youth career pathways

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2021 PROCEDURES MANUAL

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CHAPTER 5:
REGULATIONS, FINANCIAL MANAGEMENT AND REPORTING

Ongoing review of progress and compliance is essential for grant success and sustainability.   This chapter reviews related administrative protocols.

- Accounting and Reporting
    - GATA
    - DCEO Grantee Report
    - Supporting Documentation
- Allowable Grant Costs
- Payroll Disbursements
- Audits
- Scope of Work Compliance and Consequence for Non-Compliance
    - Project Management and Reporting
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    - Fiscal Management (From Scope of Work)
    - Final DCEO Grantee Report

REGULATIONS, FINANCIAL MANAGEMENT, AND REPORTING

ACCOUNTING AND REPORTING

The Grantee's financial management system must be able to provide for accurate, current and complete disclosure of the financial status of the grant. The general ledger must support costs and revenue reported to the Department of Commerce and must allow tracing of funds to a level of expenditure adequate to ensure funds have been expended appropriately. The grantee must keep adequate records for tracking funds at the expenditure level, to include youth wages, youth supportive services, staff direct cost and allocated cost to the grant based on an approved cost allocation plan. Grant records shall be maintained for a minimum of three (3) years following the closure of the grant, unless otherwise notified by the Department. The Department's reporting requirements are outlined in the Grant Agreement and at http://www.illinois.gov/dceo/ServicesGuide/GranteeResources/Reporting/Pages/Grantee-Report.aspx

Grantees are required to submit reports to Commerce as outlined in the Welcome Package's Reports Deliverable Schedule. Grantees submittal of required reports allows Commerce to monitor the grantees' progress toward grant-defined goals and their due diligence in grant fiscal management and recordkeeping.

If a grantee has not submitted a report by the due date and has not provided proper justification, the noncompliance process will start. The noncompliance process will also start if there are any issues with the report and the grantee is not working to resolve the issue. Additional information on the noncompliance process is located at: http://www.ildceo.net/dceo/Bureaus/Office+of+Accountability/Noncompliance/.

GATA

For more information on the Grant Accountability and Transparency Act (GATA), visit the following websites:

Grant Accountability and Transparency Act Website: www.grants.illinois.gov

GATA Grantee Portal: http://www.grants.illinois.gov/portal/

Catalog of State Financial Assistance: https://www.illinois.gov/sites/GATA/Grants/SitePages/CSFA.aspx

DCEO GRANTEE REPORT

In addition to any specific program reporting requirements, grantees are also required to report quarterly on both the progress and the expenditures of the grant project. Grantees must complete and submit the **DCEO Grantee Report (DGR)** to their Department of Commerce Program contact by the date indicated on the Reports Deliverable Schedule. The report needs to be completed and signed and sent as a PDF electronically to their Commerce contact. (Revisions may be made to these report forms, so please reference the Commerce website for the most current version.)

SUPPORTING DOCUMENTATION

Grantees are required to provide as supporting documentation a Trial Balance to accompany the DCEO Grantee Report. The Trial Balance will be cumulative to include the grant beginning date, through the date of the quarter end. The accounting system must be able to segregate funding sources, so a Trial

Balance can be produced at the grant level. A crosswalk must accompany the trial balance that tie the cost in the trial balance to those reported in the line items on the DGR.

ALLOWABLE GRANT COSTS

Training: (Equipment, instructional staff wages, materials, tuition)

Participant Wages: (Work experience wages)

Support Services: (Assistance with youth transportation, housing, and other supportive services needed to allow the youth to participate in education and training leading to gainful employment)

Administration: Administrative costs, both direct and indirect, represent a small portion of the program budget and shall not exceed 10%. Program budgets and narratives will detail how all proposed expenditures are directly necessary for program implementation and will distinguish between direct/indirect administrative and direct/indirect program costs.

PAYROLL DISBURSEMENTS

The Grantee must complete the provided file in workNet that includes the fields and information identified then upload the file in the Illinois workNet, to meet the payroll reporting requirement. The upload will include the eligible youths hourly wage rate and number of hours worked.   Expenditures entered in the GRS under youth wages will equal the payroll entered in workNet plus the employer cost for FICA and workers compensation. The standardized time sheet provided MUST BE USED and is included as Attachment H.

