Partner

June 5, 2020

RJB:mvf
Encls.

Proposal

to the

*County of Union
Workforce Development Board*

for

*Sub-Recipient Fiscal Monitoring
Services*

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FIRM HISTORY

Suplee, Clooney & Company is a firm of Certified Public Accountants, Registered Municipal Accountants and Licensed School Accountants operating in the State of New Jersey. Founded in 1946 it is one of the oldest governmental and non-profit accounting firms in the State, providing quality auditing and accounting services to a wide array of governmental, non-profit and commercial entities. The firm consists of six partners and over forty professional and support staff members. There are seventeen Certified Public Accountants, twelve Registered Municipal Accountants and fifteen Licensed Public School Accountants. The staff has a vast and diverse background in governmental and non-profit auditing and accounting and is fully aware of the laws, rules and regulations with which its clients must operate and comply. By constantly monitoring the regulatory environment, we provide our staff with up to date information. The firm has never been involved in any bankruptcy or reorganization proceeding and there are no judgments, claims or suits pending against the firm.

The firm employs a well educated, experienced and trained staff of professionals and requires all professional staff to participate in its continuing professional education program. Unlike other firms, Suplee, Clooney & Company experiences very little employee turnover; three quarters of the staff have been with the firm more than six years. The partners and senior staff on average have been with the firm more than twenty-five years. All partners and much of the staff are members of the American Institute of Certified Public Accountants and the New Jersey State Society of Certified Public Accountants.

The firm, however, prides itself on the close personal contact and communication with its clients. This is what sets Suplee, Clooney & Company apart from other accounting firms. We look beyond the numbers, providing advice and counsel whether it be to a Board Member, an Administrator, an Executive Director or Payroll Clerk.

The partners do not sit back in the office and delegate work to the staff, but actually participate in an assignment whether it be a budget, audit or a consulting project. This gives a thorough understanding of the client which leads to providing the best service and advice possible. Both partners and staff are always available to answer your questions.

In addition, Suplee, Clooney & Company views an audit not as a negative service, but rather as a way to establish a working relationship in order to meet the special needs of its clients.

SCOPE OF SERVICES

Our principal objective as the independent sub-recipient fiscal monitor for the Board is to comply with and follow the Union County Workforce Development Board's Advisory: Workforce Area Guidance Letter (WAGL) No. 2019-01 which details the sub-recipient fiscal monitoring scope of work.

The purpose of the Workforce Area Guidance Letter No. 2019-01 is to set forth the methodology for conducting Fiscal Sub-Recipient Monitoring, as set forth in 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and to Workforce Innovation and Opportunity Act of 2014 (WIOA; Public Law 113-28).

The guidance references the Code of Federal Regulations 200.415. and 200.450. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule and the Workforce Innovation and Opportunity Act of 2014 (WIOA; Public Law 113-28).

In Addition:

- We will be responsible to draft, develop and complete various monitoring reports deemed necessary for the grant in accordance with the Union County Workforce Development Board of Director's policies and procedures.
- We will visit sub-recipients' sites for the purpose of conducting the fiscal monitoring in accordance with 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- We will attend and participate in all federal, state and/or county fiscal reviews and sub-recipient monitoring meetings.

The Workforce Area Guidance Letter No. 2019-01 is incorporated into our proposal and is attached.

CLIENT LISTING

The following is a list of our clients for which we are currently providing auditing, accounting and consulting services:

COUNTIES

County of Union

County of Somerset

MUNICIPALITIES

Township of Warren	Township of Cranford
Town of Westfield	Borough of Oceanport
Township of Freehold	Borough of Raritan
Township of Scotch Plains	Borough of Deal
Borough of South Bound Brook	Township of Hillside
Township of Union-Union County	Borough of Manville
Borough of Hampton	Township of Hillsborough
Borough of Mountainside	Borough of Alpha
Borough of Garwood	City of Plainfield
Borough of Flemington	Borough of Fanwood
Town of Phillipsburg	Township of Branchburg
City of Long Branch	City of Linden
Township of Springfield	Township of Bridgewater
Borough of Hawthorne	Borough of Millstone
Township of Marlboro	Borough of Frenchtown
Township of Montgomery	Township of Harding
Borough of Stockton	Borough of Freehold
Township of Clinton	Borough of Roselle
Town of Clinton	Township of Ocean
Borough of Point Pleasant Beach	Borough of Bernardsville
Township of Union-Hunterdon County	Borough of South Plainfield
Borough of Metuchen	Borough of Roselle Park
Borough of Tuckerton	Borough of Pine Beach
Township of Middletown	Township of Long Beach
Borough of Barnegat Light	Borough of Beachwood
Township of East Amwell	Borough of Ship Bottom
Township of Alexandria	Borough of Kenilworth
Borough of Matawan	Township of West Windsor
Township of Berkeley Heights	Township of Raritan
Borough of High Bridge	Township of Holmdel
Borough of Spring Lake Heights	

PUBLIC SCHOOL DISTRICTS

Township of South Brunswick	Township of Hamilton
Borough of Middlesex	Borough of South Plainfield
Union County Vocational School	Borough of Manville
Somerset County Vocational School	Township of Green Brook
Borough of North Plainfield	Borough of Spotswood
Borough of Woodcliff Lake	Borough of South Bound Brook
Borough of Alpine	Somerset Hills Regional District
Flemington-Raritan Regional School	Borough of Garwood
Somerset County Educational Services Commission	Township of Jackson
Hunterdon County Educational Services Commission	City of Elizabeth
Union County Educational Services Commission	Township of Colts Neck
Freehold Regional High School District	Township of Montgomery
Township of Warren	Township of Berkeley Heights
Matawan-Aberdeen Regional District	City of Linden
	Township of Holland
	Borough of Metuchen
	Borough of Keyport
	Borough of Hawthorne
	Borough of Roselle
	Borough of Sayreville

AUTHORITIES

Somerset County Improvement	Lambertville Sewerage
Rahway Valley Sewerage	Union County Utilities
Hillsborough Municipal Utilities	Somerset-Raritan Valley Sewerage
Union County Improvement	Linden-Roselle Sewerage
Joint Meeting of Essex and Union Counties	West Windsor Parking
City of Elizabeth Parking	Plainfield Area Regional Sewerage
Point Pleasant Parking	Little Egg Harbor Municipal Utilities
Perth Amboy Redevelopment Agency	Beachwood Sewerage
Delaware Township Municipal Utilities	
Parking Authority of the Borough of Metuchen	

NOT FOR PROFIT ORGANIZATIONS

Prevention Resources, Inc.
TransOptions, Inc.
Presbyterian Church in Westfield
Union County Arts Center
Jewish Family Services
Hunterdon County Public
Housing Agency
Green Knoll Volunteer Fire
Company
South Shore Village Leased
Housing Corporation
Country Hills Volunteer
Fire Company
Cranford Housing Associates
Young Audiences of New Jersey
Scotch Plains Senior
Citizens Housing Corp.
Dial, Inc.
Ocean County Mayor's Association
Meals on Wheels of Hunterdon
Elizabeth Avenue Partnership
Suburban Municipal Joint
Insurance Fund
Union Township District
Management Corporation
NJ Health Officer Association
Statewide Insurance Fund
Raritan Valley Community
College Foundation
Family & Community Services
of Somerset County
Westfield Senior Citizens
Housing Corporation
Adult Day Center of Somerset
County
Historic Midtown Elizabeth BID
Cooperative Housing Corporation
Regional Center Partnership
of Somerset County, Inc.

