

**Contractor Assistance Program (CAP) Guide
Workplace Health and Safety (WHS) RFA-#1/#11
Occupational Health and Safety Hazards education and training**

The purpose of this Workplace Health and Safety (WHS) grant is to secure the services of eligible community-based organizations, direct service providers, occupational health and safety clinics, and other not-for profit organizations that can assist the New York State Department of Labor (NYSDOL) to provide education and training about occupational health and safety hazards, including prevention of assault and discrimination.

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.

Contracts may not be extended past March 31, 2017 unless a NYS budget appropriation is maintained. In the absence of future appropriations, all activities supported by the contract must be completed and awarded funds must be fully expended by March 31, 2017.

Considering the March 31, 2017 contract date, applicants must request reimbursement for only those trainings and service activities that can be reasonably accomplished within the contract period. If funding becomes available after March 31, 2017, limited no-cost contract extensions may be approved at NYSDOL's discretion. The length of the extension is dependent on the original contract duration; however, the length of the contract plus the extension cannot exceed a total of 12-months. 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.

Please note that the funding for this program (all State funds, no federal funds) was indeed re-appropriated in the State Budget for 2017-2018, and based on negotiations with OSC it was ultimately decided that all awardees under RFA #1 could extend their contracts to September 30, 2017, if desired.

Additionally, a new RFA #11 for the remaining funds available was issued on June 29, 2017. Funding for contracts awarded under RFA #11 expires March 31, 2018 and is not anticipated to be appropriated in future NYS budgets. Therefore, no contract extensions beyond March 31, 2018 are available. A list of contracts awarded through September 15, 2017 under both RFAs is attached.



WHS Contract
Dates.xls

PROCEDURES

A. Initial Steps

1. Review a copy of the applicable Workplace Health and Safety - Request for Applications (RFA) and the corresponding Questions and Answers. Answers to all questions received are posted on the NYSDOL website: RFA #1 <https://labor.ny.gov/workforcenypartners/fundingopps/whs-rfa-final.pdf> RFA#11 <https://labor.ny.gov/workforcenypartners/fundingopps/whs-rfa.pdf>
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).

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

Salaries:

1. 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.**

Fringe:

2. 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. Note any issues in Exhibit 4.

Contractual:

3. 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.

Travel:

4. 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 X-Travel Policy

- b. Sample travel expenditures and include in Exhibit 4.

Operating Expenses:

5. 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.
 - a. Select a sample of Operating Expenses from the vouchers being reviewed.
 - b. Review the expense and verify it was necessary for the operation of the training program.
 - c. Identify any issues in Exhibit 4.

Other:

6. 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.
 - a. Select a sample of Other Expenses from the vouchers being reviewed.
 - b. Review the expense and verify it was necessary for the operation of the training program.
 - c. Identify any issues in Exhibit 4.

Training Costs:

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.**

Un-allowed Costs

WHS 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;
- Scientific research;
- Any costs related to actual implementation of compliance measures, model practices, or any other enhancements (i.e. capital, structural, equipment, etc.);
- Political activities or devices directed to a member of any State or local legislature or the United States Congress;

- 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;
- Refreshments provided during training programs;
- Severance pay;
- Awards of cash, trophies or the like;
- Accrued leave time;
- Purchase and/or rental of cellular telephones and devices;
- Audit services;
- Acquisition, construction, or renovation of buildings or other real estate;
- Supportive services such as child care, transportation, lodging, and meals for the trainees (any supportive services provided may be funded through the local Career Center);
- Entertainment;
- Interest costs incurred by provider agencies;
- Costs of organized fund raising;
- Sales training;
- Registration fees;
- Payment of fees associated with attendance at seminars, conferences, or meetings of professional organizations; or
- 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 assist **employed workers** that may be experiencing and/or are at risk of work site health and safety hazards. The target population will typically be workers in low-skill, low-wage positions in industries such as: Nail Salons; Farming; Childcare; Cleaning; Home Health Care; Laundry; Restaurants; Retail; Construction; Landscaping; Car Washes; Supermarkets; Janitorial Services; and Truck and Waste Disposal Drivers.

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