



**COUNTY OF SAN LUIS OBISPO**  
**DEPARTMENT OF SOCIAL SERVICES**  
**WORKFORCE DEVELOPMENT BOARD**

3433 South Higuera Street, P.O. Box 8119, San Luis Obispo, CA 93403-8119  
(P) 1-805-781-1908

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**POLICY NO:** 21-19  
**TO:** Service Providers  
**FROM:** Department of Social Services  
**EFFECTIVE:** January 01, 2020; REVISED March 18, 2025  
**SUBJECT:** Monitoring and Oversight

**REFERENCES:**

- WIOA (Public Law 113-128) Sections 107, 108, 129, and 184
- Title 2, Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- Title 2 CFR Part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Department of Labor (DOL) Exceptions
- Title 20 CFR Sections 679.430, 683.200, 683.400, 683.410, and 683.430
- EDD Workforce Services Directive 24-11

**PURPOSE:**

This policy provides guidance regarding oversight and monitoring of Workforce Innovation and Opportunity Act (WIOA) funded programs to ensure compliance with the stated requirements of WIOA, the Uniform Guidance at 2 CFR part 200 and the exceptions to the Uniform Administrative Requirements at 2 CFR part 2900.

This policy is based on the San Luis Obispo Workforce Development Board's (SLOWDB) interpretation of WIOA law, regulations and policies and federal, state and local laws, regulations and policies. This policy will be reviewed and updated based on any additional federal or state guidance.

**BACKGROUND:**

As outlined in WIOA section 184, each State (including the Governor of the State), local area (including the chief local elected official (CLEO)), and provider receiving funds under WIOA shall comply with the appropriate cost principles and uniform administrative requirements for grants and agreements applicable for the type of entity receiving the funds, as published in

the Office of Management and Budget's Uniform Guidance. Title 20 CFR Subpart D, section 683.410 (a) requires that each recipient and subrecipient of Title I WIOA funds conduct regular oversight and monitoring of its WIOA funded programs to ensure compliance with the stated requirements of WIOA, the Uniform Guidance at 2 CFR part 200 and the exceptions to the Uniform Administrative Requirements at 2 CFR part 2900. Title 20 CFR Section 683.200 further identifies applicable cost principles at subpart E and appendices III through IX at Uniform Guidance Title 2 CFR part 200 regarding allowable costs.

Title 20 CFR Section 683.400 requires that subrecipients must continuously monitor grant supported activities in accordance with the uniform administrative requirements at Title 2 CFR part 200 (Uniform Guidance). Title 20 CFR 683.410(a) requires that each recipient and subrecipient must conduct regular oversight and monitoring of its WIOA activities and those of its subrecipients and contractors to ensure expenditures are charged to the appropriate cost category and are within the relative cost limitation requirements.

Uniform Guidance Section 200.501(g) requires subrecipients to ensure that the procurement, receipt, and payment for goods and services received comply with federal and state laws, regulations, and subrecipient policies, and the provisions of contractors' contracts and agreements. The WSD17-08, Procurement of Equipment and Related Services, provides guidance regarding the procurement of goods and services. The WSD17-01, Nondiscrimination and Equal Opportunity Procedures, provides guidance regarding nondiscrimination and equal opportunity in contracts, job training plans, and policies and procedures.

**POLICY:**

It is the policy of the Department of Social Services (DSS), as the Administrative Entity, to monitor and conduct oversight of its AJCC one-stop delivery system, WIOA Youth provider and any contracted service providers who administer funds under the Workforce Innovation and Opportunity Act and/or special grants as may be required. Monitoring activities shall include on-site monitoring, risk assessments, desk reviews, and an analysis of performance and financial records. Monitoring and oversight will be designed to comply with State and Federal standards. Monitoring and oversight activities shall not relieve the subrecipient from the requirement to submit a Single Audit where applicable.