Arts Horizons, Inc.
Workforce Advantage
Celebrate Perth Amboy
Cranford Housing Board
GreenFaith
Trans-Atlantic Renal Council
Union County Public Housing
Agency
Somerset County Joint
Insurance Fund
South Shore Village II -
Leased Housing Corporation
Somerset County Park
Commission Foundation
Union County Office on Aging
New Jersey School Boards
Association
Compensation Rating and
Inspection Bureau
New Jersey Association
of Counties
Historic Midtown Elizabeth
Raritan Valley Rail Coalition
Morven Museum
New Jersey Colonials
Hockey Association
Westfield Special Improvement
District
New Jersey Section of
American Water Works Assn.
Somerset Treatment Services
Family Promise of Hunterdon
County, Inc.
Elizabeth Destination
Marketing Organization
Foodstock
Somerset Regional Animal
Shelter
Hunterdon Helpline

Hillsborough Township Fire
District #1
S.H.I.P., Inc.
Downtown Westfield Corporation
Evergreen Cemetery and
Crematory
Educational Leadership Foundation
ISITC, Inc.
Celebrant Foundation &
Institute, Inc.
Friends of the Loew's, Inc.
Let's Celebrate Urban Renewal
Mountainside Rescue Squad, Inc.
Trans Atlantic Renal Council
Thomas W. Zito Housing Corporation
Friends of the Abraham Staats
House
Resource Center for the Chemically
Dependent
NJ Coalition Against Sexual
Assault
Ship Bottom Volunteer Fire
Company #1, Inc.
Somerset County Park Commission
Constitutional Officers
Association of New Jersey
Union County Arts Center

Bridgewater Township Fire
District #3
Cranford Housing Board
Elizabeth Development Co.
New Jersey Foundation for
Aging, Inc.
New Jersey League of
Municipalities
Crime Stoppers of Somerset
County
Let's Celebrate, Inc.
New Jersey League of
Municipalities
PACE QALICB – EPA
Branchburg Rescue Squad
Friends of the Child Advocacy
Center
NJ Children's Alliance
JSAS Healthcare
Ridewise of Somerset County
Society for Medical Decision
Making
MOCEANS Center for
Independent Living, Inc.
Beach Haven Fire Company
Beach Haven First Aid Squad

PRIVATE/CHARTER SCHOOLS AND COLLEGES

Raritan Valley Community College
Morristown Beard School
Benedictine Abbey of Newark

Oak Knoll School
Oratory Prep School
Red Oaks School

LIBRARIES

Township of Union
City of Linden
Borough of Mountainside
Sadie Pope Dowdell
Borough of Flemington
County of Somerset
Township of Old Bridge
Township of Scotch Plains
Township of Hillsborough
Township of Edison
Township of Plainsboro

Township of Hillside
Township of Springfield
Borough of Keyport
City of Elizabeth
Borough of Hawthorne
Borough of Roselle
Matawan Aberdeen
Borough of High Bridge
City of Long Branch
Borough of Metuchen

REFERENCES

Please feel free to contact as many of our clients as you wish regarding the qualifications of Suplee, Clooney & Company; however, for your convenience, we have listed below county, municipalities and school districts and the person you may wish to contact:

COUNTY

County of Somerset	Nick Trasente	(908) 231-7000
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MUNICIPALITIES

Township of Bridgewater	Natasha Turchan	(908) 725-6300
Town of Westfield	James Gildea	(908) 789-4040
Borough of South Plainfield	Glenn Cullen	(908) 334-8987

SCHOOL DISTRICTS

Union County Vocational and Technical Schools	Peter Capodice	(908) 889-2969
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MONITORING

Our firm has for many years provided and currently provides sub-recipient fiscal monitoring to the County of Union Office of Aging and its Workforce Innovation and Opportunity Act jobs training programs.

RESUMES OF MANAGEMENT PERSONNEL

ROBERT B. CAGNASSOLA - MANAGING PARTNER

EDUCATION: Fairfield University
Fairfield, Connecticut
Bachelor of Business Administration
Accounting

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association
National Society of Accountants
Association of Environmental Authorities

PROFESSIONAL
EXPERIENCE: Mr. Cagnassola has spent his entire professional career with Suplee, Clooney & Company and is currently the managing partner. He has extensive experience involving accounting, auditing and consulting services for counties, municipalities, public school districts and authorities. As managing partner, Mr. Cagnassola has final authority and responsibility in all aspects of the firm's engagements.

ROBERT W. SWISHER - PARTNER

EDUCATION: Fairleigh Dickinson University
Madison, New Jersey
Bachelor of Science,
Accounting

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant
Certified Municipal Finance Officer

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association

PROFESSIONAL
EXPERIENCE: Mr. Swisher has been with the firm for over thirty-five years. His
experience involves audits of counties, municipalities, public and
private schools and non-profit agencies.

WARREN M. KORECKY - PARTNER

EDUCATION: East Texas State University
Commerce, Texas
Bachelor of Business Administration

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant
Certified Municipal Finance Officer

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association

PROFESSIONAL
EXPERIENCE: Mr. Korecky has been with the firm for over thirty-five years. His experience involves auditing, accounting and consulting for counties, municipalities, public and private schools, authorities and non-profit agencies.

ROBERT J. BUTVILLA - PARTNER

EDUCATION: Rutgers University
Newark, New Jersey
Bachelor of Science, Accounting

**PROFESSIONAL
STATUS:** Certified Public Accountant
Licensed Public School Accountant

**PROFESSIONAL
MEMBERSHIPS:** American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Association of Environmental Authorities

**PROFESSIONAL
EXPERIENCE:** Mr. Butvilla has been with the firm for over thirty-five years and has extensive experience handling auditing, accounting and consulting engagements for governmental and non-profit agencies.

JOHN R. SWISHER - PARTNER

EDUCATION: Fairleigh Dickinson University
Madison, New Jersey
Bachelor of Science

**PROFESSIONAL
STATUS:** Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant
Certified Municipal Finance Officer

**PROFESSIONAL
MEMBERSHIPS:** American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association

**PROFESSIONAL
EXPERIENCE:** Mr. Swisher has been with the firm for over thirty years. His experience involves audits of counties, municipalities, public and private schools and non-profit agencies.

WILLIAM E. SWISHER - PARTNER

EDUCATION: Fairleigh Dickinson University
Madison, New Jersey
Bachelor of Science

PROFESSIONAL
STATUS: Certified Public Accountant
Registered Municipal Accountant
Licensed Public School Accountant
Certified Municipal Finance Officer

PROFESSIONAL
MEMBERSHIPS: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association

PROFESSIONAL
EXPERIENCE: Mr. Swisher has been with the firm for over twenty-five years. His
experience involves audits of counties, municipalities, public and
private schools and non-profit agencies.

JOSEPH DANTE - STAFF

EDUCATION: DeSales University
Center Valley, Pennsylvania
Bachelor of Science
Accounting

PROFESSIONAL EXPERIENCE: Mr. Dante has been with the firm for fifteen years bringing with him twenty-five years of commercial and corporate accounting and tax experience.

For the firm he has managed various non-profits audits, private school audits, Uniform Guidance Audits and governmental audits.

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REPORT ON QUALITY REVIEW

Report on the Firm's System of Quality Control

September 12, 2017

To the Partners of Suplee, Clooney & Company and the Peer Review Committee of the NJCPA

We have reviewed the system of quality control for the accounting and auditing practice of Suplee, Clooney & Company in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Suplee, Clooney & Company in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suplee, Clooney & Company has received a peer review rating of *pass*.

Davie Kaplan, CPA, P.C.

DAVIE KAPLAN, CPA, P.C.

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BUSINESS REGISTRATION FORM

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY/
DIVISION OF REVENUE
PO BOX 252
TRENTON, N J 08646-0252

TAXPAYER NAME:

CAGNASSOLA, ROBERT & KORECKY, WARREN & BUT SUPLEE, CLOONEY & COMPANY

TRADE NAME:

TAXPAYER IDENTIFICATION#:

221-427-684/000

SEQUENCE NUMBER:

1082776

ADDRESS:

**308 EAST BROAD STREET
WESTFIELD NJ 07090-2122**

ISSUANCE DATE:

08/30/04

EFFECTIVE DATE:

11/01/46

FORM-BRC(08-01)

J.P. S. Tully
Acting Director

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

OTHER SUBMISSION FORMS

REQUEST FOR PROPOSAL CHECKLIST

THIS CHECKLIST MUST BE COMPLETED AND SUBMITTED WITH YOUR ROPOSAL:

Please initial below, indicating that your proposal includes the itemized document.
A PROPOSAL SUBMITTED WITHOUT THE FOLLOWING DOCUMENTS IS CAUSE FOR REFUSAL.

INITIAL BELOW

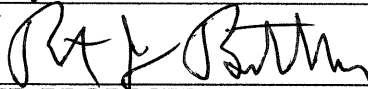
DOCUMENT TITLE	INITIALS
<ul style="list-style-type: none"> One (1) original and one (1) electronic copy of your entire proposal in PDF format on a CD or Thumb Drive Please include all information and affirmative statements as required in the section entitled "Standard Requirements of Technical Proposal" 	RJB
<ul style="list-style-type: none"> PROPOSER SIGNATURE PAGE 	RJB
<ul style="list-style-type: none"> VENDOR REFERENCES 	RJB
<ul style="list-style-type: none"> BUSINESS REGISTRATION CERTIFICATE 	RJB
<ul style="list-style-type: none"> STATEMENT OF OWNERSHIP DISCLOSURE 	RJB
<ul style="list-style-type: none"> NON-COLLUSION AFFIDAVIT 	RJB
<ul style="list-style-type: none"> AFFIRMATIVE ACTION REQUIREMENT 	RJB
<ul style="list-style-type: none"> AMERICANS WITH DISABILITIES ACT 	RJB
<ul style="list-style-type: none"> AFFIDAVIT OF NO CONFLICT OF INTEREST 	RJB
<ul style="list-style-type: none"> DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN 	RJB
<ul style="list-style-type: none"> BUSINESS DISCLOSURE CERTIFICATION 	RJB
<ul style="list-style-type: none"> ACKNOWLEDGEMENT OF RECEIPT OF ADDENDUM/ADDENDA (if applicable) 	RJB
<ul style="list-style-type: none"> COST PROPOSAL 	RJB

Note: N.J.S.A 52:32-44 provides that the County shall not enter into a contract for goods or services unless the other party to the contract provides a copy of its business registration certificate and the business registration certificate of any subcontractors at the time that it submits its proposal. The contracting party must also collect the state use tax where applicable.

