A G E N D A

Orange County Workforce Development Board

October 29, 2025
10:00 A.M.

Location:
Orange County Community Services
OC Workforce & Economic Development Division
1300 S. Grand Ave., Building B
Newport Conference Room #232
Santa Ana, CA. 92705

The Orange County Workforce Development Board shall not hold a meeting unless the number of members participating constitutes a quorum of the Board.

This agenda contains a brief description of each item to be considered. Except as provided by law, no action shall be taken on any item not appearing in the agenda. Members of the public who wish to speak on an item(s) may complete a Speaker Request Form(s) identifying the items prior to the beginning of the meeting. To speak on a matter not appearing on the agenda, but under the jurisdiction of this Advisory Board, you may do so during Public Comments. Speaker request forms must be completed prior to the beginning of the meeting, the reading of the individual agenda items and/or the beginning of Public Comments. When addressing the Board, it is requested that you state your name for the record. Address the Board as a whole through the Chair. Comments to individual Members or staff are not permitted. Speakers are limited to three (3) minutes.

Materials/handouts are available 72 hours in advance of the meeting at https://workforce.ocgov.com/oc-workforce-development-board.

This WIOA Title I financially assisted program or activity is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY users, please call the California Relay Service (800) 735-2922 or 711. If you need special assistance to participate in this meeting, please contact info@ocworkforcesolutions.com at least 72 hours prior to the event to allow reasonable arrangements.

1. CALL TO ORDER: Anna Lisa Lukes, Chair
2. PLEDGE OF ALLEGIANCE
3. BOARD MEMBER ROLL CALL: OC Community Services Representative
4. PUBLIC COMMENT:
   At this time, members of the public may address the Board regarding any items within the subject jurisdiction, provided that no action is taken on off-agenda items unless authorized by law. (Comments shall be limited to three (3) minutes, unless the Chair pre-identifies a different time at the start of meeting for all public speakers).

PRESENTATION:

5. Social Services Agency, County of Orange, Cristal Perez & Ahmed Haidary Implications of New Work Requirements Across Social Services and Workforce Systems

ACTION ITEM(S):

6. POLICY UPDATE: Audit Resolution Policy
   Recommendation: Review and approve updates to the Audit Resolution as presented and authorize staff to make non-substantive changes and updates, including references in related policies and forms as applicable, so long as the original intent of the policy is not altered.
7. 2026 OCWDB MEETING CALENDAR
   Recommendation: Review and approve 2026 meeting schedule for the Orange County Workforce Development Board and Standing Committees.
8. ELECTION OF OFFICERS – Conducted by County Staff
   Recommendation: Conduct 2026 OCWDB Election of Officers for the following positions: OCWDB Chairperson, OCWDB First Vice Chairperson, OCWDB Second Vice Chairperson for a term of (1) calendar year.

INFORMATIONAL ITEM(S):

9. CHAIR REPORT: Anna Lisa Lukes, Chair
   A. GENERAL UPDATES
   B. UPCOMING EVENTS
10. DIRECTOR’S REPORT: Nancy Cook, Director
    A. PROGRAM UPDATES
    B. LEGISLATIVE UPDATES

11. STRATEGIC PLANNING: Anna Lisa Lukes, Chair

DISCUSSION ITEM(S):

12. OPEN DISCUSSION

At this time, members of Board may comment on agenda or non-agenda matters provided that NO action may be taken on off-agenda items unless authorized by law.

ADJOURNMENT

NEXT MEETINGS:

OCWDB Full Board – January 2026 TBD

DISCLAIMER: No member of the Orange County Workforce Development Board (OCWDB) shall sign a letter or make a statement purported to represent the position of OCWDB as a body. Letters or verbal statements of support or opposition on any issue shall only be made or signed by the Chair of OCWDB and shall be submitted to the Advisory Board for pre-approval. The policy of the Board of Supervisors does not allow OCWDB or its Chair to sign a letter of position on any matters pertaining to legislation. OCWDB members may write personal letters or speak as individuals stating personal positions but may not do so as representing the position or opinion of OCWDB and/or the County of Orange.

<u>Item #06 – ACTION</u>
Policy Updates
Recommendation Summary
October 29, 2025

<u>BACKGROUND:</u>
Audit Resolution Policy
Subrecipients of WIOA funds must comply with federal and state audit requirements.

- *The policy revisions include updated references, addition of control log requirements, letter of determination required details, and hearing procedure details to align with current regulations.*

<u>RECOMMENDATION(S)</u>
Approve OCWDB Audit Resolution Policy and authorize staff to make any non-substantive changes, including any references in related policies and forms, so long as the original intent of each policy is not altered.

