

**WIOA Fiscal Agent Agreement Between the Northwest Wisconsin Chief Elected
Officials Consortium And Northwest Wisconsin CEP, Inc. And
the Northwest Wisconsin Workforce Investment Board, Inc.**

THIS AGREEMENT is entered into by and among Northwest Wisconsin Chief Elected Officials Consortium (hereinafter "CEO Consortium"), federal grant recipient of the Workforce Innovation and Opportunity Act funds for the Northwest Wisconsin CEP, Inc., (hereinafter "Fiscal Agent"), and the Northwest Wisconsin Workforce Investment Board, Inc. (hereinafter "NWWIB"), The County, CEO Consortium, and NWWIB may be referred herein individually as "Party" or collectively as "Parties."

RECITALS

WHEREAS, the Agreement applies to the Workforce Innovation and Opportunity Act of 2014 (hereinafter "WIOA") funds that are allocated by the Wisconsin Department of Workforce Development to the Grant Recipient for use by the Northwest Wisconsin Workforce Development Area (hereinafter "WDA 7").

WHEREAS, pursuant to § 107(d)(12)(B)(II) of WIOA, the Northwest Wisconsin Chief Elected Officials Consortium Agreement designates the Northwest CEP, Inc. as the fiscal agent for the WDA 7. The Fiscal Agent must fulfill the obligations set forth 20 C.F.R. § 679.420.

WHEREAS, pursuant to 20 C.F.R. § 679.430, when a fiscal agent performs more than one role under WIOA, the fiscal agent must develop a written agreement with the local workforce development board and chief elected official to clarify how the organization will carry out its responsibilities while demonstrating compliance with WIOA and other corresponding regulations and policies.

WHEREAS, because the Fiscal Agent performs more than one role under WIOA, the Parties desire to describe herein the services and responsibilities of the Fiscal Agent.

NOW THEREFORE, in consideration of the above recitals, the Parties agree as follows:

I. Fiscal Agent Responsibilities:

The role of the Fiscal Agent is described at WIOA Sec. 107(d)(12)(B)(II), and its functions are listed at 20 CFR §679.420 and included for reference in Section II. In order to assist in administration of the [WIOA] grant funds, the chief elected official...may designate an entity to serve as a local grant recipient for such funds or as a local fiscal entity. The CEO Consortium has designated Northwest CEP, Inc. as the Fiscal Agent.

- a. Northwest CEP, Inc., as Fiscal Agent, has been designated by the CEO Consortium to perform accounting and funds management on behalf of the CEO Consortium.
- b. The Northwest CEP, Inc., as Fiscal Agent, shall comply with state and federal reporting requirements and timelines on behalf of the WDB as defined by the Department of Labor, NWWIB and DWD.
- c. The Northwest CEP, Inc., as Fiscal Agent, shall establish or maintain written fiscal policies relative to procurement, auditing fiscal monitoring and overall fiscal administration. If the Fiscal Agent is serving in multiple roles they will not conduct a procurement for any funding stream or activities that will result in a conflict of interest.

- d. The Northwest CEP, Inc., as Fiscal Agent, shall comply with federal and state requirements applicable to all fiscal agreements i.e., use of program funds, cost of allocation requirements, reporting requirements and audit requirement.
- e. The Northwest CEP, Inc., as Fiscal Agent, shall provide regular reports to the NWWIB and CEO Consortium on the receipt, governance, expenditure, and administration of WIOA funds.

II. Defined Role of the Fiscal Agent:

The role of the Fiscal Agent is described at WIOA Sec. 107(d)(12)(B)(II), and its functions are listed at 20 CFR §679.420. Those functions of Northwest CEP, Inc. are as follows:

- 1. Receive funds.
- 2. Ensure sustained fiscal integrity and accountability for expenditures of funds in accordance with Office of Management and Budget circulars, WIOA and the corresponding Federal Regulations and State policies.
- 3. Respond to audit financial findings.
- 4. Maintain proper accounting records and adequate documentation.
- 5. Prepare financial reports.
- 6. Provide technical assistance to subrecipients regarding fiscal issues.
- 7. Ensure independent audit of all employment and training programs.