THE UNDERSIGNED HEREBY ACKNOWLEDGES THE ABOVE LISTED REQUIREMENTS

Suplee, Clooney & Company

PRINT NAME OF COMPANY



SIGNATURE OF AUTHORIZED PROPOSER

Robert J. Butvilla

PRINT NAME OF PROPOSER

PROPOSER SIGNATURE PAGE

1. If doing business under a **trade name, partnership** or a **sole proprietorship**, you must submit the proposal under **exact title** of the trade name, partnership, or proprietorship, and the proposal must be signed by either the **owner** or a **partner** and **witnessed** by a **notary public**.
2. If a **Corporation**, the proposal must be signed by the **President** or **Vice President** and **witnessed** by **Corporate Secretary**, (Corporate title must be exact) and **affix corporate seal**.
3. Other persons **authorized** by **Corporate Resolution** to execute agreements on its behalf may also sign the proposal documents (pages).
4. The Person who signs this proposal form **must also sign** the **Non-Collusion Affidavit**.
5. You **cannot** witness your own signature.

Suplee, Clooney & Company
NAME OF PROPOSER

SIGNATURE
CORPORATE SECRETARY

308 East Broad Street
ADDRESS OF PROPOSER

PRINT NAME AND TITLE
CORPORATE SECRETARY

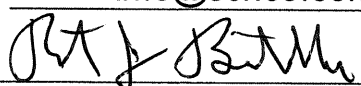
Westfield, NJ 07090

TELEPHONE: 908-789-9300

AFFIX CORPORATE SEAL

FAX: 908-789-8535

EMAIL: info@scnco.com

BY: 

SIGNATURE June 5, 2020

DATE _____

PRINT OR TYPE NAME AND TITLE

WARNING: FAILURE TO FULLY, ACCURATELY, AND COMPLETELY SUPPLY THE INFORMATION REQUESTED ON THIS PAGE MAY RESULT IN THE REJECTION OF YOUR PROPOSAL AS NON-RESPONSIVE.

VENDOR REFERENCES

Proposer shall provide a list of current references, with contact names, email addresses, phone number and years servicing the entity, which the County of Union may use in reference checking. Proposers should include a minimum of three to five references with their proposal. For each reference please include the following information. Add additional pages if desired.

	ENTITY AND CONTACT NAME	EMAIL	TEL. NO.	Years Servicing Entity
1	County of Somerset Nick Trasente	trasente@so.somerset.nj.us	908-231-7000	over 20 years
2	Township of Bridgewater Natasha Turchan	finance@bridgewater.gov	908-714-6300	over 20 years
3	Town of Westfield James Gildea	administrator@westfieldnj.gov	908-789-4040	over 20 years
4	Union County Vocational & Technical Schools Peter Capodice	pcapodice@uctvs.tec.nj.us	908-889-2969	over 20 years
5	Borough of South Plainfield Glenn Cullen	gcullen@yahoo.com	908-334-8987	over 20 years

STATEMENT OF OWNERSHIP DISCLOSURE

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.

Name of Organization: Suplee, Clooney & Company

Organization Address: 308 East Broad Street, Westfield, NJ 07090

Part I Check the box that represents the type of business organization:

- Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- For-Profit Corporation (any type) Limited Liability Company (LLC)
- Partnership Limited Partnership Limited Liability Partnership (LLP)
- Other (be specific): _____

Part II

The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

OR

No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Home Address (for Individuals) or Business Address
Robert B. Cagnassola	150 Scott Drive, Watchung, New Jersey 07069

Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**


Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II **other than for any publicly traded parent entities referenced above.** The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Home Address (for Individuals) or Business Address
Robert B. Cagnassola	150 Scott Drive, Watchung, New Jersey 07069

Part IV Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the **County of Union** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with **County of Union** to notify the **County of Union** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the **County of Union** to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):	Robert J. Butvilla	Title:	Partner
Signature:		Date:	June 5, 2020

NON-COLLUSION AFFIDAVIT

State of New Jersey
County of Union

ss:

I, Robert J. Butvilla residing in Edison
(name of affiant) (name of municipality)

in the County of Middlesex and State of New Jersey of full age, being duly sworn according to law on my oath depose and say that:

I am Partner of the firm of Suplee, Clooney & Company
(title or position) (name of firm)

the Proposer making this Proposal for the RCCP

Sub-Recipient Fiscal Monitoring

entitled and that I executed the said proposal with
(title of proposal)

full authority to do so that said Proposer has not, directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and in this affidavit are true and correct, and made with full knowledge that the COUNTY OF UNION, NEW JERSEY relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by Suplee, Clooney & Company

Subscribed and sworn to before me this 5th day of June, 2020

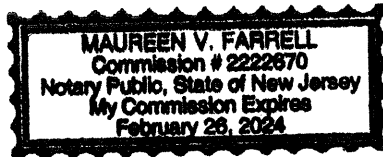
Signature (Original signature only; stamped signature not accepted)

Maureen V. Farrell
(Type or print name of affiant under signature)

Notary public of the State of

My Commission expires

(Seal)



NOTE TO NOTARY: WHEN COMPLETING THIS JURAT, ALL NOTARIES MUST: 1. Indicate date. 2. Indicate State. 3. Sign name. 4. Affix name by Printing it, typing it, using a rubber stamp, using an impression seal or using a mechanical stamp.

Note to Proposer: The person who signed the Proposal form for the Proposer should sign this form also.

WARNING: IF YOU FAIL TO FULLY, ACCURATELY AND COMPLETELY FILL OUT THIS AFFIDAVIT OF NON-COLLUSION, YOUR PROPOSAL WILL BE REJECTED.

AFFIRMATIVE ACTION REQUIREMENT

REQUIRED AFFIRMATIVE ACTION EVIDENCE

General Requirements of P.L. 1975, c. 127: You are hereby put on notice that:

A. Procurement, Professional & Service Contracts

All successful vendors must submit within seven days of the notice of intent to award or the signing of the contract one of the following: **PLEASE CHECK ONE**

A photocopy of your Federal Letter of Affirmative Action Plan Approval

OR

X A photocopy of your Certificate of Employee Information Report

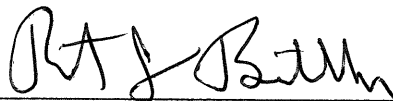
OR

X A completed Affirmative Action Employee Information Report (AA302)

If successful vendor does not submit the affirmative action document within the seven days the County of Union will declare the vendor as being non-responsive and award the contract to the next lowest Proposer.

Suplee, Clooney & Company

Print or type FIRM NAME here



Sign NAME and TITLE here

(Original signature only, stamped signature not accepted)

Robert J. Butvilla, Partner

Print or type NAME and TITLE here

June 5, 2020

Print or type DATE

Certification 4761

**CERTIFICATE OF EMPLOYEE INFORMATION REPORT
RENEWAL**

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-MAY-2014** to **15-MAY-2021**

**SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD**

NJ 07090-2122



A handwritten signature in black ink, appearing to read "Andrew P. Sidamon-Eristoff".

**Andrew P. Sidamon-Eristoff
State Treasurer**

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE N.J.S.A. 10:5-31 *et seq.* (P.L. 1975, C. 127) N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 *et seq.*, as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

EXHIBIT A (Continued)

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national original ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

WITNESS Maureen J. Farrell SIGNATURE [Handwritten Signature]
Signature

NAME OF COMPANY Suplee, Clooney & Company

ADDRESS 308 East Broad Street
Westfield, New Jersey 07090

DATE June 5, 2020

(REVISED 4/10)

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE

N.J.S.A. 10:5-31 et seq. (P.L. 1975, C. 127)

N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

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The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

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The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at www.state.nj.us/treasury/contract_compliance)

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Public Contracts Equal Employment Opportunity Compliance as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Public Contracts Equal Employment Opportunity Compliance for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

6 -

**AMERICANS WITH DISABILITIES ACT
EQUAL OPPORTUNITY FOR INDIVIDUALS WITH DISABILITIES**


The contractor and the County of Union (hereafter "Owner") do hereby agree that the provisions of Title II of the Americans With Disabilities Act of 1990 (the "Act") (42 U.S.C. S12.101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the Owner pursuant to this contract, the contractor agrees that the performance shall be in strict compliance with the Act. In the event the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the contractor shall defend the Owner in any action or administrative proceeding commenced pursuant to this Act. The contractor shall indemnify, protect, and save harmless the Owner, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The contractor shall, at its own expense, appear, defend, any pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the Owner's grievance procedure, the contractor agrees to abide by any decision of the Owner which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the Owner, or if the Owner incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the contractor shall satisfy and discharge the same at its own expense.