<u>ATTACHMENT(S): Redline & Clean Drafts for each policy</u>
1. Audit Resolution Policy

Audit Resolution Policy

Redline and Clean Version

Information Notice No. 25-OCWDB-06

Supersedes Information No. 03-OCWDA-21

	Orange County Workforce Development Board **Audit Resolution Policy**	PAGE: 1 OF 4 Effective: October 29, 2025

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SUBJECT: Information Notice No. 25-OCWDB-06 Supersedes Information Notice No. 03-OCWDA-21	APPROVED: Nancy Cook, Director of Workforce and Economic Development

PURPOSE

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This policy provides ~~To define~~guidance regarding the ~~policy and~~ procedures established by the Orange County Workforce Development Board (OCWDB) for the resolution of audit findings and disallowed costs. All subrecipients of ~~the OCWIB criteria and eligibility documentation requirements relating to Audit Resolution~~ Workforce Innovation and Opportunity Act (WIOA) funds must comply with federal and state audit resolution requirements~~of the Orange County Workforce Development Board~~.

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EFFECTIVE DATE

This policy is effective on the date of~~immediately upon~~ issuance.

REFERENCES

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- Workforce Innovation and Opportunity Act of 2014 (Public Law 113–128), Sections 184 and 185, Fiscal Controls, Sanctions, Reports, and Recordkeeping Requirements.

Title ~~WIA State Directives WIAD00–6 dated 3/5/01, WIAD01-3 dated 7/31/01, and WIAD03-7 dated 9/9/03~~

- 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Title 2 CFR Part 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Department of Labor)
- Title 20 CFR Section 683.210, Administrative Standards and Sanctions
- Title 29 CFR Section 97.26, Non-Federal Audit
- Title 31 United States Code (USC) Chapter 75, Requirements for Single Audits
- Title 31 USC Section 7502, Audit Requirements; examinations
- Workforce Service Directives (WSD) 22-06, Audit Resolutions
- WSD 20-03, Audit Requirements

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BACKGROUND

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Title 2 CFR Part 200 and 2900 requires each entity receiving funds under the WIOA to comply with Title 31 United States Code (USC) Chapter 75. Title 31 USC Section 7502 further requires the pass-through entity to:

- Monitor a subrecipient/subcontractor's federal awards through site visits, limited scope audits, and/or other means.
- Review audits of subrecipients/subcontractors to determine if prompt and appropriate corrective action has been taken with respect to audit findings.
- Require each subrecipients/subcontractors of federal awards to permit, as a condition of receiving federal awards, the pass-through entity and auditors access to the subrecipient/subcontractor's records and financial statements as necessary.

~~Local~~Orange County Workforce Development Board~~s~~ (~~L~~OCWDB) or subrecipient organizations that expend $1,000,000 or more in federal funds during ~~its~~ the fiscal year to operate one or more programs must have a single or program-specific audit conducted. Any ~~L~~OCWDB or subrecipient organization that expends less than $1,000,000 of federal funds in a year is exempt from the audit requirements for that year, but records must be available for review or audit by appropriate officials of the federal agency or pass-through entity. These audit resolution procedures also apply to findings identified through other reviews such as incident and investigation reports or program monitoring activities, consistent with EDD Workforce Services Directive WSD22-06. The OCWDB shall ensure that all such findings are addressed through the same resolution, documentation, and corrective action process described in this policy.~~EDD has issued a new directive which requires Local Workforce Development BoardsWIBs to follow specific procedures related to audit resolution.~~

DEFINITIONS~~Definitions~~

Final Determination – The awarding agency's final decision to disallow the cost and the status of nonmonetary findings.

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Informal resolution – A reasonable period of time (not more than 6 months) from the date of issuance of the initial determination to informally resolve matters in which the recipient/contractor disagrees with the decisions of the awarding agency on the allowability of questioned costs or activities.

Initial Determination – A preliminary decision on whether to allow or disallow questioned costs and resolve any monetary (administrative) findings. The initial determination is based on applicable statues, regulations, administrative directives, or terms and conditions of the grant/contract award instrument. It offers the auditee/subrecipient an opportunity for informal resolution, not a formal hearing.

Pass-through entity – a non-federal entity that provides a subaward to a subrecipient to carry out part of federal program (Uniform Guidance Section 200.74). The EDD is the pass-through entity for WIOA Title I Adult, Dislocated Worker, and Youth programs, and other federal grants awards.

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Single Audit – A comprehensive review of an organization's financial activity for a fiscal year. All single audit must be conducted by an independent auditor in accordance with GAGAS. In order to determine whether the $1,000,000 threshold is met, a non-federal entity must count the amount of federal awards received directly from federal agencies and pass-through entities.

