Julie Cayo, Interim President & CEO
Employ Milwaukee
2342 North 27th Street
Milwaukee, WI 53210
Phone: (414) 270-1700
Wisconsin Relay: 711
Website: **http://www.employmilwaukee.org**

Cavalier Johnson, Mayor, City of Milwaukee
Chief Elected Official

Carla Cross
Chair

EXECUTIVE COMMITTEE
MEETING AGENDA

Thursday, August 29, 2024 • 10:00-11:30 A.M.
Employ Milwaukee • 2342 North 27th St., Milwaukee, WI 53210

Click here to join the meeting
Meeting ID: 217 509 446 437
Passcode: X5kjWB

1) **Call to Order**

2) **Review and Approval of Minutes from May 23, 2024** (Approval Item)

3) **CEO Update**

4) **Board Chair Report**

5) **Committee Reports**
   a) **Governance, Nominating, and Compliance Committee**
      i) Bylaws Update (Approval Item)
      ii) Program Committee Nomination – Gevonchai Hudnall (Approval Item)
   b) **Program Committee**
      i) Policy Updates (Approval Item)
         (1) New: 24.01 Website Privacy
         (2) New: 24.02 Incentive Payments, Non-WIOA Programs
         (3) 17.01, Change 8 Individual Training Account (ITA) Policy
         (4) 17.03 Youth Incentive Payments
         (5) 17.02, Change 5 Adult and Dislocated Worker Supportive Service Policy
         (6) 20.01, Change 2 Youth Supportive Service Policy
         (7) 21.01, Change 2 Child Protection Policy
   c) **Youth Committee**
   d) **Personnel, Finance, and Audit Committee**
      i) Accounting Policy and Procedures Manual Update (Approval Item)
      ii) Employee Handbook (Approval Item)

6) **Other Items**

7) **Adjourn**

Next Board of Directors Meeting: September 12, 2024
Next Executive Committee Meeting: December 5, 2024

Julie Cayo, Interim CEO
Employ Milwaukee
2342 North 27th Street
Milwaukee, WI 53210
Phone: (414) 270-1700
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Website: http://www.employmilwaukee.org

Cavalier Johnson, Mayor, City of Milwaukee
Designated Chief Elected Official

Carla Cross, Chair

EMPLOY MILWAUKEE BOARD OF DIRECTORS

EXECUTIVE COMMITTEE MEETING

May 23, 2024 – 10:00 AM

Employ Milwaukee – 2342 N. 27th Street, Milwaukee, WI 53210
Via Video Conference (MS Teams)

DRAFT MINUTES

Members Present: Carla Cross (Chair), Andres Gonzalez, Chytania Brown, Edgard Delgado, Mark Kessenich
Members Absent: Dr. Keith Posley
Employ Milwaukee Staff Present: Annemarie Probst, Julie Cayo
Guests Present: Alec Fischer

Chair Carla Cross called the meeting to order at 10:02 a.m.

1. **Welcome**
   Carla Cross welcomed committee members.

2. **Minutes from March 5, 2024**
   Andres Gonzalez motioned for approval of the March 5, 2024, minutes. Mark Kessenich seconded. The minutes were approved unanimously.

3. **President's Update**

4. **Committee Report**
   a. **Governance, Nominating, and Compliance Committee**

   Edgard Delgado presented the nomination of Jose Martinez, Interim CEO of UMOS, to the Board of Directors, replacing Lupe Martinez. Upon a motion by Andres Gonzalez, seconded by Chytania Brown, Mr. Martinez's nomination was approved.

   b. **Program Committee**

   Mark Kessenich provided an overview of the contracts listed on the agenda that have been recommended by the Program Committee for final approval by the Executive Committee. The contracts include Regional One Stop Operator and providing Windows to Work directly through Employ Milwaukee staff. The Regional One Stop Operator contract was unanimously approved upon a motion by Chytania Brown, seconded by Andres Gonzalez. The Windows to

Work direct service delivery option was unanimously approved upon a motion by Andres Gonzalez, seconded by Mark Kessenich.

c. Youth Committee

The Youth Committee did not meet this quarter, so an update was not provided.

d. Personnel, Finance & Audit Committee

The PFA Committee recommended approval of updates to the 401(k) plan, PTO Bank policy, and FY 25 budget. The 401(k) changes were unanimously approved upon a motion by Andres Gonzalez, seconded by Edgard Delgado. The PTO Bank policy was unanimously approved upon a motion by Mark Kessenich, seconded by Carla Cross. The FY25 budget was unanimously approved upon a motion by Andres Gonzalez, seconded by Edgard Delgado.

5. Closed Session

Mark Kessenich made a motion to go into closed session at 10:26 AM pursuant to Section 19.85 (1)(e) of the Wisconsin Statutes. Andres Gonzalez seconded. Motion carried. No approvals or official actions were conducted in closed session.

The committee exited closed session at 11:11 A.M.

The committee recommended appointing Julie Cayo Interim CEO effective June 7, 2024, upon a motion by Mark Kessenich, seconded by Andres Gonzalez.

Chair Carla Cross adjourned the meeting at 11:12 A.M.

EMPLOY MILWAUKEE GOVERNANCE SELF-NOMINATION FORM

Employ Milwaukee is a Workforce Development Board (WDB) authorized by the federal Workforce Innovation and Opportunity Act (WIOA) and certified by the Wisconsin Department of Workforce Development (DWD). WIOA requires that members of the Board of Directors and Standing Committees be nominated in accordance with state policy and the Employ Milwaukee bylaws. Individuals and organizations considering nominating a candidate for board or committee membership are advised to read Attachment A: Table 1.4.1: Summary of WDB Membership Requirements prior to submission of this Employ Milwaukee Governance Nomination Form. While individuals may nominate themselves for consideration, a formal nomination by an allowable organization is required for some board positions.

Additional information about Employ Milwaukee's governance structure is available at https://www.employmilwaukee.org/Employ-Milwaukee/Governance.htm.

Nominee Information

Name	Gevonchai Hudnall-Vogel		
Phone Number	4142638337	Email Address	ghudnall@unitedwaygmwc.org
Employer	United Way Greater Milwaukee and Waukesha County	Job Title	Racial Equity Portfolio Manager
County of Work Site	Milwaukee	Work Site Municipality	Milwaukee

Nomination Information

Is this nomination for a Board of Directors position?			☐ Yes ☑ No
Which Membership Category would you represent? (Please see Attachment A.)			
○ Business	◉ Workforce	○ Education and Training	○ Government, Economic and Community Development
Is this nomination for a Standing Committee (non-Board member) position?			☑ Yes ☐ No
On which Standing Committee(s) are you interested in serving?			
○ Personnel, Finance and Audit Committee	◉ Program Committee	○ Governance, Compliance and Nominating Committee	○ Youth Committee

Referral Information

Did an Employ Milwaukee Board of Directors member refer you to this Governance Nomination Form?	○ Yes ◉ No (If no, please skip to the next section.)
Referring Board Member Name	
How do you know this board member?	

Employ Milwaukee is an Equal Opportunity Employer and Service Provider. If you need this information or printed material in an alternate format, or in different language, please contact us at (414)-270-1700. Deaf, hard of hearing, or speech impaired callers can contact us through Wisconsin Relay Service at 7-1-1.

EMPLOY MILWAUKEE GOVERNANCE SELF-NOMINATION FORM

Background

Why are you interested in serving on the Employ Milwaukee Board or on a Standing Committee?
I am interested in serving on the program committee because of the reducing barriers to employment work that I do with United Way. I understand that Employ Milwaukee is a leading agency in workforce development, and I would love to be a part of a committee that provides innovative solutions to an ongoing community issue.
Please provide a brief bio of yourself, including information about your skills and qualifications for engaging with the public workforce system in this capacity. (You may attach additional information.)
Gevonchai Hudnall-Vogel (pronounced Ge-Von-she) is the Racial Equity Portfolio Manager for United Way of Greater Milwaukee & Waukesha County. After 12 years of serving as a mathematics and performing arts educator in Detroit and Milwaukee, her enthusiasm for promoting equity led her to pursue work directly aligned with systemic community change.?Whether it ’ s building a math curriculum or managing a grant initiative, Gevonchai's dedication to her craft is deeply rooted in her passion for positively impacting her communities. In this past year, with the help of two advisory councils, she has been able to steward over 2 million dollars to black and brown led businesses and organizations, and towards reducing barriers to employment.

Demographic Information

State policy requires that WDBs be diverse. WIOA Titles I-A and I-B Policy Manual, Section 1.4.8 states, "CEOs in each local area shall strive to ensure that their local WDB includes adequate representation of diversity in the following areas:

- In-demand industry sectors;
- Geographic location within the local area; and
- Demographics including gender, race/ethnicity, ability/disability, etc."

The following demographic questions are optional. The answers to these questions and an individual's decision to answer or not answer them will not be considered when reviewing a Board and Committee Nomination Form.

Do you have a disability?	○ Yes ◉ No ○ Prefer not to disclose.			
Are you of Hispanic or Latino origin?	○ Yes ◉ No ○ Prefer not to disclose.			
What is your race? Please select all that apply.	☐ American Indian or Alaskan Native ☐ Hawaiian Native or Other Pacific Islander ☑ Black or African American		☐ Asian ☐ White ☐ Multi-Racial	☐ Prefer not to disclose
What is your gender?	◉ Female ○ Male ○ Prefer not to disclose.			
In what county do you live?	Milwaukee	In what municipality do you live?	Milwaukee	

Nominations Process

Nominations must be submitted via email to Employ Milwaukee at Julie.Cayo@EmployMilwaukee.org. All nominations received by Employ Milwaukee are referred to the Governance, Compliance and Nominating Committee. The President of the agency notifies the Designated Chief Elected Official of Workforce Development Area (WDA) 2 and the WDA 2 Local Elected Officials Consortium (Employ Milwaukee Bylaws 3.2.b). If requested by the Designated Chief Elected Official, the Employ Milwaukee Governance, Compliance and Nominating Committee will assist in the identification, screening and interviewing of potential Board members (Employ Milwaukee Bylaws 4.4.b).

Attachment A: Table 1.4.1: Summary of Workforce Development Board (WDB) Membership Requirements

<table>
<tr><th>Composition Requirements</th><th>Nomination Process and Other Information</th></tr>
<tr><td colspan="2">Business > 51%</td></tr>
<tr><td>The majority of the board, 51%, must be represented by individuals from businesses in the local area. Business representatives must meet the WIOA-required criteria:
• Business Owners, CEO's, COO's, Executives, or other representatives with optimum policymaking or hiring authority
• Represent Business, Small Business, or Organizations Representing Businesses that provide employment opportunities that include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the local area
• May include not-for-profit entities that operate as businesses and are employers in key industry sectors for the state and local area.</td><td>Must be nominated by local business organizations and/or business trade associations.

Examples of Appropriate Nominating Organizations:

BBB Accredited Business Directory
Wisconsin Manufacturing and Commerce
Small Business Administration - Wisconsin District Office
Wisconsin Restaurant Association
Wisconsin Builders Association
Hispanic Chamber of Commerce – Wisconsin
Must be representative of in-demand industry sectors, geographic location, and demographics within the WDA.</td></tr>
<tr><td colspan="2">Workforce > 20%</td></tr>
<tr><td>At least two (2) representatives from Labor Organizations.

If no employees in the local area are represented by Labor Organizations, then the Board shall include "Other Representatives of Employees".</td><td rowspan="2">Must be nominated by local labor federations.

Examples of Appropriate Nominating Organizations:

Labor Organizations in Wisconsin (Manta.com list)</td></tr>
<tr><td>At least one (1) Apprenticeship representative who is a:

Member of a Labor Organization or a Training Director from a Joint Labor-Management Apprenticeship Program

Representative of an Apprenticeship Program in the area, if no such program exists</td></tr>
<tr><td>May include representatives of Community-Based Organizations (CBOs) that have demonstrated experience and expertise in addressing the employment needs of individuals with barriers to employment. Includes:
• Organizations that serve veterans
• Organization that provide or support competitive integrated employment for individuals with disabilities</td><td></td></tr>
<tr><td>May include representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of Eligible Youth. Includes:
• Organizations that serve out-of-school youth</td><td></td></tr>
</table>

Composition Requirements	Nomination Process and Other Information
Education and Training	
At least one (1) representative from an entity administering **WIOA Title II/Adult Education and Family Literacy (AEFLA)**.	**Examples of Appropriate Nominating Organizations:** Local School Boards/Wisconsin Association of School Boards Local School Districts Local Technical Colleges, UW-System and private educational institutions Local Literacy Councils
At least one (1) representative from an **Institution of Higher Education** providing workforce investment activity. • Includes Community Colleges	
May include **Community Based Organizations (CBOs)** or **Local Educational Agencies** with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to employment.	
Governmental and Economic and Community Development	
At least one (1) representative of **Economic and Community Development Agencies.**	**Examples of Appropriate Nominating Organizations:** Forward Wisconsin Economic Development Regional Organizations US EDA Economic Development Directory
At least one (1) representative from **WIOA Title III/Wagner-Peyser Act** serving the local area.	Appointed by DWD.
At least one (1) representative from **WIOA Title IV/Vocational Rehabilitation** serving the local area.	Appointed by DWD.
At least one (1) representative from an **Unemployment Insurance**.	Appointed by DWD (per State policy).
May include representatives of agencies or entities administering programs in the local area related to: Transportation Housing Public Assistance	**Examples of Appropriate Nominating Organizations:** Senior Community Service Employment Program Wisconsin Works - Temporary Assistance for Needy Families Job Corps Indian and Native American WIOA Programs Housing and Urban Development Community Services Block Grant FoodShare
May include representatives of philanthropic organizations serving the local area.	
Other	
May include other individuals or representatives of entities as the Chief Elected Official in the local area may determine to be appropriate.	

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To: Employ Milwaukee Executive Committee

From: Carrie Hersh, Contract Compliance Manager/Equal Opportunity Officer CAH

Date: August 29, 2024

RE: Policy Updates

SUMMARY

Employ Milwaukee conducted its Annual Review of Policies and have identified new policy needs as well as changes to existing policies and manuals. Staff have reviewed these policies listed below and have provided recommendations for discussion and approval to the appropriate committees. There are currently 1 Bylaw change, updates to the Accounting Policy Handbook and EMI Handbook, 2 new program policies, and 5 program policy updates for approval by the Executive Committee. These updates are described below.

Employ Milwaukee Policy and Bylaw Updates EMI Board Bylaw Change		
Bylaw	**Last Updated**	**Suggested Update**
Section 3.4 Meetings, Notice Quorum	2/25/2021	a) Annual Meeting updated to occur in the 4th Quarter of the Program Year instead of the 4th Quarter of the Calendar Year.
Updated Policy Manuals		
Policy Manual	**Last Updated**	**Suggested Revisions**
Accounting Policies and Procedures	11/2022	• Updated Staff Titles • Updated language reflecting use of ADP for Payroll • Revised Accounts Payable Process • Updated Cell Phone Policy • Cleaned up manual to language to reflect current policies and procedures. • Reviewed policies against new Uniform Guidance Updates
Employ Milwaukee Handbook	2023	• Updated 401K benefits as of 7/1/2024 • Updated PTO and Sick leave benefits effective 7/1/2024 • Clarified new Cell Phone Allowance effective 10/1/2023

<table>
<tr><th colspan="3">Employ Milwaukee Program Policies</th></tr>
<tr><th colspan="3">New Policies</th></tr>
<tr><th>Policy Number/Title</th><th colspan="2">Notes</th></tr>
<tr><td>24.01 Website Privacy</td><td colspan="2">This Privacy Policy explains the types of information we collect from you when you visit this website or any other platform where we've posted this Privacy Policy (our “Website”), and how we collect, use, protect, and disclose that information.
See attached policy</td></tr>
<tr><td>24.02 Incentive Payments, Non-WIOA Programs</td><td colspan="2">The Incentive payment policy describes the incentives used In EMI’s Non-WIOA Programs. This includes types of incentives, as well as the conditions, procedures and reporting requirements for these incentives.
See attached policy</td></tr>
<tr><th colspan="3">Updated Policies</th></tr>
<tr><th>Policy Number/Title</th><th>Last Updated</th><th>Suggested Revisions</th></tr>
<tr><td>17.01, Change 8 Individual Training Account (ITA) Policy</td><td>03.06.24</td><td>Through reviewing this policy, it was determined that this policy is effective for all WIOA programs. “NON WIOA Programs” has been unchecked in the “Policy Scope” box in the upper right corner. Necessary Admin Memos will address any training regulations for Non-WIOA programs.</td></tr>
<tr><td>17.03 Youth Incentive Payments</td><td>08.25.22</td><td>This policy is effective for WIOA Youth programs only. Policy 24.03 and relevant Admin Memos will address incentives for Non-WIOA programs.</td></tr>
<tr><td>17.02, Change 5 Adult and Dislocated Worker Supportive Service Policy</td><td>03.01.23</td><td>This policy revised language to incorporate Non-WIOA grant flexibility. Examples include changing “Career Planner” to “Program Staff” , Adding “IEP” when “ISS” is mentioned, etc. Transportation Supportive Services language was modified from: “Mileage may be reimbursed for round trips greater than 25 miles and may only include travel to and from the training, service.” To “: “Mileage may be reimbursed for round trips greater than 10 miles and may only include travel to and from the training, service.”</td></tr>
<tr><td>20.01, Change 2 Youth Supportive Service Policy</td><td>03.01.23</td><td>This policy revised language to incorporate Non-WIOA grant flexibility. “Career Planner” to “Program Staff” , Adding “IEP” when “ISS” is mentioned, etc. Transportation Supportive Services language was modified from: “Mileage may be reimbursed for round trips greater than 25 miles and may only include travel to and from the training, service.” To “: “Mileage may be reimbursed for round trips greater than 10 miles and may only include travel to and from the training, service.”

Corrections were made to section B. 6 Needs Related Payments. Language referred to Adult/Dislocated Worker.</td></tr>
<tr><td>Continued on next page</td><td></td><td></td></tr>
</table>

21.01, Change 2 Child Protection Policy	02.25.21	Changes Include: • Definitions of types of abuse and language on abuse vs. cultural norms were removed as EMI does not make the determination of Child Abuse or Neglect (CAN). We only report possible CAN. Examples of behavior remain. • Instructional detail of how to do pre-screening tasks for applicants was removed: i.e.: addressing employment gaps and inconsistencies, Background Information Disclosure (BID) • References to volunteers were removed. • General language replaced specific titles of person who may be made available to assist supervision. • Youth to adult ratio increased from 1:8 to 1:10. (Licensed childcare for ages 5+ is 1:18, MPS is one adult leader for each 10-20 students at the secondary level for extended field trips) • Clarification of partner agency responsibility (vs. EMI) • Language to address meeting the immediate needs when there is a clear and present danger clarified. • Urgency in reporting clarified timeline shortened. • Reporting details clarified to remove assumption of abuse and maintain allegation language • Instructional detail on how to conduct a review/interview subject of allegations removed.

Section 3.4 Meetings, Notice, Quorum, Voting

Current Language:

(a) Annual Meetings. There shall be a regular annual meeting of the Board at the office of the Corporation during the fourth quarter of the Calendar year, or at such other place and time as may be designated by the Chairperson.

Proposed Language:

(a) Annual Meetings. There shall be a regular annual meeting of the Board at the office of the Corporation during the fourth quarter of the program year, or at such other place and time as may be designated by the Chairperson.

Employ Milwaukee Accounting Policies & Procedures Manual

Revision Draft Date: August 19, 2024
Board Approved: December 12, 2019
Board Approved 1st Revision: November 28, 2022
Board Approved 2nd Revision:

TABLE OF CONTENTS

General

General Overview

Employ Milwaukee Board of Directors approves the accounting and personnel policies and procedures, and delegates the administration to the Chief Executive Officer, who oversees his or her staff in their application of these policies. Employ Milwaukee's Chief Financial Officer in collaboration with the Chief Executive Officer and staff have the responsibility to maintain a financial management system, which provides for accurate, current, and complete disclosure of financial results in accordance with grant reporting requirements.