The Owner shall, as soon as practicable after a claim has been made against it, give written notice thereof to the contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against the Owner or any of its agents, servants, and employees, the Owner shall expeditiously forward or have forwarded to the contractor every demand, complaint, notice, summons, pleading, or other process received by the Owner or its representatives.

It is expressly agreed and understood that any approval by the Owner of the services provided by the contractor pursuant to this contract will not relieve the contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the Owner pursuant to this paragraph.

It is further agreed and understood that the Owner assumes no obligation to indemnify or save harmless the contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the Owner from taking any other actions available to it under any other provisions of this Agreement or otherwise at law.

Name Suplee, Clooney & Company (Please print or type)

Signature  Date June 5, 2020

BUSINESS DISCLOSURE STATEMENT

(To be submitted with proposal)

- (a) Is or was anyone in your firm or company a member of the County freeholder board within the last calendar year or a member of his/her immediate family? If yes, then provide the name of the individual below and his/her relationship.

Yes _____ No X _____

Name Position Relationship

- (b) Has any principal/partner of your firm been convicted of a indictable offense? If yes, then please provide further explanation and copies of any relative documents.

Yes _____ No X _____

Name Date

- (c) Has any individual who would provide service under this contract ever been sanctioned by the appropriate licensing board?

Yes _____ No X _____

Name Position Term

Reason for censure:

- (d) Has the firm been found liable for professional malpractice in the last 5 years?

Yes _____ No X _____
Reason for Action:

- (e) Has any member of your firm ever been barred from doing business with any state, county or municipal government? If yes, then please provide further written explanation including date and copies of relevant documentation.

Yes _____ No X _____

Name State, County or Municipality Date

- (f) Has your firm sued the County of Union in the past five (5) years? If yes, then please identify the matter/case and provide further written explanation including date and copies of relevant documents.

Yes _____ No X _____

Name Date

- (g) Is your business currently in good standing with the State of New Jersey with all tax obligations and annual fees paid?

Yes X _____ No _____
If no, please explain.

**AFFIDAVIT OF
NO CONFLICT OF INTEREST**

State of New Jersey :
: SS:
County of **Union** :

I, Robert J. Butvilla, the undersigned and Partner
(Name) (Name of Office)

of the company/firm/agency named in the within proposal, do hereby swear to the following:

- (1) I have full authority to make the representations set forth in this Affidavit; and
- (2) I am unaware of any conflict of interest that could disqualify myself or my company/firm/agency should said company/firm/agency be selected among the list of approved vendors for the services and work by the County of Union, and shall immediately notify said County should one arise during the term of my contract.

SUBSCRIBED AND SWORN TO
BEFORE ME THIS 5TH DAY
OF JUNE 2020.

(Print Name)

Maureen V. Farrell

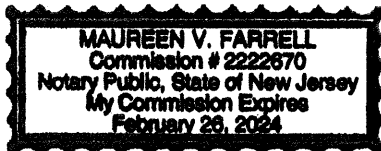
NOTARY PUBLIC OF

Robert J. Butvilla

(Signature)

MY COMMISSION EXPIRES:

_____, 20____.



COUNTY OF UNION NEW JERSEY
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN FORM

Solicitation Number: _____ Vendor/Bidder: Suplee, Clooney & Company

PART 1

CERTIFICATION

VENDOR/BIDDER MUST COMPLETE PART 1 BY CHECKING ONE OF THE BOXES

FAILURE TO CHECK ONE OF THE BOXES WILL RENDER THE PROPOSAL NON-RESPONSIVE

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person nor entity, nor any of its parents, subsidiaries, or affiliates, is identified on the State of New Jersey, Department of the Treasury's Chapter 25 list as a person or entity engaged in investment activities in Iran. The Chapter 25 list is found on the Department's website at <http://www.state.nj.us/treasury/pdf/Chapter25List.pdf>. Vendors/Bidders must review this list prior to completing the below certification. **Failure to complete the certification will render a Vendor's/Bidder's proposal non-responsive.** If the Director of the Division of Purchase and Property finds a person or entity to be in violation of the law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

CHECK THE APPROPRIATE BOX

A. I certify, pursuant to Public Law 2012, c.25, that neither the Vendor/Bidder listed above nor any of its parents, subsidiaries, or prohibited activities in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 List"). Disregard Part 2 and complete and sign the Certification below. affiliates is listed on the N.J. Department of Treasury's list of entities determined to be engaged in

OR

B. I am unable to certify as above because the Vendor/Bidder and/or one or more of its parents, subsidiaries, or affiliates is listed on the Department's Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such information will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2

PROVIDE ADDITIONAL INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

If you PLEASE checked Box "B" above, provide a detailed, accurate and precise description of the activities of the Vendor/Bidder, or one of its parents, subsidiaries or affiliates, engaged in investment activities in Iran by completing the information below.

ENTITY NAME: _____

RELATIONSHIP TO VENDOR/BIDDER: _____

DESCRIPTION OF ACTIVITIES: _____

DURATION OF ENGAGEMENT: _____

ANTICIPATED CESSATION DATE: _____


VENDOR/BIDDER CONTACT NAME: _____

VENDOR/BIDDER CONTACT PHONE#: _____

Attach Additional Sheets If Necessary

CERTIFICATION

I, the undersigned, certify that I am authorized to execute this certification on behalf of the Vendor/Bidder, that the foregoing information and any attachments hereto, to the best of my knowledge are true and complete. I acknowledge that the County of Union, New Jersey is relying on the information contained herein, and that the Vendor/Bidder is under a continuing obligation from the date of this certification through the completion of any contract(s) with the County of Union to notify the County of Union in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I will be subject to criminal prosecution under the law, and it will constitute a material breach of my agreement(s) with the County of Union, permitting the County of Union to declare any contract(s) resulting from this certification void and unenforceable.



Signature

June 5, 2020

Date

Robert J. Butvilla, Partner


Print Name and Title

ACKNOWLEDGEMENT OF RECEIPT OF ADDENDUM/ADDENDA

The undersigned proposer hereby acknowledges receipt of the following Addenda(s):

<u>Addendum Number</u>	<u>Dated</u>	<u>Acknowledge Receipt (Initial)</u>
_____	N/A _____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Acknowledged for: Suplee, Clooney & Company
(Name of PROPOSER)

By: 
(Signature of Authorized Representative)

Name: Robert J. Butvilla
(Print or Type)

Title: Partner

Date: June 5, 2020

Please Do Not submit if you did not receive Addendum / Addenda

Cost Proposal

As the Union County Workforce Development Board develops a plan and schedule for the sub-recipients which it intends to monitor, our firm will prepare a budget and schedule of cost.

We understand that the Board has tentative funding for sub-recipient monitoring of \$40,000.00 for the period June 1, 2020 to December 31, 2021.

Our fee for service would be mutually agreed upon before the commencement of any work. We propose the following hourly rates:

Partner	-	\$150.00 - \$175.00
Manager	-	\$115.00
Senior Staff	-	\$ 90.00 - \$105.00
Staff Accountant	-	\$ 75.00 - \$ 85.00

FAILURE TO SIGN BELOW WILL DISQUALIFY PROPOSER'S RESPONSE

To the best of my knowledge and belief, the information presented in this proposal is true and complete. I further acknowledge a continuing obligation to update the proposal if material discrepancies are discovered. Failure to do so may result in this proposal being disqualified from further consideration.

PROPOSER NAME: Suplee, Clooney & Company

AUTHORIZED REPRESENTATIVE: Robert J. Butvilla

SIGNATURE: 

DATE: June 5, 2020

Other Information

Suplee, Clooney & Company
308 East Broad Street
Westfield, New Jersey 07090

Contact Person: Robert Butvilla

Suplee, Clooney & Company nor any of the individuals assigned to the engagement are suspended, or otherwise prohibited from professional practice by any federal, state or local agency.

Suplee, Clooney & Company will comply with the General Terms and Conditions required by the County and enter into the County's standard Professional Services Contract.

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WORKFORCE AREA GUIDANCE
LETTER (WAGL) NO. 2019-1

UNION COUNTY WORKFORCE DEVELOPMENT BOARD WORKFORCE AREA GUIDANCE LETTER (WAGL)

ADVISORY: Workforce Area Guidance Letter (WAGL) No. 2019-01

DATE: February 13, 2019

TO: All Federal & State Sub-Recipients, Contractors, & Vendors of the Union County Workforce Development Board, & Affiliated Workforce System Partners

FROM: Juan Carlos Dominguez, Chairman
Union County Workforce Development Board of Directors

SUBJECT: Sub-Recipient Fiscal Monitoring

SECTION 1. PURPOSE.

