

Contractor Assistance Program (CAP) Guide
Hazard Abatement Board (HAB)
Occupational Health and Safety- Training and Education Grants (OSH T&E)

The goal of the OSH T&E Program is to promote safe and healthful conditions in the workplace through training, education, and other proven preventive programs designed to:

- Identify, evaluate, and control safety and health hazards in the workplace;
- Encourage voluntary compliance with occupational safety and health regulations;
- Foster activities by employers and employees intended to prevent workplace accidents, injuries and illnesses; and
- Make employers and employees more aware of the NYS Right-to-know Law and other regulations which mandate training and education on toxic substances in the workplace.

The purpose of the Occupational Safety and Health – Training and Education Grants (OSH T&E) grant is to secure the services of eligible Public and Private Employers (must employ one or more individuals beyond self-employment); Labor Organizations or their Federations; Trade Associations; Non-profit Organizations; and Educational Institutions to provide training for general or hazard-specific training on how to identify, evaluate and control employee exposure to workplace hazards; Activities intended to improve the effectiveness of labor-management safety and health committees; Programs designed specifically to reduce workplace accidents by teaching lockout/tagout procedures, safe electrical work practices, methods of working safely in confined spaces, etc., where not readily available from the Department; Programs addressing ergonomic and repetitive motion problems; Programs emphasizing disease prevention through control of carcinogens and other toxic chemicals, physical hazards such as noise, heat and vibration, or biological hazards such as hepatitis B virus and tuberculosis bacteria; Instruction of employees and employers on their rights and responsibilities under the NYS Right-to-know Law and Occupational Safety and Health Administration (OSHA)/Public Employees Safety and Health (PESH) standards on Hazard Communication, chemical hazards in laboratories, and specific substances such as lead, benzene, and asbestos, etc.; Programs which help resolve unique and unusually difficult job safety and health problems, such as the threat of assault on the job.

The goals are to be achieved through the periodic review and verification of reported expenditures and contract provision adherence. The Financial Oversight and Technical Assistance (FOTA) consultants analyze the expenditures to ensure they are reasonable, allowable, and properly supported by agency records and source documentation. The results of each review will be presented in a CAP report prepared by the consultant and issued to the contractor.

Projects are funded for a **12-month period which runs from August 1 through July 31**. Contracts will be paid on a reimbursable payment basis. An awardee must first pay for incurred expenses and then submit a voucher to NYSDOL for reimbursement.

PROCEDURES

A. Initial Steps

1. Review a copy of the applicable OSH T&E - Request for Applications (RFA) and the corresponding Questions and Answers. Answers to all questions received are posted on the NYSDOL website.
2. Copies of the Reimbursement Requests (RR) should be obtained from the Contract Development and Processing Unit (CDP). These can be printed from the WD Contracts folder on the NYSDOL server.
3. Send an e-mail to CDP to ascertain if there are any unique issues or circumstances with the

contractor that bear special attention during the CAP review.

B. Set up CAP Visit

1. Telephone the contractor to arrange a date and time for the site visit.
2. Send an e-mail to the contractor confirming the date and time. Include an outline that defines the scope of and the items needed for the review. **Label as Exhibit 3.**
3. Telephone or email the contractor prior to the start date of the visit as a reminder.

C. Prior to CAP Visits

1. Review the Reimbursement Requests and prepare a spreadsheet of the reimbursed expenses and compare the actual expenditures to the line item budgets. **Label as Exhibit 1.** Allowable costs include the following activities required to deliver the program of training:
 - Train-the-trainer sessions equipping advocates with the expertise and skills necessary to conduct know-your-rights workshops for broader worker populations, including health and safety trainings adopting “popular education” curriculum designed for workers that have literacy barriers;
 - Workshops, seminars, or clinics intended to provide workers with know-your-rights information about occupational health and safety standards, for instance Open Clinic nights where workers learn about their OSHA rights, including the right to file a complaint free from discrimination. Materials disseminated could include information on the whistleblower protection provisions that OSHA administers under Section 11(c) of the OSH Act;
 - General or hazard-specific training on how to identify, evaluate, and control employee exposure to workplace hazards, including but not limited to atmospheric hazards, electrical and machine guarding, slips/trips and falls and safe patient handling;
 - Programs that complement or supplement existing NYSDOL programs designed to reduce workplace accidents by teaching practices or procedures designed to mitigate inherently dangerous work activities—for example, reducing workplace accidents by implementing lockout/tag-out procedures, safe electrical work practices, or methods of working safely in confined spaces;
 - Programs addressing ergonomic and repetitive motion problems, including safe-patient handling, and proper lifting techniques;
 - Instruction of employees and employers on their rights and responsibilities under the New York State Right-to-Know Law and OSHA/Public Employees Safety and Health (PEOSH) standards on hazard communication, chemical hazards in laboratories, and specific substances such as lead, benzene, and asbestos, etc.;
 - Programs which help address unique and unusually difficult job safety and health problems, such as the threat of assault on the job or sexual harassment; and
 - Programs which help increase/encourage employer compliance with workplace health and safety regulations, including industrial hygiene initiatives, the New York State SHARPS (Safety and Health Achievement Recognition Program), and NYS Code Rule 60 incentive program.
2. Prepare a Schedule of Cash Receipts. **Label as Exhibit 2.**
3. If this is the second review for the contract, review the prior CAP report, technical assistance given, and notes from prior work papers.