All Employ Milwaukee staff is responsible to Employ Milwaukee's Chief Executive Officer. All staff will follow the lines of authority on the organization chart. Employ Milwaukee will maintain current job descriptions for all staff which indicate the duties and responsibilities for each position and these documents will be available to the Chief Executive Officer.

Staff financial responsibilities are segregated where possible to ensure adequate internal controls.

Fiscal control and accounting policies and procedures must be in accordance with GAAP (generally accepted accounting principles).

All Accounting employees are required to take an annual vacation (at least one week in duration) to provide for rotation of duties and to relieve the accrued unused vacation liability of the organization.

Separate accounts will be maintained as required by funding source regulations.

Accounting Procedures

Employ Milwaukee utilizes Abila MIP Fund Accounting Program, an internal accounting system, for preparation of its General Ledger.

The Chief Financial Officer is responsible for supervising and coordinating the preparation of the financial reports. Reporting to the Chief Financial Officer are an Accounting Manager, Fiscal Compliance Auditor, Senior Accountant, Accountant, Staff Accountant, and an Accounting Intern.

Employ Milwaukee Accounting Department follows Uniform Grants Guidance (2 CFR 200).

Financial statements are prepared on the accrual basis of accounting monthly as part of the monthly close process. Included in the monthly financial statement package is a Statement of Financial Position, Statement of Activities, and financial analysis which highlight financial trends, ratios, and best practices. The monthly close should take place within 30 days of the subsequent month and the resulting internal monthly financial reporting package should be prepared with 30 days after the financial reporting periods ends except at fiscal year-end due to the length of time required to properly finalize the fiscal year-end results.

Grants and Contracts

Original copies of all grants and contracts awarded to Employ Milwaukee will be immediately forwarded to the Accounting Department. The Chief Financial Officer will review each contract to ensure compliance with all financial provisions, give notice to Fiscal Compliance Auditor regarding need for storage to electronic systems and set up of subrecipient plans, and request Accounting Department to supply proper coding.

Accounting Record Retention

The following records shall be retained for seven years after program closeout, or resolution of audit findings, whichever is longer, unless funding sources require longer.

- All records pertinent to each participant's enrollment and including dates of entry and termination.
- All financial records and supporting documents.

Whistleblower Policy

The purpose of this policy is to encourage all employees to disclose any wrongdoing that may adversely impact the Company, the Company's customers, employees or the public at large. This policy also sets forth an investigative process of reported acts of wrongdoing and retaliation and procedures for reports of questionable auditing, accounting and internal control matters from employees on a confidential and anonymous basis and from other interested third parties. This policy complies with the Sarbanes-Oxley Act of 2002 – Section 301.4 – concerning procedures for making complaints about accounting and auditing directly to the Personnel & Finance Committee of the Company's Board of Directors. The procedures facilitate access for employees and related parties to reach the Personnel & Finance Committee and/or the Chief Financial Officer. Please also see Admin Memo 18-02: Fraud and Incident Reporting

Budgets and Reporting

Budgets

Operating budgets and program budgets are prepared by the Chief Financial Officer.

Operating and program budgets are approved by the Chief Executive Officer and Employ Milwaukee Board of Directors.

On an ongoing basis, actual costs to budgeted amounts are reviewed by the Chief Financial Officer, and on a quarterly basis actual costs are compared to budgeted amounts and are reviewed by both the Employ Milwaukee Board of Directors, and Personnel, Finance, & Audit Committee.

Financial Reporting

Internal Reporting

All material balance sheet accounts are reconciled by the Accounting Staff and analyzed by the Chief Financial Officer as part of the quarterly close process. The statements of financial position and financial activities are reviewed by the Chief Financial Officer monthly and are subsequently reviewed with the CEO. On a quarterly basis the financial statements are provided and reviewed with the Personnel, Finance & Audit Committee, and the Board of Directors.

External Reporting

The Accounting Manager prepares closeouts for all grants and contracts, according to the requirements of grants and contracts. The Chief Financial Officer and Chief Executive Officer review and sign closeout packages.

The Accounting Manager and Senior Accountant are responsible for properly billing the various funding sources and to ensure that all requirements are properly followed. Billings must correspond to the timeframes set forth in the various contracts/grants. The Accounting Manager and Chief Financial Officer review all billings prior to submission.

Billings are prepared according to the requirements of the contract/grants. It is the responsibility of the Accounting Manager and/or Senior Accountant to obtain the necessary billing forms or develop proper billing forms. The Chief Financial Officer in collaboration with the Accounting Staff will analyze revenue and receivables at fiscal year-end in order to properly accrue revenue and recognize receivables at June 30th.

IRS Reporting

It is the responsibility of the Chief Financial Officer to ensure that proper IRS reporting requirements are followed. IRS reports that must be filed, but are not limited to, employee W-2's, W-3, 941's, 1099's and the 990 forms. The W-2's, 1095's and 941's are prepared and electronically submitted through the automated payroll system, ADP. Depending on the complexity of the report, Employ Milwaukee may purchase professional services in completing the forms. In addition, the 990's must be distributed and reviewed by the Employ Milwaukee Board of Directors as part of good governance requirements before the 990's are filed with the IRS. Reports must be filed on a timely basis or extensions must be obtained from the IRS.

Cash Management

General Policies of Cash Management

In accordance with 2 CFR 200.305(b) Employ Milwaukee exercises draw and payment processes which mitigate the possibility of excessive time lapses between receipt of funds and disbursement.

Employ Milwaukee receives both cost reimbursement grants and those that allow for advance funds. For those that require drawdowns of advance Federal funds, draws will be made in accordance with the following guidelines and the procedures defined throughout this Cash Management section:

- Drawdown of funds will be made as close as possible to actual expenditure of funds.
- Monitoring of the fiscal activity (drawdowns and payments) under each grant will be completed on a continuous basis.
- Cash flow of each grant project will be carefully reviewed before each drawdown by both the Accounting Manager and the Chief Financial Officer.
- Due care will be exercised to ensure that funds will not be drawn in advance of actual expenditures or encumbrances known to be due more than one-week post receipt of drawn funds.

Cash Request

Cash is monitored by the Chief Financial Officer in collaboration with the Accounting Manager weekly to make sure there are no cash deficiencies or excess cash on hand.

The Accounting Manager initiates State of WI and Federal requests.

When preparing a cash request the following steps are taken to avoid receipt of excess cash:

1. The amount of cash on hand by fund is calculated.
2. Cash needs for the next ten days are determined by reviewing accounts payable, estimated payroll and other estimated costs.
3. The difference between what is needed and what is on hand is the minimum amount of cash needed.

Cash requests are reviewed and approved by the Accounting Manager and Chief Financial Officer prior to submission to funding source.

Cash Receipts

All checks will be received by the Staff Accountant. The Staff Accountant logs in all cash receipts in the Cash Receipts Summary with the following information: check number, date of check, source of check, amount and date of check deposited and makes a copy of the check.

The checks are immediately forwarded to the Accounting Manager. The checks are deposited in an FDIC insured bank and are endorsed as being For Deposit Only. Upon confirmation of deposit, the check is stamped as being deposited by the Accounting Manager. The Accounting Manager creates a cash receipts entry. The Staff Accountant or Accounting Intern will enter the cash receipts entry. The entry is reviewed by the Accounting Manager or the Chief Financial Officer.

State of Wisconsin (DWD and DHS) and federal grants process funds electronically. The Accounting Manager prepares the cash receipts entry after the weekly WIOA cash request. The Staff Accountant or Accounting Intern enters the Cash Receipts. The Accounting Manager confirms the deposit at the bank.

At all times the cash on hand will be maintained at the lowest amount for the needs of the organization.

Cash Disbursements

Accounts Payable

See Section on Purchasing.

Payroll

Employ Milwaukee employees will submit their timesheet electronically. The supervisor will approve the timesheet electronically. The Senior Accountant will review ADP reports and process payroll in ADP. Employees participating in the subsidized employment program will submit a paper timesheet to their supervisor. The supervisor will sign it and submit it to the responsible Employ Milwaukee employee to review and initial. That employee will submit the timesheet to the Accounting Department. See Section IV Payroll for detailed procedures.

Check Signing

Authorized check signers include the Chief Executive Officer, Chief Financial Officer, and Vice-Chair/Treasurer.

<$25,000 will be signed by one authorized signature.

≥$25,000 will be signed by two authorized signatures.

Electronic signatures will be acceptable for Chief Executive Officer.

Accounting Department will maintain check registers approved by the CEO and Chief Financial Officer with a summary log of check dates and check numbers.

Check Distribution

Payroll checks will be distributed to employees only on the day of payroll and employees are required to sign for receipt of payroll checks. Payroll direct deposit will be in employees account in the A.M. on the day of payroll.

Accounts Payable checks will be issued weekly. Checks held for pick up require a signature when received.

Petty Cash

The Accounting Department will maintain a $200.00 petty cash fund. Reimbursements will be given for purchases <$25.00 only when proper documentation is furnished (i.e. a receipt of purchase). The Accounting Manager disbursing funds is responsible for recording cash disbursement entries daily. The Accounting Manager will reconcile Petty Cash fund monthly. An accounts payable check or cash deposit will be made monthly to maintain a $200.00 balance. The Accounting Manager will review and approve documentation monthly.

Bank Reconciliations

The Accounting Manager is responsible for reconciling the Payroll Account-. The Staff Accountant or Accounting Intern is responsible for reconciling the Operating Checking Account.

The internal accounting system is used to reconcile the bank balance to the general ledger balance. Each responsible staff person will sign the bank reconciliation report once completed.

The Chief Financial Officer in collaboration with the Accounting Manager reviews the bank reconciliations monthly and signs off on it.

Stale Check Policy

Between July 1st and September 1st, Employ Milwaukee will send out "Due Diligence" letters to Vendors/Payees with outstanding checks over $50. If no response is received by the deadline, Employ Milwaukee will electronically report and turn over the monies to the state. If a check is negotiated that was previously remitted to the State, Employ Milwaukee will file for reimbursement from the State.

Revenue Recognition

Non-Government Revenue

Monthly interest from the operating accounts earned on non-governmental monies and private donations will be recorded in the general ledger as non-government revenue as defined by the funding source.

Expenses will be recorded through the Accounts Payable module to reflect non-government expenses.

Net Asset Classification Accounting Standards Updated (ASU) 2016-14 resulted in significant changes to financial reporting and disclosures and the three existing classes of net assets (unrestricted, temporarily restricted, and permanent restricted) have no become two:

- Net assets without donor restrictions
- Net assets with donor restrictions

This standard went into effect for annual financial statements issued for fiscal years beginning after December 15, 2017 and for interim periods within fiscal years beginning after December 15, 2018.

Net assets and revenue, expenses, gain, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of Employ Milwaukee Inc. and changes therein are classified as follows:

Net Assets without donor restrictions-Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

Net Assets with donor restrictions-Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of Employ Milwaukee Inc. and/or the passage of time. Other donor-imposed stipulations are perpetual in nature, where the donor stipulates the resources to be maintained in perpetuity. When a restriction expires, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Currently, Employ Milwaukee Inc. does not have any net assets that are perpetual in nature.

Program Income

Program income is defined as income received by the recipient or sub-recipient directly generated by a grant or sub-grant supported activity. Program income is subject to the guidelines of the funding source. Program income includes:

- Income from fees for services performed.
- Income from the use or rental of real or personal property acquired with grant or sub-grant funds.
- Income from the sale of commodities for items fabricated under a grant or sub-grant.
- Revenues earned by a governmental or private non-profit service provider that are in excess of the actual cost.
- Interest income earned on advances of sub-grant funds.

Program income must be used as per the requirements of the Federal Awarding agency. If the Federal awarding agency does not specify in its regulation or the terms and conditions of the Federal award, or give prior approval, for how program income is to be used then paragraph (e) (1 – 3) and paragraph(f) of 2 CFR 200.307 applies.

Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the Federal awarding agency authorizes otherwise. Program income that was not anticipated at the time of the Federal award must be used to reduce the Federal award rather than to increase the funds committed to the project.

There are no Federal requirements governing the disposition of income earned after the end of the period of performance for the Federal award, unless the Federal awarding agency regulations or the terms and conditions of the

Federal award provide otherwise. The Federal awarding agency may negotiate agreements with recipients regarding appropriate uses of income earned after the period of performance as part of the grant closeout process.

Interest income earned on non-governmental funds is not considered program income.

Liquidity and Availability

The majority of financial assets on hand, including cash and grants receivable, are restricted by its funding sources for use to pay current accounts payable and accrued payroll and related expenses. Employ Milwaukee periodically receives unrestricted revenue through donations or fee for service contracts that it may use as its discretion. The agency does not maintain a designated amount of cash on hand. The agency currently has a $1.2M line of credit through the Milwaukee Economic Development Corporation (MEDC). This line of credit serves to bridge the gap between time of expenditures and time of reimbursement by the funding source. Draws on the line of credit are substantiated by outstanding accounts receivable invoices and managed in conjunction with MEDC.

Debts & Debt Collection

Debt collection activity will be progressive, from notification of the debt through debt collection steps. Debts due to the agency may arise from several sources including, but not limited to the following:

- Audit findings
- Complaint and appeal ruling
- Report of an investigation
- Contract closeout report
- Monitoring report
- Duplicate payment

Upon determination on a debt the agency will notify the debtor and attempt to get repayment. Options for repayment may include:

- Immediate cash repayment
- Non-cash repayment
- Offset of future payments
- Negotiate a repayment schedule

When a debt is outstanding and not being repaid, further collection efforts will include dunning letters and, if the debt is significant, ultimately turning the account over to a debt collection agency.

1) 30 Day late notice – Verify the debt amount and non-payment and schedule repayment or negotiate a repayment plan.
2) 60 Day late notice – Discussion of repayment schedule, and consequences on non-payment, such as small claims court or referral to a collection agency.
3) 90 Day late notice – Notice that debt will be forwarded to small claims court or referral to a collection agency.

If the debt remains uncollectable, all documentation supporting how the debt was incurred, and all steps taken to recover the amount needs to be gathered and submitted to the DWD program manager with a letter requesting waiver of the debt. DWD and DOL will determine if the waiver will be granted or if the debt will remain with the local area.

Payroll

Employee Compensation (2 CFR 200.430)

Policy

Employ Milwaukee has created compensation procedures to meet the requirements within 2 CFR 200.430. In accordance with these requirements, compensation of Employ Milwaukee employees conforms to the definition of *Reasonableness* as defined in 2 CFR 200.430(b) and is applied consistently companywide per the procedures as described within this section.

Procedure

Employ Milwaukee follows an employee salary schedule developed by The Management Association (MRA) and maintains a membership with MRA for the purposes of reviewing salary scales and completing salary surveys.

The Human Resources Manager maintains and updates the salary schedule in collaboration with the Chief Financial Officer on an as needed basis. Major adjustments are approved by the CEO.

Employ Milwaukee Employee Payroll

All employees will submit a timesheet for a two-week period electronically to their supervisor by Friday afternoon of payroll week. The supervisor reviews it, approves it, and submits it to the Accounting Department. The Senior Accountant will review the timesheets before processing payroll in ADP. The Senior Accountant will be responsible for compiling the payroll information on a worksheet to reconcile to the Payroll program. The Accounting Manager and Chief Financial Officer will review payroll checking for any changes to the master record.

The employee's supervisor must approve all time off during the period. Timesheets should be coded by distribution code for appropriate time (vacation, PTO, etc.).

Time Bank will allocate the distribution codes each pay period and the Sr. Accountant will import the file into ADP for payroll after reviewing the funding source. After payroll is processed, the Sr. Accountant will download the GL report from ADP, review the report and import it into MIP.

The Senior Accountant makes any changes necessary to Time Bank if there were to be an allocation change for an employee. The Senior Accountant or the Staff Accountant makes any changes necessary to the master control such as address, rates, status, etc. The Chief Financial Officer approves any changes to rate of pay. Copies of these changes are filed by the Staff Accountant in the employees' files. Worksheets are crossed referenced with the Abila MIP Fund Accounting Payroll Program report to check for accuracy.

By the end of business Wednesday of the week payroll is paid, the direct deposit amounts are electronically sent to the bank. The payroll checks for Employ Milwaukee employees are mailed for next day delivery from ADP to EMI and held by the Accounting Department until the employee signs for their check that Friday.

The payroll transactions are transferred from ADP to the Abila MIP Accounting Program by the Senior Accountant. The Chief Financial Officer or the Accounting Manager approves the coding prior to posting. Payroll related deductions and payroll tax payments are generated by reports created in ADP. Reports are created and printed as backup for these deductions. All the reports are also saved into the payroll folder electronically. The Chief Financial Officer reviews all payroll deductions.

Subsidized Payroll

All participants will fill out a timesheet for a two-week period and turn it in to their Worksite supervisors on the Friday afternoon of the pay period ending week.

The Worksite supervisor reviews the timesheets, signs it and submits it to the Program Specialist or Workforce Specialist for payroll processing. The Program Specialist or Workforce Specialist and an accounting staff member review timesheets for accuracy and completeness and initial it.

The Accounting Intern or Staff Accountant collects all timesheets and enters the hours into ADP timecard. Staff Accountant enters into the Excel spreadsheet, uploads the necessary information into ADP worksheet, and then calculates and processes all subsidized payroll.

The payroll checks for the participants will be shipped from ADP to EMI, put into envelopes by the Staff Accountant. The checks are distributed, and the payroll reports are filed by pay period. Checks will be distributed by the Staff Accountant to the Program Specialist or Workforce Specialist who signs a register recording the receipt of payroll checks. The Program Specialist or Workforce Specialist will distribute payroll checks to participants upon them signing a register for receipt of check. The Accounting Department will maintain this signature register.

The Senior Accountant will transfer and post payroll transactions from ADP to the Abila MIP Accounting Program.
The Accounting Manager will transfer and post payroll transactions. The Staff Accountant will upload positive pay to the bank.

Paid Time Off

Borrowing or the advance payment of personal time is not allowed.

The payment of accrued vacation time to active employees is not allowed except for limited circumstances with the approval of the Chief Financial Officer and CEO.

Mileage Reimbursement

Employees receive mileage reimbursement for actual miles traveled while conducting business. Miles are recorded in each employees' timesheet in ADP along with the hours worked. The supervisor approves the mileage reimbursement when they approve the timesheet. The Senior Accountant will review the information and verify their insurance status. The reimbursement is included with their regular pay.

All employees using a privately owned vehicle must maintain limits of liability of at least $100,000/300,000/50,000 and must provide proof of the same to the Senior Accountant or Staff Accountant.

Cell Phone Policy

Employ Milwaukee offers a non-taxable allowance for business-related cellular phone expenses on a monthly basis to its employees to allow employees to be able to be reached beyond normal business hours or on weekends on a regular basis (i.e., on-call). The monthly amount will be pro-rated and paid out as part of the employee's regular bi-weekly payroll check.

Travel

All travel expenditures must be specifically authorized in advance via the Travel Approval Form. All travel is subject to availability of funds.

Conferences and Registration Fees

Conferences and registration fees are allowable costs subject to prior authorization of supervising Managers, Directors and Chief Officers. Authorized requests for fees are due at least 15 working days before the fee is due and must include a photocopy of any original documents that will be sent with the payment. The Accounting Department will issue a check and mail it with the registration forms a week before it is due. If credit card payment is the only form of payment that is accepted, the authorized request must be submitted to the Executive Assistant II.