- a. The purpose of Workforce Area Guidance Letter No. 2019-01 is to set forth the methodology for conducting Fiscal Sub-Recipient Monitoring, as set forth in 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards and in the Workforce Innovation and Opportunity Act of 2014 (WIOA; Public Law 113-28).

SECTION 2. REFERENCES.

- a. 2 Code of Federal Regulations 200.415. and 200.450. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule.
- b. Workforce Innovation and Opportunity Act of 2014 (WIOA; Public Law 113-28).

SECTION 3. BACKGROUND.

- a. The federal government requires Local Workforce Areas to conduct regularly scheduled program and fiscal monitoring of sub-recipients and sub-awardees of federal funding.
- b. As a requirement of the Office of Management and Budget, Uniform Guidance, an on-site monitoring visit is conducted to ensure Local sub-recipients are in compliance with Federal, State, and Local laws, regulations, and policies and procedures.

SECTION 4. DEFINITIONS.

None.

SECTION 5. POLICIES AND PROCEDURES.

- a. It is the policy of the Union County Workforce Development Board to ensure compliance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The following directives and procedures shall be executed in order to meet the federal objectives.
- b. The attached Detailed Sub-Recipient Fiscal Monitoring Scope of Work further delineates the Workforce Development Board's required adherence to the regulations outlined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

1. DESK REVIEWS CONSIST OF, BUT NOT LIMITED TO:

- a. Review sub-award letters, contracts, files, documents, and related correspondence;
- b. Review applicable Federal and State Regulations;
- c. Review budget or expenditure reports
- d. Review audits reports as necessary;
- e. Review prior monitoring reports;
- f. Review sub-recipients equipment inventory and identify equipment/property that needs inspection (if any)
- g. Review of written, board-approved, fiscal policies and procedures
- h. Review of documentation of specific areas of concern

2. FIELD REVIEWS CONSIST OF, BUT NOT LIMITED TO:

- a. Entrance Conference - A description of the scope and purpose of the monitoring, including programs to be reviewed and determination that information required to complete monitoring visit is available at the site.
- b. Conduct Interviews - With staff involved with IDEA Part B grant activity (specifically business managers and special education directors); and arrange exit interview.
- c. A Detailed Review Of:
 - i. Fiscal and program records for compliance with Generally Accepted Accounting Principles (GAAP) and internal control best practices.
 - ii. Review pay records (time cards/sheets) and attendance reports to ensure compliance with time and effort requirements

UNION COUNTY WORKFORCE DEVELOPMENT BOARD WORKFORCE AREA GUIDANCE LETTER (WAGL)

- iii. Review staffing levels, operating procedures, and contracts
- iv. Review sub-recipients records on expenditures supporting documents.
- v. Review of written, board-approved, fiscal policies and procedures
- vi. Procurement Practices
 - o Adherence to contract requirements and instruction for purchases
 - o Documentation of contract awards
 - o Procedures for prevention of conflict of interest
 - o Political Activities Prohibited
 - o Property Management
- vii. Financial Management
 - o Standards for financial management systems.
 - o Fiscal controls and accountability.
 - o Record retention.
 - o Allowability of costs
 - o Fiscal Records such as cash receipts journal, cash disbursement, payroll journal, general ledger, bank reconciliation, accounts payable, purchase orders, cost allocation plan
 - o Source documents such as time sheets, vendor invoices, travel reimbursements, petty cash, canceled checks
- viii. Payments for program activities such as travel, training attendance, etc.
 - o Justification for the need of the activities (which may include agenda, training attendance records, documentation of miles traveled, receipts, etc.);
 - o An invoice or receipt for payment received (itemized and dated) for the supportive service.
- ix. Record Keeping
 - o Require that records be retained for 3 years after submission of final expenditure report for that funding period.
- x. Property Control Records
 - o Property purchased with grant funds shall be tagged and used for the purpose for the purposes associated with the grant.

UNION COUNTY WORKFORCE DEVELOPMENT BOARD WORKFORCE AREA GUIDANCE LETTER (WAGL)

- Buildings and facilities rental funded with grant funds are being used for project proposes and are adequate/inadequate.
- Verification of prior approval, where applicable.
- Conduct a random check to determine if proper care and attention is being given to the maintenance, repair, and protection of federal property.

3. MONITORING REPORT

- a. A monitoring report will be prepared as a result of the desk review, field review, and other related activities. The report will state the objectives, scope and methodology of the monitoring; and will clearly state findings, recommendations, and whether corrective action is required. Findings will contain a statement of criteria (regulation, directive, or contract clause etc...), the condition found, the cause of the problem, and the effect or consequence that will result if corrective action is not taken. The monitoring report with findings – if applicable - will be prepared within 30 days of the completion of the monitoring activity and a copy of the report will be filed in the master fiscal monitoring folder

1. MONITORING REPORT

- a. The Workforce Development Board will consider all findings resolved only after the sub-recipient has provided sufficient evidence that the corrective action plan has been fully implemented. At such point, a closeout letter will be issued to the sub- recipient within 30 days to indicate that all findings have been resolved and to document that conditions/restrictions have been lifted.

SECTION 6. GENERAL PROVISIONS.

- a. The Office of the Director of the Workforce Development Board is hereby instructed to provide technical assistance to the Sub-Recipients of the Union County Workforce Development Board.
- b. The Office of the Director of the Workforce Development Board is hereby instructed to provide technical assistance to the Sub-Recipients of the Union County Workforce Development Board.
- c. This Workforce Area Guidance Letter (WAGL) requires that all Sub-Recipients and Contractors expending funds awarded by the Union County Workforce Development Board to comply with this guidance.

UNION COUNTY WORKFORCE DEVELOPMENT BOARD WORKFORCE AREA GUIDANCE LETTER (WAGL)

- d. All Federal & State sub-recipients, contractors, and vendors of the Union County Workforce Development Board as well as affiliated workforce system partners, are to be made cognizant and aware of their respective responsibilities to act upon receipt of federal, state and/or local guidance from the Union County Workforce Development Board, its Executive Director, and designated monitoring agents, etc.
- e. The Director of the Union County Workforce Development Board shall post this Workforce Area Guidance Letter, and every other WAGL hereafter, on the Workforce Development Board's website.
- f. An electronic version of this Workforce Area Guidance Letter, and every other WAGL hereafter, shall also be emailed to All Federal & State sub-recipients, contractors, and vendors of the Union County Workforce Development Board and Union County Workforce System Partners.

SECTION 7. EFFECTIVE DATE.

- a. Immediately.

SECTION 8. INQUIRIES.

- a. Please contact Antonio Rivera, MSW, Director of the Union County Workforce Development Board with questions, comments or concerns at arivera@ucnj.org.

SECTION 9. ATTACHMENTS.

- a. UCWDB Detailed Sub-Recipient Fiscal Monitoring Scope of Work.

UNION COUNTY WORKFORCE DEVELOPMENT BOARD
DETAILED SUB-RECIPIENT FISCAL MONITORING SCOPE OF WORK

SECTION 1—REAL PROPERTY

- a. Obtain and evaluate the calculations for use allowance rent (Uniform Guidance 200.465 Rental Real Property).
- b. If the building is fully depreciated, only operations and maintenance cost charges are allowed. [Uniform Guidance 200.449(c) (8) Interest, Uniform Guidance 200.436(d) (4) Depreciation].
- c. If the building was sold during the review period, was prior approval requested per [TEGL 1-99 (Close out Guidance), Uniform Guidance 200.407 (Prior Approval) and Uniform Guidance 200.311].

SECTION 2—EQUIPMENT

Equipment is defined as asset purchase in excess of **\$5,000** (Uniform Guidance 200.33).

- a. If equipment has been purchased with WIOA funds during the period, has prior written approval been sought and received? [Uniform Guidance 200.439(b)(1) Equipment expenditures].
- b. Are inventories conducted and reconciled with property records at least every two years [Uniform Guidance 200.313(d) (2) Equipment] to ensure that the assets exist and are usable, used, and needed [Uniform Guidance 200.436(e) Depreciation]. Statistical sampling techniques may be used in taking these inventories. [Uniform Guidance 200.436(e) Depreciation].
- c. Does the inventory include the following required elements? [Uniform Guidance 200.313(d)(1) Inventory record requirements].
- d. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN [Federal Award Identification Number]), who holds the title, the acquisition date, cost of the property, percentage of federal participation in the project costs for Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- e. Is there a control system in place to ensure adequate safeguards to prevent loss, damage, or theft of property? [Uniform Guidance 200.313(d) (3) Equipment, Uniform Guidance 200.302(b)(4) Financial Management].
- f. If loss, damage, or theft is found, are incidents investigated? [Uniform Guidance 200.313(d) (3) Equipment].