D. Entrance Conference

1. Subjects discussed at an entrance conference may include, but are not limited to: the purpose of the CAP Program, the scope of the review, the procedures used by the FOTA Consultant, and problems disclosed during prior review visits if applicable.
2. Maintain a record of the meeting in the CAP work papers. **Include in Exhibit 3.**

E. Verification of Cash Receipts

Verify that all contract payments have been received from NYSDOL and have properly and promptly been deposited into a grantee bank account. If the cash requested does not match the cash receipts, note the reason. Update the schedule of cash receipts **labeled as Exhibit 2.**

F. Examination of Reimbursed Expenses

1. If applicable, review Reimbursement Requests to ensure that any adjustments required as a result of a prior review have been properly made.
2. Select an appropriate and representative sample of expenses for review (see the following sections for specific review steps to employ). Verify all payments of the expenditure through source documentation such as cancelled checks, EFTs, etc.

Prepare review workpapers for the following budget categories. **Label as Exhibit 4.**

1. Salaries:

Review the list of annual salaries of the staff that worked on the project and the corresponding percentages of their time spent. Prepare a schedule to verify the expenditures related to this budget list to assure the time spent on the project for training is allocated properly. Staff salary payments must be supported by time and attendance records and be properly allocated. Provide an explanation of any differences found in **Exhibit 4.**

2. Fringe:

Review the calculation of fringe benefits. Fringe benefits include social security, workers' compensation, unemployment insurance, disability insurance and any insurance programs the applicant organization provides. If budgeted fringe benefits represented an exception to standard policy, please review those costs and explain how they were expensed to the program. Fringe benefit calculations should follow the same cost allocation process as noted in the related salary expenses. See also unallowed costs below for notations on fringe benefits. Note any issues in Exhibit 4.

3. Contractual:

This category includes institutions, individuals, or organizations external to the applicant which have entered an agreement with the contractor to provide any services outlined in or associated with the contract, and whose services are to be funded under the contract. All such agreements are to be by bona fide written contract and a copy of each must be attached to the workpapers. These agreements are reviewed further under the training item below. Label as Exhibit 4.

4. Travel:

Staff travel costs should be budgeted in line with standard agency travel policy or NYS Comptroller guidelines. Travel costs are reimbursed at state rates. Only travel costs for personnel listed under Staff Salaries are acceptable. Consultant or sub-contractor's travel expenses should be included in Contracted Services. Any exceptional staff travel costs found must be justified in the Budget Narrative. No out of state travel costs are allowed unless specifically detailed and approved. All non-local destinations for travel must have prior NYSDOL approval.

- a. Review the agency policy and obtain a copy for the workpapers. Label as Exhibit 4-Travel Policy
- b. Sample travel expenditures and include in Exhibit 4.

5. **Equipment**

Any equipment purchased with project funds is the property of the Department and shall be returned to the Department at the conclusion of the contract unless otherwise agreed to by the Department. In general, the purchase of equipment will not be approved unless it is demonstrated that the equipment is necessary for the direct provision of training and is not reasonable available from other sources. Please see the RFP for certification requirements for every piece of equipment purchased with project funds. NOTE: If the applicant received approval to purchase or rent equipment, they must have a listing of equipment purchased on previous HAB grants. Review this list to assure the equipment is still held by the contractor by locating each item through performing an inventory check. Label as Exhibit 4.