AUDITS

Grantees are required to have an audit completed for their programs as outlined in the Grant Agreement. A copy of the audit needs to be sent to the department within 30 days of the Grantee's receipt of completed audit but no later than nine months following the end of the period for which the audit was performed. Reference the Reports Deliverable Schedule in you Grant Agreement for due dates.

SCOPE OF WORK COMPLIANCE AND CONSEQUENCES FOR NON-COMPLIANCE

Upon receipt of a grant, a 'Scope of Work' will be completed by DCEO staff that summarizes the expectations of the Grantee and their commitment to DCEO to fulfill these expectations. This document will include: 1) an overview of the project goals; 2) the targeted population, industries, and business partners, as well as the roles of each in project implementation; 3) the training approach, training location, and work-based learning activities; and 4) the specific training outcomes and performance expectations for the grantee.

The implementation plan submitted as a part of the Grantee application will be reviewed and revised as needed by the Grantee to include a project outline, the employers served, employees/job seekers served, the training provided, project deliverables and timelines, and the individual to serve as point of contact for the project.

This plan will be approved by DCEO and will be incorporated into this agreement with the approved Grantee project budget.

The Grantee is responsible for complying with negotiated scope of work, implementation plan, and state policies concerning services and training provided to youth. Failure of a Grantee to comply with any of these requirements may result in disciplinary action, up to and including termination of grant.

PROJECT MANAGEMENT AND REPORTING

The Grantee shall provide management and oversight of the project to ensure expenditure of funds, timely submittal of all required reports, submittal of a participant report due monthly, completion of all project activities by the end of the Grant Term, and identification of problems and/or concerns. This includes:

1. The quarterly submittal of a financial trial balance report that is generated by the Grantee's electronic accounting system;
2. Costs incurred and requests for payment to be reported in the Department's Grant Reporting System (GRS) by the 20th of each month for costs incurred the preceding month; and
3. Tracking of WIOA-eligible youths by entering all project data into the Illinois workNet System within the timeframe required and as directed by DCEO; and
4. Other reporting deemed necessary by the Department of Commerce and/or USDOL;

MONITORING

Grants awarded are subject to fiscal and programmatic monitoring visits by the Department of Commerce. The Grantee must have an open-door policy allowing periodic visits by Department of Commerce monitors to evaluate the progress of the project and provide documentation upon request of the monitor. The Department of Commerce may modify grants based on performance.

The Grantee will be assessed to determine the impact the program has on the target population and the effective and efficient utilization of the funds. These reviews will assess how well project staff are meeting proposed goals in the planned timeframes, how many participants are being served, how the money is being spent, and whether any problems have developed that may hinder the progress of the project. The Department will ensure that periodic on-site monitoring or in-house desk monitoring is conducted during the course of the grant period and upon its completion.

The reviews verify that the Grantee's financial management system is structured to provide accurate, current, and complete disclosure of grant expenditures. The review also confirms that all expenditures are in accordance with the provisions, terms, and conditions contained in the grant agreement with the Department. The monitors will also verify that participant files are maintained and contain documentation sufficient to demonstrate that individuals entering the program are eligible to receive services.

Worksite Files: Grantee must have on file a worksite agreement and worksite assessment, as well as a list of youth placement for each worksite.

YOUTH FILE TIPS

Maintenance of youth files will be one of the factors considered during the monitoring process. Each youth must have his or her own file. Effective case management should include the standardization of the contents and organization of the youth files to ensure uniformity and consistency throughout all file records and ensuring effective service delivery. It helps Grantees to locate information quickly and ensures a seamless service delivery system.