The monitoring will be conducted by the SLOWDB and other County of San Luis Obispo administrative departments as needed. Monitoring and oversight shall include the following:

1. On-site fiscal and programmatic monitoring of all subrecipients annually and at least once per program year as required by Uniform Guidance 200.332, unless an alternative approach is documented and justified.
2. Records of a sufficient nature and sample size will be required. Electronic versions of all documentation will be acceptable. Should monitoring identify areas of high risk, additional records will be requested to expand the sample size.
3. Review of expenditures to ensure costs are applied to the proper cost categories and within the cost limitations specified in the WIOA. If actual expenditures are found not in accordance with guidance requirements, the costs may be questioned and/or disallowed. Factors that may lead to a questioned or disallowed cost may include expenditures with inadequate justification, failure to follow internal policies or federal

law or regulations. Costs not charged to the appropriate cost category may also be challenged.

- a. Costs charged to incorrect categories will the subrecipient to provide corrections within generally accepted accounting procedures. Sufficient documentation must be provided to substantiate the change and allowability of the cost.
  - b. Subrecipient will be given the opportunity to provide additional documentation to support an expenditure where the information is found lacking.
  - c. Should a cost be found as unallowable and/or not in compliance with program rules and regulations, the subrecipient will be required to reverse the charge on the next monthly invoice.
4. Standardized review methodology that will result in written reports which record findings, any needed corrective actions, and due dates for the accomplishment of corrective actions.
5. Systematic follow-up to ensure that necessary corrective action has been taken.
6. Review of procedures for the oversight of the AJCC one-stop delivery system.
7. Review of procedures to assure that the procurement, receipt, and payment for goods and services received from vendors, including on-the-job training employers, are in accordance with laws, regulations, and the provisions of contracts or agreements.
8. Review of system compliance with the nondiscrimination, disability, and equal opportunity requirements of section 188 of WIOA, including the Assistive Technology Act of 1998 (29 U.S.C. 3003)
9. Require that all written reports and other documentation pertaining to monitoring and other oversight activities must be made available for review by Federal and State officials.
10. Require that reports and other records of monitoring activities must be retained for three years from the date of submission of the final expenditure reports regarding the funding sources monitored. If any litigation, claim, audit or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion and resolution of all such actions or until the end of the three-year period, whichever is later.

In addition to annual monitoring, the WDB staff will conduct continuous year-round activities that will include unannounced visits to the AJCC and other service delivery points to observe service delivery and interview staff. Subrecipients shall enter all programmatic source documents and data into the CalJOBS system. WDB staff will perform periodic reviews of the documents and data to ensure data integrity and ensure program services are provided to eligible participants in an acceptable manner. Subrecipients shall submit sufficient documentation to support expenditure reimbursements with each invoice. WDB staff will review the monthly invoice and documentation to ensure costs are allowable and allocated to the correct program prior to submission to the Fiscal Division for processing. The Fiscal Division does a secondary review to ensure budgeted line items are not exceed and meet general accounting principles.

In accordance with State policy, DSS will conduct on-site visits of the AJCC one-stop system and WIOA Youth providers, at a minimum of once each program year. Monitoring will cover both programmatic and fiscal activities of the organization and ensure that programs are operated in compliance with applicable Federal and State regulations, and the contract with the County of San Luis Obispo Department of Social Services.

Monitoring shall verify that WIOA funds are being used for allowable and budgeted activities, and that applicable fiscal records are maintained, and those records provide an adequate audit trail.

Monitoring shall also ensure that the AJCC one-stop system, WIOA Youth program and any contracted WIOA service providers comply WIOA monitoring and oversight requirements. Subrecipient service providers shall monitor and conduct the oversight activities described above for sub-contractors who are also subrecipients.

**ACTION:**

All DSS WDB staff and service providers shall comply with this policy. This policy will remain in effect from the date of issue until such time that a revision is required.

**INQUIRIES:**

Any questions regarding this policy may be directed to the DSS WIOA Program Manager at 805-781-1838.

Workforce Development Board (WDB) Approval Required? Yes \_\_\_\_ No  X

Initial approval date:  N/A

WDB revision approval date: \_\_\_\_\_