6. **Operating Expenses:**

Operating expenses include such items as supplies, postage, printing, photocopying, and telephones. Any type of expense outside of the categories listed above and any exceptional dollar amounts must be explained in the budget narrative.

7. **Miscellaneous Participant Expenses:**

Training Materials, Testing Materials and Participant transportation and other participant expenditures.

8. **Other:**

List other items not included under any other category. Any type of expense outside of the categories listed above and any exceptional dollar amounts must be explained in the budget narrative.

9. **Training Costs (Outside Provider):**

1. Verify that the training vendor/consultant and the training course are the same as what has been approved in the contract or in subsequent contract modifications or approvals.
2. Verify that the vendor/consultant providing the training are charging the same fee to participants of this grant as they are charging to other customers or that there was proper procurement of the training provider and cost being charged.
3. Examine the agency's refund policy if applicable. Has any trainee dropped the course within the refund period? If so, has the appropriate reduction in tuition been applied or proration of the training cost occurred?
4. Review the vendor/consultant contract.
5. Verify that training was performed in accordance with both the contract between NYSDOL and the contractor and between the contractor and the training vendor/consultant. Also, verify that the costs were incurred within the contract period. If not, this will be a finding and disallowed costs could be incurred.
6. Examine documentation to support payments (invoices and cancelled checks and/or bank statement verification). Prepare a schedule and/or narrative outlining what was reviewed and what was found. **Include in Exhibit 4.**
7. Prepare a schedule to verify reported costs for training per participant and any deficiencies noted with the above verification items. **Include the schedule in Exhibit 4.**

10. **Training Costs (In-House staff):**

1. Verify that the training is the same as what has been approved in the contract or in subsequent contract modifications or approvals.
2. Examine a sample of related training staff salary costs.
 - a. Examine time records and/or time allocation worksheets to verify the time charged to the contract.
 - b. Examine payroll records to verify actual hourly wage rates for trainers were used for cost reimbursement, and that reported wage rates agree with official wage rates at the time training was provided.
 - c. If fringe benefits are charged to the contract, verify those expenses are allocated properly to the contract.
 - d. Examine payroll records and cancelled checks and/or bank statements for verification of payment.
3. Examine a sample of related training staff fringe benefits costs.
 - a. Reported amounts are to be traced to monthly invoices, policies, quarterly reports, and other pertinent documentation.
 - b. Ensure contractor is current on payment of federal and state withholding taxes by examining most recent quarter's 941 and NYS-45 reports and verify payment has been made.
 - c. Ensure contractor is current on payments to NYSDOL for Unemployment Insurance.
 - d. All fringe Rates and calculations are to be verified.
 - e. Examine Cost allocation methods for each of the charges to determine if acceptable.
4. Examine documentation to support payments (Payroll records, fringe benefits). Prepare a schedule and/or narrative outlining what was reviewed and what was found. **Include in Exhibit 4.**
5. Prepare a schedule to verify reported costs for training per participant and any deficiencies noted with the above verification items. **Include the schedule in Exhibit 4.**

Un-allowed Costs

The OSH T&E Contract will not pay for any of the following items:

- Development of academic curricula for the education of occupational safety and health professionals or support personnel;
- Activities which support degree programs, safety engineer certificate programs, or extended academic programs designed to provide professional level credentials; however, grantees are permitted to award certificates of completion to individuals who receive training or education funded by this Program.
- Scientific research;
- Activities involving driver training or truck CDL Training. Powered Industrial Truck (PIT) or forklift training is allowable;
- Activities which promote safety and health but are not related to occupational safety and health hazards, including, but not limited to CPR or First Aid Training, fire extinguisher training, sexual harassment training;
- Political activities or devices directed to a member of any State or local legislature or the United States Congress;

