Expense and Accrual Reporting

**PURPOSE:** To document the Office of Workforce Opportunity (OWO) policies and procedures for developing and submitting Expense and Accrual Reports to the Department of Labor.

**POLICY:** It is the policy of the OWO to comply with US Department of Labor (US DOL) Employment and Training Administrations regulation 29 CFR 97 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Financial Reporting; and OMB Circular CFR 200.97, 200.327 A-102 Grants and Cooperative Agreements with State and Local Governments.

**PROCESS PROCEDURES:**

Definition of Accruals: Per CFR 97.3 guidance for sub-recipients of federal funds, accrued expenditures are defined as the charges incurred by the grantee during a given period requiring the provision of funds for-- (1) Goods and other tangible property received; (2) Services performed by employees, contractors, sub-recipients, and other payees; and (3) Other amounts becoming owed under programs for which current services have been provided.

These expenses are recorded on the OWO Federal Grant Tracking Spreadsheet at the end of each quarter, along with subcontractor reported accrued expenses.

The expenses could include but are not limited to: training already incurred and invoiced, accrued payroll expenses based on actual time performed, invoices for activities and supplies received that have yet to be paid, accounts payables, and contracts or service agreements that have been provided but have not yet been invoiced such as NH DoIT, NHRS and Accrued Audit and Accrued Indirect Costs.

Steps for recording and reporting accruals:

1. OWO primary accrual at the end of each quarter is salaries and benefits, this is calculated from the OWO_PR Dist.xls for the period. The payroll days in the reporting quarter pay period are calculated on the spreadsheet and that amount is recorded as a payroll accrual for 9130 reporting purposes on the tracking sheet, and then after the 9130 is submitted that amount is reversed on the tracking sheet (with a positive of the same amount – and labeled reverse accrued payroll).

2. OWO prepares accrued expenses for administrative expenses as well on the accrual tab in the OWO_PR Dist.xls sheet – based on the % allocation for the payroll period. The accrued expenses reported on the NH First System DTR, or expenses not yet posted to the system DTR, or 1/12 of the budgeted NHRS, NH DoIT expenses are reported on the tracking sheet for the 9130 and reversed as is the payroll accrual above.

3. Program expenditures are reported as accruals on the Federal Grant Tracking sheet if they have not posted to the NH First DTR, and Program reported Accruals are reported as accruals on the
Expense and Accrual Reporting

Federal Grant Tracking sheet. This information feeds into the local amounts which are reported on the 9130. The program reported accruals are reversed, however the unposted invoices remain on the accrual portion of the tracking sheet until they are posted and then they are moved up above and drawn (usually the following months draw).

4. The accrual documentation from the tracking sheet is attached to the 9130 printout for each award.
**ALLOCATION POLICY**

**PURPOSE:** To transmit the Office of Workforce Opportunity’s (OWO) policies and procedures for funding allocation for Title I programs.

**BACKGROUND:**

The US Department of Labor awards states annual allocations by formula for Title I programs – Adult, Dislocated Worker, and Youth, and the states, in turn, distribute by formula the funding to the State contractors for the three funding sources for execution of employment and training services.

**POLICY:** The Office of Workforce Opportunity will distribute the local training funds to established contractors of Title I services based on the funding provided by the annual Notice of Obligation (NOO). OWO will maintain at the state level the training funds necessary for shared programs costs (i.e. PACIA, E-Teams).

When fully funded, WIOA Dislocated Worker grant funds are distributed as follows:

- 60% to local workforce areas (no less)
- 25% for Rapid Response activities (up to)
- 15% for statewide activities

In addition, for youth programs, a minimum of 75% of all funds must be expended for Out-of-School Youth; and a minimum of 20% of youth contractor funds for work-based learning.

Contractors are required to offer summer youth employment opportunities that link academic and occupational learning as part of the menu of services required by WIOA. The summer youth employment activity is not a stand-alone program. WIOA Youth contractors must integrate a youth’s participation in summer employment into a comprehensive strategy for adding the youth’s employment and training needs. Youth participating in any WIOA funded element must be provided with a minimum of twelve months of follow-up.

When a youth is enrolled as an out-of-school youth, he/she maintains that designation regardless of any new enrollment in education, until the youth is exited from the WIOA participation.
PROCEDURES:

- Allowable WIOA Costs and Expenditures: In general, to be an allowable WIOA expenditure, a cost must meet the following principles:
  - Be necessary and reasonable for the performance of the award
  - Be allocable to the grant
  - Be authorized and not prohibited under federal, state or local laws or regulations
  - Receive consistent treatment by the sub-recipient
  - Not be used to meet federal matching
  - Be adequately documented
  - Conform to federal Employment and Training Administration grant exclusions and limitations.

- Expenditures of WIOA funds are allowable only for those activities permitted by the WIOA guidelines or federal regulations.

- Title I Contractors must have system for tracking accrual and actual expenditures against the annual line-item budget approved by OWO for each year covered within this agreement.
- Title I Contractors do not have authority to expend funds beyond those that are allocated for each Program Year unless a contract modification permits such action.
- Title I Contractors do not have authority to roll-over funds from one program year into another, unless otherwise approved by OWO through a written modification of this agreement.
- Title I Contractors Administrative funds shall not exceed 10% of expenditures. Administrative Costs are those costs associated with performing the activities or functions that are not related to the direct provision of WIOA services.
  - Accounting, financial, case management, budget activities, procurement, personnel, payroll, property management, audit, and general legal services functions are administrative in nature, as are coordinating the resolution of findings arising from audits, reviews, investigations, an incident reports and developing systems and procedures, including information systems, required for those administrative functions.
  - Oversight and monitoring activities are classified depending on whether the activity being monitored is administrative or programmatic in nature.
  - The costs of supplies and equipment used for administrative functions or activities and the cost of staff that perform and/or supervise administrative functions or activities are considered administrative costs.

- The US Department of Labor, Employment and Training Administration, requires all grantees to report all financial transactions on a full accrual basis. Accrued expenditures means the charges incurred by the grantee during a given period requiring the provision of funds for 1) goods and other tangible property received; 2) services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and 3) other amounting becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit amounts. In general
total accrued expenditures are costs incurred for goods and services regardless of whether the payment has been made.

- For Title I Youth programs, a minimum of 75% of all funds must be expended for Out-of-School Youth; and a minimum of 20% of youth contractor funds for work-based learning. Contractors are required to offer summer youth employment opportunities that link academic and occupational learning as part of the menu of services required by WIOA. The summer youth employment activity is not a stand-alone program. WIOA Youth contractors must integrate a youth’s participation in summer employment into a comprehensive strategy for adding the youth’s employment and training needs. Youth participating in any WIOA funded element must be provided with a minimum of twelve months of follow-up. When a youth is enrolled as an out-of-school youth, he/she maintains that designation regardless of any new enrollment in education, until the youth is exited from the WIOA participation.

**ACTION:** All staff must be knowledgeable of the contents of this policy.
NH Nondiscrimination Plan

Appendix I. Assurances
ASSURANCES

Background:


Policy:

38.25 requires the provision of written assurances. For all NH Works partners utilizing WIOA funds, each NH Work partner must include the following assurance:

"As a condition to the award of financial assistance from the Department of Labor under Title I of WIOA, the grant applicant assures that it has the ability to comply with the nondiscrimination and equal opportunity provisions of the following laws and will remain in compliance for the duration of the award of federal financial assistance:

(A) Section 188 of the Workforce Innovation and Opportunity Act (WIOA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I- financially assisted program or activity;

(B) Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;

(C) Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;

(D) The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and
(E) Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.

As a recipient of WIOA Title I financial assistance, all funded agencies will comply with 29 CFR part 38 and all other regulations implementing the laws listed above."

The assurance is considered incorporated by operation of law in the grant, cooperative agreements, contracts, MOU’s or other arrangement whereby Federal financial assistance under Title I of WIOA is made available, whether it is explicitly incorporated in such document and whether there is a written agreement between the Department and the recipient, between the Department and the Governor, between the Governor and the recipient, or between recipients. The assurance also may be incorporated in such grants, cooperative agreements, contracts, or other arrangements by reference.

**Implementation:**

The above assurance needs to be added to all NH Works Partner websites, Plans, Request for Proposals, grant applications, Memorandum of Understanding, Contracts, Agreements, internal and external handbooks written notices, recruitment and orientation materials that have been developed to serve WIOA funded programs, client, and personnel.
Dear WIOA Contractor:

Within the WIOA legislation, there are specific EO Requirements. One of those requirements is that the EO assurances be included within all contracts, MOU’s, agreements, etc. pertaining to WIOA funds. Please accept this notification that this is an addition to your existing contract or MOU. Furthermore, the following assurance should replace your existing EO assurance within any contracts, agreements, MOU’s that are developed on behalf of WIOA funds.

- Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I- financially assisted program or activity;
- Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;
- Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
- The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and
- Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs
- Comply with 29 CFR part 38 and all other regulations implementing the laws listed above.

If you have any questions, please let me know.

Thanks.

Sincerely,

Bonnie St. Jean for
Jacqueline Heuser
WIOA Director
Division of Economic Development/Office of Workforce Opportunity
Department of Business and Economic Affairs
State of New Hampshire
603-271-0337 (O) 603-419-9900 (C)
nheconomy.com // nhworks.org
NH Division of Economic Development (DED)  
Department of Business and Economic Affairs (DBEA)  
Office of Workforce Opportunity (OWO)  

Eligible Training Provider Application  

Section D: WIOA ASSURANCES AND CERTIFICATIONS  

The contractor assures and certifies that they will comply with:  

1. **WIOA Statute:** is incorporated herein as if fully written.  

2. **WIOA Regulations:** is incorporated herein as if fully written.  


   In addition, all procurement contracts and other transactions must be conducted only on a cost reimbursement basis. No provision for profit is allowed. A modified cost reimbursement process, which allows for regular estimated payments, is permitted as long as a reconciliation of expenses and cash drawn is conducted no less frequently than quarterly.  

4. **WIOA State Policy** - All the terms and conditions of its contract with DED and the State of New Hampshire Unified Plan as said plan applies to the program services provided by the sub-recipient/contractor are by this reference incorporated herein as if fully written.  

   Further the sub-recipient/contractor shall abide by and follow the directions of the WIOA Policy and Procedures developed by DED as issued and/or all subsequent WIOA Policy and Procedure revisions and modifications thereto.  

   Hereinafter, the term "WIA/WIOA Policy" is inclusive of the contract, plan and policies and procedures previously mentioned, unless otherwise specified.  

5. **Conflict** - In the event that a term or condition of this contract is incompatible with WIOA authorizing legislation, applicable Federal Regulations, and State Policy, then the terms of WIOA shall supersede that term or condition and govern the performance of the parties under that part.  

6. **Amendments** - The sub-recipient/contractor further assures and certifies that if the Federal Regulations or State Policy is amended, it shall comply with same or notify DED in
writing within 15 days after promulgation of the amendments that it cannot so comply, so that DED may take such action as it deems necessary.

It is the responsibility of DED to notify the sub-recipient/contractor in writing of any proposed or promulgated amendments of the Act, Federal Regulations, or State Policy to allow the sub-recipient/contractor a reasonable time to effect compliance.