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- g. Is there a maintenance system in place if equipment maintenance required? [Uniform Guidance 200.313(d) (4) Equipment].
- h. If equipment is depreciated, is straight-line depreciation method used? [Uniform Guidance 200.436(d) (2) Depreciation].
- i. Is the life expectancy of WIOA equipment reasonably determined? [Uniform Guidance 200.436(d) (1) Depreciation].
- j. Did charges for depreciation end when the equipment is fully depreciated? [Uniform Guidance 200.449 Interest, 200.436(d) (4) Depreciation].
- k. If WIOA funded equipment has been disposed of during the review period were disposition instructions from the Federal awarding agency obtained if required by the terms and conditions of the Federal award? [Uniform Guidance 200.313(e) Equipment].

SECTION 3—PROCUREMENT

- a. When was the Procurement policy last updated? 200.305 [Payment], [Uniform Guidance 200.302(6) and (7) (Payment & Allowability)], and [Uniform Guidance 200.318 General Procurement Standards].
- b. Have all procurement transactions been conducted in a manner providing full and open competition consistent with the standards of 200.319(a) [Competition].
- c. Do the written procurement procedures incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured? [Uniform Guidance 200.319(c)(1) Competition].
- d. Do the written procurement procedures identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals (solicitations)? [Uniform Guidance 200.319(c)(2) Competition].
- e. Are contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals excluded from competing for such procurements? [Uniform Guidance 200.319(a) (1) to (7) Competition].
- f. If procurement is over **\$150,000.00**, has the non-Federal entity performed a cost or price analysis which at a minimum makes an independent estimate before receiving bids or proposals? [Uniform Guidance 200.323(a) Contract Cost and Price].
- g. If a cost analysis is performed, was profit negotiated as a separate element of the price for each contract considering the complexity of the work to be

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- performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work? [Uniform Guidance 200.323(b) Contract Cost and Price. This is not applicable to reimbursement contracts as profit is not a consideration].
- h. Does the Non-Federal entity have written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts? [Uniform Guidance 200.318(c) (1) General Procurement Standards].
 - i. How does the Non-Federal entity document that its contractors are responsible and can perform successfully under the terms and conditions of a proposed procurement? Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. [Uniform Guidance 200.318(h) General Procurement Standards].
 - j. Does the Non-Federal entity maintain records sufficient to detail the history of procurement? These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. [Uniform Guidance 200.318(i) General Procurement Standards And WIOA Subtitle E, Chapter 4 Section 185(a)(1)].
 - k. Does the Non-Federal entity have a process to settle source evaluation, protests, disputes, and claims? [Uniform Guidance 200.318(k) General Procurement Standards].
 - l. Are procurements made with one of the following methods? [Uniform Guidance 200.320(a) through (f)].
 - i. If Micro-procurements (3,500 or less) for supplies or services were awarded without soliciting competitive quotations, did the Non-Federal entity document that the price was considered reasonable. [Uniform Guidance 200.320(a) Methods of Procurement].
 - ii. If Small purchase procedures are used for simple and informal purchases for less than \$150,000.00, were price or rate quotations obtained from an adequate number of qualified sources? [Uniform Guidance 200.320(b) Methods of Procurement].
 - iii. If Sealed Bids are used for procurement that is not more than **\$150,000.00** then a firm fixed price contract is awarded to the lowest bidder. [Uniform Guidance 200.320 (b)] If Sealed Bids contract is awarded determine if the conditions in [Uniform Guidance 200.320(c) (1) and (2) have been applied].

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- iv. If a Competitive Proposal is used for procurement usually with a cost-reimbursement type contract then the provisions of Uniform Guidance 200.320(d) must apply.
- v. Procurement by noncompetitive proposals (Sole Source). Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source. [Uniform Guidance 200.320(f) Methods of Procurement].
- m. If a Request for Proposal was used for a competitive proposal:
 - i. Was the Request for Proposals publicized and identify all evaluation factors and their relative importance. [Uniform Guidance Preamble: 200.320(d)(1) Methods of Procurement].
 - ii. Were there an adequate number of qualified sources? [Uniform Guidance 200.320(d)(2) Methods of Procurement]. Per Uniform Guidance 200.320(f)(1) Methods of Procurement, one qualified source can be procured under a non-competitive procurement (sole source): (1) The item is available only from a single source.
 - iii. Does the Non-Federal entity have a written method for conducting technical evaluations of the proposals received and for selecting recipients? [Uniform Guidance 200.320(d)(3) Methods of Procurement].
 - iv. Has the Non-Federal entity clearly documented how the responsible firm constitutes as most advantageous to the program: what criteria was used and how the fulfillment of criteria is documented bearing in mind Uniform Guidance 200.319(a)(7) arbitrary action is prohibited and Uniform Guidance 200.320(d)(4) Methods of Procurement.
- n. If a Procurement by noncompetitive proposals (Sole Source) was used for procurement then one or more of the following circumstances apply [Uniform Guidance 200.320(f) Methods of Procurement]:
 - o. The item is available only from a single source;
 - p. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - q. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the Non-Federal entity; or
 - r. After solicitation of a number of sources, competition is determined inadequate.
 - s. If contracting with small and minority businesses, women's business enterprises, and labor surplus area firms, the non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's

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business enterprises, and labor surplus area firms are used when possible: Placing qualified small and minority businesses and women's business enterprises on solicitation lists. [Uniform Guidance 200.321 Contracting with small and Minority Businesses].

SECTION 4—MONITORING AND CONTRACTS

- a. Contract. Sample four (3) contracts and determine if the following mandatory provisions are in evidence:
- i. Breach. Contracts for more than the simplified acquisition threshold currently set at **\$150,000**, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
 - ii. Termination. All contracts in **excess of \$10,000** must address termination for cause and for convenience by the Non-Federal entity including the manner by which it will be affected and the basis for settlement.
 - iii. Clean Air Act and the Federal Water Pollution Control Act. Contracts and subgrants of amounts in **excess of \$150,000** must contain a provision that requires the non-Federal award to agree to comply with all applicable standards.
 - iv. Debarment and Suspension. A contract award must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM).
 - v. Byrd Anti-Lobbying Amendment. Contractors that apply or bid for an award **exceeding \$100,000** must file the required certification.
 - vi. The Equal Employment Opportunity provisions are evaluated by the EEO Officer.
- b. Risk. If the non-Federal entity , as the Subrecipient (see .330 Subrecipient vs Contractor), passes federal funds to another subrecipient, then the non-Federal entity becomes a pass-through agency and is subject to Uniform Guidance 200.331 [Requirements of a pass-through entity] and 200.101. [200.101 (b)(1) Applicability to different types of Federal awards] and WIOA 683.400(b) Annual monitoring of financial and performance and 683.400(c) Each recipient and subrecipient must monitor grant-supported activity per Uniform Guidance 200.] The terms and conditions of Federal awards (including this part) flow down to subawards from pass-through unless specifically indicate otherwise.

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- c. The other relationship is a non-Federal entity to a Contractor. In the past this was a "Vendor" relationship and it is ancillary to the federal program. See Uniform Guidance 200.330 subrecipient vs Contractor for details.

As a pass-through, the non-Federal entity must have conducted a Risk Analysis that may consider such factors as [Uniform Guidance 200.331(6)(b)][(1) - (4); Also Uniform Guidance 200.205 Notice of Funding Opportunities]:

- i. Documentation of successful past performance.
 - ii. Documentation of no-finding results on audits and monitoring.
 - iii. Whether the subrecipient has new personnel or substantially changed systems
 - iv. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).
- d. Monitoring. Is on-site monitoring of subawards or fiscal agent [WIOA Subtitle E, Chapter 4 Section 184 Fiscal Controls by State, (a)(4) and Section 185(c)(3)] conducted by the Non-Federal entity annually and is it sufficient to constitute oversight that ensures that contractors perform in accordance with the terms, circumstances, and specifications of their contracts or purchase orders and that Non-Federal entity monitoring covers each program, function and activity to assure compliance with applicable Federal requirements and performance expectations are being achieved?
- e. [Uniform Guidance 200.331 (d) Requirements for pass-through entities and WIOA 683.400(b) annual monitoring of financial and performance and WIOA 683.400(c) Each recipient and subrecipient must monitor grant-supported activity per Uniform Guidance 200.], WIOA Section 184 (H.R. 803-167) Paragraph (3) & (4) [Annual monitoring] and 200.318(b) [Oversight] and Uniform Guidance 200.328 [Oversight & Monitoring by the Board - must cover each program, function and activity] and Uniform Guidance 200.328(a) [assure compliance] and Uniform Guidance 200.331 (d): "Monitoring subrecipient as necessary to ensure award is used for authorized purposes [voucher testing], in compliance with Federal statutes, regulations, and the terms and conditions of the subaward and that the subaward performance goals are achieved. Monitoring must include:
- i. Reviewing financial and performance reports required by the pass-through;
 - ii. Follow-up on audits, on-site reviews and possible other means;

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- a. The non-Federal entity must have written procedures for Standards of Conduct Uniform Guidance 200.318(c)(1). Evaluate subcontract monitoring for standards of conduct.
- b. The non-Federal entity must have written procedures that include conflict of interest Uniform Guidance 200.318(c)(1) Evaluate subcontract monitoring for standards of conduct.