Lodging Expenses

Reasonable lodging expenses are an allowable cost subject to the specific rules of the funding source. For hotel accommodations, the employee must attach information regarding the hotel to the purchase order (including hotel phone number, address, and arrival/departure dates). The Executive Assistant II will book and pay for hotel room and email the employee the confirmation number. All lodging expenses must be substantiated with an original receipt from the lodging establishment. The receipt needs to provide sufficient detail for Employ Milwaukee to determine the cost of the room and any other charges included in the bill. The receipt must be submitted to Accounting Department upon return to office.

Commercial Transportation – Plane, Train, etc.

Commercial transportation expense is an allowable cost subject to the specific rules and regulations of the funding source. All Employ Milwaukee travel should be procured at the lowest coach or tourist class services available that meets the specific needs of the traveler. First or business class rail or air service is not an allowable cost. For all travel arrangements the date of departure/return and location (city, state) must be indicated on the purchase order. The employee should search for a flight/trip online that best fits the travel plans and attach the information to the purchase order. The Executive Assistant II will book the flight after evaluating the cost and travel time. The Executive Assistant II needs at least two weeks prior notice when making transportation accommodations. All receipts must be submitted to Accounting Department upon return to office.

Meals

Meals while on out-of-town travel (outside a 50-mile radius of traveler's normal place of business) are allowable costs subject to the specific rules and regulations of the funding source. The traveler can be reimbursed for meal expenses using the U.S. General Services Administration per diem rate for overnight travel. The per diem rate is adjusted for partial travel days and for meals provided.

For purposes of these policies, travel begins one hour before the scheduled departure of a plane or train, or if driving, the actual time of departure. The travel status ends, for the purpose of meal reimbursements, one hour after the plane or train returns the traveler to his/her home base. Travel by automobile ends upon arrival at the traveler's workplace or residence.

For partial days travel, the following guidelines will be used to determine the appropriate meal per diem. Employ Milwaukee follows the Federal Code for determining per diem rates. The rates can be found at www.gsa.gov. Travel days (for meal per diem purposes) begin at 12:01 A.M. and end at midnight. Each day is further broken up into quarters (12:00 A.M. to 6:00 A.M., 6:00 A.M. to 12:00 P.M., and 12:00 P.M. to 6:00 P.M. portions of the day).

Partial days travel will be reimbursed 75% of per diem for the first and last day and 100% for full days.

When on travel status, staff may use the per diem rate for meals Employ Milwaukee will reimburse per diem meal expenses at the daily rate specified for the city travel destination.

Automobile Expense

Employ Milwaukee will reimburse the traveler for actual miles traveled in one's personal automobile provided that:

1. the travel is an allowable cost, subject to the specific rules and regulations of the funding source, and
2. actual cost does not exceed the lowest tourist or coach commercial air fare.

Employ Milwaukee uses the reimbursement rate set by the IRS.

Other Expenses

Employ Milwaukee will reimburse actual expenses with receipt only for other miscellaneous expenses such as parking.

Travel Advance

The Accounting Manager will complete a check request for the per diem amount for trips. The Chief Financial Officer will review and approve the calculations and sign the check request. The Accounting Manager will attach supporting documentation regarding the purpose and length of trip.

All requests submitted must have supporting documentation attached to every purchase approval request form.

Procurement Standards

General Procurement Policies (2 CFR 200.318)

Employ Milwaukee has documented its procurement procedures below, within this Procurement Standards section, to meet the mandates of Federal laws and standards identified in 2 CFR parts 200.317 through 200.326

Employ Milwaukee will maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Employ Milwaukee's Conflict of Interest Policy provides standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real, perceived, or potential conflict of interest. Conflicts of interest must be disclosed in writing when known in advance or announced to the voting body. The party must excuse themselves from any further discussion and/or vote on the matter in question. Violations of such standards are subject to disciplinary actions provided in Employ Milwaukee's Conflict of Interest Policy.

Competition (2 CFR 200.319)

All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards provided in section 200.319 of 2 CFR 200. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work or invitations for bids or requests for proposals must be excluded from competing for such procurements.

Employ Milwaukee procurement transactions will contain no requirements that unduly restrict competition as specified in 200.319(a), (b), and (c).

Employ Milwaukee procurement procedures will ensure that all solicitations:

a. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured in a manner that does not unduly restrict competition; and
b. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

Employees should reference the Procurement Standard Operating Procedures for more detailed directions on conducting procurements in compliance with these policies outlined herein.

Requirements for Proposals (2 CFR 200.319(c)(2))

Clear and precise Requests for Proposals (RFP) shall be prepared to ensure reasonably priced and competitive responses. All legal and administrative restrictions, requirements and options must be included in the RFP. The RFP must also include an equitable rating process.

A cost and/or price analysis shall be performed in connection with each procurement action, including contract modifications. Costs which appear excessive or insufficient can be modified during the contract negotiation process. Types of acceptable cost or price analysis include:

1. Projected costs -
   all prospective contractors will be required to submit a line-item budget.
2. Historical costs -
   comparison of line-item costs with previous contracts for the same services.
3. Market price -
   comparison of costs with other proposals for the same services.
4. Performance Standard application -
   compare to the standard cost per entered employment to contract price.
5. Risk of Loss -
   Documentation for indicators of predictable obstacles in achieving results due to certain conditions.

Cost analysis may be excluded in the following situations: the price

1. is based on adequate price competition.
2. is based on established catalog or market prices.
3. is set by law or regulation.

Rating review forms shall be completed for each proposal. The selection process may include:

1. Cost/price analysis
2. Effectiveness of proposer in delivering services based on demonstrated performance
3. Quality of training
4. Characteristics of participants
5. Provision of supportive services
6. Fiscal accountability
7. Determination of the ability of the service provider to meet the program specifications
8. Performance goals
9. Consideration of CBO's including women's organizations with experience in non-traditional training for women
10. Effectiveness of alternative educational services.

Contract proposals must include contractor certification that the data is accurate, complete, and current at the time of its submission, and in compliance with the contractor's own procurement procedures. Contracts and modifications negotiated in reliance on such data shall provide for the right to a price adjustment because of submitted data that was not accurate, complete and current as certified. Contractors shall be required to submit a Debarment and Suspension certification, Disclosure of Lobbying Activities certificate.

Contracts, both original and modified, shall be monitored during the award period to ensure compliance with the terms of the contract. Monitoring documents shall include fiscal and program reviews.

Organizations receiving a contract or modification must maintain books and records that relate to such cost and pricing data for three years from the date of final payment. In addition, each contractor must submit an annual, organization-wide financial and compliance audit performed by a qualified independent auditor in accordance with generally accepted auditing standards and Uniform Guidance 2 CFR § 200 Subpart F – Audit Requirements as applicable (see Contractor Audit Reports).

Methods of Procurement (2 CFR 200.320)

- Micro Purchase
- Small Purchase
- Sealed Bids
- Competitive Proposals
- Non-Competitive Proposals

Micro Purchase

- Acquisition of supplies or services not exceeding $10,000.00 in the aggregate
- May be awarded without soliciting competitive quotations if price is reasonable
- Distribute equitably among qualified suppliers to extent practicable

Small Purchase

- Informal procurement methods for securing services, supplies or other property
- Cost is less than the Simplified Acquisition Threshold – Currently $250,000 set by the FAR (Federal Acquisition Rate) at 48 CFR 2.1

- Price or rate quotations must be obtained from an adequate number of qualified sources

Sealed Bids

- Bids publicly solicited
- Firm fixed price contract is awarded
- Successful bid conforms to all material terms and conditions of the invitation for bids and is lowest price

Competitive Proposals

- Publicize RFP and identify all evaluation factors
- Proposals must be solicited from an adequate number of qualified sources
- Written method for evaluating and selecting proposals
- Contracts will be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

Procurement by Noncompetitive Proposals

This form of procurement may only be used when one or more of the following apply:

- Item/service is available only from a single source
- Public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
- After a solicitation of several sources, competition is determined inadequate
- Awarding agency authorizes noncompetitive proposal in response to a written request

Competitive Procurement of Subrecipients Required

- Selecting subrecipients on a competitive basis
- When required by statute (e.g. WIOA Youth Programs)
- When required by the Funding Opportunity Announcement (FOA) and/or grant terms and conditions.

Preferred Provider List (PPLs)

Every three (3) years, Employ Milwaukee, undergoes the competitive proposal process for its WIOA One-Stop, Adult, Dislocated, Youth, and other grant programs partners on an as needed basis. These providers undergo an extensive review which include continuous review post award.

In an effort to reduce unnecessary labor, Employ Milwaukee, places the awarded providers on a Preferred Provider List (PPL). These providers may then be selected for additional grant work efforts, with fixed contract rates less than the Simplified Acquisition Threshold of $250,000.00, without re-applying via the release of a public notice RFP. These work efforts may include, but are not limited to, DOL – ETA grants, EPA, DHHS, DHS, and DWD grants.

PPL's will be required to submit informal proposals for consideration by the Executive team related to additional WIOA or non-WIOA work efforts. Negotiations for work efforts may be completed verbally or via email but will always result in a signed contractual agreement. MOU's will not be binding.

Approved providers will remain on the PPL for a maximum term of three (3) years, or for the term of the initial RFP award. If a selected provider is released from their WIOA or Non-WIOA contract for any reason related to contract negligence, they will be removed from the list. All providers must re-apply at the end of their current contract term.

Purchasing

All purchases and procurement activities are governed by 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Accounts Payable

All purchases of services or goods require prior approval and put the necessary information into the Purchase Order Log. Electronic requisition requests will be submitted through the Workflow Module (Microix).

- The Chief Financial Officer will be the final signer of invoices, purchase orders, check requests or similar documents which are for expenses which total less than $3,000. Purchase Approval Requests <$3,000 require the appropriate supervisor and Chief Financial Officer signature.
- Purchase Approval Requests ≥$3,000 requires the appropriate supervisor, Chief Financial Officer, and Chief Executive Officer signatures.
- Contracts (which include contractors and sub grantees) require a separate approval process requiring the review and approval of Compliance, Program Manager, Chief Financial Officer prior to signature by Chief Executive Officer.
- Reoccurring administrative invoices do not require Purchase Orders.

Purchases to be made using grant funds that are subject to the rules and regulations established by the appropriate funding source.

Purchases that are less than $10,000 are considered micro-purchases, as set forth in 2 CFR Part 200, § 200.67. Micro-purchase is defined as a purchase of supplies or services using simplified acquisition procedures. Such purchases may be awarded without soliciting competitive quotations as Employ Milwaukee sees reasonable. Micro purchases need not follow small purchase procedures as listed below.

Purchases that are $10,000 or more and less than $250,000 (Simplified Acquisition Threshold) are considered small purchases as set for in 2 CFR Part 200, § 200.320, and will follow small purchases procedures including obtaining rate quotations, performing a cost price analysis, lease versus purchases analysis (when applicable). Awarding criteria for accepting a quote for a small purchase may include, but is not limited to:

- Supplier/Contractor ability to meet specifications
- Supplier/Contractor ability to provide adequate service and/or equipment supplies
- Supplier/Contractor is a small or minority business, women's business enterprise, or labor surplus firm
- Supplier/Contractor past history (if applicable) of service and reliability

Information must be made available to the CEO for approval of the purchase.

Employ Milwaukee authorized personnel approve training, intensive and supportive services that are vouchered by Case Managers. These vouchers do not require additional approval. See Section VI Vouchers for detailed procedures.

Managers can authorize individuals to be his/her designee for signature and approval. This is done by preparing a written statement noting who the designated individual is and for what period of time the manager is authorizing the individual to be his/her designee.

Original PO's are collected by the Staff Accountant. Once fully paid or partially paid and liquidated they are attached to the final invoice.

All invoices for operating costs are received by the Staff Accountant for review and to match purchase orders to the invoices. Amount in excess of the PO requires approval by the Chief Financial Officer. Invoices are entered into Microix for approval by Chief Financial Officer. Invoices greater than $3,000 also require CEO approval.

Checks are processed weekly. The Accounting Manager and Staff Accountant in collaboration with the Chief Financial Officer approve the check selection for processing. The Chief Executive Officer is the designated signatory on all checks. Dual signatures are required on checks over $25,000.

Voided checks will have "VOID" boldly written in ink across the check or stamped. The original of a voided check will be filed. The Senior Accountant will assure that proper entries are made to reflect any voided or spoiled checks.

In no event will checks:

- Be used in other than chronological order
- Be prepared or signed in advance
- Be made out to "cash" or "bearer", etc.
- Be prepared on verbal authorization.

Contractor Accounts Payable

The Fiscal Compliance Auditor is responsible for the review of contractor's benchmarks and payment of contractor's A/P. Invoices are audited for accuracy and submitted to the program manager for approval before entering into Microix. Once entered into Microix, the subcontract invoices follow the same process as other Accounts Payable.

Voucher System – Training, Intensive and Supportive Services

Program participants can either make purchases and be reimbursed by Employ Milwaukee or the vendors can directly bill Employ Milwaukee.

The program managers are responsible for completing and maintaining the required procedures for Employ Milwaukee programs (i.e. I.S.S. use, related forms, assessment of needs, etc.). In addition, it is their responsibility to ensure that the expenditures are supported by the information and goals in the Individual Service Strategy. The program managers prepare pre-numbered vouchers for participants in ETO (travel, tuition, supplies, day care) and are forwarded to the Authorized Employ Milwaukee Program Specialist for preliminary approval. The Accounting Manager gives final approval for all vouchers.

The Accountant is responsible for reviewing and coding all participant Vouchers, then entering the vouchers as encumbrances in Abila MIP Fund Accounting Program.

Vouchers for reimbursement to program participants are processed for payment. Reimbursement vouchers are also encumbered before entry into Accounts Payable. Vouchers for vendors are encumbered in the accounting system. When invoices are received, they are approved by the Accountant to verify that services and required benchmarks have been met prior to processing for payment.

On-the-Job-Training Accounts Payable

Prior to entering into any on-the-job training (OJT) contract, staff must follow the OJT Guidelines.

The Manager – Business Solutions receives the employer contract and reviews the budgeted hours, the reimbursement data, and contract terms and obtains the proper signatures. The Business Services Department reviews the contract before it goes out for employer signature and the CEO signs it upon return from the employer. The Staff Accountant encumbers the contract once the voucher is received into the accounting system.

Invoices are completed by employers and returned to Employ Milwaukee for payment. The Business Solutions staff person approves the invoice before accounting review. The Staff Accountant reviews the invoice for signatures, contract date, cost limits, mathematical accuracy, and other financial data. The Staff Accountant assures that the invoice amounts do not exceed contract limits and processes it for payment. Final payment will be made when staff indicates that contract requirements, including the training outline, are satisfactorily met.

Supplies Purchases

1. Supplies are defined as all expendable property with a unit cost of $5,000 or less, and with a useful life of less than one year.
2. Supplies will be procured according to the organization’s procurement procedures.

Equipment Purchases

Equipment purchases are made following the Grantor Procurement Standards.

1. Equipment is defined as non-expendable property with a unit cost of $5,000 or more, and a useful life greater than one year. Employ Milwaukee Inc. will seek approval from DWD-DET to purchase equipment with a unit cost of $5,000 or greater and a useful life greater than one year.
2. Purchases of equipment with a unit cost of $5,000 or greater must be approved by the Chief Executive Officer of Employ Milwaukee. Effective July 1, 2004 equipment with a unit cost of $5,000 or greater must be allocated among active funding sources. If the equipment is for a specific DWD/DOL program use the equipment must be purchased with corporate dollars and depreciated over the useful life of active funding sources. The purchaser must obtain prices from 3 vendors, if possible. Formal, written bids are not required, but the specifications and the prices quoted must be documented by the purchaser. The request should contain this information:
    a. The type of equipment needed and the reason for the purchase. Include the proposed location and the name of the program in which the equipment is to be used.
    b. The names of the vendors from which prices were received, the specifications provided by the vendor, and the prices quoted.
    c. If three price quotations were not received, state the reason(s) why.
    d. Recommendation of a purchaser, and the reason why that recommendation is being made.

   When the request is approved by the Chief Financial Officer and Chief Executive Officer of Employ Milwaukee, he/she will initial a photocopy of the request and send the photocopy to the purchaser.

4. Approved equipment purchases will be processed for payment according to Employ Milwaukee cash disbursement procedures.

If the purchase is made utilizing the state schedule of purchases, this may be done without bid or quote according to DWD/DES policy. In addition, EMPLOY MILWAUKEE purchases will be allowable without bid or quote should a local vendor offer a price which is at or below the state schedule price (which has already been bid) and which can then be considered to be a "low bid" price for that purchase.

Equipment Inventory and Disposal

Employ Milwaukee will adequately safeguard all property. Employ Milwaukee will maintain a register of equipment costing at least $5,000 showing the following:

1. Description of the property;
2. Serial Number/model number;
3. Inventory Tag/identification number;
4. Date received;
5. Acquisition source;
6. Unit acquisition cost;
7. Award number purchased under;
8. Location of the property;
9. Condition of the property;
10. Percentage of federal cost;
11. Whether title vest in grantee or Federal Government; and
12. Ultimate disposition data including date and sales price.

Employ Milwaukee IT Department will conduct an annual physical inventory every December and provide Chief Financial Officer a copy of inventory records.

Unit acquisition cost of $5,000 or more

Prior DWD/DOL approval is required for the disposition of equipment with a unit acquisition cost of $5,000 or more. This includes property that was purchased with DWD/DOL funds or transferred from other programs. These requirements apply to such property whenever Employ Milwaukee discontinues operation of a DWD/DOL program, has no further use for the property or needs to dispose of unusable property. Before the property is disposed, Employ Milwaukee must comply with the following requirements:

- Employ Milwaukee must be sure that all relevant records are up to date.
- Employ Milwaukee must submit the following information in writing to the appropriate DWD/DOL program manager for all property to be disposed of: the description, the acquisition source, the unit acquisition cost, the quantity, the condition, the funding source under which it was acquired, the reason for disposition, and the proposed disposition (include what will be done with any money resulting from disposition).
- Written authorization from DWD must be obtained.

The sale of equipment that is no longer needed shall be an action of last resort. Before a sale is made, the grantee shall take the following steps, which are listed in priority ranking:

- Transfer the equipment to other DWD/DOL funded programs of the grantee.
- Transfer the equipment to similar DWD/DOL funded programs of other grantees within the state. In transferring equipment to similar programs, Employ Milwaukee should first offer the equipment to other WDAs, then to non-WDA grantees within the WDA.

Where property was purchased only partly out of DWD/DOL funds and the unit acquisition cost of the equipment was $5,000 or more, the same disposition standards will apply. The amount of reimbursement to DWD/DOL shall be computed by applying the sales proceeds with the percentage of DWD/DOL funding in the original costs.

Unit acquisition cost of less than $5,000

The provisions for the disposition of property with a unit acquisition cost of less than $5,000 are as follows.

Prior approval from DWD/DOL is not required.

The sale of such equipment that is no longer needed shall be an action of last resort.

Before such sale is made, Employ Milwaukee shall take the following steps that are listed in priority ranking:

- Transfer the equipment to other DWD/DOL funded programs within the WDA;
- Transfer the equipment to other DWD/DOL funded programs in other WDAs within the state; or
- If no such program is found, the equipment may be for sale.

Proceeds from Disposition of DWD/DOL-Funded Property

Funds received the sale of any DWD/DOL funded property are program income and shall be subject to the requirements of program income.

The disposition of all property and property transferred from other programs must be fully documented.

When technology assets have reached the end of their useful life, they should be sent to the Information Technology department for proper disposal.

Information Technology will securely erase all storage mediums in accordance with current industry best practices. Equipment, which is working, but reached the end of its useful life to Employ Milwaukee, will be donated. A lottery system will be used to determine who has the opportunity to receive available equipment. All equipment donations must go through the lottery process. This ensures that all recipients have an equal chance of obtaining equipment. All donations are final. No software, warranty or support will be provided with any donated equipment. Any equipment not in working order or remaining from the lottery process will be disposed of according to current environmental guidelines. Information Technology has contracted with several organizations to properly dispose of outdated technology assets. Prior to leaving Employ Milwaukee premises, all equipment must be removed from the Fiscal Department Information Technology inventory system.