7. Other Applicable Statutes - The sub-recipient/contractor shall comply with the provisions of:

- 29 CFR part 38 Nondiscrimination and Equal Opportunity Provisions of the Workforce Innovation and Opportunity Act and all other regulations implementing the laws below
- Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I-financially assisted program or activity
- OMB “Super Circular” Audits of States, Local Governments and Non-Profit Organizations
- Hatch Act (5 U.S.C. Subsection 1501 -1508 and 7324-7328) which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds
- Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 as amended (P.L. 91-616)
- Section 504 of the Rehabilitation Act of 1973 as amended (29 U.S.C. Section 794, 29 CFR Part 32), which prohibits discrimination against qualified individuals with disabilities
- Title IX of the Education Amendments Act of 1972, as amended (20 U.S.C. Subsection 1681-1683, and 1685 and 1686), which prohibits discrimination on the basis of sex in educational programs
- The Age Discrimination Act of 1975 as amended (42 U.S.C. Section 101-61 07), which prohibits discrimination on the basis of age
- Title VI of the Civil Rights Act of 1964 as amended (P.L. 88-352 / 29 CFR Part 31), which prohibits discrimination on the bases of race, color and national origin
- Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255) as amended
- Davis-Bacon Act (40 U.S.C. Subsection 276a to 276a-7) regarding labor standards for federally assisted construction sub-agreements
- Contract Work Hours and Safety Standards Act (40 U.S.C. Subsections 327-333) regarding labor standards for federally assisted construction sub-agreements
• Occupational Safety and Health Act, including State and Federal law which are applicable to similarly employed employees of the same employer who are not participants in programs under WIA/WIOA.
• Implementation of the Priority of Service provisions of the Jobs For Veterans Act (73 fed. Reg. 78132)

8. Political Activities - The sub-recipient/contractor shall not provide financial assistance for any program under this Act, which involves the following political activities:
• No participant may engage in any political activities during hours for which the participant is paid with funds under the Act.
• No participant may, at any time engage in any political activities in which such participant represents himself/herself as a spokesperson of any program under this Act.
• No participant may be employed or out stationed in the Office of a member of Congress, of a state or local legislator or on any staff of a legislative committee.
• No participant may be employed or out stationed in the immediate office of any chief-elected executive official (or officials, if the office of chief executive is shared by more than one person) of the State or unit of general local government, except that:
  - Sub-recipient/contractors in rural areas may employ participants in such positions provided that documentation is presented to and approved by DED which makes clear that such positions are non-political; and
  - Where positions are technically in such office, but are actually program activities not in any way involved in political functions, documentation attesting to the non-political nature of the position is to be provided to DED for approval prior to enrollment of participants in such positions.

• Sub-recipient/contractors shall develop safeguards to ensure that participants placed in these positions are not involved in political activities.

9. Nepotism - No individual may be placed in a WIOA employment activity if a member of his/her immediate family is engaged in an administrative capacity for the employment agency.

To the extent that an applicable State or local legal requirement regarding nepotism is more restrictive than this provision, such State or local requirement shall be followed.

“Administrative capacity” includes those persons who have overall administrative responsibility for a program, including: all elected and appointed officials who have any responsibility for the obtaining of and/or approval of any grant funded under the Act, as well as other officials who have influence or control over the administration of the program, such as project directors, and persons who have selection, hiring, placement or supervisory responsibilities for participants.

10. Political Patronage - The sub-recipient/contractor shall not select, promote, or reject a participant, vendor, or sub-recipient/contractor based on political affiliations or belief. The selection or advancement of employees as a reward for political services or as a form of political patronage is prohibited whether or not the political service or patronage is partisan in nature.

11. Conflicts of Interest - The sub-recipient/contractor shall be aware of, and abide by, any and all conflict of interest policies currently in place, or later established by DRED.

12. Kickbacks - No officer, employee, or agent of any sub-recipient/contractor shall solicit or accept gratuities, favors, or anything of monetary value from any actual or potential participant or any of its potential sub-sub-recipient/contractors.

13. Unionization and Anti-Unionization Activities/Work Stoppages -
- No funds under the Act shall be used in any way to either promote or oppose unionization.
- No individual shall be required to join a union as a condition for enrollment in a program in which only institutional training is provided, unless such institutional training involves individuals employed under a collective bargaining agreement which contains a union security provision.
- No participant may be referred to or placed into, or remain working in any position which is affected by labor disputes involving work stoppage. If such a work stoppage occurs during the grant period, participants in affected positions must: (a) be relocated to positions not affected by the dispute; (b) be suspended through administrative leave; or (c) where participants belong to the labor union involved in the work stoppage, be treated in the same manner as any other union member except such members must not remain working in the affected position. The sub-recipient/contractor shall make every effort to relocate participants, who wish to remain working, into suitable positions unaffected by the work stoppage.

14. Fees - No funds under this Act shall be used for payment of a fee charged to an individual for the placement of that individual in a training or employment program under the Act. The sub-recipient/contractor shall not charge a fee to any individual for the referral or placement of that individual in any program.

15. Consultation with Labor Organizations - Any assistance program conducted with funds made available under this Act which will provide services to a substantial number of members of a labor organization shall be established only after full consultation with such labor organizations.
16. Displacement Funds - provided under this Act shall only be used for activities that are in addition to those which would otherwise be available in the area in the absence of such funds.

No currently employed worker shall be displaced by any participant (including partial displacement such as a reduction in the hours of non-overtime work, wages, or employment benefits).

WIOA participants will not be enrolled in employment activities which violate existing contracts for services or collective bargaining agreements. Where an employment activity would violate a collective bargaining agreement, the affected labor organization and employer must provide written concurrence before the employer activity can be undertaken.

No participant shall be employed or a job opening filled: (1) when any other individual is on layoff from the same or any substantially equivalent job within the same organizational unit, or (2) when the employer has terminated the employment of any regular employee or otherwise reduced its work force with the intention of filling the vacancy so created by hiring a participant whose wages are subsidized under this Act.

No jobs shall be created in a promotional line that will infringe in any way upon the promotional opportunities of currently employed individuals.

Regular employees or program participants alleging displacement may file a complaint.

17. Record Retention The sub-recipient/contractor shall retain all records pertinent to the Individual Training Agreement for a period of three years. If, prior to the expiration of the three-year retention period, any litigation or audit is begun or a claim is instituted involving the ITA covered by the records, the sub-recipient/contractor shall retain the records beyond the three-year period until the litigation, audit findings, or claim has been finally resolved;

Upon written request of DED, records with long-term retention value (beyond the six-year period) shall be transferred to DED;

The sub-recipient/contractor shall carry out the destruction or disposal of any or all documentation, in a manner so as to preserve the confidentiality of said material;

Records concerning each employee and participant involved in a WIOA program. Records shall provide information required by DED and outlined in the contract.

The sub-recipient/contractor shall observe the Federal and State regulatory policies regarding public access to records and confidentiality of personnel records.

The sub-recipient/contractor shall fully cooperate with authorized DED and Federal representatives who visit to review program accomplishments and/or provide technical
assistance.

18. **DED Monitoring and Evaluation of Sub-recipient/contractors** DRED or its designee will periodically monitor/evaluate and review through on-site visits, and program administration and management practices supported with funds under the Act in order to ensure compliance with the Act, the Regulations and the terms of any subcontracts entered into under the contract. Examples of monitored areas are:

- Reviewing records and attendance reports to ensure controls are established for preventing unauthorized payments
- Interviewing participants
- Examining work sites and work conditions
- Reviewing EEO procedures as applicable
- DED will document its findings and make recommendations for corrective action whenever it identifies noncompliance with the Act, Regulations, or terms of the contract.
- The sub-recipient/contractor shall review all material submitted to it by DED and respond to DED with respect to the action taken or planned in response to the recommendations made.

19. **Bonding** Sub-recipient/contract shall show evidence of a bond (or self-insured status) for every officer, director, agent, or employee of the sub-recipient/contractor or its sub- sub-recipient/contractors, if any, authorized to act on behalf of the sub-recipient/contractor or its sub-sub-recipient/contractors for the purpose of receiving or depositing funds into program accounts, or issuing financial documents, checks, or other instruments of payments for program costs. The amount of the coverage shall be $100,000.00.

20. **Participants Rights and Benefits** Every participant, prior to entering a WIOA activity shall be informed that individual’s rights and benefits in connection with the activity including but not limited to:

- Working conditions; Nondiscrimination;
- Confidentiality of personnel participant information;
- Personnel policies applicable to the individual participant’s circumstances:
  - The WIOA complaint and Hearing Procedure: if the participant is still active in a partners’ services, the sub-recipient/contractor must provide information pertinent to the complaint to DED, and attend and testify on behalf of DED at the fair hearing if so requested; and
  - The complaint procedures provided by the sub-recipient/contractor.

21. **Termination** Nothing in this section shall restrict a sub-recipient/contractor from effecting terminations for cause, or from effecting suspensions or transfers; under such terms and conditions determined appropriate under the Policy and/or directions of DED. If a participant is being terminated involuntarily and for cause other than completion of program intent, the sub-recipient/contractor shall provide the participant with written notice of the impending termination from his/her particular program activity or from the total WIA program and a contact person for questions and further information at least two (2) weeks prior to the effective date of termination. A dated copy of the notice shall be maintained in the participant’s file. The sub-recipient/contractor will cooperate in assisting DED staff in conciliation if so warranted.
22. **Confidential Information** Where possible, the identity of any person who has furnished information relating to, or assisted in, an investigation of a possible violation of the Act will be held in confidence. Where the disclosure of the person's identity is essential to assure a fair determination of the issues or where necessary to effectively accomplish responsibilities under the Act, the Inspector General, the Solicitor, Regional Administrator for WIOA, the Administrative Law Judge, New Hampshire State Judiciary or DED Hearing Officer presiding over a hearing in which the matter arises, may disclose such identity upon such conditions as shall promote the continued receipt of confidential information by DED and effectuate the protection and policies of the Act. No person is entitled under the Act, the Regulations, or terms and conditions of this grant because such person has filed any complaint instituted or caused to be instituted and proceeding under or related to the Act, has testified or is to testify in any such proceedings or investigation or has provided information or assisted in an investigation.

23. **Sanctions:** In the event of noncompliance with the contract or these Assurances, DED may, with written notice to the sub-recipient/contractor stating the reasons therefore, immediately terminate, suspend or transfer all or part of the funding provided under this contract or take action, or direct such other action be taken by the sub-recipient/contractor, pertaining to program or financial operations as DED deems necessary. If the sub-recipient/contractor has been found to be in violation of the non-discrimination and/or equal opportunity provisions of WIOA, DED shall follow their policy, based on the administrative procedures set forth in the Act.

24. **Additional Standards:** DED may, in lieu but not to the exclusion of suspension or termination, or transfer, impose additional standards of performance on the sub-recipient/contractor if DED determines on the basis of monitoring, audits or evaluation, that the sub-recipient/contractor has a history of poor performance: is not financially stable; or has a management system which does not meet DED standards as set forth in this contract.

A meeting between DED and the sub-recipient/contractor will occur for discussion of DED's concerns regarding the sub-recipient/contractor's performance before DED imposes additional standards of performance upon the sub-recipient/contractor.

In imposing additional standards of performance, DED shall notify the sub-recipient/contractor of the additional standards imposed; an explanation as to why the standards are needed; and any corrective actions, which must be taken, by the sub-recipient/contractor to have the additional standards removed.

By signing below, I certify that ______________________ (name of Eligible Training Provider) currently complies with each of the listed requirements and will remain in compliance for the duration of the reapplication period.

**Signature of Authorized Representative**  
**Date**

7 Section D: WIOA ASSURANCES AND CERTIFICATIONS for Eligible Training Provider
WIOA ON-THE-JOB TRAINING AGREEMENT
WIOA OJT AGREEMENT

**Contract No:**

**Mod #:**

**Date:**

**Employer Information**

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<tr>
<th>Employer Legal Business Name</th>
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<th>NHES #:</th>
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<tr>
<td>Former Name(s) Under Which Employer Conducted Business:</td>
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<td>Contact Person:</td>
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| Type of Organization: | |
|-----------------------| |

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<th>Years in Existence:</th>
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| Is the business being sold or merging with another company? | |
|-----------------------------------------------------------| |

**Trainee Information**

<table>
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<th>SSN #:</th>
<th>Telephone:</th>
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<tr>
<td>Beginning Date:</td>
<td>End Date:</td>
<td>Total Training Hours:</td>
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<tr>
<td>Pay Frequency:</td>
<td>Job Title:</td>
<td>O*NET Occupation Code:</td>
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<tr>
<td>Hourly Wage:</td>
<td>Reimbursement Rate:</td>
<td>Maximum Reimbursement:</td>
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</tbody>
</table>

| Graduated Wage Rate or special conditions (if applicable): | |

**Purpose and Makers**

The purpose of this contract is to enter into an agreement for the provision of On-the-Job Training for [ ], which is designed to result in marketplace employment skills. The agreement is entered into between [ ], hereinafter referred to as "Employer" and Southern New Hampshire Services, Inc. hereinafter referred to as "Provider".