Per TEGL 15-16 the OSO is a subrecipient and subject to monitoring of the roles, functions and performance levels outlined in their legally binding document.

SECTION 5—INTERNAL CONTROLS

- a. Are transactions documented in accordance with Uniform Guidance 200.62 definitions: Internal control over compliance requirements for Federal awards means a process implemented by a Non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:
 - i. Transactions are properly recorded and accounted for, in order to:
 - a) Permit the preparation of reliable financial statements and Federal reports[Opinion];
 - b) Maintain accountability over assets [Opinion]; and
 - c) Demonstrate compliance with Federal statutes, regulations
 - b. Transactions are executed in compliance with:
 - i. Federal statutes and regulations, and could have a direct and material effect on a Federal program; and [this covers Uniform Guidance 200.303(a)]
 - ii. Any other Federal statutes and regulations that are identified in the Compliance Supplement; and
 - iii. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition. [Uniform Guidance 200.62 definitions].
- c. Effective control over, and accountability for, all funds, property, and other assets. The Non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. [Uniform Guidance 200.303 Internal Controls].

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- d. Determine if internal controls are adequate as determined in the audit. [Uniform Guidance 200.303 Internal Controls].
 - i. The non-Federal entity must:
 - a) Uniform Guidance 200.303(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
 - b) Uniform Guidance 200.303(b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
 - c) Uniform Guidance 200.303(c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
 - d) Uniform Guidance 200.303(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

SECTION 6—WRITTEN FISCAL AND PERSONNEL POLICIES

- a. Does the Non-Federal entity have the required written policies and are they approved by the Non-Federal entity? Does the Non-Federal entity also have the required written procedures as required by the Uniform Guidance.
 - i. The Non-Federal entity financial system must provide written procedures to implement the requirements of Payments Uniform Guidance 200.302(6).
 - ii. Procurement Uniform Guidance 200.319.
 - a) The non-Federal entity must have written procedures for procurement transactions. Uniform Guidance 200.319(c)
 - b) Do the written procurement procedures incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured? [Uniform Guidance 200.319(c)(1)]. See A-3.4.
 - c) The non-Federal entity must have written standards that identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals (solicitations). [Uniform Guidance 200.319(c)(2)]. See A-3.5.

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- b. The non-Federal entity must have written standards for Standards of Conduct [Uniform Guidance 200.318(c)(1)].
- c. The non-Federal entity must have written standards that include conflict of interest [Uniform Guidance 200.318(c)(1)]. NOTE: Organizational Conflict of Interest [Procurement 200.318 (c)(2)] would be covered in Governance.
- d. Must include standards governing the actions of its employees engaged in the selection, award and administration of contracts [Uniform Guidance 200.318(c)(1)].
- e. The non-Federal entity must have written procedures that include disciplinary actions for violations of standards of conduct. [Uniform Guidance 200.318(c)(1)].
- f. The non-Federal entity may have written procedures that include setting standards for gifts [Uniform Guidance 200.318(c)(1)].
 - a. The non-Federal entity must have written procedures that avoid acquisition of unnecessary or duplicative items. [Uniform Guidance 200.318(d)]
- g. Allowable costs [Uniform Guidance 200.302 (b)(7)] [Written procedures to determine allowability] and .403(a) to (g) [Allowable]. The non-Federal entity must have written procedures that include the following to ensure the cost are allowable.
 - i. Be necessary and reasonable
 - ii. Limits on type and amount of cost
 - iii. Be consistent with policies and procedures
 - iv. Be accorded consistent treatment
 - v. In accordance with GAAP
 - vi. Not in cost sharing or matching requirements
 - vii. Be adequately documented
- h. Do you have a fiscal agent? If yes, provide the documentation of CEO designation of the fiscal agent. [WIOA, Chapter 2, Section 107 (d)(12)(B)(i) (II)].
- j. Employee relocation costs [Uniform Guidance 200.464(a)(2)]. This written policy is required only if relocation costs have been paid to an employee, see Uniform Guidance 200.464 for detailed requirements.
- k. Travel costs [Uniform Guidance 200.474(a)]. Travel costs must be in accordance with non-Federal entity's written travel reimbursement policies.

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I. Does the Non-Federal entity retain its financial records for three (3) years; this includes supporting documents, statistical records, and all other Non-Federal entity records pertinent to a Federal award? [Uniform Guidance 200.333(b)].

SECTION 7—AUDIT AND AUDIT RESOLUTION

- a. If the pass-through qualified to have a single audit (**\$750,000** expenditures under Federal Awards), verify this audit was conducted. [Uniform Guidance 200.501 Audit Requirements and Uniform Guidance 200.331 (f) Pass-through Requirements].
- b. To evaluate the risk level, record from their external audit their performance on the following risk factors: (Uniform Guidance 200.520 Criteria for low risk):
 - i. Single audit is performed on an annual basis-should be yes [Uniform Guidance 200.520(a)].
 - ii. The auditor's opinion on whether the financial statements were prepared in accordance with GAAP and the auditor Opinion should be unmodified or unqualified [Uniform Guidance 200.520(b) Investigate and comment on any variation]. [GAAP in Auditor's Responsibility and unmodified in Schedule of Findings and Questioned Cost].
 - iii. There were no deficiencies in internal control which were Internal Control deficiencies with material weaknesses. [Uniform Guidance 200.520(c)]. [Section IV].
 - iv. The auditor did not report a substantial doubt about the auditee's ability to continue as a going concern. [Uniform Guidance 200.520(d)]. [Section IV – Other Issues].
- c. Had no **audit findings** in any of the following areas in the preceding two audit periods: [Uniform Guidance 200.520(e)].
 - i. Internal control deficiencies that were identified as **material weaknesses** in the auditor's report on internal control for **major programs** as required under §200.515 Audit reporting, paragraph (c) and [Uniform Guidance 200.520(e)(1)].

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- ii. A **modified opinion** on a major program in the auditor's report on major programs as required under §200.515 Audit reporting, paragraph (c) and [Uniform Guidance 200.520(e)(2)] or
 - iii. Known or likely **questioned costs** that exceeded five percent of the total Federal Awards expended for a Type A program during the audit period. [Uniform Guidance 200.520(e)(3)]
- d. Conduct follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. [Uniform Guidance 200.331.
- i. Were there any deficiencies from the prior Fiscal Review?
 - ii. Were there any findings that needed follow up from the DOL Comprehensive Review?

SECTION 8—BUDGET CONTROLS

- a. Has the budget been approved by the Non-Federal entity. Obtain the Non-Federal entity minutes documenting approval. [Uniform Guidance 200.308].
- b. Review the most recent Accrual Report. [Uniform Guidance 200.331(d)(1) Requirement Pass-through].
- c. Are actual expenditures within +/- 15 percent of planned levels based on straight line calculations? If no, obtain explanation for the variance and enter in the "Comments" column.
- d. How does the Non-Federal entity compare actual to budget costs to ensure that the program operates within the budget? [Uniform Guidance 200.302(b)(5) Financial Management].
- e. If WIOA match grants exist, are there policies and procedures in place to meet match requirements? [Uniform Guidance 200.306(b) Cost Sharing and Matching].

SECTION 9—MEMORANDUM OF UNDERSTANDING & BUDGET

- a. Review all supporting documentation used in the creation of the Memorandum of Understanding (MOU).

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- b. How is the operating budget being periodically reconciled against actual costs incurred and adjusted accordingly? This reconciliation ensures that the budget reflects a cost allocation methodology that demonstrates how infrastructure costs are charged to each partner in proportion to the partner's use of the one-stop center and relative benefits received. (TEGL 17-16) [WIOA Sec. 121(c)].
- c. The budgets must reflect an accurate and true cost allocation methodology going forward. How will the board determine the base that will be used for the cost allocation method (Ex. Sq. ft., FTE, # customers served, etc.)?