Credit Card Purchases

The Chief Financial Officer, Director – IT and Facilities, Senior Accountant, Accountant and the Executive Assistant II will have use of Corporate Credit Cards. These cards are only to be used when a check is not feasible. The requestor will require prior approval and put the necessary information into the Purchase Order Log. The requestor will submit adequate back up for the purchase including confirmation documentation and receipts.

The Senior Accountant will reconcile the statements monthly. Chief Financial Officer and CEO approves all statements.

Leverage & Match Policy

Employ Milwaukee receives grant awards that may require federal leverage and non-federal match per grant agreement. When Employ Milwaukee subcontracts with other organizations, the sub agreement will include the amount of leverage and match required for the project on the front page. Guidance on collecting and reporting leverage and match will appear as an attachment. Employ Milwaukee will require monthly reporting of leverage and match expenditures along with the monthly financial report for the program. Employ Milwaukee will track leverage and match on as necessary for grantor reporting.

Leverage and Match Guidance

Employ Milwaukee follows all requirements of 2 CFR 200.306 and TEGL 5-10 with regards to documentation of Match and Leverage.
All contributions, including cash and third party-in-kind, shall be reviewed as part of the subrecipient's leverage and match when such contributions meet the following criteria:

- Are verifiable from the subrecipient's records
- Are necessary for proper and efficient accomplishment of project and program objectives
- Are reasonable (i.e. what a prudent person would do under the circumstances prevailing at the time the decision was made to incur the cost)
- Are allowable under the applicable federal cost principles
- Match - Are not currently or previously funded by the federal government under another award
- If provided by a third party (not the funded entity) is documented on letterhead by the third party
- Take place between the start and end dates of the project. Leverage and Match must be accrued within the project period concurrently.

In-kind (non-personnel) services shall be valued at the usual rate the entity charges for performing like services. Documentation of the rate claimed or actual costs, as applicable must be provided.

Costs that are not allowable to be charged to the grant cannot be used to fulfill a match requirement

The subrecipient must collect support for leverage and match contributions to the same level of detail as required for reimbursed expenses. Documentation supporting in-kind rates/values and use, if applicable, must be collected and provided to Employ Milwaukee when leverage and match is claimed. Accounting Manager may request documentation monthly or may review during monthly reporting.

General Principles Affecting Allowability of Costs

Cost Allowability Guidelines

Cost allowability guidelines are stated in 2 CFR 200, Subpart E Basic Considerations. To be allowable, grantee costs must meet the following criteria:

1. Necessary and Reasonable. Be necessary and reasonable for proper and efficient administration of the grant programs, be allocable thereto under these principles and, except as specifically provided herein, not be a general expense required to carry out the overall responsibilities of the grantee;

2. Authorized or Not Prohibited. Be authorized or not prohibited under federal, state or local laws or regulations;
3. Conform to Limitations or Exclusions. Conform to any limitations or exclusions set forth in these principles or other governing limitations as to types or amounts of cost items;
4. Consistent with Grantee Activity. Be consistent with policies, regulations and procedures that apply uniformly to other activities of the agency of which the grantee is a part;
5. Consistent with Accepted Accounting Principles. Be accorded consistent treatment through application of GAAP appropriate to the circumstances;
6. Conform to Cost Sharing or Matching Requirements. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior-period unless specifically authorized;
7. Net of Credits. Be net of all applicable credits; and
8. Documented. Be adequately documented.

Allocation of Joint Costs

The grantee shall comply with the provisions of allocating joint costs described as follows:

1. Allocable Costs. Costs are allocable to grants according to the following:
   a. Relative Benefits and Consistent Treatment. A cost is allocable to a particular cost objective, such as a title, program activity or cost category in accordance with the relative benefits received. A cost is allocable to a grant if it is treated consistently with other costs incurred for the same purpose in similar circumstances and if the following applies:
      (1) The cost is incurred specifically for the grant.
      (2) The cost benefits both the grant and other work and can be distributed in reasonable proportion to the benefits received.
      (3) The cost is necessary to the overall operation of the organization although a direct relationship to any cost objective cannot be shown.
   b. Avoiding Deficiencies or Restrictions. Any cost allocable to a particular grant or other cost objective under these principles may not be shifted to other federal grants to overcome funding deficiencies or to avoid restrictions imposed by law or by the terms of the grant.
2. Direct Costs. Direct costs must be charged directly to a particular grant and cost objective.

Property Management

All equipment referred to in this section of the manual pertains to equipment purchased for Employ Milwaukee office and any equipment purchases of $5,000 or more reimbursed to contracting agencies.

Equipment is defined as all items with a unit acquisition cost of $5,000 or more.

The Accounting Department will maintain a listing of all equipment with a unit acquisition value of $5,000 or more.

The procurement policies apply to all equipment purchases.

All property with a life expectancy greater than one year and a cost greater than $5,000 purchased with Federal funds will be maintained in the inventory register with a description of the property, serial number when applicable, the inventory tag number, acquisition source, unit cost, date of purchase, Federal Fund, name, location of equipment, condition, percentage of federal cost and whether title vests in grantor or grantee.

The Chief Financial Officer & IT Department will reconcile the physical inventory with the previous Inventory Register and make the necessary adjustments.

Cost Allocation

Annually the Chief Financial Officer will review the cost allocation plan and update as needed. Chief Executive Officer will review cost allocation plan when changes are made.

Monitoring Activities/Actions and Materials

Purpose

To ensure that Employ Milwaukee, Inc. (EMI) funds are disbursed for the purposes set forth in EMI's issued contracts with its subrecipients, the Grantors issued grant agreement to EMI's, and per the regulations as stipulated within the grant agreement to EMI.

Monitoring of EMI's subrecipients is conducted:

- To determine if program activities are progressing in compliance with the contract's specifications and schedule;
- To ensure that the objectives are being met for each eligible activity funded, and
- To ascertain if the Grantee is in compliance with the other applicable laws, implementing regulations and Executive Orders (i.e., 2 CFR 200, Labor Standards, Equal Opportunity)

Monitoring is also designed to facilitate funded projects by:

- Providing technical assistance and developing the management capacity of the subrecipients;
- Providing guidance to subrecipients in assessing program progress so that projects can be carried out within a reasonable time frame; and
- Identifying potential problems before they become obstacles to the program and offering solutions to address those problems when they occur.

Monitoring of subrecipient compliance with the agreement will be carried out on a continuing basis from the date the contract is signed. EMI staff will monitor program progress, program benefit and compliance with other applicable laws through written information provided by the subrecipient, telephone and e-mail contact with the subrecipients Program Manager, and on-site monitoring visits. EMI's monitoring plan consists of the pre-monitoring and monitoring activities as follows.

Pre-Monitoring Activities/Actions and Materials

EMI's Monitoring Strategy involves a multi-layer process as part of a Risk Based Monitoring Approach.

Risk Assessment

Per 2 CFR 200.205, EMI will complete a Risk Assessment to gauge the monitoring requirements of all subrecipients; for every new contract issued and if a subrecipient has any known significant changes to its organization procedures or structure.

The Risk Assessment process is two part; the issuance of an **Internal Control Questionnaire** and the use of the returned Internal Control Questionnaire to complete the **Risk Assessment Tool**.

The subrecipient will be provided the **Internal Control Questionnaire** and will complete and return to EMI. The Internal Control Questionnaire will only be issued a maximum of once per year but not less than once every five years to each subrecipient; and will be based in part on, but not limited to, the following guidelines:

1. Subrecipients that have not had or maintained a current relationship (within the last 12 months) with EMI.
2. Subrecipients that do not meet the minimum criteria for an annual audit.
3. Subrecipients that have known risk factors, per their annual audit, or any other information transmission (i.e. word of mouth).
4. Subrecipients that are applying to receive, or are receiving, any new contractual agreements.

The Risk Assessment Tool will be completed at the start of every new contract and/or start of a new contract term for every subrecipient.

An assigned staff member of EMI will form a Risk Assessment Committee to review and score subrecipients utilizing the **Risk Assessment Tool**. The committee will consist of both Program and Fiscal personnel familiar with the program and the subrecipient (if applicable). The resulting score will determine the extent to which the subrecipient will require monitoring and/or its ability, or lack thereof, to perform the contract requirements.

Subrecipient will be formally notified of total risk assessment scores.

a. A score of High Risk levels will require a full annual on-site monitoring visit by Program, EO, and Fiscal representatives of EMI; in addition to other mandated monitoring requirements. The Subrecipient will be required to immediately respond and enact Corrective Actions to mitigate risks that contributed to the High or Moderate score.
b. A score of Moderate Risk levels **may** require a full annual on-site monitoring visit by Program, EO, and Fiscal representatives of EMI. However, EMI may choose to complete desk reviews for certain segments it determines are lower risk and/or based on the scope. (i.e.; subrecipient may be Moderate Risk level for Fiscal but Low Programmatic risk. Therefore, a Desk Review is completed for program.)
c. A score of Low Risk levels will require annual "virtual" or desk-review monitoring of the subrecipient by Program, EO, and Fiscal representatives of EMI; in addition to other mandated monitoring requirements. A Low Risk score does not eliminate or disqualify the subgrantee from the possibility of a full on-site monitoring. EMI reserves the right to require access for review at the subrecipients facility, for any reason, with, or without notice.

Distinction Between a Subrecipient and a Contractor

OMB Uniform Guidance also makes a distinction between a subrecipient (substantive work) and a contractor:

· A subrecipient is defined as “a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.”

· A contractor is defined as "an entity that receives a contract,” which is defined as “a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in this Part does not include a legal instrument, even if the non- Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward”.

EMI, as the pass-through entity, must make a case-by-case determination regarding each agreement it makes for the disbursement of Federal funds casting the party receiving the funds in the role of a subrecipient or a contractor. Refer to OMB Uniform Guidance §200.330 for determinations and characteristics which support the classification of the non-Federal entity as a subrecipient.

Not all the characteristics need to be or will be present to determine whether a non-Federal entity is cast as a subrecipient or a contractor, and the Uniform Guidance states that judgment should be used in each case. While an external entity may be classified as a contractor, it is still subject to compliance rules and regulations.

Subgrantee Audit Reports

All contractors that have received payments from Employ Milwaukee in excess of the major program threshold as defined in the Uniform Grants Guidance are required to submit to Employ Milwaukee, an annual financial and compliance audit report prepared by an independent certified public accountant, licensed to practice in the State of Wisconsin.

On an annual basis the Contract Compliance Manager determines which contractors are required under the Uniform Grants Guidance to have an independent audit. Once it is determined which contractors are required to submit audited reports, the Accounting Manager is to maintain a file on these contractors including the following:

1. Grantee name, contract number, audit period, and auditor firm name.
2. Contractor’s audit report checklist.
3. Comments and correspondence regarding audit findings and determinations.
4. Close-out letter for finalized audit procedures.

Contractor audit findings and questioned costs that are applicable to Employ Milwaukee must be resolved between the contractor and Employ Milwaukee. At a minimum, Employ Milwaukee will ensure that contractors have met applicable audit requirements and that appropriate corrective action is taken in instances of non-compliance with laws and regulations applicable to Employ Milwaukee. Employ Milwaukee must ensure that appropriate corrective action is taken within six months after Employ Milwaukee receives the contractor audit report.

Employ Milwaukee must obtain the contractor’s audit report within 9 months of the contractor’s fiscal year end. Contractor audit reports must be sent to Employ Milwaukee within 30 days of receipt of the final report from the independent auditors.

Employ Milwaukee will determine whether the contractor audit necessitates adjustment of Employ Milwaukee’s own records. Within 30 days Employ Milwaukee will make a written determination of contractor compliance with audit requirements as well as written recommendation for necessary corrective action in instances of non-compliance. These determinations and recommendations will be sent to the contractor along with a schedule of disallowed cost, if any. If the contractor is determined to be complying and requires no corrective action, the audit resolution process is considered to be complete and final.

Within 45 days of receipt of Employ Milwaukee's determination and recommendations, contractors deemed as needing corrective action will provide Employ Milwaukee with written evidence of corrective action measures that have been implemented. During this time Employ Milwaukee's staff will work closely with the contractor's staff to assist in establishing the appropriate corrective action.

Employ Milwaukee has approximately 60 days left to review the contractor's corrective action, determine its effectiveness in correcting the finding(s) or questioned cost(s) and if necessary, require further corrective action by the contractor. Any further corrective action must again be reviewed by Employ Milwaukee within the same 60-day period until the contractor is back into compliance.

At any point in this process when Employ Milwaukee enters writing that a contractor complies and no longer needing additional corrective action, the audit resolution process is considered final.

Audit Requirements

2 CFR 200 Subpart F discusses audit requirements for non-Federal entities regarding expenditures of Federal awards.

2 CFR 200.501 states, "A non-Federal entity that expends $750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part."

EMI will verify compliance with single audit requirements in 2 CFR 200 Subpart F at various times throughout the grant cycle. Subrecipient audits are requested by EMI during the initial contracting stage and during subrecipient monitoring. If the subrecipient does not have a completed audit, financial documentation will be requested in lieu of. EMI reviews subrecipient audits/financial documentation for Federal funds expended and negative findings. Additionally, EMI reviews the Federal Audit Clearinghouse for submission of the single audit during the following times throughout the grant cycle to ensure compliance with 2 CFR Subpart F:

- At completion of risk assessment
- At completion of on-site monitoring
- At completion of desk monitoring

EMI will document its review of the subrecipients single audit and store within the subrecipients overall monitoring file.

Monitoring Activities

Monitoring of a subrecipient will occur at least once per year during the term of a subrecipients contract. The timing, frequency, and method utilized is subject to the determination of the Risk Assessment and Monitoring Plan built per contract. While a Risk Assessment in required for each subrecipient agreement, a Monitoring Plan will be developed dependent on the length and amount of the subrecipient contract. Typically, contracts less than 9 months and/or $50,000 will not require a monitoring plan.

As a whole, the assigned Monitor/Monitoring team shall have the requisite knowledge, skills, and abilities to plan, conduct, and report on each of the areas within the subrecipient monitoring engagement.

The Monitoring team lead shall have an understanding and be able to identify the requirements of each section of the engagement and recognize what is required to determine compliance or effectiveness for each requirement.

In general, prior to the start of an On-site or Desk Review engagement, a visit prep letter will be sent prior to the visit confirming the date and time, and documentation to be reviewed.

EMI utilizes monitoring evaluation tools that have been developed to assess and measure the success of a program providers Fiscal, Programmatic, and Equal Opportunity/ADA processes in relation to the grants SGA/FOA, the funding sources original award, the signed contract with the funding source, and its regulatory responsibilities as are mandated by law (federal and/or state).

The tools EMI's Compliance Department utilizes are:
EMI's Fiscal Monitoring Evaluation Tool
EMI's Program Monitoring Evaluation Tool
EMI's EO Provider Monitoring Evaluation Tool

At the conclusion of the review, the audit representative and Grantor's Contract Monitor will discuss the findings with the subrecipients facilitator and provide him/her with a Follow-Up letter within 30 days of the review. The discussion will include the strengths and deficiencies found in the review.

The Subrecipient shall be required to submit a Corrective Action (CA) within thirty calendar (30) days from the receipt of the Monitor's Follow-Up Letter as a result of not meeting any contractual obligation or federal/state requirement.

- The final report of each year may count towards the subrecipient's rating for following grant years.
- Failure to submit an acceptable CA and/or failure to comply with previously accepted CA measures may result in placement on a Performance Improvement Plan (PIP). Placement on a PIP may require the Subrecipient to submit weekly quality assurance updates to EMI. The specific content required in these weekly updates will be presented in a formal PIP letter; the updates will provide EMI with confirmation that subrecipient staff is making every effort to follow federal, state and local policies, while minimizing errors and preventing deficiencies.

- If at any time EMI identifies a deficiency, the Subrecipient may be subject to a PIP. The PIP includes, but is not limited to: setting up a schedule of ongoing review of cases, on-site quality assurance reviews, providing written and/or on-site technical assistance for improvement until the errors identified have been corrected and an acceptable level of improvement has been demonstrated in the quality assurance process and/or the EMI PIP identified reduction in the error rate is met. It is the Subrecipients responsibility to implement best practices, develop corrective actions plans, and correct and prevent deficiencies.

- If the Subrecipient is on a PIP, the EMI staff will conduct a follow-up review (file and/or system) and provide a Quality Assurance Report in order to identify training, provide technical assistance and conduct follow-up reviews to ensure that policies and procedures are correctly implemented.

- Failure to demonstrate compliance with the PIP during the specified timeframe may result in an extension of the PIP or a breach of contract as determined by EMI's management.

Conflict of Interest in Monitoring Activities

Employ Milwaukee will assign Monitors to subrecipient monitoring of providers that are free from conflicts of interest.

No assigned Monitor (Contract Compliance Specialist, Fiscal Compliance Auditor, Equal Opportunity Officer/Specialist) should perform Subrecipient Monitoring of any EMI supplier of goods or services if an association between the assigned Monitor and the supplier might benefit, or appear to benefit, either the provider, or the assigned Monitor in any way.

Assigned Monitors shall not perform, for any personal gain, services to any EMI supplier of goods or services, as employee, consultant, or in any other capacity which promises compensation of any kind, unless the fact of such transaction or contracts are disclosed in good faith, and the Board authorizes such transactions. Similar associations by a family member of the Monitor or by any other close relative may also be inappropriate.

Assigned Monitors shall not accept any gift, entertainment, service, loan, or promises of future benefits from any staff member of an EMI supplier of goods or services; unless the facts of such benefit, gift, services, or loan are disclosed in good faith and are authorized by the Board. Monitors are expected to work out for themselves the most gracious method of declining gifts, entertainment, and benefits that do not meet this standard.

This policy statement is not intended to apply to gifts and/or similar entertainment of nominal value that clearly are in keeping with good business ethics and do not obligate the recipient.

Contract Review (Subgrantee)

All subgrantee contracts are created by the Contract Compliance Manager using documents supplied by Program Staff; including the Scope of Work created by the Program Manager and assigned staff. The Contract Compliance Manager reviews the contracts to ensure that the grant amount agrees to the award letter, that all pages are included, that the budget is proper and to assure that the budgets expenditures are reasonable based on the type of contract.

Benchmarks are also reviewed and footed by the Contract and Assigned Fiscal Staff or assigned Contract Compliance Specialist.

The Contract Compliance Manager packages the contract and routes through Employ Milwaukee's electronic document management system (Docusign) for approvals internally . Internal approvals include Compliance, Program, and Fiscal. The Contract Compliance Manager submits the contract to the Service Provider for signature and then to the Chief Executive Officer for electronic signature via Docusign. The fully signed final contract is sent to staff including Accounting staff. The Fiscal Compliance Auditor encumbers the contract in the accounting system. The Chief Financial Officer approves the Purchase Order electronically via Microix.

The Fiscal Compliance Auditor files a signed copy of the contract by subgrantee in both hard copy files and within EMI's Document Storage System. The completed signed contracts are distributed to all required staff by the Contract Compliance Manager.

Invoices are submitted by the subgrantee to Employ Milwaukee for payment. The Fiscal Compliance Auditor reviews the invoice for signatures, contract date, cost limits, mathematical accuracy, and other financial data. The authorized Employ Milwaukee Program Specialist and the Contract Compliance Specialist approve the invoice within the Docusign. Payment will be made when staff indicates that contract requirements are satisfactorily met.

Employ Milwaukee Audit

Employ Milwaukee will have a financial, compliance and eligibility audit performed annually. Audits are procured in coordination with the WWDA RFP processes.