A WIOA Job Placement Specialist will be assigned as the party to which concerns or problems shall be reported by the Employer. The Trainee shall report any concerns or problems to his/her WIOA Employment Counselor.

_________ Employer Representative Initials
General Terms and Conditions

1. **Statement of Work.** The Employer agrees to provide the training identified in the “Training Outline” through a qualified individual, and to ensure that the Trainee is provided with the necessary skills and knowledge to adequately perform the job. This agreement must be executed prior to the Trainee’s start of work. Please note that the maximum number of OJT contracts initiated with an employer shall not exceed 25% of the current workforce.

2. **Time and Wage.** All parties agree that the period of the contract shall be as stated on the previous page and wages to be as set forth therein. Unless otherwise specified, the Trainee will train for a total of 40 hours per week as noted on the special conditions section on the previous page. Wages shall be paid at the rate specified above minus deductions required by law. The Trainee shall be paid consistent with employer’s normal payroll cycle. The Employer must inform the Job Placement Specialist of any pay increases that occur during the OJT. Please note that OJT wages paid to the trainee must be at a minimum of $11.00 per hour unless approved by the WIOA Statewide Administrator.

3. **Notification of Concerns.** The Employer will inform the Job Placement Specialist immediately when any problems or disputes arise during the training period concerning the Trainee’s progress in the training program, work habits, or behavioral problems affecting the Trainee’s participation in the program. The Employer, in good faith and with the assistance of the Job Placement Specialist, shall make all reasonable efforts to resolve such problems and disputes.

4. **Trainee Concerns.** The Trainee is responsible to follow policies and procedures of the Employer and to report any concerns or unresolved issues to his/her WIOA Employment Counselor.

5. **Suspension of Training.** The Employer may, if it is necessary to prevent interference with the efficient operation of the Employer’s business, suspend the Trainee. Immediately upon such suspension, the Employer must give notification to the Job Placement Specialist stating the reasons which make such suspension necessary. As soon as practicable within the suspension time, the Employer will meet with the Job Placement Specialist and the Trainee if both parties agree, and in good faith make all reasonable efforts to resolve the problems leading to suspension. If deemed necessary by both parties, the Employment Counselor shall be included in such discussions as applicable.

6. **Termination of Trainee.** Except for cause, the Employer will not terminate the Trainee without prior notice to the Trainee and reasonable opportunity for correction or improvement of performance including unsatisfactory progress or conduct.

7. **Invoicing & Evaluations.** The Employer will submit the Invoice Form and Paystubs and/or Payroll Register with gross pay and hours worked along with the Evaluation Form to the WIOA Fiscal Office (as stated on the invoice) at least once every month during the training period.

8. **Cancellation by Employer.** The Employer may cancel this agreement for any of the following reasons:
   a. The Trainee has been terminated for cause;
   b. After suspension, when meeting with all represented parties fails to resolve problem (s) leading to the suspension; or
   c. Upon fifteen (15) calendar days written notice to the Job Placement Specialist stating the reason why further participation by the Trainee in the training program would not result in the Trainee achieving the marketable job skill that is the intended purpose of this agreement.

9. **Cancellation by Provider.** The Provider may cancel this agreement if determined that the Employer has failed to maintain a reasonable adherence to the provisos of this agreement, including all Employer assurances provided herein. The Provider may also cancel this agreement, after consultation with the Employer, if the Employer fails to provide the Trainee with instruction, opportunities, materials or services identified in the training plan for the trainee to achieve the marketable job skills that are the intended purpose of this OJT agreement. In the event of such cancellation, the training will terminate.

10. **Modifications to Contract.** This contract shall not be modified unless done so in writing and signed at minimum by the Provider. Any modification resulting in additional costs to the Employer and/or Provider shall require both signatures. Any modifications to the Training Outline shall require signatures by all parties.

11. **Claims and Liability.** The Employer and Trainee agree to indemnify and hold SNHS, their officers, agents, and employees, harmless from and all claims and/or liability for damages, costs, expenses or injury to persons or damage to property in connection with the operation of the program which may arise as the result of any act or omission on the part of any Trainee and/or Employer.

12. **Equal Opportunity.** The Employer agrees to abide by the following WIOA Equal Opportunity provisions.
a. Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I-financially assisted program or activity;
b. Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;
c. Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
d. The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age;
e. Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs; and
f. Comply with 29 CFR part 38 and all other regulations implementing the laws listed above.

__________ Employer Representative Initials
Employer Assurances

The Employer hereby certifies that the following assurances are true and agrees to be in compliance with the following:

1. The trainee will be an employee of the company, and as such provided the same workers' compensation, health insurance, unemployment insurance, retirement benefit, etc. as all the other full time employees.
2. This contract shall not result in the full or partial displacement of employed workers.
3. WARN notices have previously been filed, where appropriate, in accordance with State law.
4. The company has not exhibited a pattern of failing to provide OJT Trainees with continued long-term employment.
5. Employer verifies WIOA funds will not be used to relocate in whole or in part.
6. Company has operated at current location for at least 120 days.
7. Funds provided under this contract will not be used to directly or indirectly assist, promote or deter union organizing.
8. That the OJT will not impair existing agreements for services or collective bargaining agreements and that either it has the concurrence of the appropriate labor organization as to the design and conduct of an OJT, or it has no collective bargaining agreement with a labor organization that covers the OJT position.
9. That the Employer, in good faith, commits to providing long-term employment on successful completion of the OJT.
10. That the company is financially solvent on the date of this contract, and the Employer's best projection is that they will remain financially able to meet contract obligations at the end of the training period, including OJT Trainee's retention.
11. That the Trainee wages to be paid are at least equal to
   a. The state minimum wage (Fair Labor Standards Act); and
   b. Other employees in the same occupation with similar experience.
12. That conditions of employment and training will be in full accordance with all applicable federal, state, and local laws and ordinances (including but not limited to anti-discrimination, labor and employment laws, environmental laws or health and safety laws).
13. That the company has not been debarred or suspended in regard to federal funding.
14. That no member of the OJT Trainee's immediate family is engaged in an administrative capacity for the Employer, or will directly supervise the OJT Trainee. For the purpose of this contract, immediate family is defined as spouse, children, parents, grandparents, grandchildren, brothers, sisters or person bearing the same relationship to the OJT Trainee's spouse.
15. That the OJT Trainee will not be employed to carry out the construction, operation or maintenance of any part of a facility that is used or to be used for sectarian instruction or as a place for religious worship.
16. The trainee is not authorized to submit or approve any invoices or documents related to payment or performance of the OJT.
17. That the OJT Trainee has not been hired into, or will remain working in, any position when any other person is on layoff from the same or substantially equivalent job within the same organizational unit or has been bumped and has recall rights to that position, nor if the OJT is created in a promotional line that infringes on opportunities of current employees.
18. That if the OJT is created in a promotional line, the OJT Trainee has not been hired into, or will remain working in, such a position that infringes on opportunities of current employees.
19. The OJT Trainee and regular employees of the OJT Company alleging displacement are made aware of their right to file a complaint under the applicable grievance procedures found at 20 CFR 667.600 and WIOA section 181, as well as the OJT Company's internal complaint and/or grievance procedure.
20. That no funds under this Act shall be used for payment of a fee charged to an individual for the placement of that individual in a training or employment program under the Act.
sub-recipient/contractor shall not charge a fee to any individual for the referral or placement of that individual in any program.

_________  Employer Representative Initials
The following parties hereby declare they have read and agree with the
cited terms of the agreement and execute same as authorized agents
for the Employer and Provider:

Authorized Employer Representative Signature  Date
Print Authorized Employer Representative Name  Title

Job Placement Specialist Signature  Date
Job Placement Specialist Printed Name

Trainee Signature  Date
Trainee Printed Name

WIOA Contact Information

Job Placement Specialist:
(Print Name)
(Phone & Email)

Workforce Development Coordinator:
(Print Name)
(Phone & Email)

Employer Representative Initials
ON-THE-JOB TRAINING AGREEMENT
# DOE OJT AGREEMENT

**Contract No:**

**Mod #:**

**Date:**

## Employer Information

<table>
<thead>
<tr>
<th>Employer Legal Business Name:</th>
<th>FEIN #:</th>
<th>NHES #:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Former Name(s) Under Which Employer Conducted Business:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Job Title:</td>
<td></td>
</tr>
<tr>
<td>Employer Address:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
<td>ZIP:</td>
</tr>
<tr>
<td>Telephone:</td>
<td>Fax:</td>
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<tr>
<td>Type of Organization:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Company NAICS Code:</td>
<td># of Current Employees:</td>
<td>Years in Existence:</td>
</tr>
</tbody>
</table>

Is the business being sold or merging with another company?

## Trainee Information

<table>
<thead>
<tr>
<th>Trainee Name:</th>
<th>SSN #:</th>
<th>Telephone:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Date:</td>
<td>End Date:</td>
<td>Total Training Hours:</td>
</tr>
<tr>
<td>Pay Frequency:</td>
<td>Job Title:</td>
<td>O*NET Occupation Code:</td>
</tr>
<tr>
<td>Hourly Wage:</td>
<td>Reimbursement Rate:</td>
<td>Maximum Reimbursement:</td>
</tr>
</tbody>
</table>

Graded Wage Rate or special conditions (if applicable):

## Purpose and Makers

The purpose of this contract is to enter into an agreement for the provision of On-the-Job Training for __________ which is designed to result in marketplace employment skills. The agreement is entered into between __, hereinafter referred to as "Employer" and My Turn hereinafter referred to as "Provider".

A WIOA Youth Specialist will be assigned as the party to which concerns or problems shall be reported by the Employer. The Trainee shall report any concerns or problems to his/her WIOA Youth Specialist.

_________________ Employer Representative Initials

https://www.nheteams.com/DOE/OJTPacket.jsp 8/7/2018
General Terms and Conditions

1. **Statement of Work.** The Employer agrees to provide the training identified in the “Training Outline” through a qualified individual, and to ensure that the Trainee is provided with the necessary skills and knowledge to adequately perform the job. This agreement must be executed prior to the Trainee’s start of work. Please note that the maximum number of OJT contracts initiated with an employer shall not exceed 25% of the current workforce.

2. **Time and Wage.** All parties agree that the period of the contract shall be as stated on the previous page and wages to be as set forth therein. Unless otherwise specified, the Trainee will train for a total of 40 hours per week as noted on the special conditions section on the previous page. Wages shall be paid at the rate specified above minus deductions required by law. The Trainee shall be paid consistent with employer’s normal payroll cycle. The Employer must inform the WIOA Youth Specialist of any pay increases that occur during the OJT. Please note that OJT wages paid to the trainee must be at a minimum of $10.00 per hour unless approved by the WIOA Youth Administrator.

3. **Notification of Concerns.** The Employer will inform the WIOA Youth Specialist immediately when any problems or disputes arise during the training period concerning the Trainee’s progress in the training program, work habits, or behavioral problems affecting the Trainee’s participation in the program. The Employer will in good faith and with the assistance of the WIOA Youth Specialist make all reasonable efforts to resolve such problems and disputes.

4. **Trainee Concerns.** The Trainee is responsible to follow policies and procedures of the Employer, and to report any concerns or unresolved issues to his/her WIOA Youth Specialist.

5. **Suspension of Trainee.** The Employer may, if it is necessary to prevent interference with the efficient operation of the Employer’s business, suspend the Trainee. Immediately upon such suspension, the Employer must give notification to the WIOA Youth Specialist stating the reasons which make such suspension necessary. As soon as practicable within the suspension time, the Employer will meet with the WIOA Youth Specialist and the Trainee if both parties agree, and in good faith make all reasonable efforts to resolve the problems leading to suspension. If deemed necessary by both parties and the WIOA Youth Specialist.

6. **Termination of Trainee.** Except for cause, the Employer will not terminate the Trainee without prior notice to the Trainee and WIOA Youth Specialist and without reasonable opportunity for correction or improvement of performance including substandard or unsatisfactory progress or conduct.