Grantee must keep a file for every youth

Following are tips for Grantees to consider for the content and maintenance of youth files:

- Youth file documentation is:
  - Complete and comprehensive
  - Entered in Illinois workNet
  - Documents can be scanned and attached to the youth's page
  - Case managers may have copies or originals in a physical file folder
- Whether handwritten or computer generated, each youth file page indicates the youth's name.
  - Each entry made by the case manager is dated.
- Youth files are kept secured.
- Youth files encompass youth demographic information including:
  - Residence, address, and telephone number
  - Emergency contact person(s)
  - Copies of documents supporting eligibility
  - Correspondence with youth regarding the program
  - Copies of certificates or diplomas
  - Verification of placements (job, training, or education)
  - Documentation of short-and long-term goal completion
  - Attendance records as applicable
  - Other information pertinent to the youth.
- Youth files contain proof of services delivered and documentation of outcomes. Some items can be scanned and thus maintained in an electronic format.
- Copies of assessments and reassessments, including a copy of initial assessment of enrollee needs, which addresses the youth's strengths and assets; social or academic status; long-term training choices; family support; environmental and special needs.
- Pre-and post-test results for the measurable objectives are kept in the file.
- Copy of the most up-to-date signed career plan.
  - If the plan is electronic, a print-out of the completed or most up-to-date career plan, with student's signature may be in the participant file.
- Documentation that the case manager has evaluated the youth's current status and the effectiveness of services being delivered. This can be accomplished by reviewing youth goals to determine if they are appropriate, if they have been met, or how services might be adjusted to better serve the youth. Suggestions include housing, clothing, food, transportation, childcare, academic, medical, mental health, vocational, and post placement follow-up services being provided to the enrollee.

- Correspondence, including letters, e-mails, phone logs, etc. with local service provider contacts, and post-program follow-up.
- Case notes, including pertinent documentation of the type of contact made with the youth or all other persons who may be involved with the youth's care and career development.
- Other documentation as may be required by the program operator or funder.
- Each program should create written descriptions of the standards for youth files for all case managers as well as a created checklist of what documentation will be in each file.
- Case managers can develop the habit of 1) entering a case note immediately after the end of a telephone conversation or a meeting with a youth and 2) reviewing all case files on a regular basis (for example, once a month or whatever guidelines the grantees have for youth files management).

PERFORMANCE REQUIREMENTS FOR YOUTH

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Policy

Projects that provide services directly to youths are subject to the WIOA performance measures of the LWIA in which they are partnering. Negotiated performance measures unique to each local area are applicable to all youths served under this grant. In instances where the Grantee is not a LWIA, WIOA performance measures and targets for the grant will be determined at the State level. The following are the performance measures for youth under WIOA:

• Employment/Education Rate 2nd Quarter after Exit – The percentage of WIOA registered participants in unsubsidized employment, secondary education, postsecondary education, and occupational skills training in the second quarter after exit from the program.

• Employment/Education Rate 4th Quarter after Exist – The percentage of WIOA registered participants in unsubsidized employment, secondary education, postsecondary education, and occupational skills training in the 4th quarter after exit from the program.

• Credential Attainment – Only includes those who received training or education (excluding OJT or customized training) – The percentage of WIOA registered participants who obtain a postsecondary credential or a high school diploma or GED during participation in a program or within 1 year after exit from the program. If participant obtains secondary school diploma or equivalent, they must also be employed or in an education/training program leading to a postsecondary credential within one year after exit to count as having met the performance indicator.

• Measurable Skill Gains – includes those in education or training in each program year (not exit based) that achieve any of the following-educational functioning level increase, secondary school diploma attainment, transcript/report card showing 12 credits attained, satisfactory progress report toward established milestone, and successful passage of a required exam which includes. One or more of four formal assessments may be used – the TABE, CASA, BEST, and/or BEST Plus. Only one gain per program year (i.e. in numerator and denominator one time) unless a participant has multiple periods of participation in each program year. Reading and math assessment must be administered and added prior to service identification.

FISCAL MANAGEMENT (FROM SOW)

Payments may be prorated dependent upon the grantee meeting performance targets. **Penalties for missing performance targets may be applied at the Grantor's discretion.**

FINAL DCEO GRANTEE REPORT

The grantee shall be responsible for completing the Final DCEO Grantee Report (FDGR), which identifies the programmatic and financial status of the grant funds. The FDGR is the same as the DCEO Grantee Report (DGR) discussed in the reporting section however this submittal is marked as the final report. The grantee, upon submission of the FDGR, or within 45 days after the expiration of the grant, whichever is first, shall refund to the Department any balance of funds, which were unexpended at the end of the grant period. Additionally, the grantee shall repay Commerce for any funds determined by the Commerce to have been spent in violation of the grant agreement. If the grant should terminate for any reason, the FDGR shall be due within 45 days after the date of termination.