Preliminary Audit

1. During the course of the audit, the audit firm will be in close contact with Employ Milwaukee staff to inform them of problems, potential disallowed costs, etc., with any of the contractors audits, informal resolution of potential findings can begin at this time.

2. After the field work of auditing Employ Milwaukee is complete, an exit conference will be held at which time Employ Milwaukee staff will be made aware of any findings that are to be in the Draft Report.

3. Between the exit conference and the Draft Report, informal resolution may continue.

4. The Personnel, Finance, & Audit Committee will receive a report of all activities relating to the audit.

Draft Audit Report

The Draft Audit Report will be issued to Employ Milwaukee Personnel, Finance, & Audit Committee. This Report is not a public document.

Final Audit Report

1. The Final Audit Report, incorporating the Draft Report and the Responses, will be issued by the audit firm to Employ Milwaukee Personnel, Finance, & Audit Committee.

2. This report is a public document and initiates the Audit Resolution Process.

3. The response may include, but is not limited to the following: Interpretation of Audit Findings, further Documentation of Questioned Costs, Explanations, Changes in procedures made or planned etc.

4. The Final Audit Report responses will be approved by the Personnel. Finance, & Audit Committee.

Findings and Determinations

1. Based on Employ Milwaukee's response to the Final Audit Report, the DWD audit staff will issue a statement of Findings and Determinations. This is a public document.

2. The Personnel, Finance, & Audit Committee will receive a copy of this document.

3. Employ Milwaukee has the option of contesting the findings. Employ Milwaukee may enter the Formal Grievance Procedure by filing a written complaint with DWD.

Other

Board Minutes

Accurate minutes of all Employ Milwaukee board meetings will be prepared by the Executive Assistant II or his/her designee.

The Chief Executive Officer will receive and review a copy of the minutes of all committee and Board meetings. Employ Milwaukee Board will also receive copies of all minutes and approve them.

Insurance

Employ Milwaukee shall maintain the proper corporate insurance to include employee dishonesty (bond), workman's compensation, liability, and loss from fire and theft. Insurance documentation including policies shall be kept in a file in the Accounting Department.

Accounting Policies and Procedures Manual

The Accounting Policies and Procedures Manual is reviewed, at minimum, on an annual basis. More frequent reviews may occur when deemed necessary.

Current Staffing

Chief Financial Officer	*Annemarie Probst*
Accounting Manager..	*Andrew Herther*
Senior Accountant	*Pa Yia Hang*
Fiscal Compliance Auditor................................	*Jake Harrison*
Accountant..	*Felisa Parris*
Staff Accountant	*Thongpanh Vongphouthone*
Accounting Intern	Sid Blessington

2024 Changes and Updates to the

EMPLOY MILWAUKEE Employee Handbook

Change/Update	Page #	Notes
401k	24	Changed as of 7/1/2024
Sick Leave – PTO	37-38	Changed as of 7/1/2024
Cell Phone Allowance	46	Added to align with new process. Eef. 10/1/2023

401(k)

Employ Milwaukee sponsors a 401(k) plan for all eligible employees.
Our 401(k) savings plan is a voluntary, before or after-tax savings plan. Individual contributions are made through payroll deductions and are subject to IRS limitations. Employee contributions apply to direct pay, consisting of base and overtime earnings, incentives, commissions, and bonuses if applicable. Employ Milwaukee may provide a match up to a maximum percentage of the employee's contribution.

Employ Milwaukee will match employees' pre or post tax (Roth) contributions into their 401(k) plan up to 4% of an employee's compensation. This match will be paid out on a bi-weekly basis, coinciding with payroll. Employees are eligible to contribute to the 401(k) and receive matching contributions after 60 days of employment.

A Summary Plan Description will be provided to each participant. This booklet will outline enrollment periods, specific benefits, investment options, illustrations of savings benefits, and withdrawal options. Employees are encouraged to read this booklet.

For more details concerning the retirement plan, refer to the plan summary document available from Human Resources.

PERSONAL DAYS

Employ Milwaukee recognizes that days off may not fall into the category of holiday or vacation. In such cases, personal days may be needed for various reasons. Personal days can be used for numerous reasons including, but not limited to, observance of holidays not observed by Employ Milwaukee, mental health days, and other reasons. Personal days should also be used as sick leave for employees to rest and recover from illness, to care for yourself or a family member, or for medical or dental appointments. Employ Milwaukee Employees are encouraged to use personal days.

Full-time employees are allowed up to eight (8) paid personal days off annually. Personal days are to be used within the fiscal year (July 1st-June 30th). For part-time employees (not LTEs or Interns), leave will be pro-rated. Employees hired after July shall be entitled to a pro-rated number of personal hours (1/12th per month) based on their start date. Personal days cannot be carried over into the next fiscal year. A request to use personal days must be approved in advance by the employee’s manager.

Personal days are not considered work time for the purposes of calculating overtime. Personal days may not be carried over into the next fiscal year. A request to use personal days must be approved by the Manager/Supervisor. Upon termination of employment voluntary or involuntary personal days are not paid out.

SICK LEAVE

Employ Milwaukee provides sick leave through the Personal Days policy. If you require more time for an illness or to take care of a family member, please contact Human Resource or the Chief Financial Officer about requesting Family Medical Leave Act (FMLA) time, short term or long term disability.

Cell Phone Allowance

Employ Milwaukee offers a non-taxable allowance for business-related cellular phone expenses on a monthly basis to its full time employees to allow employees to be able to be reached beyond normal business hours or on weekends on a regular basis (i.e., on-call). The monthly amount will be pro-rated and paid out as part of the employee's regular bi-weekly payroll check.

EMPLOY MILWAUKEE POLICY

POLICY SCOPE
☒Employ Milwaukee Agency
☐WIOA WDA 2 SYSTEM
☐WIOA TITLE I-B PROGRAM(S)
☐ ADULT PROGRAM
☐ DISLOCATED WORKER PROGRAM
☐ YOUTH PROGRAM
☐ NON-WIOA PROGRAMS
☐ NON-WIOA PROGRAMS

POLICY: POLICY 24-01

SUBJECT: Website Privacy Policy

ISSUANCE DATE:
EFFECTIVE DATE:
REVIEWED DATE: Not Applicable

REFERENCES: As a non-profit organization, Employ Milwaukee is exempt from the federal and state legislation below. However, this legislation informs our website policy practices:

- Wisconsin Data Privacy Act (AB 466)
- Children's Online Privacy Protection Act
- Privacy Act of 1974

I. BACKGROUND

Employ Milwaukee ("us" or "we") is committed to protecting your privacy. This Privacy Policy explains the types of information we collect from you when you visit this website or any other platform where we've posted this Privacy Policy (our "Website"), and how we collect, use, protect, and disclose that information.

This Policy applies to information collected:

- On our Website
- Through electronic communications, like email or any other site-related electronic communication
- Through mobile and desktop apps downloaded from our Website
- Automatically via tracking technologies

It does not apply to information collected:

- Offline by us
- By any third party, including apps or content linked to/from our Website

II. PURPOSE

Please read this Policy to understand how we handle your information. If you disagree with our policies, do not use our Website. By using this Website, you agree to this Privacy Policy. This Policy may change, so check back periodically for updates. Your continued use of the Website means you accept any changes.

III. POLICY

A. Children Under the Age of 13

Our Website is not for children under 13 years old. We do not intentionally collect personal information from children under 13. If you are under 13, do not use this website, register, or provide any information about yourself, such as your name, address, phone number, email, or username. If we find out we have collected personal information from a child under 13 without parental consent, we will delete it. If you think we might have information from a child under 13, please contact us at info@employmilwaukee.org.

B. Information We Collect About You and How We Collect It

We collect different types of information from users of our Website, including:

- Personal information like your name, address, email, phone number, employer, date of birth, and social security number.
- Information about you that does not identify you personally.
- Information about your internet connection, the equipment you use to access our Website, and how you use the site.

We gather this information in three ways:

- Directly from you when you provide it.
- Automatically as you navigate the site, including details like IP addresses and data collected through cookies and tracking technologies.
- From third parties, such as our partners.
- If we combine non-personal or demographic information with personal information, we treat the combined data as personal information.

C. Information You Provide to Us

The information we collect on our website may include:

- Details you provide by filling out forms, such as subscribing to our newsletter, applying for a job, or requesting services. We might also ask for information if you report a problem.
- Copies of your communications with us, including email addresses.
- Your search queries on our site.

You might also share information that can be seen by others ("User Contributions") on public parts of our website or with other users or third parties. Posting or sharing such information carries risks, despite privacy settings you may choose. We cannot guarantee that unauthorized people won't see your contributions or control what others do with them.

D. Information We Collect Through Automatic Data Collection Technologies

As you use our Website, we may use automatic data collection technologies to gather information about your equipment, browsing actions, and patterns, such as:

- Details of your visits to our Website, including traffic data, location data, logs, and other communication data, as well as the resources you access and use on the Website.
- Information about your computer and internet connection, including your IP address, operating system, and browser type.

We may also use these technologies to track your online activities over time and across third-party websites (behavioral tracking).

We do not respond to 'do not track' signals and use data as described in our Privacy Policy.

We use several technologies to automatically collect data, such as:

- Cookies: These are small files stored on your computer's hard drive. You can adjust your browser settings to refuse cookies, but this might limit access to parts of our website.

- Flash Cookies: Some features may use local stored objects (Flash cookies) to store information about your preferences and navigation. These aren't managed by the same settings as browser cookies.
- Web Beacons: Our web pages and emails may contain small electronic files like web beacons (also called clear gifs, pixel tags, or single-pixel gifs). These help us count users who visit pages or open emails, gather website statistics (like which content is popular), and check system and server integrity.

Some content and applications on our Website come from third parties like content providers and app providers. These third parties may use cookies or other tracking technologies to gather information about you when you use our site. They might link this information to your personal details or collect data, including personal information, about your online activities across different websites and services. They use this data for interest-based advertising or other personalized content.

We don't manage these third parties' tracking technologies or how they use them. If you have questions about an ad or personalized content, please contact the provider directly.

E. How We Use Your Information

We use the information we collect about you, including personal information, to:

- Show you our Website and its contents.
- Provide you with information or services you request.
- Send you our newsletter.
- Process your job applications.
- Submit you registration requests.
- Manage your account and send you account-related notices.
- Fulfill our obligations and enforce our rights under any contracts with you.
- Notify you about changes to our website or services.
- Contact you about our own or third-party products and services.
- Inform you about jobs or opportunities that may interest you.
- Fulfill any other purpose you provide it for.
- Allow you to use interactive features on our Website.
- Describe any other way we use the information when you provide it.
- Use it for any other purpose with your consent.

Additionally, the information we collect automatically helps us improve our Website and provide better, personalized service by:

- Estimating our audience size and usage patterns.
- Storing your preferences to customize the website to your interests.
- Speeding up your searches.
- Recognizing you when you return to our Website.

F. Disclosure of Your Information

We share summarized information about our users that doesn't identify individuals freely. We may share your personal information:

- With our partner agencies.

- With contractors, service providers, and other third parties who help us operate and are required to keep your information confidential.
- To fulfill the reason you gave us the information for.
- For other purposes we tell you about when you give us the information.
- With your consent.

We may also share your personal information:

- To follow the law, court orders, or government requests.
- To enforce our Terms & Conditions and other agreements.
- If we think it's necessary to protect Employ Milwaukee, our customers, or others' rights, property, or safety.

G. Choices About How We Use and Disclose Your Information

We offer you choices for managing your personal information. Here's how you can control it:

- Cookies: You can set your browser to block or alert you about cookies. For Flash cookies, visit Adobe's Flash player settings page. Note that disabling cookies may affect site functionality.
- Promotional Offers: If you don't want Employ Milwaukee to use your contact information for promotions, you can opt-out by checking the box on our data collection form or emailing us at info@employmilwaukee.org. To stop receiving promotional emails, you can unsubscribe or email us to request removal from future distributions.
- Sensitive Information: We may collect sensitive information like racial or ethnic origin, but we'll only use it for the purpose you provided it. We won't use or share it otherwise without your consent.

H. Accessing and Correcting Your Information

You can review and update your personal information by logging into the website and visiting your account profile page. You can also email us at info@employmilwaukee.org to request access to, correct, or delete your personal information. Please note, deleting your personal information means deleting your user account.

We might not be able to change certain information if it violates any law or makes the information incorrect.

I. Data Security

We have measures in place to protect your personal information from accidental loss and unauthorized access, use, alteration, and disclosure. Your information's safety also depends on you. If you have a password for our website, please keep it confidential and do not share it with anyone.

While we strive to protect your personal information, we cannot guarantee its security during internet transmission. Sending personal information is at your own risk. We are not responsible if privacy settings or security measures are bypassed on the website.

J. Changes to Our Privacy Policy

We may change this Privacy Policy at any time. The most recent version of the Privacy Policy is reflected by the effective date at the top of this Privacy Policy. All amendments to this Privacy Policy will be effective immediately upon notice thereof, which we may give by any means, including by posting a revised version of the Privacy Policy or other notice on the Website.

Please make sure we have your current email address and check our Website and this Privacy Policy regularly for updates.

Contact Information
To ask questions or comment about this Privacy Policy and our privacy practices, contact us by mail at:
2342 N. 27th St.
Milwaukee, WI 53210

Or by email at: info@employmilwaukee.org

IV. ACTION REQUIRED

- Posting of this Policy to the Employ Milwaukee Intranet for open access to all personnel.
- Posting of this Policy to the Employ Milwaukee website for open access to all personnel.
- Accompany with Terms and Conditions

RECISSIONS: Not applicable
BOARD APPROVAL DATE: Not applicable

EMPLOY MILWAUKEE WEBSITE TERMS AND CONDITIONS

Please read this carefully, as it outlines how to use this system, your responsibilities, and our limits of liability.

By using this website, you agree not to:

- Enter false or misleading information.
- Share or distribute discriminatory, offensive, or inflammatory content.
- Post or share copyrighted materials without proper permission. Do not try to access or alter copyrighted materials available through Employ Milwaukee's online services.
- Access, post, or distribute inappropriate, profane, obscene, or pornographic content.
- Impersonate others or reveal another user's identity.
- Access, modify, or damage others' files, passwords, data, or the software and hardware of Employ Milwaukee's online services.
- Allow anyone else to use your passwords/access codes or share them with others.

Violating this agreement may result in the loss of your access privileges. Illegal use of Employ Milwaukee's online services, intentional deletion or damage of files or information, or copyright violations may be reported to legal authorities for prosecution.

Created: 07/25/2024

EMPLOY MILWAUKEE POLICY

POLICY: 24.02

SUBJECT: Incentive Payments, Non-WIOA Programs

ISSUANCE DATE:
EFFECTIVE DATE:
REVIEWED DATE: Not applicable

POLICY SCOPE
☐Employ Milwaukee Agency
☐WIOA WDA 2 SYSTEM
☐WIOA TITLE I-B PROGRAM(S)
☐ ADULT PROGRAM
☐ DISLOCATED WORKER PROGRAM
☐ YOUTH PROGRAM
☒ NON-WIOA PROGRAMS

REFERENCES:

- DOL grants Notice of Award
- Grant contract documents

I. BACKGROUND

In EMI's previous grants, incentives, , have been shown to increase a participant's completion rate and the provision of information on grant outcomes (such as credential attainment or employment status) after they complete their training program, for the purpose of accurately reporting performance outcomes.

II. POLICY

Individual grants may specify in the executed contract the offering of reasonable incentives to participants for reporting achievement for grant milestones. Examples of allowable grant specified milestones include but are not limited to obtaining education credentials, training completion credentials, progression to next step of individual pathway, , employment outcomes and job attainment Grant allowable Incentive payments for each grant shall be made in a uniform and consistent manner that ensures all participants receive equal incentives for equal achievement and/or participation.

Incentive payments may be awarded as a physical gift card or check. Gift cards should not be purchased in advance.

III. Limitations

All incentive payments are subject to the availability of grant funds and are not an entitlement. Employ Milwaukee (EMI) may suspend or withdraw authorization for incentive payments at any time and at its sole discretion. The justification for awarding incentives must be tied to the goals in the IEP. It is the responsibility of program staff to verify the allowability of the particular type of incentive, and the allowable grant funds.

Incentive payments have a lifetime limit per participant. The limit is set by each grant budget. Documentation of milestone completion should be received no later than four (4) weeks after completion of the milestone to receive incentive payment. Participants in Incumbent Worker Training or On-The Job Training (OJT's) are not eligible for incentive payments.

IV. PROCEDURES

Program staff shall complete the required documentation such as the IEP, the Purchase Approval request form, and participant signature receipt of incentive. Program staff must review documentation substantiating the achievement meriting an incentive such as verification of employment form (VOE), pay stubs, or employer letter. If credential attainment, program staff must receive verification of degree/diploma or certificate of completion, or license.

Documentation for incentives shall follow the requirements listed below:

- The participant's IEP must identify the education or training activity that the participant will participate in and the corresponding incentive award(s) that can be achieved.
- Incentive awards are payable as a gift card or check which must be distributed in person. Gift cards/checks must be tracked when purchased with grant funds and grant staff must document via spreadsheet who the gift cards/checks were issued to and obtain the signature of receipt by the participant. Log should be reconciled at least quarterly,

V. ACTION REQUIRED

- Distribution of this policy to Employ Milwaukee staff.
- Posting of this Policy to the Employ Milwaukee website for open access to all personnel.
- All subrecipient staff will be introduced and trained on this policy.

RECISSIONS: Not applicable
BOARD APPROVAL DATE: Not applicable

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POLICY SCOPE

☒Employ Milwaukee Agency
☐WIOA WDA 2 System
☒WIOA Title I-B Program(s)
☒Adult Program
☒Dislocated Worker Program
☒Youth Program
☐Non-WIOA Programs
☐Re Entry Programs

POLICY: POLICY 17-01, CHANGE 8

SUBJECT: INDIVIDUAL TRAINING ACCOUNTS (ITA) POLICY

ISSUANCE DATE: [Type here using this font type and size]
EFFECTIVE DATE: [Type here using this font type and size]
REVIEWED DATE:

REFERENCES:

- 29 USC 3101, Workforce Innovation and Opportunity Act (WIOA), §122 and 134
- 20 CFR 680 Subparts B-D
- United States Department of Labor Training and Employment Guidance Letters (TEGLs) WIOA 21-16, WIOA 19-16, WIOA 03-15, WIOA 21-22
- Wisconsin WIOA Titles I-A and I-B Policy and Procedure Manual Chapter 7.1 Individual Training Accounts; Chapter 8.3.4: Economic Self-Sufficiency

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I. BACKGROUND

WIOA allows participants of WIOA Title I-B Adult, Dislocated Worker and Out-of-School Youth Programs who seek training services to select an eligible provider of training services from the state list of eligible providers and programs (ETPL). Payment for such training services is arranged through an Individual Training Account (ITA). Participants of the WIOA In-School Youth Program may use ITA funding for such training services only when co-enrolled in the WIOA Adult Program and only when funded through that WIOA Adult Program.

II. PURPOSE

This policy escribes the process through which the Workforce Development Board (WDB) meets federal requirements related to the use of ITAs for training services. This policy also establishes local procedures to ensure consumer choice and limitations for ITAs in Workforce Development Area (WDA) 2.

III. POLICY

A. CONSUMER CHOICE

WIOA requires that the local WDB ensures informed consumer choice in the selection of training programs through the WDA's American Job Centers (AJCs). The area's One-Stop Operator ensures that the state's ETPL is available in all area AJCs. WIOA participants must select, in consultation with a Career Planner, an Eligible Training Provider (ETP) from the Wisconsin ETPL. Such consultation must include a discussion of program quality and performance information on the available ETPs. WIOA requires that priority consideration be given to programs that lead to recognized postsecondary credentials are aligned with in-demand industry sectors or occupations in the local WDA.