7. **Invoicing & Evaluations.** The Employer will submit the Invoice Form and Paystubs and Payroll Register with gross pay and hours worked along with the Evaluation Form to the Fiscal Office (as stated on the invoice) at least once every month during the training period.

8. **Cancellation by Employer.** The Employer may cancel this agreement for any of the following reasons:
   a. The Trainee has been terminated for cause;
   b. After suspension, when meeting with all represented parties fails to resolve problem (s) leading to the suspension; or
   c. Upon fifteen (15) calendar days written notice to the WIOA Youth Specialist stating the reason why further participation by the Trainee in the training program would not result in the Trainee achieving the marketable job skill that is the intended purpose of this agreement.

9. **Cancellation by Provider.** The Provider may cancel this agreement if determined that the Employer has failed to maintain a reasonable adherence to the provisions of this agreement, including all Employer assurances provided herein. The Provider may also cancel this agreement, after consultation with the Employer, if the Employer fails to provide the Trainee with instruction, opportunities, materials or services identified in the training plan for the trainee to achieve the marketable job skills that are the intended purpose of this OJT agreement. In the event of such cancellation, the training will terminate.

10. **Modifications to Contract.** This contract shall not be modified unless done so in writing and signed at minimum by the Provider. Any modification resulting in additional costs to the Employer and/or Provider shall require both signatures. Any modifications to the Training Outline shall require signatures by all parties.

11. **Claims and Liability.** The Employer and Trainee agree to indemnify and hold the Provider, their officers, agents, and employees, harmless from and all claims and/or liability for damages, costs, expenses or injury to persons or damage to property in connection with the operation of the program which may arise as the result of any act or omission on the part of any Trainee and/or Employer.

12. **Equal Opportunity.** The Employer agrees to abide by the following WIOA Equal Opportunity provisions:
a. Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I- financially assisted program or activity;
b. Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;
c. Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
d. The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age;
e. Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs; and
f. Comply with 29 CFR part 38 and all other regulations implementing the laws listed above.

__________ Employer Representative Initials
Employer Assurances

The Employer hereby certifies that the following assurances are true and agrees to be in compliance with the following:

1. The trainee will be an employee of the company, and as such provided the same workers' compensation, health insurance, unemployment insurance, retirement benefit, etc. as all the other full time employees.
2. This contract shall not result in the full or partial displacement of employed workers.
3. WARN notices have previously been filed, where appropriate, in accordance with State law.
4. The company has not exhibited a pattern of failing to provide OJT Trainees with continued long-term employment.
5. Employer verifies WIOA funds will not be used to relocate in whole or in part.
6. Company has operated at current location for at least 120 days.
7. Funds provided under this contract will not be used to directly or indirectly assist, promote or deter union organizing.
8. That the OJT will not impair existing agreements for services or collective bargaining agreements and that either it has the concurrence of the appropriate labor organization as to the design and conduct of an OJT, or it has no collective bargaining agreement with a labor organization that covers the OJT position.
9. That the Employer, in good faith, commits to providing long-term employment on successful completion of the OJT.
10. That the company is financially solvent on the date of this contract, and the Employer's best projection is that they will remain financially able to meet contract obligations at the end of the training period, including OJT Trainee's retention.
11. That the Trainee wages to be paid are at least equal to
   a. The state minimum wage (Fair Labor Standards Act); and
   b. Other employees in the same occupation with similar experience.
12. That conditions of employment and training will be in full accordance with all applicable federal, state, and local laws and ordinances (including but not limited to anti-discrimination, labor and employment laws, environmental laws or health and safety laws).
13. That the company has not been debarred or suspended in regard to federal funding.
14. That no member of the OJT Trainee's immediate family is engaged in an administrative capacity for the Employer, or will directly supervise the OJT Trainee. For the purpose of this contract, immediate family is defined as spouse, children, parents, grandparents, grandchildren, brothers, sisters or person bearing a relationship to the OJT Trainee's spouse.
15. That the OJT Trainee will not be employed to carry out the construction, operation or maintenance of any part of a facility that is used or to be used for sectarian instruction or as a place for religious worship.
16. That the OJT Trainee has not been hired into, or will remain working in, any position when any other person is on layoff from the same or substantially equivalent job within the same organizational unit or has been bumped and has recall rights to that position, nor if the OJT is created in a promotional line that infringes on opportunities of current employees.
17. That if the OJT is created in a promotional line, the OJT Trainee has not been hired into, or will remain working in, such a position that infringes on opportunities of current employees.
18. That no funds under this Act shall be used for payment of a fee charged to an individual for the placement of that individual in a training or employment program under the Act. The sub-recipient/contractor shall not charge a fee to any individual for the referral or placement of that individual in any program.

_________ Employer Representative Initials
The following parties hereby declare they have read and agree with the aforementioned terms of the agreement and execute same as authorized agents for the Employer and Provider:

<table>
<thead>
<tr>
<th>Authorized Employer Representative Signature</th>
<th>Date</th>
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<tbody>
<tr>
<td>Print Authorized Employer Representative Name</td>
<td>Title</td>
</tr>
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<table>
<thead>
<tr>
<th>WIOA Youth Specialist Signature</th>
<th>Date</th>
</tr>
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<tbody>
<tr>
<td>WIOA Youth Specialist Printed Name</td>
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<table>
<thead>
<tr>
<th>Trainee Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trainee Printed Name</td>
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**WIOA Contact Information**

**WIOA Youth Specialist:**

(Print Name)

(Phone & Email)

**Agency Administrator:**

(Print Name)

(Phone & Email)

_________ Employer Representative Initials
## OJT TRAINING OUTLINE

Trainee:
Address:
Telephone:
Title:
Occupation:

Provider:
Agreement Number:

### Job Description:

Skills or tasks to learn as developed with Employer. Each individual skill will be assigned training hours. As a general rule, no training task can exceed 100 hours.

<table>
<thead>
<tr>
<th>Estimated Training Hours for Each Skill</th>
<th>TOTAL</th>
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<tbody>
<tr>
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Trainee Name:
Fund Source:
Agreement Number:
Training Site Business Name:
    Office:
    Provider:
Modification Number:
Subsidized:

WORK EXPERIENCE TRAINING AGREEMENT
WORK EXPERIENCE TRAINING AGREEMENT

CONTRACT NO: MOD #: DATE:

Training Site Information

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<th>FORMER NAME ($) UNDER WHICH TRAINING SITE BUSINESS CONDUCTED BUSINESS:</th>
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<table>
<thead>
<tr>
<th>CONTACT PERSON:</th>
<th>JOB TITLE:</th>
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<th>TRAINING SITE BUSINESS ADDRESS:</th>
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<table>
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<tr>
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<table>
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<th>TELEPHONE:</th>
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<tr>
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<th># OF CURRENT EMPLOYEES:</th>
<th>YEARS IN EXISTENCE:</th>
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<table>
<thead>
<tr>
<th>IS THE BUSINESS BEING SOLD OR MERGING WITH ANOTHER COMPANY?</th>
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Trainee Information

<table>
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<tr>
<th>Trainee Name:</th>
<th>SSN #:</th>
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<table>
<thead>
<tr>
<th>Beginning Date:</th>
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<th>Total Training Hours:</th>
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<tr>
<th>Pay Frequency:</th>
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</table>

<table>
<thead>
<tr>
<th>Hourly Wage:</th>
<th>Reimbursement Rate:</th>
<th>Maximum Reimbursement:</th>
</tr>
</thead>
</table>

Work Experience Job Site Address (if different than above):

Purpose and Makers

The purpose of this Work Experience Training Agreement is for the provision of work experience for __________, which is designed to assist in the development of marketplace employment skills. The agreement is entered into between __________, hereinafter referred to as “Training Site” and My Turn (Youth Contractor) hereinafter referred to as “Provider”.

A WIOA Youth Specialist will be assigned as the party to which concerns or problems shall be reported by the Training Site. The Trainee shall report any concerns or problems to his/her WIOA Youth Specialist.

_________ Training Site Representative Initials
General Terms and Conditions

1. **Statement of Work.** The Training Site Business agrees to provide the training identified in the "Training Outline" through a qualified individual, and to ensure that the Trainee is provided with the necessary skills and knowledge to adequately perform the job. This agreement must be executed prior to the Trainee's start of work. Please note that the maximum number of Work Experience Agreements initiated with a Training Site Business shall not exceed 25% of the current workforce.

2. **Time.** All parties agree that the period of the contract shall be as stated on the previous page.

3. **Notification of Concerns.** The Training Site Business will inform the WIOA Youth Specialist immediately when any problems or disputes arise during the training period concerning the Trainee's progress in the training program, work habits, or behavioral problems affecting the Trainee's participation in the program. The Training Site Business will in good faith and with the assistance of the WIOA Youth Specialist make all reasonable efforts to resolve such problems and disputes.

4. **Trainee Concerns.** The Trainee is responsible to follow policies and procedures of the Training Site Business and to report any concerns or unresolved issues to his/her WIOA Youth Specialist.

5. **Suspension of Trainee.** The Training Site Business may, if it is necessary to prevent interference with the efficient operation of the business, suspend the Trainee. Immediately upon such suspension, the business must give notice to the WIOA Youth Specialist stating the reasons which make such suspension necessary. As soon as practicable within the suspension time, the Business Representative will meet with the WIOA Youth Specialist and the Trainee if both parties agree, and in good faith make all reasonable efforts to resolve the problems leading to suspension.

6. **Termination of Trainee.** Except for cause, the Training Site Business will not terminate the Trainee without prior notice to the Trainee and WIOA Youth Specialist and without reasonable opportunity for correction or improvement of performance including substandard or unsatisfactory progress or conduct.

7. **Cancellation by Business.** The Training Site Business may cancel this agreement for any of the following reasons:
   a. The Trainee has been terminated for cause;
   b. After suspension, when meeting with all represented parties fails to resolve problem (s) leading to the suspension; or
   c. Upon fifteen (15) calendar days written notice to the WIOA Youth Specialist stating the reason why further participation by the Trainee in the training program would not result in the Trainee achieving the marketable job skill that is the intended purpose of this agreement.

8. **Cancellation by Provider.** The Provider may cancel this agreement if determined that the Training Site Business has failed to maintain a reasonable adherence to the provisions of this agreement, including all assurances provided herein. The Provider may also cancel this agreement, after consultation with the Training Site Business, if the business fails to provide the Trainee with instruction, opportunities, materials or services identified in the training plan for the trainee to achieve the marketable job skills that are the intended purpose of this Unpaid Work Experience agreement. In the event of such cancellation, the training will terminate.

9. **Modifications to Contract.** This contract shall not be modified unless done so in writing and signed at minimum by the Provider. Any modifications to the Training Outline shall require signatures by all parties.

10. **Claims and Liability.** The Provider is responsible for all claims and/or liability for damages, costs, expenses or injury to persons or damage to property in connection with the operation of this training agreement.

11. **Equal Opportunity.** The Employer agrees to abide by the following WIOA Equal Opportunity provisions:
    a. Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I-financially assisted program or activity;
    b. Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;
    c. Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
d. The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age;

e. Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs; and

f. Comply with 29 CFR part 38 and all other regulations implementing the laws listed above.

12. **Wages**: The Provider will pay the individual minimum wage ($7.25) per hour for up to 40 hours a week.

13. **Timesheets**: All timesheets need to be signed by the trainee, worksite supervisor and WIOA youth specialist. Timesheet must be submitted on time for proper processing. Dates for submission will be established by the WIOA contractor.