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POLICY

Audit Review~~Policy and Procedures~~

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The ~~Contracts with subrecipients will include the requirement that an annual audit be performed.~~

~~The County wi~~OCWDB ~~is required to~~~~ll~~must review all audit reports for~~ all~~ WIOA Title I subrecipients ~~who~~ expending~~ more than~~ $1,000,000 or more in federal funds ~~of federal funds~~ during the fiscal year, in ~~with~~ accordance with 2 CFR part 200 Subpart F.

If there are no concerns, a copy of the single audit must be kept on file and added to the audit control log as being compliant. If concerns are identified, the following steps must be completed:~~T hese regulations listed below will determine the procedures for the audit resolution. that receive $300,000 or more in federal funding in fiscal years ending on or before December 31, 2003 or $500,000 or more of federal funds in fiscal years ending after December 31, 2003, in accordance with OMB A-133.~~

~~1. If any findings are identified that relate to the Workforce Economic Development DivisionWorkforce Investment Act and/or Welfare-to-Work, the County and/or it's subrecipient will immediately comply with all areas of EDD Directive WSD 22-06WIAD01-3 including the following:~~

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1. Establishment of an Audit Resolution File
2. Completion of a Control Log, which must contain:
   - Date of the audit

- Period covered by the audit
- Date audit was received
- Auditor name
- Questioned costs (Number of findings and amounts)
- Administrative findings (number of findings)
- Assigned audit number
- Date or dates of initial and ~~F~~final determination
- Documentation of decisions regarding administrative findings, disallowed costs, and appeals.

~~1.~~
~~2. Completion of a Control Log~~
3. Issuance of a Letter ~~Of~~of Determination to subrecipient based on the audit review. Letter must include:
- A list of all questioned costs.
- Whether the costs are allowed or disallowed, including the reasons with appropriate citations for such actions.
- Acceptance or rejection of any corrective action taken to date, including corrective action on non-monetary administrative findings.
- Possible sanctions.
- The opportunity for informal resolution of no more than 60 calendar days from the date of Initial Determination.

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~~3.~~ **Informal Hearing** ~~Establishment of an informal resolution period.~~
~~4. Completion of a sign in sheet for any informal meetings regarding audit resolution~~
~~5. Issuance of a Final Determination~~

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~~2.~~ If requested, ~~An Initial Determination letter must be issued based upon the audit review and must include the following:~~
~~a. A list of all questioned costs.~~
~~b. Whether the costs are allowed or disallowed, including the reasons with appropriate citations for such actions.~~
~~c. The acceptance or rejection of any corrective action taken to date, including corrective action on non-monetary administrative findings.~~
~~d. Possible sanctions.~~
~~e. The opportunity for informal resolution of no more than 60 calendar days from the date of Initial Determination.~~

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~~D~~during informal resolution ~~,~~ the ~~auditee~~subrecipient may provide documentation to support allowability of costs and proposed corrective action of administrative findings.

~~3.~~ Informal resolution may be held by telephone, video conference, or in person~~It is preferable to hold informal resolution discussions in person,~~. ~~where a~~A sign in sheet and meeting documentation (either meeting notes or voice recording) must be retained as part of the audit file. ~~The meeting must be documented by written notes or a voice recording.~~ Negotiation of repayments can be initiated at this time.

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~~4.~~ Following informal resolution, or if informal resolution does not occur, ~~A~~a ~~F~~final ~~d~~Determination letter must be issued. This letter must include: ~~which contains the following:~~
- ~~a.~~ A reference to the ~~I~~initial ~~d~~Determination
- ~~b.~~ Summation of the informal resolution meeting, if ~~it was~~ held.

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- ~~c.~~ Decisions regarding the disallowed costs, listing each disallowed cost and noting the reasons for each disallowance.
- ~~d.~~ Questioned costs that have been allowed by the awarding agency and the basis for the allowance.
- ~~e.~~ A demand for payment of the disallowed costs.
- Description of the debt collection process and other sanctions that may be imposed if payment is not received.
- ~~f.~~ The debt collection process shall be carried out in accordance with the procedures outlined in EDD Workforce Services Directive WSD22-07, *Debt Collection* (November 14, 2022), to ensure alignment with state requirements.
- ~~g. Rights to a hearing.~~
- The status of each administrative finding.
- Identified areas of disagreement between the parties.
- Advise the subrecipient that the determination is based on information that is currently available. If new information becomes available, the f~~F~~inal d~~D~~etermination may be reopened at the awarding agencies option.
- Rights to a local hearing.
- ~~h.~~ Notice of appeal rights.