B. FUNDING

20 CFR § 680.230 outlines the requirements for coordination of WIOA training funds and other grant assistance. WIOA funding for training is limited to participants who are unable to obtain grant assistance from other sources to pay the training costs or who require assistance beyond that available under grant assistance from other sources to pay training costs. Therefore, Employ Milwaukee may only pay training costs that are not covered by another funding source.

C. REQUIRED PREDECESSORS

An individual must complete the comprehensive or objective assessment requirements and have an Individualized Employment Plan (IEP) or Individualized Service Strategy (ISS) developed with their WIOA Career Planner. The Career Planner must document a determination of need for training services as determined through the assessment and career planning informed by local Labor Market Information and training provider performance information. The training services must align with the assessment results and be included in the IEP or ISS.

A WIOA Adult or Dislocated Worker Program participant may only receive WIOA Title I-B-funded training if s/he meets requirements of 20 CFR §680.210, which includes that "the individual is not considered economically self-sufficient and needs training to obtain economic self-sufficiency or the individual is considered economically self-sufficient but is unlikely to remain so without training" as stated in the Wisconsin WIOA Title I-A and I-B Policy and Procedures Manual. A WIOA Career Planner must use the Economic Self-Sufficiency Calculator in CEPT (Comprehensive Employment Planning Toolkit) to justify placing the participant into training.

D. LIMITATIONS

1. **Program Limitations**

ITAs may only cover training programs for an in-demand occupation or sector, as substantiated by labor market information from the State of Wisconsin Department of Workforce Development Office of Economic Advisors (OEA) and labor market exchange (Job Center of Wisconsin - Wisconomy). ITA approvals will align with the industry share of jobs in each respective sector. Employ Milwaukee's CEO reserves the right to decline approval of ITAs that are not aligned with these industry sectors, decline approval of ITAs in these 7 sectors if their proportion is greater than the market share of jobs, and/or approve ITAs not in these 7 sectors if there is a special project, proven employment not reflected in available labor market information or extenuating circumstances.

ITAs for completion of a Baccalaureate (Bachelor's) Degree will be considered only when the participant can provide documentation from the training provider that the degree can be completed in four semesters or less. ITAs may not be used to pay for costs associated with Post-Graduate Degrees.

Employ Milwaukee staff reserves the right to research specific occupations and current labor market demand to ensure that the requested training will support an individual's ability to obtain unsubsidized employment at a living wage.

WIOA funds will not be used to re-take failed post-secondary courses when WIOA funds were used to cover the expenses of the failed course.

Local Workforce Development Boards (WDBs) budget to spend at least 35% of their annual formula program funding allotment for each of the Adult, Dislocated Worker, and Youth programs on direct-to-participant costs including tuition and other training costs. Employ Milwaukee reserves the right to only approve trainings that include WIOA credentials when it has met or surpassed its 35% spending goal for tuition and other training costs. When waitlists for training are necessary, EMI will follow WIOA policies pursuant to use of waitlists (WIOA Policy and Procedure Manual Ch. 3.6.1).

2. Duration Limitations

One individual training voucher may not exceed 6 months of training. Multiple vouchers for the same course of study may not exceed 4 consecutive semesters. Individuals receiving a training voucher may not receive another for a different course of study until 12 months after the first training program has been completed. Dollar limitations detailed below are measured in seven-year increments, regardless of an individual's exit from and subsequent reentry into a WIOA Program.

3. Dollar Limitations

WIOA participants in WDA 2 may not receive training services that exceed $7,000 in costs. There are limited exceptions, outlined below, which allow the maximum cost to exceed this amount up to a total of $10,000. The WDA 2 training cap is based on a seven-year look back period. The voucher shall document training costs covered by the ITA (tuition) and by Supportive Services (books, fees and other educational materials and supplies).

ITA training voucher amount limits will be approved based on the length of the training. The "Training Tiers" will be based on the hours listed on the ETPL list for the specified training. The length of training (in hours) must be listed on the ETPL list for training to be considered.

Tier Level	Length of Training (Hours)	Amount of Training Voucher to be Approved.
Tier 1	Less than 40 hours	$1,200.00
Tier 2	40 – 99 hours	$3,000.00
Tier 3	100 – 160 hours	$6,000.00
Tier 4	More than 160 hours	$7,000.00
Tier 5	See exception language	$10,000.00

No more than 5% of total annual program year WIOA Adult, WIOA Dislocated Worker, and/or WIOA Youth training funds may be used to serve participants living outside of Workforce Development Area #2 (Milwaukee County) without approval from the CEO.

4. Exceptions

An exception to Employ Milwaukee's requirement that a training program be for an in-demand occupation or sector will be considered when provided with a justification statement accompanying the voucher packet. An exception to Employ Milwaukee's duration limitation per individual will be considered when provided with a justification statement accompanying the voucher packet. An exception to Employ Milwaukee's $7,000 training cap per individual will be considered when provided with a justification statement accompanying the voucher packet. In such cases where an exception to the $7,000 maximum is approved, a participant's training costs may not exceed $10,000 in total.

Establish reasonableness of cost and length of training-

- The participant must compare 3 similar training vendors who provide same training being requested.
- A reasonable cost and length of training would be training providers with a training cost and/or a training length within 10% of one another.

- Employ Milwaukee staff reserves the right to research industry standards to ensure length of training, competencies, and cost are reasonable and support an individual's ability to obtain unsubsidized employment at a living wage.

Examples:

Example A LENGTH OF TRAINING: Certified Nursing Assistant is required to complete 75 hours of classroom and 16 hours of clinical experience in order to be placed on the Wisconsin State Registry. Therefore, a training provider with a C N A class exceeding 100 hours could be identified as unreasonable .

Example B COST: Community-Based Residential Facility Training is offered by 2 providers at $925 and $937. A third vendor is charging $10,000 for the same training. The third provider will be identified as unreasonable.

A request for an exception to an Employ Milwaukee training cap must be made as outlined in the Procedures section below.

IV. PROCEDURES

A. PAYMENT METHOD

Because 20 CFR §680.300 states that "the ITA is a payment agreement established on behalf of a participant with a training provider," payment of ITA costs are made directly to the training provider providing the services. Direct reimbursements to participants for training dollars are not allowed.

Employ Milwaukee reimburses 100% of ITA costs at time of voucher approval for the following training providers: Wisconsin Technical Colleges, University of Wisconsin System and Wisconsin Association of Independent Colleges and Universities Institutions, 4Cs of Greater Milwaukee and others as approved by Employ Milwaukee.

ITA payments to all other training providers are based on the following benchmarks: 80% of the voucher value at program enrollment, 20% when the student has obtained placement. Employ Milwaukee defines enrollment as attending the first calendar week of a training, not including an orientation. A training invoice must be accompanied by an enrollment list that includes the WIOA participant and signed attendance sheets for the first calendar week, at this time, a unit rate of 80% of the ITA cost will be paid. The 80% program enrollment invoice must be submitted within six months of the training end date to receive payment.

Employ Milwaukee defines placement for training provider payment purposes as when a WIOA participant completes the training program, obtains unsubsidized employment, and retains that job for at least 30 calendar days. The employment must be documented on an Employ Milwaukee Verification of Employment (VOE) form, 30 days of check stubs, correspondence directly from employer on company letterhead, or other methods approved by EMI's CEO. A placement invoice must be submitted within six months of the training completion to receive payment for 20% job retention. Placement payment for a WIOA participant in a training program that exceeds one semester in length will be made upon placement substantiation after the entire training program is complete. Training providers are prohibited from holding the participant liable for costs covered by WIOA funds but not paid by Employ Milwaukee when the benchmark required to receive the final 20% payment is not met. EMI reserves the right to make an exception but must be approved by EMI Exception Approver.

B. CAREER PLANNER ACTIVITIES

WIOA Career Planners must review and discuss training provider options with a WIOA participant who is seeking training services. A case note must be made in ASSET stating the date on which the ETPL was reviewed with the participant to substantiate informed consumer choice.

A WIOA participant must complete a Free Application for Federal Student Aid (FAFSA) to see if a Federal Pell Grant may be available to assist with funding the training. A copy of the proof of FAFSA application submission document is placed in a participant file with a case note that specifies the financial aid status. For training programs on the WI ETPL that indicate Financial Aid is not available, participants do not need to complete a FAFSA. In such instances, the Career Planner must indicate in an ASSET case note that Financial Aid is unavailable for the training program. A WIOA participant may enroll in WIOA-funded training while his/her application for a Pell Grant is pending if the WIOA Career Planner has made arrangements with the training provider and the WIOA participant regarding allocation of the Pell Grant, should it be subsequently awarded. In that case, the training provider must reimburse the program the WIOA funds used to underwrite the training for the amount the Pell Grant covers, including any education fees the training provider charges to attend training. Reimbursement is not required from the portion of Pell Grant assistance disbursed to the WIOA participant for education-related expenses, which includes supportive services, per 29 CFR §680.23(c). A copy of the completed FAFSA must be placed in the participant file.

When a WIOA participant has selected a provider, the Career Planner must submit a voucher packet containing the voucher and supporting documentation to the Employ Milwaukee designee. A voucher packet that includes a request for an exception to an Employ Milwaukee training or ITA limitation must include a justification statement and be provided to the Employ Milwaukee Program Specialist for preliminary approval. The Employ Milwaukee Program Specialist will consider the reasonableness of the request and will submit to an Employ Milwaukee Exception Approver if it has been preliminarily approved. Once Employ Milwaukee has granted an exception to the limitation and provided signatory approval, the voucher may be completed and processed as usual.

C. POST-ENROLLMENT ACTIVITIES

After a WIOA participant has enrolled in a training program for which student financial aid is available, the training provider's financial aid officer or participant must inform the Career Planner of the amounts and dispositions of any financial assistance awarded to the individual for that training program. The training provider may not apply any Pell funds received for the participant to the participant's supportive services costs.

The Career Planner must update the training service in the participant's ASSET record in Services with the actual open and closed dates, the completion code, the ITA Program Outcome, and the ITA Employment Outcome. Any credential received from the training services must be properly documented in the file and added to the participant's ASSET record in Follow -ups. Any measurable skill gain achieved through the training services must be properly documented in the file and added to the participant's ASSET record in Assessments.

V. ACTION REQUIRED

- WIOA Title I-B Service Providers in WDA 2 must share this policy with Career Planners and other WIOA staff immediately.
- All voucher requests for ITA costs submitted following this policy's effective date must meet the local requirements and follow prescribed procedures described herein.
- Posting of this Policy to the Employ Milwaukee website for open access to all personnel.

RECISSIONS: POLICY 17-01, CHANGE 7, EFF. 3/5/2024
BOARD APPROVAL DATE:

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EMPLOY MILWAUKEE POLICY: POLICY 17-03, Change 2

SUBJECT: WIOA YOUTH INCENTIVE POLICY

ISSUANCE DATE: 12/3/2020
EFFECTIVE DATE: 08/25/22
REVIEWED DATE: 07/01/24

POLICY SCOPE
☒Employ Milwaukee Agency
☐WIOA WDA 2 System
☒WIOA Title I-B Program(s)
☒Adult Program
☒Dislocated Worker Program
☐Youth Program
☐Non-WIOA Programs
☐Re Entry Programs

REFERENCES:

- 20 CFR 681.640
- 2 CFR Parts 200 and 2900United States Department of Labor Training and Employment Guidance Letter (TEGL) WIOA 21-16
- 81 FR 56186 and TEGL 21-19, p. 10
- Wisconsin WIOA Titles I-A and I-B Policy and Procedure Manual Chapter 10.6, Rev. September 4, 2018 Wisconsin Workforce Innovation and Opportunity Act (WIOA) Policy Update 16-01: Youth Incentive Awards Payment Policy

I. BACKGROUND

WIOA permits incentive payments to participants of the WIOA Title I-B Youth Program for "recognition and achievement directly tied to training activities and work experiences" (20 CFR 681.640). Incentives must comply with the Cost Principles in 2 CFR Part 200.

II. PURPOSE

Employ Milwaukee WIOA Policy 17-03: Youth Incentive Policy outlines the policy and procedures that govern the use of incentives in Workforce Development Area (WDA) 2's WIOA Title I-B Youth Program.

III. POLICY

A. REQUIRED PREDECESSORS

Employ Milwaukee offers reasonable incentives to youth participants in recognition for achievement in their WIOA Title I-B Youth Program training, education, and work experiences. For the purposes of this policy, the term "incentive award payment" shall mean a reward intended to recognize the achievement of a training activity or work experience, which can help motivate a youth to set and then achieve a training activity or work experience goal.

The justification for awarding incentives must be tied to the goals in the youth's WIOA Individual Service Strategy (ISS) and outlined in writing before the commencement of the program. Incentive award payments shall be made in a uniform and consistent manner that ensures all participants receive equal rewards for equal achievement.

B. LIMITATIONS

All incentive award payments are subject to the availability of WIOA funds and are not an entitlement. Employ Milwaukee may suspend or withdraw authorization for incentive award payments at any time and at its sole discretion.

Youth incentive award payments are limited to a maximum amount of $500 per eligible youth per program year and are to be processed through a Youth Incentive Form and tracked in Employ Milwaukee's ETO System and DWD's ASSET System.

C. ALLOWABLE ACTIVITIES

Goals and/or training outcomes eligible for an incentive must be linked to an achievement directly tied to training, education, or work experience as stated in the clients' Individualized Service Strategy (ISS) and documented in accordance with applicable WIOA regulations. Participants may not receive multiple incentive payments for the same activity.

EMI may use WIOA funds for incentive payments to in-school youth (ISY) and out-of-school youth (OSY) participants to recognize achievement of program milestones directly tied to work experience, education, or training. Program milestones include but are not limited to:

- attaining a credential
- achieving a certain grade point average
- graduating from secondary school or an equivalent program
- completing a work experience
- entering unsubsidized employment
- being accepted into a post-secondary school, and
- showing improvements marked by testing

Attachment A clearly identifies the types of program milestones that qualify for incentive payments and award amount(s) and specifies any limitations.

IV. PROCEDURES

A. DOCUMENTATION OF JUSTIFICATION AND RECEIPT

Incentives are available to each WIOA eligible youth participant based on need documented in the participant's ISS. WIOA Title I service providers shall maintain required documentation detailing the distribution and management of awards. All incentives are taxable at the full amount of the award and subject to withholding in accordance with Internal Revenue Service (IRS) regulations.

Employ Milwaukee shall require all WIOA service providers and grantees receiving funds from a grant or contract administered by Employ Milwaukee to comply with this policy and applicable procedures. At a minimum, service providers shall:

1. Document the need for the incentive and justify issuance of the award in the participant's ISS and in the ASSET system (customer notes).
2. Request the incentive by submitting a Youth Incentive Form to Employ Milwaukee. If the incentive request is electronic, the career planner shall attach the approval email to the form to substantiate the approved request in the participant's file.
3. Maintain all records relating to the incentive, including documentation substantiating the achievement meriting an incentive and an original signature on a receipt form to verify the client received the award, in the participant's paper file.

B. PROCUREMENT

The procurement of non-cash incentives must follow standard procurement procedures as stipulated in 2 CFR §200.318 - 320.

C. QUALITY ASSURANCE

Each service provider must remain aware of all applicable regulations and monitor personnel and client activities to ensure compliance. Employ Milwaukee shall review service provider compliance with this policy during monitoring.

V. ACTION REQUIRED

- WIOA Title I-B Service Providers in WDA 2 must share this policy with Career Planners and other WIOA staff immediately.
- All incentive payments made following this policy's effective date must meet the local requirements and follow prescribed procedures described herein.
- Posting of this Policy to the Employ Milwaukee website for open access to all personnel.

RECISSIONS: Employ Milwaukee WIOA Youth Incentive Policy, Eff. March 15, 2018
Change 1, eff. 12/03/20
Attachment A added 08.25.22

BOARD APPROVAL DATE: 8/25/22

Attachment A - Allowable Incentive Payments
Levels: 1-$25, 2-$50, 3-$75, 4-$100
Please refer to the WIOA Policy & Procedure Manual, Chapter 10.6 - Youth Incentive Payments

Type of Milestone	Notes on Conditions when Allowable	Associated Service(s)	Example Documentation	Incentive Payment	Where does this align with program? Enrollment, Program Element, Partner Program Participation, or Follow-Up	Guidance/How/When	Performance Indicator Impacted
1. Attain High School Diploma	Allowable	• Non WIOA Funded Secondary Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of diploma or transcript showing graduation	4	• Program Element • Partner Program Participation	After receipt of documentation supporting completion of High School	**CAR & MSG**
2. Attain GED/HSED	Allowable	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of GED/HSED or transcript showing graduation	4	• Program Element • Partner Program Participation	After receipt of documentation supporting attainment of GED/HSED	**CAR & MSG**
3. Pass a Component of the GED Test	Allowable	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of official document showing passing score	2	• Program Element • Partner Program Participation	After receipt of satisfactorily completed section of GED	**CAR & MSG**
4. Achieve a "Likely to Pass" Score on a GED Practice Test	Allowable	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of practice test results	1	• Program Element • Partner Program Participation	After receipt of Satisfactory progress report	**CAR & MSG**
5. Return to Secondary School	Allowable for out-of-school youth within compulsory attendance age. •Not allowable for in-school youth.	Non WIOA Funded Secondary Education	Copy of official document from the secondary school showing the participant is enrolled in and attending school	3	Partner Program Participation	Enrollment/starting secondary education	**CAR & MSG**
6. Secondary School Attendance	Allowable if out-of-school youth within compulsory attendance age returns to school and remains. Local WDBs may set timeframe - semester, school year, etc. •Not allowable for in-school youth.	Non WIOA Funded Secondary Education	Copy of report card or other official document from the secondary school showing participant's school attendance	3	Partner Program Participation	After receipt of report card	**CAR & MSG**
7. Achieve Post-Secondary Certificate or Degree	Allowable	• Occupational Skill Training • Education Offered Concurrently with Workforce Preparation Activities • Non WIOA Funded Post-Secondary Education • Apprenticeship	Copy of diploma/certificate or transcript	4	• Program Element • Partner Program Participation	After receipt of certificate or degree	**CAR & MSG**
8. Application to Post-Secondary School	Allowable. Post-secondary training or education does not have to be started or completed, but must be planned.	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of letter confirming application or confirming acceptance/denial of admission	1	Program Element	After receipt of letter	**CAR & MSG**
9. Completion of FAFSA (Free Application for Federal Student Aid) or other financial aid application	Allowable if post-secondary education or training is planned; education or training does not have to be started or completed.	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of notification of receipt or submission	1	Program Element	After receipt of submission	**Post Secondary**
10. Enrollment in Post-Secondary School	Allowable. Post-secondary training or education does not have to be started or completed, but must be planned.	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of course schedule	2	Program Element	After enrollment completed	**Post Secondary**
11. Completing a Résumé	Allowable	• Work Experience: Internship • Work Experience: School Year Employment • Work Experience: Summer Employment Opportunities	Copy of completed résumé or ASSET WIOA Title III proof of completion	1	• Program Element	After service completed and copy received	**Employment**
12. Completing a Job Application	Allowable	• Work Experience: Internship • Work Experience: School Year Employment • Work Experience: Summer Employment Opportunities	Copy of notification from employer of application receipt or ASSET WIOA Title III proof of completion	1	• Program Element	After receipt of employer notification/proof of completion	**Employment**
13. Completing an Informational Interview	Allowable	Career Awareness, Exploration, and Counseling	Copy of documentation from employer or company confirming interview completion	1	Program Element	After interview receipt received	**Enrollment**
14. Completing Job Shadow	Allowable	Work Experience: Job Shadowing	Copy of letter on company letterhead regarding the participant's completion of a job shadow activity.	1	Program Element	After Program Element completed and verified by employer	**Enrollment**
15. Completing objective assessment	Allowable	Career Awareness, Exploration, and Counseling	Copy of completed assessments	2	Program Element	After completion of assessment	**Enrollment**
16. Obtaining Unsubsidized Employment	Allowable	Any service that leads to the participant obtaining unsubsidized employment during the period of participation	Pay stub(s) or letter of hire	3	Program Element	After receipt of pay stub	**Employment**
17. Retaining Unsubsidized Employment	Allowable- 2nd Quarter after Exit	Any service that leads to the participant retaining unsubsidized employment during the period of participation	Pay stub(s)	3	Follow-Up	After receipt of pay stub	**Qtr 2 Retention**
18. Developing a Resource Plan for Addressing Barriers	Allowable if the plan addresses barriers to training or employment, related to supportive services (e.g., childcare, transportation, etc.)	Any training, education, or work experience	Copy of plan	1	Program Element	Copy of signed Individual Service Strategy Identifying program elements addressing barriers.	**Supportive Services**
19. Completing Community Service/Volunteer Hours	Allowable. Local WDBs may specify that community service cannot be court ordered or required by school.	• Work Experience: Internship • Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of letter on company letterhead that confirms the participant's completion of a community service/volunteer activity	2	• Program Element	After receipt of confirmation letter	**Work Experience**