_________________________ Training Site Representative Initials

---
Training Site Business Assurances

The Training Site Business hereby certifies that the following assurances are true and agrees to be in compliance with the following:

1. The Training Site Business will be in compliance with the NH Department of Labor safety requirements and be an approved School-to-Work Training Site.
2. This contract shall not result in the full or partial displacement of employed workers.
3. WARN notices have previously been filed, where appropriate, in accordance with State law.
4. Company has operated at current location for at least 120 days.
5. That the Work Experience Agreement will not impair existing agreements for services of collective bargaining agreements and that either it has the concurrence of the appropriate labor organization as to the design and conduct of an Work Experience, or it has no collective bargaining agreement with a labor organization that covers the Work Experience Training position.
6. That the Training Site Business has not been debarred or suspended in regard to federal funding.
7. That no member of the Work Experience Trainee’s immediate family is engaged in an administrative capacity for the Training Site Business, or will directly supervise the Work Experience Trainee. For the purpose of this contract, immediate family is defined as spouse, children, parents, grandparents, grandchildren, brothers, sisters or person bearing a relationship to the Trainee’s spouse.
8. That the Work Experience Trainee will not be employed to carry out the construction, operation or maintenance of any part of a facility that is used or to be used for sectarian instruction or as a place for religious worship.
9. That no funds shall be used for payment of a fee charged to an individual for the placement of that individual in a training or employment program. The WIOA Youth Contractor shall not charge a fee to any individual for the referral or placement of that individual in any program.

Training Site Representative Initials
The following parties hereby declare they have read and agree with the aforementioned terms of the agreement and execute same as authorized agents for the Training Site Business and and WIOA Youth Contractor:

<table>
<thead>
<tr>
<th>Authorized Training Site Representative Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Print Authorized Training Site Representative Name</td>
<td>Title</td>
</tr>
<tr>
<td>WIOA Youth Specialist Signature</td>
<td>Date</td>
</tr>
<tr>
<td>WIOA Youth Specialist Printed Name</td>
<td></td>
</tr>
<tr>
<td>Trainee Signature</td>
<td>Date</td>
</tr>
<tr>
<td>Trainee Printed Name</td>
<td></td>
</tr>
</tbody>
</table>

**WIOA Contact Information**

**WIOA Youth Specialist:**

(Print Name)

(Phone & Email)

**Agency Administrator:**

(Print Name)

(Phone & Email)

_________ Training Site Representative Initials
# UNPAID WORK EXPERIENCE TRAINING OUTLINE

**Trainee:**

**Address:**

**Telephone:**

**Title:**

**Occupation:**

**Provider:**

**Agreement Number:**

<table>
<thead>
<tr>
<th>Job Description:</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

Skills or tasks to learn as developed with Employer. Each individual skill will be assigned training hours. As a general rule, no training task can exceed 100 hours.

<table>
<thead>
<tr>
<th>Estimated Training Hours for Each Skill</th>
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</tr>
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</table>

<table>
<thead>
<tr>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
• Community service: 80.0%

(14) Administrative Costs: describe any request for an increase in administrative costs consistent with section 502(c)(3) of the Older Americans Act.

The allowable 13.5% is used to cover administrative costs at the State and local Service Provider levels. The state did not request an additional increase in administrative costs.

VIII. COMBINED STATE PLAN ASSURANCES AND ATTACHMENTS

COMMON ASSURANCE FOR ALL CORE PROGRAMS

• Equal Opportunity

Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I- financially assisted program or activity;

- Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;
- Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
- The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and
- Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs
- Comply with 29 CFR part 38 and all other regulations implementing the laws listed above.

<table>
<thead>
<tr>
<th>Assurance</th>
<th>Documentation and Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. ☑</td>
<td>The State has established a policy identifying circumstances that may present a conflict of interest for a State Board or local board member, or the entity or class of officials that the member represents, and procedures to resolve such conflicts;</td>
</tr>
</tbody>
</table>
**PURPOSE:** To transmit the Office of Workforce Opportunity (OWO) policies and procedures for addressing, resolving and clearing audit findings, corrective action items, areas of concern or recommendations.

**POLICY:** The Department of Administrative Services Bureau of Accounting provides centralized accounting services to state agencies and departments. Bureau staff consists of a Federal Grants and Cost Allocation Administrator whose is responsible for management of the State’s annual Single Audit of Federal Financial Assistance Programs. This includes:

- Audit Process Oversight and Management
- Preparing, Analyzing and Publishing the Schedule of Expenditures of Federal Awards
- Audit findings follow up and reporting
- Federal Collections & Reimbursement Arrangements

Accordingly, NH BEA - OWO utilizes the services of the Bureau of Accounting for consultation and guidance in the resolution of audit findings as necessary.

It is the policy of the OWO, under NH – BEA for the State of New Hampshire that OWO or any sub-recipient (contractor) adhere to the Audit requirements for Federal Awards under OMB 2 CFR Part 200 & 2 CFR Part 2900 (US DOL exceptions); Audit Resolution under section 200.511-.513 Audit findings follow-up.


**PROCEDURES:**

1. The business administrator position will work with the appropriate management personnel, as necessary, to coordinate each audit and will work with management personnel in developing responses to the report, as needed.

2. Management will review any findings with auditors to determine underlying causes and recommendations.

3. Management has a responsibility to promptly evaluate reported audit findings/observations to determine action(s) best to resolve outstanding items, and to assure completion of the actions within an established time frame (with DAS available as support as needed), (OMB guidelines site 30 days).

4. Management establishes a documented corrective action plan.

5. Management has a scheduled monitoring and evaluation of the effectiveness of the resolution/corrective action plan and along with responses to current year audit findings, maintain a summary schedule of prior year audit findings to include the status of audit findings and their resolution. Management shall describe reasons for any unresolved prior year audit findings and provide available documentation.
PURPOSE: To provide timeline of transfer of federal funds and the payment of bills generated by WIOA (Workforce Innovation and Opportunity Act) to the Office of Workforce Opportunity (OWO) by sub-recipient, contractors or sub-grantee. These policies and procedures outline the standard for payment and allocation of payment for the Non-Federal entity (State of New Hampshire – BEA – OWO), Pass-through entity (State of New Hampshire – BEA – OWO) and the Sub-grantees or Contractors.

POLICY: It is the policy of the OWO to follow the 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Final Rule (Uniform Guidance) and US Department of Labor (US DOL) Employment and Training Administrations regulation 29 CFR 97.21 where payment shall minimize the time elapsing between the transfer of funds and the disbursement by the grantee (OWO). OWO, Sub-grantees and Contractors are aware of the availability of advances under 29 CFR 97.21 but at this time all choose to be reimbursed.

PROCEDURES:

1. Invoices are submitted to NH BEA – OWO from sub-recipients, sub-grantees or contractors on a **monthly** basis.
   a. Invoices are processed following the Accounts Payable Instructions.
   b. Instances were an invoice received by NH BEA – OWO is incorrect or needs further attention, it will be resolved before the sub-recipient, sub-grantee or contractor is reimbursed and prior to federal funds is drawn.

2. NH BEA - OWO – processes Federal Draw **monthly**.
   a. See procedure – DRAW DOWN STEP Instructions.
   b. See Accrual Policy
   c. See policy COLLECTION OF FEDERAL FUNDS THROUGH SMARTLINK.
OFFICE OF WORKFORCE OPPORTUNITY
WIOA POLICY ISSUANCE – 2015-004
Effective Date: July 1, 2015
Updated: July 1, 2017

CONFLICT OF INTEREST POLICY

1. **Background:** The Workforce Innovation and Opportunity Act (“WIOA”) and the New Hampshire Revised Statutes Annotated require that the Office of Workforce Opportunity (BOARD) adopt standards for conflict of interest and self-dealing transactions. These rules (the Rules) have been adopted to implement these policy requirements.

2. **Definitions:** For convenience, these Rules use a number of defined terms. Wherever you see the following terms in the Rules, set out with initial capital letters, they will have the following meanings. If capitalized terms aren’t defined below:

   2.1 The State Workforce Innovation Board (Board) is what these Rules refer to as a “Regulated Body”. So is any committee or subcommittee of the Board, or any other formal or informal body which from time to time performs tasks for the Board (or for the Board’s committees and subcommittees). A Regulated Body is essentially a body whose work could conceivably give rise to Conflict of Interest concerns; including existing and/or new committee formed, or a small, informal working group that was organized by the chairperson of the Board for ad hoc tasks.

   2.2 “Members” are individuals whose participation in Board affairs could give rise to a Conflict of Interest. A person is a “Member” of a Regulated Body if she has been appointed to serve on that entity, however that appointment occurs. It doesn’t matter whether the person is voting or non-voting. Any Member or Associate Member of the Board falls into this category.

   Any person holding a proxy for a Member has in effect been deputized to act as a Member. Therefore, that proxy-holder is also automatically treated as a Member when he/she attends a Proceeding as a proxy-holder for an absent Member.

   2.3 Conflicts aren’t limited to situations in which a Member has a direct personal interest in a matter. It can also arise from participation in a matter by his family members, or by organizations with whom the Member has certain ties, where it would be natural to assume some favoritism could be shown. The Rules refer to those persons and organizations as “Member Affiliates”. 

Original Effective Date: July 1, 2015
Title of Policy: Conflict of Interest
A person is a “Member Affiliate” if he is part of the Member’s immediate family (grandparents, parents, children, grandchildren, spouse or in-laws). The term also includes any group, entity or organization (a) in which a Member (or one of his Member Affiliates) has a direct or indirect Financial Interest; or (b) for which a Member serves as an officer, director, trustee, employee, consultant, advisor or representative (paid or unpaid). Example: If Mary is both a Member and a director of a for-profit company, the company is a Member Affiliate. Mary’s father-in-law falls into the same category, and so does the not-for-profit organization she sits on in her spare time. If Mary is merely a volunteer for the not-for-profit, then it is not a Member Affiliate because she is not in a policy-making position.

Where a person holds a proxy for someone else, these tests will apply both to the grantor of the proxy and to the proxy-holder: In other words, if John holds a proxy for Mary, and Mary’s brother has a Financial Interest in a Transaction, then John should recuse himself in the session in which the Transaction is formally acted on. However, it is Mary’s responsibility to identify the Conflict of Interest, and to advise John of it so he can take the proper steps.

2.4 The Rules are primarily concerned with undertakings that involve economic commitment or gain, and refer to those undertakings as “Transactions”. That term will include a proposed contract, process, delegation or other form of interaction between the Board and any third person, which provides or is likely to provide economic benefit to the third person and involves or is likely to involve economic cost to the Board.

2.5 It would be unrealistic to prohibit a Member from participating in preliminary aspects of program development, shaping an RFP or identifying a list of qualified vendors simply because she (or her Member Affiliate) might eventually emerge as the successful bidder at a later stage. Instead, these Rules focus on assuring that the more sensitive aspects of the Board process are free of Conflicts of Interest.

A Member with a Conflict of Interest should not participate in or vote on any formal action by a Regulated Body that results either in approval of a Transaction with a specific party, or of the definitive economic terms on which it will be completed, and that Member should not be present when the final decision is taken. This kind of formal action (and the session or meeting at which it is undertaken) is referred to as a “Proceeding”, if the action results in a commitment by the Regulated Body to enter into the Transaction. A formal action that results in the adoption of specific economic terms and conditions on which the Transaction will subsequently be offered for procurement purposes also falls into the category of a Proceeding.
Using the example we started with in Section 2.3, if Mary is a Member of the Executive Committee, and the Executive Committee is to act on a Transaction between the Board and Mary’s not-for-profit organization, the session at which the formal vote is taken on economic terms or awarding the contract is a Proceeding, and the Rules will require Mary to recuse herself from voting on the Transaction. However, Mary could participate in earlier sessions in which the RFP is developed, even though she knows her organization will bid on it, and those earlier sessions are not considered Proceedings.

2.6 When a Member is “recused,” then he or she is required to refrain from participating, voting upon or being present at the stage of a Proceeding when the Conflict of Interest Transaction is acted upon. He or she may be present at, participate and vote upon other matters presented during the Proceeding that do not involve consideration of the Transaction.

2.7 There are certain circumstances which could give rise to conflicts of interest for a Member, which involve a combination of factors. These circumstances are grouped under the concept of a “Conflict of Interest”. Where these circumstances exist, the Rules require that the Member follow a specific course of action.