III. Conflict of Interest:

Northwest CEP, Inc., the organization acting as the fiscal agent, serves as the service provider within the local area. Therefore all parties must clearly describe how that Northwest CEP, Inc. and the NWWIB will ensure that appropriate firewalls, including adequate separation of duties, are in place to minimize fiscal risk and prevent a conflict of interest, or the appearance of a conflict of interest. For the purposes of this Fiscal Agent agreement, the roles and functions of each party have been outlined below in duplication from the NWWIB and Northwest CEO Consortium Firewall and Internal Controls Policy.

Firewalls serve to separate organizational functions and staff reporting relationships between different departments that handle governance, policy, coordination, administration, monitoring, oversight, and program services.

Administration: The Fiscal Agent staff administers WIOA Title I-B funds and other workforce development funds as the local grant recipient. Fiscal Agent functions are listed in Section II C and in 20 CFR §679.420.

Northwest CEP, Inc. (CEP), through its role as WIOA Title I service provider serves as the WIOA Provider Staff. The following CEP Staff will complete functions as the Fiscal Agent. See Attachment A of the NWWIB and Northwest CEO Consortium Firewall and Internal Controls Policy for additional information on duties provided by these staff titles.

- 1. Executive Director
 - 2. Accounting Clerks
- 1) Description of the separation of duties under each role: *Please see Attachment C of the NWWIB and Northwest CEO Consortium Firewall and Internal Controls Policy for the internal controls assessment to identify possible vulnerabilities.
- a) In performance as the Fiscal Agent for the Northwest Wisconsin Workforce Development Area, the CEP shall appoint personnel whose duties shall include

responsibility for receipt of WIOA funds, payment for service and other authorized WIOA expenditures, ensuring sustained fiscal integrity and accountability for expenditure of such funds in accordance with Uniform Guidance, WIOA and corresponding federal regulations and state policies, responding to financial audits, monitoring, and findings, maintain proper accounting records and adequate documentation, preparing financial reports and providing technical assistance to sub recipients regarding fiscal issues. Individuals under this role shall not be permitted to engage in NWWIB policy approval or service delivery issues and activities.

- b) To ensure there is a proper separation of duties and functions and to ensure that staff duties of the various CEP personnel are delineated, CEP personnel shall be trained for reporting compliance with WIOA and regulations, Uniform Guidance and the State of Wisconsin policies regarding conflicts of interest, including how conflicts of interest will be minimized. CEP staff will complete an annual Conflict of Interest Disclosure Form.
- 2) Description of how staff duties will be completed while demonstrating compliance with WIOA and regulations, OMB circulars, and the State of Wisconsin policies on conflicts of interest, including how conflicts of interest will be minimized:
- a) The NWWIB shall, through the Chief Executive Officer, monitor and oversee the activities of the CEP in all respects to ensure proper usage of WIOA funds, proper and effective action by CEP staff designated to handle fiscal responsibilities of the CEP as the Fiscal Agent, the WIOA performance of all other CEP functions and service and the actual service provision utilizing WIOA funds by CEP staff.
 - b) The NWWIB shall, through the Chief Executive Officer, procure contracts or obtain written agreement, conduct financial monitoring of services providers, and ensure an independent audit is conducted of all employment and training programs.

IV. Period of Agreement:

This Agreement is effective July 1, 2022 through June 30, 2024.

V. Compensation:

Compensation due for executing the duties of fiscal agent are limited to Northwest CEP, Inc. expenses associated with the WIOA grants. Per the NWWIB and Northwest CEO Consortium Firewall and Internal Controls Policy, Northwest CEP Inc. fiscal staff and NWWIB have collaborated to construct a program year budget for the WIOA awards to include an allocation of Northwest CEP, Inc and NWWIB direct Personnel and Operating Expenses, indirect charges and WIOA administrative charges. The fiscal agent fee is \$22,500 annually.

IN WITNESS THEREOF,

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David Willingham 6/15/2022
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David Willingham, Chair Date
Chief Local Elected Official, Northwest Wisconsin Area Chief Elected Officials Consortium

DocuSigned by:
LeRoy Forslund 6/17/2022
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LeRoy Forslund, Chair Date
Northwest Wisconsin Workforce Investment Board

DocuSigned by:
Jeff Muse 6/16/2022
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Jeff Muse, Executive Director Date
Northwest CEP, Inc.

DocuSigned by:
Bill Kacvinsky 6/20/2022
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Bill Kacvinsky, Chair Date
Northwest CEP, Inc. Board of Directors