20. Entrepreneurial Training or Planning	Allowable if business ownership is a goal identified on the participant's ISS	Entrepreneurial Skills Training	Completed business plan or similar achievement produced during entrepreneurial training.	2	Program Element	Copy of Business Plan developed during Entrepreneurial Skills Training	**Entrepreneurial**
21. Basic Certifications	Allowable if the certification is required for a training or work experience service. This includes CPR/First Aid, OSHA 10, Job Safety Training.	Any training or work experience	Copy of certification with case notes/ISS explaining what requirement the certification fulfills	1	Program Element	After receipt of certification along with signed ISS identifying the requirement	**MSG**
22. Achievement of National Career Readiness Certificate (NCRC) at bronze level or higher	Allowable if tied to work experience	Any work experience	Copy of NCRC certificate or ASSET WIOA Title III proof of completion	2	Program Element	After receipt of the certificate	**CAR**
23. Study Skills Improvement	Allowable if tied to an education or training service	Tutoring, Study Skills Training, Dropout Prevention	Pre- and post-tests showing improved study skills or other documentation showing measurable improvement	2	Program Element	After receipt of pre and post test or report card showing measurable improvement	**MSG**
24. Apprenticeship Achievements	Allowable for attaining an apprenticeship milestones-completing a year or the entire apprenticeship	Work Experience: Pre-apprenticeship Programs	Copy of journeyman card or other official documentation showing achievement of registered apprenticeship milestones; for Youth Apprenticeship participants, proof of registration as a Youth Apprentice or the Youth Apprenticeship completion certificate (Certificate of Occupational Proficiency)	4	Program Element	After receipt of official documentation	**CAR/MSG**
25. Achieve a Basic Skills Level Increase	Allowable if a training service occurred. This does not require being basic skills deficient. See column G for allowable guidance.	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention • Occupational Skill Training	Copies of pre- and post-tests	2	• Program Element • Partner Program Participation	Basic skill progression of at least 1 National Reporting System (NRS) level	**MSG**
26. Completing a Work Experience	Allowable	Work Experience: Employment Opportunity Work Experience: On-th-Job Training Work Experience: Pre-apprenticeship Programs	Copy of letter on company letterhead regarding the participant's completion of the work experience.	4	Program Element	After receipt of employer notification/proof of completion	**Work Experience**

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POLICY SCOPE
☒Employ Milwaukee Agency
☐WIOA WDA 2 System
☒WIOA Title I-B Program(s)
☒Adult Program
☒Dislocated Worker Program
☐Youth Program
☒Non-WIOA Programs
☐Re Entry Programs

EMPLOY MILWAUKEE POLICY: POLICY 17-02, CHANGE 5

SUBJECT: ADULT AND DISLOCATED WORKER SUPPORTIVE SERVICES

ISSUANCE DATE:
EFFECTIVE DATE:
REVIEWED DATE:

REFERENCES:
29 USC 3101, Workforce Innovation and Opportunity Act (WIOA), § 3(59), 129(c), and 134(d)
2 CFR Part 200, Uniform Administrative Guidance
20 CFR 680
United States Department of Labor Training and Employment Guidance Letter (TEGL) WIOA 19-16
Wisconsin WIOA Titles I-A and I-B Policy and Procedure Manual, Section 8.6

I. BACKGROUND

Funders such as WIOA and DOL require that local Workforce Development Boards (WDBs) develop policies and procedures for the provision of supportive services. These policies and procedures must ensure coordination with other entities to ensure non-duplication of resources and services, establish limits on the amount and duration of such services, and comply with state guidance on supportive services.

II. PURPOSE

Employ Milwaukee Policy 17-02, Change 5 Adult and Dislocated Worker Supportive Services describes the process through which the WDB ensures coordination of resources and services and establishes local limits and procedures for the provision of adult supportive services in Workforce Development Area (WDA) 2.

III. POLICY

The provision of accurate information about the availability of supportive services in the local areas and referral to such activities is a career service that must be provided through EMI program staff or the local One-Stop Delivery System. American Job Center partners in WDA 2 are required through the WDA's Memorandums of Understanding to share information about available services "to support effective delivery of services to workers, job seekers, and employers," WIOA § 101(d)(3)(F). Staff must make fair, consistent, and equitable supportive service determinations and ensure that similarly situated participants have similar supportive services made available to them.

A. REQUIRED PREDECESSORS

An individual must receive an assessment that evaluates barriers to success and potential resources and support systems available to the participant for barrier alleviation. The Comprehensive Assessment tool in ASSET Assessments is an acceptable assessment for these purposes for WIOA. The Individual Employment Plan is an acceptable tool for other grant program assessments. The assessment must be used in the development of the Individual Employment Plan (IEP) developed between program staff and participant. The IEP must identify how barriers would be addressed through supportive services, per Wisconsin WIOA Titles I-A and I-B Policy and Procedure Manual, Section 8.6. The IEP that identifies the need for supportive services must have been developed, signed and dated by both the participant and the program staff prior to the provision of supportive services.

EMI can provide **program-funded** supportive services through the Adult and Dislocated Worker Programs when:

- participants are or will be engaged in career or training services;[2]
- they need the supportive services to participate in career or training services;[3]
- AND
- it can be demonstrated that they cannot access the supportive services, within the time frame needed, through other WIOA titles, federal or state public assistance programs, or job center partners in the local WDA.[4]

Program staff can provide a program-funded supportive service for a career or training service that has not yet started, if the participant needs the supportive service in order to start the career or training service.

A participant may receive supportive services to support career or training services funded by WIOA or by non-WIOA sources, if the service 1) **can** be funded by WIOA or other grant, 2) is included in the participant's employment plan, and 3) is added to the IEP and/or ASSET Services screen.

Examples of providing supportive services to support career or training services may include:

- A participant in a registered apprenticeship may receive supportive services,[7] even if the sponsor is paying the full costs of the apprenticeship, when the following conditions are met:
  - the participant meets WIOA's or other grant eligibility requirements for training; and
  - the training being supported is eligible for funding. (That is, the classroom training must be on the ETPL for WIOA; the OJT employer must be eligible to receive OJT funding).
- The program staff must include the training in the participant's employment plan and add it as a service in ASSET if WIOA.

- A participant receiving résumé and job search assistance through an outplacement agency funded by a former employer may receive supportive services such as transportation or childcare assistance to help him/her participate in the services provided by the outplacement agency.

In instances when denial documentation is not available, the Program staff may enter a case note into the participant file and ASSET/ETO outlining attempts made to locate and acquire assistance from other sources.

Program staff of WIOA Title I-B participants who are participants of other Job Center partner programs, such as TAA or DVR, must confer with the appropriate Case Manager or Program staff of that program to determine what supportive services may be available through that program's funding. This cross-program discussion must be documented in the participant's record, through a minimum of an ASSET/ETO case note.

B. ALLOWABLE SUPPORTIVE SERVICES CATEGORIES

1. Training-Related Items

A participant who is receiving training services may receive supportive services that are necessary to continue those activities. The following may be covered in this category, per 20 CFR §680:

a. Payments and fees for training-related applications, tests, and certifications.

   Fees for exam retakes will be reimbursed a maximum of two (2) times. The first exam retake will be allowed no sooner than 14 days after first exam and must be preceded by additional academic/remedial instruction by a trainer or instructor;

b. Assistance with educational testing;

c. Assistance with uniforms or other appropriate work attire and work-related tools, including such items as eyeglasses and protective eye gear;

d. Assistance with books, fees, school supplies, and other necessary items for students enrolled in postsecondary education classes; and

e. Reasonable accommodations for individuals with disabilities.

A letter or documentation from the training provider confirming the items required and their approximate cost must be obtained prior to the request for supportive services.

2. Transportation Assistance

Transportation assistance may include parking reimbursements, mileage reimbursements, public or private transportation assistance for costs associated with training or allowable WIOA activities.

a. Mileage may be reimbursed for round trips greater than 10 miles and may only include travel to and from the training, service. Mileage is reimbursed at half of the IRS standard mileage rate for business. See www.IRS.gov for current year mileage rate. The participant must provide the Program staff with documentation of the participant's valid driver's license, automobile liability insurance, and current automobile registration.

b. Public transportation assistance for participation in training or allowable program activities may be requested for one week's worth at a time.

c. Private transportation for participation in training or allowable program activities will be reimbursed when receipt for service is provided. Examples of private transportation include but is not limited to a Taxi, Uber, or Lyft service.

3. Child and Dependent Care Assistance

Child and dependent care assistance may be provided for participants participating in training or allowable program activities who are not eligible for child or dependent care assistance through other sources. Child or dependent care payments will only be made when there is an actual cost to the participant for the care. If a portion of the participant's child or dependent care is subsidized through another program, the uncovered portion may be covered through WIOA/grant funds, provided all other WIOA/grant supportive service requirements are met.

Child or dependent care reimbursement will be at a rate that is considered usual, reasonable, and customary within WDA 2, which shall be the Wisconsin Department of Children and Families Child Care Subsidy Maximum Rates[2].

Employ Milwaukee uses the following definition of dependent for the purposes of determining a dependent whose care may qualify for supportive services under WIOA. "Dependent youth are unmarried children who are dependent upon a parent or guardian for support (more than 50%) and live with the parent or guardian in a regular parent-child relationship. This includes unmarried dependent children for whom the parent or guardian is the legal guardian and has legal custody of, and/or claims as a dependent for income tax purposes, including stepchildren, legally adopted children, or grandchildren. Dependent adults are either related to the head(s) of the household or live with the head(s) of the household as a member of the household for whom the head(s) of the household provided more than half of the person's total support; or are adults who are claimed as a dependent by the head(s) of the household for income tax purposes."

4. Health-Related Services

Participants who require a referral to health care services, medical examination and/or immunizations for training services may receive assistance for such costs when documentation indicates the training provider and/or employer requires this service.

5. Other Supportive Services

Other supportive services that may be requested by participants include linkages to community services, legal aid services, assistance in obtaining a driver's license, and one-time emergency assistance with housing.

6. Needs-Related Payments

29 CFR §680.930 states that, "Needs-related payments provide financial assistance to participants for the purpose of enabling them to participate in training and are a supportive service authorized by DOL and WIOA sec. 134(d)(3). Unlike other supportive services, in order to qualify for needs-related payments a participant must be enrolled in training."

Employ Milwaukee allows needs-related payments to participants of its grant programs and WIOA Adult, Dislocated Worker and Reentry Employment Opportunities (REO) Programs to assist in covering non-training expenses while participating in a training program. Other programs administered by Employ Milwaukee may be permitted to provide needs-related payments with the written authorization of the Chief Financial Officer, Director of Finance, or authorized fiscal designee.

a. Eligibility Requirements

The eligibility requirements for recipients of Needs-Related Payments in WDA 2 are those outlined in Wisconsin's WIOA Titles I-A and I-B Policy and Procedures Manual, Section 8.6.5.1, as outlined below.

To receive needs-related payments, participants must, at minimum, be:

- unemployed; **AND**
- not receiving unemployment insurance (UI) benefits or trade readjustment allowances (TRA) because the individual does not qualify or is an exhaustee; **AND**
- enrolled in a training program that has already begun or will begin within 30 calendar days.

Dislocated Worker Program participants must meet the criteria above and must also be enrolled in a training program by the later of:

- the end of the 13th week after the most recent layoff that qualified them as a dislocated worker; **OR**
- the end of the 8th week after they were informed by their employer that a short-term layoff would last longer than 6 months.

b. Acceptable Payments
The payment provided for the identified need of the participant must be for a need not covered by another allowable supportive services category and not available through other non-WIOA/Program resources. The needs-related payment must tie directly to the cost identified.

[1] https://www.ifebp.org/news/regulatoryupdates/Pages/2020-irs-mileage-rates.aspx
[2] https://dcf.wisconsin.gov/wishares/maxrates

C. LIMITATIONS

1. Non-Allowable Supportive Services

Employ Milwaukee does not allow business capitalization (e.g. purchasing of tools for a participant who is starting a business), deposits for rentals or leases, vehicle or mortgage payments, preventative maintenance work on vehicles, and fines and penalties, such as traffic citations or interest fees. Reimbursements for expenses incurred without approval are prohibited, per Wisconsin WIOA Titles I-A and I-B Policy and Procedure Manual, Section 8.6.6.

2. Dollar and Duration Limitations

There is no dollar limitation to Allowable Supportive Services Category 1: Employment or Training-Related Items. Supportive services in Allowable Supportive Services Categories 2 through 5 are limited to $1000.00 per participant, per program year, per funding source, per category outlined in this policy. Allowable Supportive Services Category 6: Needs-Related Payments has a limit of $1000.00 per participant, per program year, per funding source for WIOA Adult participants and for participants of other Employ Milwaukee-administered programs that have been authorized to provide needs-related payments by the Chief Financial Officer, Director of Finance, or authorized fiscal designee. WIOA Dislocated Worker participants are limited to receiving payments that do not exceed the greater of the weekly UI benefit rate resulting from the qualifying dislocation or the federal poverty line at the time of the qualifying dislocation, in accordance with Wisconsin WIOA Titles I-A and I-B Policy and Procedure Manual, Section 8.6.5.2.

3. Exceptions

An exception to Employ Milwaukee's supportive services limitations will be considered when provided with a justification statement accompanying the voucher packet. When reviewing requests for exceptions, Employ Milwaukee will consider reasonableness as defined by 2 CFR § 200.404: "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost."

A request for an exception to an Employ Milwaukee supportive services limitation must be made as outlined in the Procedures section below.

For Non-WIOA programs, grant budgets may supersede the limitations identified in this section.

IV. PROCEDURES

A. PROGRAM STAFF ACTIVITIES

1. Request Requirements

Approval for payment of supportive services is required. Requests for and authorization of supportive services can be made utilizing Employ Milwaukee's vouchering system and/or submitted as an expense in the monthly invoicing that occurs from program and a contracted service provider to EMI to ensure proper obligation and tracking of funds.

Program staff should ensure and complete and document all required predecessors outlined in this policy prior to submitting a voucher for supportive services to Employ Milwaukee. The voucher packet may include the following:

- Voucher
- Supportive Service Voucher Documentation Checklist
- Supportive Documentation Relevant to the Request
- Supportive Services Justification Form

Documentation of the cost for a participant's needs-related payment must be documented in the participant's file.

A voucher packet that includes a request for an exception to an Employ Milwaukee supportive services limitation must be provided to the Employ Milwaukee Program Specialist for preliminary approval. The Employ Milwaukee Program Specialist will consider the reasonableness of the request and will submit to an Employ Milwaukee Exception Approver if it has been preliminarily approved. Once Employ Milwaukee has granted an exception to the supportive services limitation and provided signatory approval, the voucher may be completed and processed as usual.

2. Post-Approval Documentation Requirements

Documentation verifying attendance at employment, training, or other allowable WIOA activity that requires supportive services is mandatory and will be tracked by the Program staff. Program staff will determine whether the participant has met the program's attendance requirements. Training providers receiving funds must perform timekeeping and participant activity tracking duties. Participant Expense Reimbursement Request Forms must be completed and submitted to EMI within 15 days after the end of the claim month, along with childcare logs, mileage logs and/or original receipts. Lack of timely submission may result in denial of the claim. Documentation of the actual transaction of a needs-related payment must be documented in the participant's file.

Program staff shall periodically review the need for, and the receipt of, supportive services. Individuals receiving supportive services must jointly update their IEP with their Program staff in accordance with WDA 2 IEP/ISS procedures, at which time changes in supportive service needs must be reflected and documented.

B. PAYMENT METHOD

Payment of supportive services is generally made directly to the vendor providing the services; however, Program staff may authorize payments directly to participants on a case-by-case basis with appropriate documentation. Supportive service providers will be reimbursed for previously approved supportive service payments and invoices upon compliance with the above post-approval documentation requirements.

C. Quality Assurance

Use of supportive services is monitored by Employ Milwaukee during annual monitoring and desk reviews. Proper substantiation of need, other resources sought, how the service ties directly to participation in a grant/WIOA activity, and documentation of the services must be maintained in the participant's electronic and paper records.

V. ACTION REQUIRED

WIOA Title I-B Service Providers in WDA 2 must share this policy with Program staff and other WIOA staff immediately. All supportive services requests following this policy's effective date must meet the local requirements and follow prescribed procedures described herein. All participants currently receiving supportive services must have their need for the supportive services reevaluated by their Program staff at the time of their next IEP update.

RECISSIONS:

EMPLOY MILWAUKEE WIOA POLICY 17-02: SUPPORTIVE SERVICES, EFF. APRIL 1, 2018
EMPLOY MILWAUKEE WIOA POLICY 17-02: SUPPORTIVE SERVICES, Change 1, EFF. January 1, 2019
EMPLOY MILWAUKEE WIOA POLICY 17-02: SUPPORTIVE SERVICES, Change 2, EFF. August 26, 2021
EMPLOY MILWAUKEE WIOA POLICY 17-02: SUPPORTIVE SERVIES, Change 3, EFF. August 25, 2022
EMPLOY MILWAUKEE WIOA POLICY 17-02: SUPPORTIVE SERVIES, Change 4, EFF. March 1, 2023

BOARD APPROVAL DATE: XXXXXXX Board of Directors Executive Committee

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EMPLOY MILWAUKEE POLICY: POLICY 17-03, Change 2

SUBJECT: WIOA YOUTH INCENTIVE POLICY

ISSUANCE DATE: 12/3/2020
EFFECTIVE DATE: 08/25/22
REVIEWED DATE: 07/01/24

POLICY SCOPE
☒Employ Milwaukee Agency
☐WIOA WDA 2 System
☒WIOA Title I-B Program(s)
☒Adult Program
☒Dislocated Worker Program
☐Youth Program
☐Non-WIOA Programs
☐Re Entry Programs

REFERENCES:

- 20 CFR 681.640
- 2 CFR Parts 200 and 2900United States Department of Labor Training and Employment Guidance Letter (TEGL) WIOA 21-16
- 81 FR 56186 and TEGL 21-19, p. 10
- Wisconsin WIOA Titles I-A and I-B Policy and Procedure Manual Chapter 10.6, Rev. September 4, 2018 Wisconsin Workforce Innovation and Opportunity Act (WIOA) Policy Update 16-01: Youth Incentive Awards Payment Policy

I. BACKGROUND

WIOA permits incentive payments to participants of the WIOA Title I-B Youth Program for “recognition and achievement directly tied to training activities and work experiences” (20 CFR 681.640). Incentives must comply with the Cost Principles in 2 CFR Part 200.

II. PURPOSE

Employ Milwaukee WIOA Policy 17-03: Youth Incentive Policy outlines the policy and procedures that govern the use of incentives in Workforce Development Area (WDA) 2’s WIOA Title I-B Youth Program.