A Member of a Regulated Body has a “Conflict of Interest” when the Regulated Body has scheduled a Proceeding to consider a Transaction where any of the following is applicable: (a) the Member (or her Member Affiliate) presently has a direct or indirect Financial Interest in the Transaction; or (b) she (or her Member Affiliate) will - with the passage of time and nothing more - acquire a direct or indirect Financial Interest in that Transaction. This can occur, for instance, where a Member also is affiliated with an entity that knows that - once the Transaction is completed - it will be bidding for subcontracts from the entity which enters into the Transaction with the BOARD, and has actually prepared its bid package.

Let’s use the example of Mary in Section 2.3. The reason Mary has to recuse herself is because she has a Conflict of Interest if she participates in a Proceeding which approves a contract which Mary’s not-for-profit is bidding on; the not-for-profit is Mary’s Member Affiliate, and has a definite Financial Interest in the Proceeding. The same is true of her for-profit company, of course. And if her father-in-law owned the company, Mary would still have a Conflict of Interest. That’s because one of her Member Affiliates owns the company.

2.8 A “Financial Interest” in a Transaction is a key ingredient in a Conflict of Interest. A Member has a “Financial Interest” in a Transaction if the direct or indirect economic or pecuniary interests of the Member (or of her Member Affiliate) may be
affected in any material way by the outcome of the Transaction. It doesn’t matter how that economic or pecuniary interest may be designated. Economic or pecuniary interests can include (by way of example) equity interests, compensation, fees or stipends, stock options, royalties, loans and other income or participation rights that offer that person the prospect of financial return.

Looking at the example in Section 2.3, Mary has a direct economic interest in the Transaction if her own company is involved in the Transaction. While she may not directly benefit from the contracts in the other two examples, her relationship with the not-for-profit and her family relationship with her father-in-law, raise concerns that she will not be even-handed in her judgment. Mary might have an indirect economic interest if she didn’t own shares of the company directly, but had a legal interest in a trust which did.

2.9 Representatives of a State agency which have a Financial Interest in a given Transaction would be governed by the same ground rules. If that agency is a Member-Affiliate of a Member (or of the Member’s proxy or delegate), then that Member (or proxy) could participate in the preparatory steps in assessing the Transaction, but should be recused from the final Proceedings on the Transaction.

### 3. Existing Conflicts - General Rule:

3.1 A Member is prohibited from being present at, participating in final discussions of or voting in a Proceeding where a Conflict of Interest Transaction is to be acted upon. When there is a Proceeding which will deal definitively with a Conflict Transaction, the conflicted Member should not participate in the discussion or vote at the Proceeding, and should withdraw from the session. The Regulated Body may declare itself in executive session to consider a Conflict Transaction, and the executive session will for these purposes be considered a separate Proceeding. Prior to the session at which final decisions are made, the Member may join in preliminary discussion and debate concerning the Conflict Transaction. At these prior sessions, he may vote on program design and specifications or on procedural or technical matters (for instance, scheduling of discussions) that have only an incidental bearing on the final economic terms of the Transaction.

3.2 (a) Members who are employees of and who represent state agencies (and their proxies) have independent legal duties to act in a disinterested fashion in the public’s behalf when they are considering Conflict of Interest Transactions which do not involve their own agencies. Therefore, the “log-rolling” provisions of these Rules do not apply to them in those cases.
(b) There is a different Rule for Members who are not affiliated with state agencies. If such a Member had a Conflict Transaction approved by the BOARD within a given fiscal year, then if there is another Proceeding within the same fiscal year in which any other Member is recused for Conflict of Interest reasons, the first Member must recuse herself from the second Proceeding, too, even if she doesn’t have a Conflict of Interest in the second Proceeding. This is required to avoid the appearance of “log-rolling” amongst Members – “you look out for my interests, and I’ll look out for yours.”

3.3 Please also refer to Section 6 of these Rules for additional restrictions which apply to “Charitable Trusts”.

3A. **Future Conflicts - General Rule:** Once a Member participates in a Proceeding concerning a Transaction, he cannot subsequently acquire any Financial Interest in that Transaction, and should take all reasonable steps to preclude his Member Affiliates from subsequently acquiring such a Financial Interest. If a Member discovers that his Member Affiliate has subsequently acquired such a Financial Interest, the Member must (i) immediately notify the Chairperson of the Board (and the chair of all other committees of the Board on which he or she sits) of that fact, in writing, (ii) provide all details of the Financial Interest known to the Member, and (iii) cooperate with the Chairperson in investigating the circumstances and - where possible - in taking remediation measures.

4. **Statement of Economic Interest:** State laws require individuals appointed to board or commissions to file a statement of financial disclosure. Each Member of the Board appointed by the Governor of the State of New Hampshire receives notification regarding financial disclosure requirements and a financial disclosure form with their appoint letter, as is required to file the form with the NH Secretary of State’s Office within 14 days. In addition, in the interest of maintaining full disclosure, Board members may elect to file a statement of economic interest (*sample statement attached*) with the Board at any time. Such statements must include, at a minimum, the Member’s:

4.1 current position(s) of employment;

4.2 current position(s) as a paid director, officer, or agent of a corporation or similar entity;

4.3 position(s) as officers, directors, trustees or executives with not-for-profit organizations which have done or are likely to do any business with the State agencies whose activities are within the scope of the Board’s responsibility.

No disclosure need be made of the Member’s compensation, fees, or other specific financial information. All such statements shall be held in the strictest confidence by the Chairperson, and shall be subject to disclosure only as required by applicable law.
5. **Voluntary Disclosure:**

5.1 Any Member with a potential or actual Conflict of Interest must disclose that fact to the Chairperson of the Board in writing as soon as the potential conflict is discovered and, in any event at least seven (7) days prior to the date for a Proceeding involving the Conflict Transaction. The disclosure and the Member’s absence from the Proceeding should be reflected in the minutes of the Proceeding, in accordance with applicable law. *(A sample conflict of interest disclosure letter is attached.)*

5.2 If an unanticipated Conflict of Interest arises in the course of a Proceeding, the Member must verbally declare the Conflict of Interest and explain what it is, and the declaration must be clearly noted in the minutes.

5.3 Each Member is responsible for determining whether any potential or actual Conflict of Interest exists or arise during his/her service on the Board. Members who discover after the fact that such a condition exists must immediately report the fact in writing to the Board Chairperson (and to the chair of any other Board committee on which the Member serves).

6. **Charitable Trusts; Other Statutory Provisions.**

6.1 An entity identified as a Charitable Trusts must file annual reports with the Division of Charitable Trusts of the State of New Hampshire. This statute imposes independent restrictions on the activities of charitable trusts and their trustees and directors. Amongst these restrictions are a requirement to publish notice of certain Conflict Transactions, that the Division of Charitable Trusts be advised in advance of certain Conflict Transaction, and that the Trust maintain records of all Conflict Transaction.

6.2 There are other conflicts policies that may govern specific Board activities, in addition to these rules. One example is the conflict of interest rules set out in [the Federal Procurement Policy], which is applicable to awards of federally-funded contracts. In such circumstances, the strictest of the conflict policies will be applied.

7. **Justification for Conflict Transactions:** As a precondition to entering into a Conflict Transaction, all disinterested members of the Regulated Body must conclude that under all of the circumstances the Conflict Transaction is the best alternative available to the Board. The findings must make specific reference to the presence or absence of competitive bids, and should identify specific considerations which led it to enter into the Conflict Transaction, and to determine that the contract or purchase was adequately bid or negotiated, and that the terms of the contract or price of the purchaser are fair and reasonable to the Board. These findings must be reduced to writing.
8. **Other Procedures:** The Board may adopt other procedures that serve to minimize the appearance of conflicts of interest.

9. **Technical Support:** The Board will provide technical assistance to coordinate compliance with the Conflict of Interest standards, and to assist in answering questions and avoiding potential problems. All Members are urged to utilize this capability whenever there is even the most remote question concerning possible Conflicts of Interest.

10. **Amendment; Waiver:**

    10.1 Any amendment or modification of these Rules must be approved by the vote of at least 3/4ths of the Members present of the Board, at a duly called meeting where a quorum of Members is present.

**Action:**

Chief Elected Officials and Board members should insure that all appropriate people in their respective areas have copies of this policy.
SAMPLE

STATEMENT OF ECONOMIC INTERESTS

I currently hold (or held in the last twelve months) the following positions of employment:

I currently serve (or have served within the last twelve months) as a member, director officer or agent of or for the following corporations, partnerships, firms, associations, or other entities for which compensation other than per diem and expenses is paid:

I currently serve (or have served in the last twelve months) as a member, director, trustee, officer or agent of or for the following not-for-profit organizations:

I have made inquiry of each entity listed in response to item I, II, III above. The following describes any benefits or services that that entity has provided to the Board for any of its programs for a fee, or any benefits or services that the Board have provided to that entity for a fee, within the last five (5) program years:

I am able to identify the following relationships between my Member Affiliates (or entities in which my Member Affiliates participate) and the Board which fall into the categories described in the preceding sentence:

These statements are true and complete to the best of my knowledge.

Date:__________________ Signed:_____________________________

Title:_____________________________
SAMPLE

DISCLOSURE LETTER OF (POTENTIAL) CONFLICT OF INTEREST

Office of Workforce Opportunity
172 Pembroke Road
Concord, New Hampshire
Attention: State Board Chair

Dear Chair:

This letter serves to notify you of a (potential) Conflict of Interest that I have with regard to a matter that will or may come before the Board for consideration.

The matter at issue is … (Briefly describe the potential conflict in detail making sure to fully describe the (potential) conflict.)

This information is provided in order to inform you of a (potential) Conflict of Interest, as is required by the Conflict of Interest Policy. I will keep all persons informed as to any changes in circumstances by written notification. I will comply with all applicable requirements of the Board and all applicable laws with regard to this situation.

Please contact me at your earliest convenience in order to discuss this situation.

Sincerely,

(Signature)

Board Member

cc: Board Members
Cost Principles – Allowable, Classification, and Limitations

**PURPOSE:** To provide guidance and instructions regarding cost principles applicable to federal grants.

**BACKGROUND:** The OMB Uniform Guidance 2 CFR Part 200 Subpart E contains the Federal cost principles that define when and how costs can be charged to grants. The total cost of a grant program is comprised of the *allowable* direct costs incident to its performance, plus the *allocable* portion of *allowable* indirect costs, less applicable credits.

20 CFR 683Subpart B-Administrative Rules, Costs and Limitations is part of the DOL-only rule containing additional fiscal regulations for recipients of funds under WIOA.

WIOA grant terms also include restrictions on certain costs, such as consultant rate limitations, mileage reimbursement rates, and foreign travel.

Both WIOA P.L. 128 and related regulations, and WIOA grant terms contain administrative cost *limitations* that limit OWO to spending no more than 5 percent of the annual allotment on administrative costs at the state level.

**POLICY:**

Allowability
OWO shall apply the following general cost principles, as specified in the Uniform Guidance, to determine whether costs are allowable:

A. **Costs must be necessary and reasonable.**
Any cost charged to a grant must be deemed ordinary and necessary for the proper and efficient performance and administration of the grant. A grantee is required to exercise sound business practices, use arm’s-length bargaining procedures and pay market prices for comparable goods and services for the geographic area.

B. **Costs must conform to any limitations or exclusions set forth in the Uniform Guidance or in the Federal award as to types or amount of cost items.**

C. **Costs must receive consistent treatment by a grantee.**
A cost may not be assigned to a grant as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the grant as an indirect cost.

D. **Costs must not be used to meet matching or cost-sharing requirements.**
A grantee may not use federally funded costs, whether direct or indirect, as match or to meet matching fund requirements of any other federally-financed program unless specifically
Cost Principles – Allowable, Classification, and Limitations
authorized by law.

E. Costs must be adequately documented.
A grantee must document all costs in a manner consistent with GAAP. Examples include retaining evidence of competitive bidding for services or supplies, adequate time records for employees who charge time against the grant, invoices, receipts, purchase orders, etc.

Allocable/Classification
OWO shall apply the following general cost principles to determine whether costs are allocable to a federal grant:

A. Goods or services involved must be chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.
A grantee may charge costs to the grant if those costs are incurred specifically for that grant; they benefit both the grant and other work of OWO, and can be reasonably distributed; and is necessary to OWO’s overall operation.