SECTION—10 PERSONNEL

- a. Is compensation based on cost reduction, or efficient performance, suggestion awards, safety awards, etc? [Uniform Guidance 200.430 (f) Incentive Compensation. Compensation Uniform Guidance 200.430].
- b. Written policy must cover all Compensation actions. [Uniform Guidance 200.430(a)(1)].
- c. Personnel Expenses as compensation is determined and supported as defined in Uniform Guidance 200.430(i) [Standards for Documentation of Personnel] and Uniform Guidance 200.430(a)(3) [Compensation – Personnel Services].
- d. If appointments are made is this in the policy see Uniform Guidance 200.430(a)(2).
- e. Compensation is reasonable for the services rendered [Uniform Guidance 200.430(a)(1)].
- f. Compensation conforms to written policy of non-federal entity [Uniform Guidance 200.430(a)(1)].
- g. Fringe Benefits [Uniform Guidance 200.431].
 - i. Leave is allowable if rules are in a policy.
 - ii. Fringe is allowable if rules are in a policy.
 - iii. Pension is allowable if rules are in a policy.
 - iv. Post-Retirement Health is allowable if rules are in a policy.
 - v. Severance pays allowable if rules are in a policy.

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- h. Was there an agreement between the Non-Federal entity and the employee before the services were rendered [Uniform Guidance 200.430 (f) Incentive Compensation]? (Employment at Will or do employees sign contracts at time of hire)
- i. Is time charging reflective of the Job Descriptions? Uniform Guidance 200.4 Definitions: Staff and related costs should be classified against the appropriate cost category or program activity based on the job duties being performed. If staff members perform duties related to more than one category or activity, then the costs should be allocated based on actual time worked or another equitable method.
- j. Were all travel costs incurred in accordance with Uniform Guidance 200.474 Travel costs?
- k. Were timesheets prepared timely and signed by both employee & supervisor? If this process is done electronically, does it allow for an approval process? Does the approval process follow the Non-Federal entity policy/procedure?
- l. Is 100%-time reporting required for all staff? Or is a survey system in place? If a survey, is it updated regularly? Is the period sampled reflective of overall program activity? Does policy meet practice, signoff done per policy?
- m. Track a payroll to the general ledger accounts to verify that the payroll paid is what is being charged to grants. Match GL with time sheets.
- n. Review payroll to determine the highest paid staff. Request the W2 for the top two highest paid employees. Verify that for any salaries that are over the DOL salary cap.
- o. Is compensation to members of the Non-Federal entity reasonable for the actual service rendered (and not a distribution of earnings/profit?) [Uniform Guidance 200.430(g) Non-profit Non-Federal entities]?
- p. Are fringe benefits reasonable and required by law, Non-Federal entity-employee agreement, or an established policy of the Non-Federal entity? [Uniform Guidance 200.431 (a) Compensation].
- q. Are fringe benefits described fully in written policy? [Uniform Guidance 200.431 (c) Compensation].

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- r. Are fringe benefit costs allocated to Federal Awards in a consistent manner? [Uniform Guidance 200.431 (c)]
- s. If severance was paid with grant funds evaluate the payment with Uniform Guidance 200.431 (i) Compensation.
- t. Evaluate leave time-to see if it is appropriately reflected in accounts? (if vacation/paid time off does not expire then is there a liability accrued on the books).
- u. Are vacation and sick leave accumulation and payment (or paid time off-PTO) made in accordance with agency policy?
- v. If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

SECTION 11—CASH MANAGEMENT

- a. Does the cash balance exceed \$250,000 at any point? [Uniform Guidance 200.305(b) (7)(ii)Payment].
- b. If so, is there a collateral security agreement with the bank?
- c. Compare the WIOA drawdowns for one month to WIOA expenditures for the same month. [Uniform Guidance 200.415 Certifications]
 - i. Separate WIOA funds from the other non-WIOA funds on the trial balance.
 - ii. Does the cash draw process consider cash-on-hand along with anticipated cash outlays?
 - iii. Is cash-on-hand maintained at a level below \$10,000 or three-day cash needs?
- d. Is there evidence showing separation of duties or other safeguards that are in place to prevent unauthorized purchases and disbursements of WIOA funds. [Uniform Guidance 200.303 Internal Control].

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- e. Evaluate signatory authority for separation of duties. [Uniform Guidance 200.303 Internal Control].
- f. If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization [Uniform Guidance 200.318(c)(2)].
- g. Describe controls. (Uniform Guidance 200.303 Internal Control). At a minimum, the person that does the accounting should not be handling cash functions and bank reconciliation unless mitigating controls are in place.

SECTION 12—FISCAL REPORTING

- a. Review the Monthly Expenditure Report to determine if leverage funds are being reported, expenditures plus obligations do not exceed contract authority, cash requests are not in excess of grant amounts and expenditure reports have been submitted on a timely bases for each month. [Uniform Guidance 200.331(d)(1) Requirements Pass-through and Uniform Guidance 200.302(b)(3) Financial Management].
- b. Document that records contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and are supported by source documentation. [Uniform Guidance 200.302(b)(3) Financial Management].
- c. Trace amounts on the Financial Status Report (FSR), through the accrual reporting spreadsheet, to the trial balance for the period.
- d. Determine prior to the review that leverage funds are being reported. Review the calculation and documentation of leverage funds for reasonableness.
- e. Did the Non-Federal entity prepare reports that accurately reflect the financial results of its operation based on the correct financial definitions? Review audit for modified or unmodified opinion.
- f. Do the reported amounts tie to the trial balance, plus accruals for the period reported? Are accruals determined appropriately? What evidence is used to support accruals? Review financial statements to review any accruals.

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- g. Program Income: Interview Question: Does the agency generate program income, and is it reported timely? Are Program Income Expenses reported the same month as Program Income? [Uniform Guidance 200.307(e)(1) Program Income].
- h. Does the Non-Federal entity and its subrecipients use cash generated by program activities before the grant expires? [Uniform Guidance 200.307(e)(1) Program Income.
- i. Review how unliquidated obligations are being reported [200.302(b)(3) Financial Management (Prior: 29 CFR Part 95.21(b) (1))]. Unliquidated obligations are not to be reported for in-house administrative costs. Are unliquidated obligations supported by signed contracts? Are they liquidated as contract payments are made? Check to make sure that the unliquidated obligations are handled correctly for leases, and obligations are not included that go beyond what the escape clause allows.

SECTION 13—INDIRECT COST RATE/COST ALLOCATION

- a. Has the Non-Federal entity ever received a negotiated indirect cost rate? If yes, that rate must be used in accordance with Uniform Guidance 200.414(f) Indirect Cost.
- b. Does the Non-Federal entity have an indirect cost rate in accordance with Uniform Guidance 200.411 Adjustment of Previously Negotiated Indirect Cost Rates Containing Unallowable Costs?
- c. Does the Non-Federal entity have an indirect cost rate in accordance with Uniform Guidance 200.57 definition?
- d. Does the Non-Federal entity have an indirect cost rate policy?
- e. Which type of indirect cost rate is being used? Uniform Guidance 200.56 Definitions. If a negotiated rate is used must show documentation of the approved rate.
- f. Are all the funds used in the indirect cost active? Refer to the chart of accounts to make sure that all funding sources are accounted for.
- g. What is the basis used for the cost allocation (staff time)?
- h. If a cost pool is used, is it reduced to zero monthly?
- i. Are all the funds used in the cost allocation? Refer to the chart of accounts to make sure that all funding sources are accounted for.
- j. Are costs allocated to the grant only to the extent that a benefit was received?

UNION COUNTY WORKFORCE DEVELOPMENT BOARD
DETAILED SUB-RECIPIENT FISCAL MONITORING SCOPE OF WORK

SECTION 14—VOUCHER TESTING

- a. Select sample of vouchers from the general ledger and send the selected sample to the Non-Federal entity to have documentation upon arrival:
 - i. 12 Training (Tuition, Books, Student Fees)
 - ii. 12 Supportive Service Payments (transportation, daycare, needs related, etc.)
 - iii. 12 Cost Allocation Expenses (Rent, Supplies, Utilities)
 - iv. 12 Sub Award Payments
- b. Were there any late fees in the review of the general ledger?
- c. Did the Non-Federal entity pay any sales tax on the vouchers reviewed? (Non-Federal entities are 501 C which makes them tax exempt; this is not a finding or area of concern).
- d. From the worksheet completed did all the expenses reviewed meet the Uniform Guidance 200.403 Factors affecting allowability of costs?
- e. Were any entertainment costs found in the sample selected pursuant to Uniform Guidance 200.438 Collection of improper payments?
- f. Were gift cards purchased with program funds (gas cards, bus passes)? If so, how are they being tracked and controlled? (Uniform Guidance 200.403 Factors affecting-allowability of costs).
- g. Lookup the selected participants in AOSOS to verify that they were enrolled in WIOA.