III. POLICY

A. REQUIRED PREDECESSORS

Employ Milwaukee offers reasonable incentives to youth participants in recognition for achievement in their WIOA Title I-B Youth Program training, education, and work experiences. For the purposes of this policy, the term “incentive award payment” shall mean a reward intended to recognize the achievement of a training activity or work experience, which can help motivate a youth to set and then achieve a training activity or work experience goal.

The justification for awarding incentives must be tied to the goals in the youth’s WIOA Individual Service Strategy (ISS) and outlined in writing before the commencement of the program. Incentive award payments shall be made in a uniform and consistent manner that ensures all participants receive equal rewards for equal achievement.

B. LIMITATIONS

All incentive award payments are subject to the availability of WIOA funds and are not an entitlement. Employ Milwaukee may suspend or withdraw authorization for incentive award payments at any time and at its sole discretion.

Youth incentive award payments are limited to a maximum amount of $500 per eligible youth per program year and are to be processed through a Youth Incentive Form and tracked in Employ Milwaukee's ETO System and DWD's ASSET System.

C. ALLOWABLE ACTIVITIES

Goals and/or training outcomes eligible for an incentive must be linked to an achievement directly tied to training, education, or work experience as stated in the clients' Individualized Service Strategy (ISS) and documented in accordance with applicable WIOA regulations. Participants may not receive multiple incentive payments for the same activity.

EMI may use WIOA funds for incentive payments to in-school youth (ISY) and out-of-school youth (OSY) participants to recognize achievement of program milestones directly tied to work experience, education, or training. Program milestones include but are not limited to:

- attaining a credential
- achieving a certain grade point average
- graduating from secondary school or an equivalent program
- completing a work experience
- entering unsubsidized employment
- being accepted into a post-secondary school, and
- showing improvements marked by testing

Attachment A clearly identifies the types of program milestones that qualify for incentive payments and award amount(s) and specifies any limitations.

IV. PROCEDURES

A. DOCUMENTATION OF JUSTIFICATION AND RECEIPT

Incentives are available to each WIOA eligible youth participant based on need documented in the participant's ISS. WIOA Title I service providers shall maintain required documentation detailing the distribution and management of awards. All incentives are taxable at the full amount of the award and subject to withholding in accordance with Internal Revenue Service (IRS) regulations.

Employ Milwaukee shall require all WIOA service providers and grantees receiving funds from a grant or contract administered by Employ Milwaukee to comply with this policy and applicable procedures. At a minimum, service providers shall:

1. Document the need for the incentive and justify issuance of the award in the participant's ISS and in the ASSET system (customer notes).
2. Request the incentive by submitting a Youth Incentive Form to Employ Milwaukee. If the incentive request is electronic, the career planner shall attach the approval email to the form to substantiate the approved request in the participant's file.
3. Maintain all records relating to the incentive, including documentation substantiating the achievement meriting an incentive and an original signature on a receipt form to verify the client received the award, in the participant's paper file.

B. PROCUREMENT

The procurement of non-cash incentives must follow standard procurement procedures as stipulated in 2 CFR §200.318 - 320.

C. QUALITY ASSURANCE

Each service provider must remain aware of all applicable regulations and monitor personnel and client activities to ensure compliance. Employ Milwaukee shall review service provider compliance with this policy during monitoring.

V. ACTION REQUIRED

- WIOA Title I-B Service Providers in WDA 2 must share this policy with Career Planners and other WIOA staff immediately.
- All incentive payments made following this policy's effective date must meet the local requirements and follow prescribed procedures described herein.
- Posting of this Policy to the Employ Milwaukee website for open access to all personnel.

RECISSIONS: Employ Milwaukee WIOA Youth Incentive Policy, Eff. March 15, 2018
Change 1, eff. 12/03/20
Attachment A added 08.25.22

BOARD APPROVAL DATE: 8/25/22

Attachment A - Allowable Incentive Payments
Levels: 1-$25, 2-$50, 3-$75, 4-$100
Please refer to the WIOA Policy & Procedure Manual, Chapter 10.6 - Youth Incentive Payments

Type of Milestone	Notes on Conditions when Allowable	Associated Service(s)	Example Documentation	Incentive Payment	Where does this align with program? Enrollment, Program Element, Partner Program Participation, or Follow-Up	Guidance/How/When	Performance Indicator Impacted
1. Attain High School Diploma	Allowable	• Non WIOA Funded Secondary Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of diploma or transcript showing graduation	4	• Program Element • Partner Program Participation	After receipt of documentation supporting completion of High School	**CAR & MSG**
2. Attain GED/HSED	Allowable	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of GED/HSED or transcript showing graduation	4	• Program Element • Partner Program Participation	After receipt of documentation supporting attainment of GED/HSED	**CAR & MSG**
3. Pass a Component of the GED Test	Allowable	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of official document showing passing score	2	• Program Element • Partner Program Participation	After receipt of satisfactorily completed section of GED	**CAR & MSG**
4. Achieve a "Likely to Pass" Score on a GED Practice Test	Allowable	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention	Copy of practice test results	1	• Program Element • Partner Program Participation	After receipt of Satisfactory progress report	**CAR & MSG**
5. Return to Secondary School	Allowable for out-of-school youth within compulsory attendance age. •Not allowable for in-school youth.	Non WIOA Funded Secondary Education	Copy of official document from the secondary school showing the participant is enrolled in and attending school	3	Partner Program Participation	Enrollment/starting secondary education	**CAR & MSG**
6. Secondary School Attendance	Allowable if out-of-school youth within compulsory attendance age returns to school and remains. Local WDBs may set timeframe - semester, school year, etc. •Not allowable for in-school youth.	Non WIOA Funded Secondary Education	Copy of report card or other official document from the secondary school showing participant's school attendance	3	Partner Program Participation	After receipt of report card	**CAR & MSG**
7. Achieve Post-Secondary Certificate or Degree	Allowable	• Occupational Skill Training • Education Offered Concurrently with Workforce Preparation Activities • Non WIOA Funded Post-Secondary Education • Apprenticeship	Copy of diploma/certificate or transcript	4	• Program Element • Partner Program Participation	After receipt of certificate or degree	**CAR & MSG**
8. Application to Post-Secondary School	Allowable. Post-secondary training or education does not have to be started or completed, but must be planned.	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of letter confirming application or confirming acceptance/denial of admission	1	Program Element	After receipt of letter	**CAR & MSG**
9. Completion of FAFSA (Free Application for Federal Student Aid) or other financial aid application	Allowable if post-secondary education or training is planned; education or training does not have to be started or completed.	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of notification of receipt or submission	1	Program Element	After receipt of submission	**Post Secondary**
10. Enrollment in Post-Secondary School	Allowable. Post-secondary training or education does not have to be started or completed, but must be planned.	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of course schedule	2	Program Element	After enrollment completed	**Post Secondary**
11. Completing a Résumé	Allowable	• Work Experience: Internship • Work Experience: School Year Employment • Work Experience: Summer Employment Opportunities	Copy of completed résumé or ASSET WIOA Title III proof of completion	1	• Program Element	After service completed and copy received	**Employment**
12. Completing a Job Application	Allowable	• Work Experience: Internship • Work Experience: School Year Employment • Work Experience: Summer Employment Opportunities	Copy of notification from employer of application receipt or ASSET WIOA Title III proof of completion	1	• Program Element	After receipt of employer notification/proof of completion	**Employment**
13. Completing an Informational Interview	Allowable	Career Awareness, Exploration, and Counseling	Copy of documentation from employer or company confirming interview completion	1	Program Element	After interview receipt received	**Enrollment**
14. Completing Job Shadow	Allowable	Work Experience: Job Shadowing	Copy of letter on company letterhead regarding the participant's completion of a job shadow activity.	1	Program Element	After Program Element completed and verified by employer	**Enrollment**
15. Completing objective assessment	Allowable	Career Awareness, Exploration, and Counseling	Copy of completed assessments	2	Program Element	After completion of assessment	**Enrollment**
16. Obtaining Unsubsidized Employment	Allowable	Any service that leads to the participant obtaining unsubsidized employment during the period of participation	Pay stub(s) or letter of hire	3	Program Element	After receipt of pay stub	**Employment**
17. Retaining Unsubsidized Employment	Allowable- 2nd Quarter after Exit	Any service that leads to the participant retaining unsubsidized employment during the period of participation	Pay stub(s)	3	Follow-Up	After receipt of pay stub	**Qtr 2 Retention**
18. Developing a Resource Plan for Addressing Barriers	Allowable if the plan addresses barriers to training or employment, related to supportive services (e.g., childcare, transportation, etc.)	Any training, education, or work experience	Copy of plan	1	Program Element	Copy of signed Individual Service Strategy Identifying program elements addressing barriers.	**Supportive Services**
19. Completing Community Service/Volunteer Hours	Allowable. Local WDBs may specify that community service cannot be court ordered or required by school.	• Work Experience: Internship • Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of letter on company letterhead that confirms the participant's completion of a community service/volunteer activity	2	• Program Element	After receipt of confirmation letter	**Work Experience**

20. Entrepreneurial Training or Planning	Allowable if business ownership is a goal identified on the participant's ISS	Entrepreneurial Skills Training	Completed business plan or similar achievement produced during entrepreneurial training.	2	Program Element	Copy of Business Plan developed during Entrepreneurial Skills Training	**Entrepreneurial**
21. Basic Certifications	Allowable if the certification is required for a training or work experience service. This includes CPR/First Aid, OSHA 10, Job Safety Training.	Any training or work experience	Copy of certification with case notes/ISS explaining what requirement the certification fulfills	1	Program Element	After receipt of certification along with signed ISS identifying the requirement	**MSG**
22. Achievement of National Career Readiness Certificate (NCRC) at bronze level or higher	Allowable if tied to work experience	Any work experience	Copy of NCRC certificate or ASSET WIOA Title III proof of completion	2	Program Element	After receipt of the certificate	**CAR**
23. Study Skills Improvement	Allowable if tied to an education or training service	Tutoring, Study Skills Training, Dropout Prevention	Pre- and post-tests showing improved study skills or other documentation showing measurable improvement	2	Program Element	After receipt of pre and post test or report card showing measurable improvement	**MSG**
24. Apprenticeship Achievements	Allowable for attaining an apprenticeship milestones- completing a year or the entire apprenticeship	Work Experience: Pre-apprenticeship Programs	Copy of journeyman card or other official documentation showing achievement of registered apprenticeship milestones; for Youth Apprenticeship participants, proof of registration as a Youth Apprentice or the Youth Apprenticeship completion certificate (Certificate of Occupational Proficiency)	4	Program Element	After receipt of official documentation	**CAR/MSG**
25. Achieve a Basic Skills Level Increase	Allowable if a training service occurred. This does not require being basic skills deficient. See column G for allowable guidance.	• Alternative Secondary School or Dropout Recovery Services • Non WIOA Funded Secondary Education • Adult Basic Education • Tutoring, Study Skills Training, Dropout Prevention • Occupational Skill Training	Copies of pre- and post-tests	2	• Program Element • Partner Program Participation	Basic skill progression of at least 1 National Reporting System (NRS) level	**MSG**
26. Completing a Work Experience	Allowable	Work Experience: Employment Opportunity Work Experience: On-th-Job Training Work Experience: Pre-apprenticeship Programs	Copy of letter on company letterhead regarding the participant's completion of the work experience.	4	Program Element	After receipt of employer notification/proof of completion	**Work Experience**

EMPLOY MILWAUKEE POLICY

POLICY SCOPE
☒EMPLOY MILWAUKEE AGENCY
☒WIOA WDA 2 SYSTEM
☒WIOA TITLE I-B PROGRAM(S)
- ☒ ADULT PROGRAM
- ☒ DISLOCATED WORKER PROGRAM
- ☒ YOUTH PROGRAM

☒ NON-WIOA PROGRAMS
☒ RE ENTRY PROGRAMS

POLICY: POLICY 21.01, CHANGE 2

SUBJECT: Child Protection

ISSUANCE DATE: 02.25.21
EFFECTIVE DATE: 08.25.22
REVIEWED DATE:

REFERENCES:
- WI Chap 48
- United Way Policy of Protecting Children July 1, 2011
- A to Z Youth Center Child Abuse Prevention Policy

I. BACKGROUND
Employ Milwaukee, Inc. (EMI) is committed to protecting the safety of its employees and program participants. Employ Milwaukee encounters numerous youths throughout its' programs, from In School and Out of School Youth to the Summer Earn and Learn program. It has become imperative that we set forth a Child Protection Policy.

II. PURPOSE
The purpose of this policy is to empower staff members and community partners to prevent, recognize, and react responsibly about all forms of child abuse and act as mandated reporters. It is the expectation that EMI's programs take place in safe environments that foster healthy relationship building between adults and youth and between youth and youth. All youth and their parents or caregivers, including EMI staff and board members must be confident that a positive environment exists.

III. POLICY
A. To reduce the risk and foster a positive environment for youth, EMI:
1. Screens and selects EMI employees through rigorous process. All employee and applicants complete the following prior to working with youth:
    - i. Professional Reference Checks
    - ii. Criminal Background Check
    - iii. Interview – conducted in person whenever possible
2. Fosters positive youth development that serve as protective factors for youth. In promoting and ensuring such positive interactions, EMI identifies behaviors that fall into the categories of appropriate and inappropriate/harmful. While no list can be all inclusive, the following guidelines are provided to ensure positive and appropriate interactions among youth and between staff set general behavioral expectations.
    - i. Verbal Communication

1. Appropriate: praise; positive reinforcement for good work or behavior.
2. Inappropriate/harmful: sexually provocative or degrading comments or put downs; risqué jokes; or use of obscene language.

ii. Physical Behavior
1. Appropriate: pats on the back or shoulder or high fives. Note that the use of any physical contact should be used with discretion.
2. Inappropriate/harmful: patting the buttocks; intimate/romantic/sexual contact; corporal punishment (involving physical contact or inflicting pain or discomfort); or involving youth in any pornographic activities.

iii. Additional Interaction Guidelines (This is not an all-inclusive list of appropriate and inappropriate actions.)
1. EMI promotes activities that help youth develop socially, emotionally, and cognitively.
2. Adults are encouraged to help safeguard youth from all types of inappropriate situations.
3. The youth must also be clearly instructed on how to promote positive interactions and what constitutes inappropriate or harmful interactions.
4. EMI requires that, whenever possible, more than one adult is present with one or more youth. The policy discourages one-on-one interactions.
5. In the event that one of the two adults temporarily leaves a room in which there are youth, the door must be fully open and, when possible, another EMI screened adult will be made available.
6. In the case of an organized activity or fieldtrip, two or more adults will be required for chaperoning youth and ratio of adult to youth will be at least 1:10. Additional adult supervision may be expected based on the activity, ages of youth, and the level of risk of the activity. Off-site adult supervision is enforced with an assigned staff coordinator.

iv. EMI requires that two or more youth will not be left without adult supervision. This helps to reduce the risk of unsupervised youth emotionally (bullying), physically, or sexually abusing other youth.

3. Ensure safe environments
   i. Monitor behavior. Through formal and informal supervision EMI staff prevent, recognize, and respond to inappropriate and harmful behaviors, document concerns, and reinforce appropriate behaviors.
   ii. Encourage staff to engage in ongoing, active interaction with youth to ensure higher level of youth supervision and monitoring.
   iii. Conduct periodic, unscheduled observation of these interactions as a quality control measure. When warranted, unusual, or questionable behaviors occur, there will be a review which will be recorded.
   iv. Consider the location and time of day of each activity
   v. Uses spaces that are open and visible to multiple people, with no concealment, and are well-lit.
   vi. Allow for privacy, when appropriate (e.g. toileting, showering, changing clothes etc.)
   vii. Secure areas not used for programming to prevent youth from being isolated.
   viii. Keep computers in an open lab area.

1. Staff will closely monitor youth's use of the Internet.
2. Youth are:
    a. instructed on not sharing personal information with strangers, posting on websites, and cautioned about the use of social networking.
    b. required to advise Employ Milwaukee staff if he or she receives emails or messages that are sexual in nature.
    c. Required to sign an agreement that they will comply with all Internet safety guidelines established by Employ Milwaukee.

ix. Conduct academic assistance onsite at the partner agency unless authorized by the (partner) agency's Program Director.

x. Prohibit the transportation of any client. Details are provided in the Employ Milwaukee Employee Handbook.

B. Responding to Inappropriate Behavior, Breaches in Policy, and Allegations and Suspicions of Child Abuse.

1. Any time EMI staff have reasonable cause to suspect that a child seen in the course of their professional duties has been threatened with or is being abused or neglected shall report their suspicion to the local child protective services entity or law enforcement in cooperation with their supervisor.
2. Staff will act immediately to address imminent, clear and present dangers to the safety and well-being of persons served and themselves.
3. Reports of inappropriate/harmful behaviors, regardless of the severity, must be made as soon as it is safe to do so by the staff who first learn of the alleged abuse to Employ Milwaukee Complaint Coordinator and their supervisor. In non-emergency situations, reports are made to EMI prior to reporting to authorities. Reports are confidential and need to include the nature and extent of the abuse, the alleged perpetrator, and other relevant information including:

i. Alleged perpetrator
    1. Names, phone numbers, and address
    2. Current location including potential dangers in the environment (i.e. weapons, animals)
    3. Current access to youth
    4. Relationship to youth
    5. Abuser's current mental, emotional or physical state if known

ii. Youth information
    1. Name, age, and address of the youth
    2. Current location including potential dangers in the environment (i.e. weapons, animals)
    3. Specific allegations including description of injuries when applicable
    4. Current condition of the youth (i.e.: youth is alone, in need of medical treatment)

iii. Other
    1. Actions already taken by you or other professionals
    2. Reporting person's name, phone numbers, and address

        3. Names, phone numbers, and addresses of parents and other caregivers (if not the alleged perpetrator)
        4. Names, phone numbers, and addresses of witnesses
    4. EMI representatives do not investigate nor make a determination as to whether or not abuse or neglect has occurred.
    5. If an allegation appears to have reasonable cause:
        i. A summary will be submitted to the EMI CEO
        ii. A formal report will be completed by Employ Milwaukee, who is professionally and legally accountable for ensuring that all cases of abuse are reported to the proper authorities to Child Protective Services or local law enforcement.
    6. Confidentiality shall be maintained throughout the process.

C. Responses to Cases of Child of Abuse - An allegation does not equate to guilt. However, Employ Milwaukee must take steps to protect the youth in its care.
    1. If the alleged offender is an employee, they will be placed on suspension immediately following the report of the case to external authorities. Disciplinary procedures up to and including termination may be applied. See the Employee Handbook for disciplinary and appeal details.
    2. The youth and their family may be referred to
        i. Social and emotional support services including but not limited to:
            1. Prevent Child Abuse America, 1-312-663-3520, www.preventchildabuse.org
            2. Childhelp USA® National Child Abuse Hotline, 1-800-422-4453, www.childhelpusa.org
            3. U.S. Department of Health & Human Services, 1-800-394-3366, http://nccanch.acf.hhs.gov
        ii. Restorative justice support such as:
            1. Wisconsin Community Services, Inc. at 414-290-0400
            2. Marquette University Law School at 414-288-7090
            3. Community Conferencing Program at 414-278-4644

D. Employ Milwaukee staff are required to know the policies and procedures for reporting suspected abuse, including to whom and in what format reports are made. Training is provided during staff orientation and annually.

IV. ACTION REQUIRED

- Signed acknowledgement form for each employee.
- Distribution of this policy to all Employ Milwaukee staff.
- Posting of this Policy to the Employ Milwaukee website for open access to all personnel

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RECISSIONS: Policy 21.01, CHANGE 1, EFF. 02.25.21
BOARD APPROVAL DATE:

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