B. Program or Administrative
DOL-only rule at 20 CFR 683.15 outlines functions and activities that constitute the costs of administration subject to the administrative cost limitation. Administrative expenditures are associated with functions (such as accounting, payroll, audit etc.) which are not related to the direct provision of workforce investment services.

C. Direct or Indirect
Sections 200.412 to 200.413 of the Uniform Guidance outline classification of costs as direct or indirect. In general, direct costs are those costs that can be identified specifically with a particular cost objective, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs.

Limitations
OWO shall adhere to WIOA law and grant terms by spending no more than 5 percent of the annual allotment of WIOA funds at the state level on administrative costs. Flexibility is provided by allowing administrative funds from the three formula funding streams to be pooled and used together for administrative costs for any of the three programs.
Cost Principles – Allowable, Classification, and Limitations

Procedures:
1. At the beginning of each program year, Director, in coordination with Fiscal Administrator, determines an annual plan that includes an overall budget for each grant and how costs will be allocated to those grants.
2. For all direct program and administrative costs, the Fiscal Administrator notes on the invoice or other documentation the applicable federal grant to be charged in accordance with the annual plan.
3. For all shared direct program costs, the Fiscal Administrator notes on the invoice or other documentation the allocation to specific federal grants.
4. For all shared direct administrative costs, the Fiscal Administrator notes on the invoice or other documentation whether the costs benefit just WIOA federal programs, or all state and federal programs administered by OWO.
5. As of July 1, 2017, OWO is part of the new State Dept. of Business and Economic Affairs. As a non-Federal entity that has never received a negotiated indirect cost rate, DBEA elects to charge the de minimis indirect cost rate of 10% of modified total direct costs to its federal grants. Each quarter, OWO calculates and charges WIOA grants indirect costs equal to 10% of MDTC (all state-level direct program and administrative costs) for that quarter. This charge represents OWO’s share of the central service agency costs included in the Statewide Cost Allocation Plan.
6. The Director reviews all invoices/other documentation for all costs and initials approval of the cost allocation determination.
7. Prior written approval from the DOL shall be requested for costs when OWO deems necessary to avoid subsequent disallowance, or when required for costs listed in 2 CFR 200.407.
8. In allocating costs to grants, consideration is made for the provisions in 2 CFR 200.420 Selected Items of Cost.
**PURPOSE:** To transmit the Office of Workforce Opportunity (OWO) policies and procedures for developing and submitting 9130 Federal Financial Quarterly Reports.

**POLICY:** It is the policy of the OWO to follow the US Department of Labor (US DOL) Employment and Training Administrations regulation 29 CFR 97.41 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Financial Reporting; and OMB Circular A-102 Grants and Cooperative Agreements with State and Local Governments. US DOL regulations require the use of the 9130 Financial Report, the basis of which is accrual reporting.

**PROCEDURES:**

1. Paid expenses are entered on to Grant Tracking Spreadsheets during each monthly draw down. These spreadsheets are used to track all grant specific costs.

2. Prior to submission of 9130 Quarterly Report, accrued expenses are recorded on Grant Tracking Spreadsheets; from invoices, payroll spreadsheets or administrative spreadsheet.

3. Grant Tracking Spreadsheets are used to develop 9130 Financial Quarterly Reports. The Grant Tracking and payroll/administrative spreadsheets are printed out and attached to each respective quarterly report as back up.

4. Within 45 days of the end of the quarter (being 3/31, 6/30, 9/30 or 12/31) the 9130 Federal Financial Quarterly Reports are entered into the US Department of Labor Grantee Reporting System.

5. Submitted 9130 reports are printed and, along with back up, submitted to the OWO Director for review and signature.

6. Upon approval by the OWO Director, the 9130 reports are filed in respective grant folders.

7. After completing submission of 9130 Quarterly Reports, recorded accruals may be backed out of the Grant Tracking Spreadsheet; or left as an expense, if immediately being drawn down.
Statute RSA 21-I:11, VII and per Technical Assistance Procedures and Guidelines.

Agencies are obligated, per the above, to provide the Bureau of Purchase & Property Fixed Assets Inventory Controller a complete and current physical inventory of the equipment under its jurisdiction. This fixed assets report must be received in the Bureau of Purchase & Property by July 31 for the period ending June 30th.

Definition of equipment for Fixed Asset reporting to the Bureau of Purchase & Property is anything with an original purchase price of $250.00 or more and a life expectancy of one year or more. An agency may continue to track items that were previously tracked at the lower amount. Any item that the agency determines to be at High Risk of Theft is advised to continue to track these items. Any item that is removed from the fixed asset control system, that was previously listed, should be listed on a revised P-21 with the items being removed from tracking, and with the reason that they are still owned by the agency, but have been removed from tracking, and have the fixed asset total reduced by that amount.

Software purchases which meet the above criteria must be tagged as a Fixed Asset. The identification tag may be placed on the software package and indication noted as to which computer in which the software was loaded. If there is no physical package to attach the tag to, it may be placed on the device where the software will permanently reside.

When purchasing items from State or Federal Surplus Property, the original value attached to that item must be reported, not the price for which the state agency paid. When an agency surplus any items, the original price must be deducted from the fixed asset system. The State does not depreciate any of its Fixed Assets.

Equipment purchased for Vehicles, i.e., tool boxes, truck caps, etc., must be tagged and reported on the equipment fixed asset system if it meets the above criteria for a Fixed Asset.

21-I:11 Division of Plant and Property Management

VII. Maintaining a central inventory record of all state owned real property, physical plant and equipment, which record shall be made available to the comptroller to assist him in complying with accounting principles. In order to compile this record the director shall:

(a) Advise each state agency how to establish and maintain a perpetual inventory record system for real property, whether rented or owned, physical plant and equipment; and

(b) Require each state agency to report annually, in such form as prescribed by the director, an inventory of the real property, whether rented or owned, physical plant and equipment under its jurisdiction. The form of such report shall not be considered a rule subject to the provisions of RSA 541-A.
The P-21, Monthly Equipment Adjustment Report should be submitted to the Bureau of Purchase and Property, attention Leo Sorel, Supervisor, Division of Plant and Property Management by the 15th of the following month for which the adjustment occurred. All pertinent forms should also accompany the P-21 (such as a P-11, P-17, or P-18) as required. These forms should be submitted through Email on an Excel sheet (or PDF or word document) when possible.

Year End Closing Inventory Management

Complete (P-16) - Equipment Inventory and (P-21) - Monthly Equipment Adjustment Report at July 30, 2016, and forward to Leo Sorel, Supervisor, Division of Plant and Property Management.

All State agencies are required to annually perform at least one inventory, which shall be completed by the end of each fiscal year in accordance with the following procedures:

- One individual in each agency shall be delegated the responsibility of supervising the inventory to assure compliance with the requests of this section.
- The results of the inventory shall be recorded on the P-16 Equipment Inventory form.
- Any discrepancy shall be investigated by an independent person delegated by the agency business office who shall report the discrepancy on the Discrepancy Report, form P-18. The discrepancy must be reported using a P-21 Monthly Equipment Adjustment Report.

The completed P-16 shall be forwarded to the Bureau of Purchase and Property by the end of each fiscal year along with any P-18 and P-21 completed during the inventory.

Due to the retroactive change effective July 1, 2011 in the minimum amount for equipment to be tracked, (from $100.00 to $250.00) the agency may continue to track items that were previously tracked at the lower amount. Any item that the agency determines to be at High Risk of Theft is advised to continue to track these items. Any item that is removed from the inventory control system, that was previously listed, should be listed on a revised P-21 with the items being removed from tracking, and with the reason that they are still owned by the agency, but have been removed from tracking, and have the inventory total reduced by that amount.
OFFICE OF WORKFORCE OPPORTUNITY
WIOA POLICY ISSUANCE – 2012-031
Effective Date: July 1, 2012

RESPONSIBILITIES FOR REPORTING INSTANCES FOR
SUSPECTED FRAUD, PROGRAM ABUSE AND CRIMINAL CONDUCT

**Background:** US DOL TEGL 2-12 transmits procedures to be used by all Employment and Training Administration (ETA), and subsequently all Office of Workforce Opportunity (OWO) sub recipients and contractors, for reporting allegations of fraud, program abuse or criminal conduct involving grantees or other entities and sub recipients receiving Federal funds either directly or indirectly. The deduction and prevention of fraud and abuse in programs authorized by the Department of Labor are the highest priority. Therefore, systematic procedures for reporting instances of suspected or actual fraud, abuse or criminal conduct are vital. This policy will provide the policy and procedures for reporting and investigating allegations of wrongdoing or misconduct to include allegations of suspected fraud, program abuse, and criminal conduct involving sub recipients of Federal Funds from Office of Workforce Opportunity and/or US Department of Labor, Employment and Training Administration.

**USDOL Policy:** The attached Incident Report (IR) form, Office of Inspector General (OIG) I-156, is the official form used for reporting allegations of criminal and other illegal or improper activities in OWO federal funded programs. Allegations are reported to OWO (specifically Director) and to the OIG and, within ETA, to the Office of Financial and Administrative Management (OFAM) and the Office of Regional Management. Incidents reporting using the IR form may involve allegations of fraud, misfeasance, nonfeasance or malfeasance, allegations involving misapplication of funds; allegations of gross mismanagement; allegations of employee/participant misconduct; and, other potential or suspected criminal actions.

When the OIG receives an Incident Report, they determine whether the allegations have merit and, when appropriate, conduct or arrange for an investigation and/or audit. If the OIG determines that the case does not have investigative or audit merit, the case is referral back to ETA for resolutions.

Grant recipients must immediately document allegations, suspicions and complaints involving possible fraud, program abuse, and criminal misconduct using the Incident Report (IR form I-156). In addition, situations involving imminent health or safety concerns or the imminent loss of funds exceeding an amount larger than $50,000 are considered emergencies and must immediately be reported to the OIG and OFAM by telephone and followed up with a written report in the form of an IR, no later than one working day after the telephone report.

**Prohibition and Reprisals:** No action will be taken against any complainant for disclosing information concerning criminal or improper activities or making a valid complaint to proper authorities. Complainants may remain anonymous. If a complainant considers that his/her
position will be compromised by reporting information through the IR system, s/he may send the report directly to the OIG or OFAM.

**Definitions:** These definitions are illustrative and are not intended to be either fully inclusive or restrictive.

- **Emergency:** A situation involving imminent health or safety concerns, or the imminent loss of funds exceeding an amount larger than $50,000.

- **Employee/Participant Misconduct:** Actions occurring during or outside work hours that reflect negatively on the Department and/or NH Department of Resources, Office of Workforce Opportunity or its mission including, but not limited to: conflict of interest or the appearance of conflict of interest involving outside employment, business and professional activities; the receipt or giving of gifts, fees, entertainment, and favors; misuse of federal property; and, misuse of official information and such other activities as might adversely affect the confidence of the public in the integrity of the government as well as serious violations of Federal and state laws.

- **Fraud, Misfeasance, Nonfeasance, or Malfeasance:** Any alleged deliberate action which may be in violation of federal statutes and regulations. This category includes, but is not limited to indications of bribery, forgery, extortion, embezzlement, theft of participant checks, kickbacks from participants or contractors, intentional payments to a contractor with the expectation of receiving services, payments to ghost enrollees, misuse of appropriated funds, and misrepresenting information if official reports.

- **Gross Mismanagement:** Actions or situations arising out of management ineptitude or oversight and leading to a major violation of the legislative process, regulations, or contract/grant provisions. Such actions or situations have the potential to severely hamper accomplishment of program goals, waste government resources, and jeopardize future support for a particular project. This category includes, but is not limited to, in auditable records, unsupported costs, highly inaccurate fiscal reports or program reports, payroll discrepancies, payroll deductions not paid to the Internal Revenue Service, and lack of good internal control procedures.

**Incident Report (IR) (OIG I-156):** This is the primary form for reporting instances of fraud, misapplication of funds, gross mismanagement, and any other incidents of known or suspected criminal or other serious activities. The OIG I-156 may also be used to provide interim and final reports.