- Activities which incur costs before the starting date or after the ending date of a fully executed contract;
- Activities which are part of an existing program already funded by the applicant;
- The purchase of land (or any interest therein), and/or the acquisition/construction of buildings;
- Development costs for curriculum and/or materials that will not actually be utilized for training during the grant period;
- Development of curriculum or materials where adequate curriculum and material are already available, or;
- Newsletters, factsheets, or other publications which do not solely provide information directly related to improving workplace safety and health. Items related to labor vs. management issues and political disputes are not appropriate material to be covered in grant-funded publications. Items related to court actions may be appropriate if they address the impact of the decision on safety and health in the workplace within New York State. However, the publication of court decisions in jurisdictions whose laws do not apply in New York State would not be appropriate. Likewise, publications or other reporting on an entity's victory in a specific court action would not be appropriate;
- Wages or stipends paid to workers while in training. However, if an employer uses employees in a train-the-trainer approach, the wages of those employees (Trainers) who will be trained as trainers may be charged for the actual hours they are being trained to conduct formal training and for the hours they are actually conducting formal training for fellow employees. The hours charged must be reasonable and documented. Also, training by these trainers must take place during the grant period.
- Refreshments provided during training programs;
- Stipends paid to trainees;
- Indirect or overhead rates except for indirect costs related to SUNY and CUNY Research Foundations;
- Severance pay;
- Awards of cash, trophies or the like;
- Accrued leave time;
- Purchase and/or rental of cellular telephones and devices;
- Audit services;
- Equipment expenses that are not related to the training purposes funded by this grant;
- To a certain extent, **fringe benefits**. Fringe benefits are allowable in accordance with the organization's actual costs or approved rate, but grant funding can only be used to reimburse the Grantee's cost of benefits up to a maximum of 40% of staff salaries charged to the contract. Fringe benefits in excess of 40% of staff salaries are the responsibility of the applicant.
- Expenses which are covered by a program already funded by the Department. For applicants of the Workforce Health and Safety Request for Applications (WHS-RFA) released by the Department on September 12, 2016, please see the section "Programs Funded by the Department" regarding criteria necessary for applicants of both this RFP and the WHS-RFA.
- Any other costs deemed inappropriate by NYSDOL and any costs that do not meet the intent of the RFA or programs that are readily available from NYSDOL.

F. Verification of Participant Attendance and Training Outcomes

This RFA seeks to provide training and education to promote safe and healthful conditions in the workplace.

1. Examine attendance records to verify sign-in sheets were maintained for each training session to document trainee attendance. They must include the name of the trainee, signature of the trainee, signature of the trainer, and date and hours of training. Certificates of completion are allowable in addition to the attendance records as support. **Label as Exhibit 5.**
2. Compare the number of participants to be trained per the contract budget to the actual number

trained; explain any significant differences.

3. Verify that all training sessions detailed in the contract budget have been, or are going to be performed prior to the end of the contract. Note any sessions that will not be performed with an explanation as to why from the contractor.

H. Technical Assistance

There are no set procedures to follow for providing technical assistance. Each situation is unique. The FOTA Consultant must determine what is appropriate. All technical assistance given must be documented in the CAP work papers. Any necessary follow-up assistance should also be detailed in the CAP work papers.

I. Exit Conference

1. An exit conference is to be held at the end of every review visit.
2. Subjects discussed at the exit conference may include, but are not limited to:
 - a. all findings disclosed during the review
 - b. how the contractor will resolve any current findings
 - c. resolution of any prior findings
 - c. technical assistance
 - d. subsequent reviews
3. Open discussions should be encouraged at the meetings.
4. Maintain a record of the meeting in the CAP work papers. **Label as Exhibit 6.**

J. Preparation of Work papers

1. Ensure that all work papers detail all issues, the authority applied/relied upon, and conclusion.
2. Prepare narrative detailing all issues/problems, Findings, Observations, and points of interest etc. disclosed during the CAP visit. **Label as Exhibit 7.**
3. Follow up on any necessary technical assistance.
4. Submit work papers for review.

K. CAP Report

If there are no questioned costs a Report will be issued via e-mail to the contractor at the end of the review. The Report should clearly identify all Findings and required Reimbursement Request adjustments. Necessary corrective actions including time frames should be identified in the Report. A copy of the Report is to be e-mailed to the FOTA Supervisor and to the FOTA Office Manager.

If there are questioned costs requiring repayment of funds, then the Report is to be sent to the Contractor via Certified Mail, and the NYSDOL Audit Resolution process must be followed. The Report must state that payment is payable to New York State Department of Labor and is to be sent to the Workforce Programs Manager 2 within the Bureau of Quality Assurance.

Label the CAP report as Exhibit 8.

Schedule of Exhibits

Exhibit 1	Schedule of Vouchers (Reimbursed Expenditures) compared to Budget
Exhibit 2	Schedule of Cash Receipts/Verification
Exhibit 3	Entrance Conference and/or Email/correspondence confirming site visit and information requested.
Exhibit 4	Schedule of Costs Reimbursed and any support documentation.
Exhibit 5	Training Attendance Records
Exhibit 6	Exit Conference
Exhibit 7	Monitors Narrative
Exhibit 8	CAP Report