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~~5. The subrecipientauditee has 30 calendar days after the Final Determination is issued to submit written request for a hearing.~~

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~~All of~~All the above items must be completed within 6 months of the receipt of the subrecipients audit report and must ensure that the subrecipient takes appropriate and timely corrective action.

Local Hearing

The subrecipient may request a local hearing in writing within 30 calendar days of the ~~F~~final d~~D~~etermination.

The hearing officer will provide the subrecipient with written notice of the hearing date and location at least 10 calendar days in advance.

The hearing must provide both parties the opportunity to:

- Present written or oral testimony,
- Call and question witnesses,
- Submit oral and written arguments,
- Review records and documents relevant to the cause, and
- Be represented by counsel or another representative of their choice.

The hearing must be documented by audio recording, written notes, or court reporter.

Additional requirements:~~.~~

~~6. Local level hearing procedures must be established which include the following:~~

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- ~~The hearing must be recorded mechanically or by a court reporter.~~
- ~~The auditee is given 30 calendar days after the Final Determination is issued to submit a written request for a hearing.~~
- ~~The auditee will be provided with a written notice of the date and location of the hearing at least 10 calendar days prior to the hearing.~~
- The auditee must be informed of the right to withdraw a hearing request, provided~~ as long as it~~ the withdrawal is submitted ~~is~~ in writing.

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- The hearing officer ~~is required~~must ~~to~~ issue a written decision within 60 days of the date the request was filed~~ling date~~.
- The auditee must be informed of the right to file an appeal 10 days from the receipt of the local hearing officer's adverse decision to the State Review Panel.
- ~~The auditee must be informed that i~~If a local hearing is not held or the decision is not rendered timely, the auditee has 15 days from the date on which the hearing should have been held to file an appeal with the State Review Panel.
-
- Appeals to the State Review Panel must be filed within ten (10) calendar days of receipt of a local hearing officer's adverse decision, or within fifteen (15) calendar days if a local hearing was not conducted or the decision was not issued timely.

If the auditee appeals the hearing officer's decision, ~~T~~the Subgrantee ~~will send~~must submit the ~~Complianc~~ ~~Review Division the~~ complete audit to the Compliance Review Division for review. ~~if the auditee appeals the decision of the hearing officer to the State.~~

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There is no administrative appeal beyond the State Review Panel.

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Follow-up and Compliance

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~~7.~~ The OCWDB must ensure that all administrative findings are corrected in a timely manner. Correctiv actions will be verified during the monitoring process, and monitoring reports confirming resolution must b filed with the audit records.~~The County shall ensure that any unresolved administrative findings are corrected. The status of the administrative findings should be reviewed through the monitoring process. A copy of the monitoring report substantiating the implementation of the appropriate corrective action must be filed with the audit report.~~

All remaining portions of WSD 22-06~~WIAD01-3~~ must be complied with, if applicable.

Stand-In Costs

~~8.~~ During the audit resolution process, a subrecipient may propose the use of stand-in costs to substitut for disallowed costs. Stand-in costs must be actual expenses paid with non-federal funds and must have been incurred for allowable WIOA activities. These costs must originate from the same program year as the disallowed costs and must not cause a violation of any administrative or cost limitation. Acceptance of stand-in costs will be based on documentation verifying eligibility and inclusion in the auditee's financial system, consistent with WSD22-06 guidance.

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~~**Participant Case File**~~

~~Service Providers shall ensure proper documentation is kept in the participant's hard and electronic case files and available anytime for inspection and review by local, State and Federal monitors. Refer to OCWDB WIOA Documentation Requirements Policy for more information regarding documentation.~~

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Record Filing and ~~s~~ Retention~~Data Management~~

In accordance with 2 CFR 200.334 and WSD22-06, awarding agency ~~Awarding agency~~ subrecipients and their subrecipients must retain all records of each WIOA allocation for ~~a period of~~ three years from the date of their final~~last~~ expenditure report submitted to the EDD Central Office Workforce Services Division.

If any litigation, claim, or audit is started before the expiration of the three-year period, ~~ALL~~all records mus be retained until all findings have been resolved and final action taken. ~~(Uniform Guidance Section 200.333~~

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Audit files must be saved in a logical order (electronical or physical) and must include:

- ~~F~~Final d~~D~~etermination and proof of receipt by their subrecipient.
- Additional documentation submitted as part of the informal resolution process:
  - Notes related to the informal resolution
  - Sign-in sheets from any informal resolution meetings
- Initial d~~D~~etermination and proof of receipt by their subrecipient.
- Response to the final audit report.
- Final audit report.