**Misapplication of Funds:** Any alleged deliberate use of funds, assets or property not authorized or provided for by legislation or regulations, grants or contracts. This category includes, but is not limited to nepotism, political patronage, and use of participants for political activity, ineligible enrollees, conflict of interest, and failure to report income from federal funds, violation of contract/grant procedures, and the use of federal funds for other than specified purposes. An
incident report should be filed when there appears to be an intent to misapply funds rather than merely for a case of minor mismanagement.

**OIG Hotline:** The OIG operates this Hotline to receive and process allegations of fraud, waste, and abuse concerning grants, contracts, programs and operations. The OIG also uses the Hotline to address allegations of criminal activity and serious misconduct involvement employees. Hotline complaints should be sent to the Director of the Office of Workforce Opportunity who will report the complaint to the Complaints Analysis Office, Office of Inspector General, 200 Constitution Avenue, N.W., Room S-5506, Washington, DC 20210 or 1-800-347-3756 or 202-693-6999 or emailed to hotline@oig.dol.gov. The OIG hotline should not be used for resolving employee grievances, Equal Employment Opportunity complaints, labor disputes or other personnel concerns.

**OWO PROCEDURES AND REPORTING PROTOCOL**

**Definitions:**

Complaint, for this directive only, means criminal complaint and noncriminal complaints accepted by USDOL as incidents, such as gross waste of funds, mismanagement and dangers to the public health and safety.

Sub recipient, for this directive, means service delivery contractors and other recipients that receive WIOA funds directly from the State.

Lower-tier sub recipient means a recipient that does not receive WIOA funds directly from the State.

**General:**

All sub recipients that receive WIOA funds shall promptly report to OIG and OWO all allegations of WIOA-related fraud, abuse, and other criminal activity.

Each sub recipient shall establish appropriate internal program management procedures to prevent and detect fraud, abuse, and criminal activity. These procedures must include a reporting process to ensure that OIG and OWO are notified immediately of any allegations of WIOA-related fraud, abuse, or criminal activity. Internal management procedures must be in writing and include the designation of a person on the sub recipients' staff who will be responsible for such notifications.

Lower-tier sub recipients will establish, document, and implement procedures to immediately notify the funding entity of any suspected or proven fraud, abuse, or other criminal activity involving WIOA-funded activities. Funding entities must provide written notification to lower-tier sub recipients regarding their responsibilities to be alert for instances of fraud, abuse, and criminal activity committed by staff, contractors, or program participants and to report all such instances to the funding entity, OIG and OWO immediately. Proof of this notification must be maintained in the funding entity's files. Sub recipients detecting the presence or appearance of fraud, abuse, or other criminal activity must obtain sufficient information to provide a clear, concise report of each incident. Reports must include a statement of all facts, known at the
time, as well as any known or estimated loss of WIOA funds resulting from the incident. It is important that an initial report is made to OIG and OWO within one working day of the detection of the incident. The submission of an incident report should not be delayed even if all facts are not readily available. Any facts subsequently developed by the sub recipient are to be forwarded in a supplemental incident report.

The reporting procedures do not supersede the responsibility for sub recipients to safeguard WIOA funds by taking prompt and appropriate corrective action when any evidence of a violation of WIOA or its implementing regulations is found.

**Reporting:**

Within one workday of detection or discovery of information alleging fraud, abuse, or other criminal activity involving WIOA funds, a written incident report shall be prepared by the detecting entity. The report must be submitted on the attached form or similar document containing the requested information.

Submit the report to:

Jacqueline Heuser, Director  
Business and Economic Affairs  
Office of Workforce Opportunity  
1 Eagle Square  
Concord, NH 03301  
Jacqueline.heuser@livefree.nh.gov

And to the OIG at their Web site [www.oig.dol.gov/hotnet1.htm](http://www.oig.dol.gov/hotnet1.htm), by telephone at 1-800-347-3756, by fax to (202) 693-5210, or by mail to:

Office of Inspector General  
United States Department of Labor  
200 Constitution Avenue, N.W., Room S-5506  
Washington, D.C. 20210

Allegations considered to be of an emergency nature may be reported by telephone to, the Compliance Resolution Unit Supervisor at (916) 653-3270 and by calling the OIG/DOL Hot Line at 1-800-347-3756 and followed immediately thereafter by a written incident report.

The OWO will record any incident report it receives in the WIOA Incident Report System and forward the incident report to DOL/ETA, Region I, within one working day of receipt. However, OWO may have to contact the reporting entity for clarification or additional details prior to forwarding it to Region I. Concurrently with its transmittal of the incident report to Region I, OWO will, when applicable, notify the reporting entity to take appropriate action to recover misspent funds, or to contain its financial liability.
Upon receipt, ETA Region I will forward the incident report to DOL Regional OIG, New York. Subsequently, Region I will advise OWO of the action to be taken by DOL Regional OIG. If OIG decides to investigate the incident, OWO will wait for OIG’s results before commencing the state-level formal resolution. If OIG decides not to investigate the incident, OWO will request, when appropriate, a special monitoring review or an investigation by the appropriate state entities. Otherwise, OWO will require the sub recipient to submit its fact finding and local resolution.

Whenever the entity reporting the allegation of an incident believes that immediate action to prevent further financial loss or other damage is necessary, or recovery of funds or property may be impeded if immediate action is not taken, the reporting entity has the responsibility to take any action it deems appropriate, including contacting the local law enforcement agency. Any immediate action taken or planned by the reporting entity must be reported to OWO when the incident report is submitted.

Allegations of fraud, abuse, or other criminal activity in WIOA-funded programs may originate from sources other than sub recipients. Such sources may include informants, independent auditors, or local law enforcement agencies. Whenever OWO receives an allegation from such source, OWO will prepare an incident report and submit it to Region I, in accordance with this directive. In such a case, OWO will, when appropriate, inform the subject sub recipient of the incident reported and advise the latter of the need to take certain action.

During an investigation, based on a report of fraud or abuse, DOL OIG investigators or auditors may contact a sub recipient regarding an incident of which the sub recipient was not previously aware. Upon learning of the incident from federal sources, the sub recipient should contact OWO to determine whether the latter is aware of the incident. If the sub recipient is not aware of the allegations but OWO is; then the latter will, when appropriate, inform the former of the specific allegations contained in the incident report.

**Action:** Bring this directive to the attention of all affected staff.

**Inquiries:** If you have any questions about the information contained in this directive, please contact, Jackie Heuser, Director OWO, at (603) 271-7275

**Attachment:** USDOL Reporting Instructions and Incident Report form

**Effective Time Period:** July 1, 2012 - ongoing
WIOA Procurement Sole Source Contracting Policy

**Purpose:** The Office of Workforce Opportunity (OWO) within the Business and Economic Affairs is the state entity for receipt of WIOA Funds for the State of New Hampshire. Consistent with WIOA law and regulations, OMB Uniform Guidance Procurement Standards Sec. 200.317 (Procurements by states), and State of New Hampshire procurement requirements, the OWO is required to compete contractual requirements. The OWO shall follow the State of New Hampshire Procurement procedures found at [www.nh.gov.org*](http://www.nh.gov.org). Federal and State rules are clear regarding the necessity to have open and free competition to satisfy grantee contractual requirements. However, there are exceptions to the prime rule of competition. These exceptions result in “sole source” contracting. To support sole source contracting OWO shall follow the processes outlined below.

**Policy:** OWO staff may make the initial determination that competition is not feasible (i.e., sole source is justified) if one or more of the following circumstances exists:

1. The item of service is available only from a single source
2. The public exigency or emergency for the requirement will not permit a delay resulting from a competitive solicitation.
3. After solicitation of a number of sources, competition is considered inadequate.

The decision to submit a sole source contract for state approval must be approved by the OWO Director. For contracts $10,000 or more, contracts are submitted to the NH Department of Administrative Services by the Commissioner of BEA for review and approval at the Governor and Council (G&C) public meeting, consistent with State policy and procedures.

**Process:** Documentation reflecting actions taken and the position of the grantee is extremely important in order to establish an audit trail. Therefore, in addition to the format and forms currently required by the State for G&C approval of all sole source contracts, OWO shall draft a sole source justification letter that at a minimum includes the required content applicable to the situation, as outlined in the Justification Non-Competitive Procurement Letter Checklist form (i.e., sole source checklist). A sole source letter signed by the OWO Director and the Commissioner of BEA, along with the sole source check list shall be included as an attachment to the official contract document for G&C approval.

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1 The official version of NH Purchasing Rules is available on the state’s website at: [www.NH.Gov.org](http://www.NH.Gov.org). Official State of New Hampshire Website [http://www.nh.gov](http://www.nh.gov) provides link to NH Laws, state agency websites and other state information. Current bids and proposals and bid awards can be found at [http://www.admin.state.nh.us/purchasing](http://www.admin.state.nh.us/purchasing); and staff may access information at [http://sunspot.admin.state.nh.us/](http://sunspot.admin.state.nh.us/) for manual of procedures; state contracting and procurement.
# Justification for Non-Competitive Procurement Checklist

<table>
<thead>
<tr>
<th>SUGGESTED CONTENT FOR SOLE SOURCE JUSTIFICATION LETTER</th>
<th>Check</th>
<th>Comments</th>
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<tbody>
<tr>
<td>1. A brief description of the program and the product or service being contracted has been provided</td>
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<td>2. Explanation of why it is necessary to contract non-competitively, to include the following:</td>
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<td>• Expertise of the contractor</td>
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<td>• Management</td>
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<td>• Knowledge of the program</td>
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<td>• Responsiveness</td>
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<td>• Expertise or experience of personnel</td>
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<td>• Results of market survey determining competition availability (or if one was not conducted, why not?)</td>
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<td>3. Time Constraints:</td>
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<td>• When contractual coverage is required, and why</td>
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<td>• Impact on program if dates are not met (make sure to include the financial impact in dollars)</td>
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<td>• How long it would take for another contractor to reach the same level of competence (equate in dollars, if desired)</td>
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<td>4. Uniqueness</td>
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<td>5. Any other points that should be covered to “sell the case.”</td>
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<td>6. Declaration that this action is in the “best interest” of the grantor agency and/or the Federal Government.</td>
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Prepared by: ____________________________________________________________

Date: _____________________________________________

Approved by: ____________________________________________________________

Date: _____________________________________________

OWO Form
Rev: 7-1-2015
State of New Hampshire
Bureau of Purchase & Property
FIXED ASSETS INVENTORY POLICIES & GUIDELINES

Statute RSA 21-I:11, VII and per Technical Assistance Procedures and Guidelines.

Agencies are obligated, per the above, to provide the Bureau of Purchase & Property Fixed Assets Inventory Controller a complete and current physical inventory of the equipment under its jurisdiction. This inventory report must be received in the Bureau of Purchase & Property by July 31 for the period ending June 30th.

Definition of equipment for Fixed Asset reporting to the Bureau of Purchase & Property is anything with an original purchase price of $250.00 or more and a life expectancy of one year or more. An agency may continue to track items that were previously tracked at the lower amount. Any item that the agency determines to be at High Risk of Theft is advised to continue to track these items. Any item that is removed from the inventory control system, that was previously listed, should be listed on a revised P-21 with the items being removed from tracking, and with the reason that they are still owned by the agency, but have been removed from tracking, and have the inventory total reduced by that amount.

Software purchases which meet the above criteria must be tagged as a Fixed Asset. The identification tag may be placed on the software package and indication noted as to which computer in which the software was loaded.

When purchasing items from State or Federal Surplus Property, the original value attached to that item must be reported, not the price for which the state agency paid. When surplusing any items, the original price must be deducted from the inventory. The State does not depreciate any of its Fixed Assets.

Equipment purchased for Vehicles, i.e., tool boxes, truck caps, etc., must be tagged and reported on the equipment inventory if it meets the above criteria for a Fixed Asset.

21-I:11 Division of Plant and Property Management
VII. Maintaining a central inventory record of all state owned real property, physical plant and equipment, which record shall be made available to the comptroller to assist him in complying with accounting principles. In order to compile this record the director shall:
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