~~Service Providers shall ensure that accurate activity codes are reflected in CalJOBS.~~

- ~~CalJOBS Codes specific to the policy~~

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ACTION

Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.~~this policy to the attention of all staff and relevant parties.~~

INQUIRIES

If you have any questions regarding this ~~policy,~~policy, please email ~~ii~~info@ocworkforcesolutions.com.

~~contact your Contract Administrator at 714-480-650~~

~~**ATTACHMENTS**~~

	Orange County Workforce Development Board **Audit Resolution Policy**	PAGE: 1 OF 4 Effective: October 29, 2025

SUBJECT: Information Notice No. 25-OCWDB-06 Supersedes Information Notice No. 03-OCWDA-21	APPROVED: Nancy Cook, Director of Workforce and Economic Development

PURPOSE

This policy provides guidance regarding the procedures established by the Orange County Workforce Development Board (OCWDB) for the resolution of audit findings and disallowed costs. All subrecipients of Workforce Innovation and Opportunity Act (WIOA) funds must comply with federal and state audit resolution requirements.

EFFECTIVE DATE

This policy is effective on the date of issuance.

REFERENCES

- Workforce Innovation and Opportunity Act of 2014 (Public Law 113–128), Sections 184 and 185, Fiscal Controls, Sanctions, Reports, and Recordkeeping Requirements.
- Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Title 2 CFR Part 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Department of Labor)
- Title 20 CFR Section 683.210, Administrative Standards and Sanctions
- Title 29 CFR Section 97.26, Non-Federal Audit
- Title 31 United States Code (USC) Chapter 75, Requirements for Single Audits
- Title 31 USC Section 7502, Audit Requirements; examinations
- Workforce Service Directives (WSD) 22-06, Audit Resolutions
- WSD 20-03, Audit Requirements

BACKGROUND

Title 2 CFR Part 200 and 2900 requires each entity receiving funds under the WIOA to comply with Title 31 United States Code (USC) Chapter 75. Title 31 USC Section 7502 further requires the pass-through entity to:

- Monitor a subrecipient/subcontractor's federal awards through site visits, limited scope audits, and/or other means.
- Review audits of subrecipients/subcontractors to determine if prompt and appropriate corrective action has been taken with respect to audit findings.
- Require each subrecipients/subcontractors of federal awards to permit, as a condition of receiving federal awards, the pass-through entity and auditors access to the subrecipient/subcontractor's records and financial statements as necessary.

Orange County Workforce Development Board (OCWDB) or subrecipient organizations that expend $1,000,000 or more in federal funds during the fiscal year to operate one or more programs must have a single or program-specific audit conducted. Any OCWDB or subrecipient organization that expends less than $1,000,000 of federal funds in a year is exempt from the audit requirements for that year, but records must be available for review or audit by appropriate officials of the federal agency or pass-through entity. These audit resolution procedures also apply to findings identified through other reviews such as incident and investigation reports or program monitoring activities, consistent with EDD Workforce Services Directive WSD22-06. The OCWDB shall ensure that all such findings are addressed through the same resolution, documentation, and corrective action process described in this policy.

DEFINITIONS

Final Determination – The awarding agency's final decision to disallow the cost and the status of nonmonetary findings.

Informal resolution – A reasonable period of time (not more than 6 months) from the date of issuance of the initial determination to informally resolve matters in which the recipient/contractor disagrees with the decisions of the awarding agency on the allowability of questioned costs or activities.

Initial Determination – A preliminary decision on whether to allow or disallow questioned costs and resolve any monetary (administrative) findings. The initial determination is based on applicable statues, regulations, administrative directives, or terms and conditions of the grant/contract award instrument. It offers the auditee/subrecipient an opportunity for informal resolution, not a formal hearing.

Pass-through entity – a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program (Uniform Guidance Section 200.74). The EDD is the pass-through entity for WIOA Title I Adult, Dislocated Worker, and Youth programs, and other federal grants awards.

Single Audit – A comprehensive review of an organization's financial activity for a fiscal year. All single audits must be conducted by an independent auditor in accordance with GAGAS. In order to determine whether the $1,000,000 threshold is met, a non-federal entity must count the amount of federal awards received directly from federal agencies and pass-through entities.

POLICY

Audit Review

The OCWDB must review all audit reports for WIOA Title I subrecipients expending $1,000,000 or more in federal funds during the fiscal year, in accordance with 2 CFR part 200 Subpart F.

If there are no concerns, a copy of the single audit must be kept on file and added to the audit control log as being compliant. If concerns are identified, the following steps must be completed:

1. Establishment of an Audit Resolution File
2. Completion of a Control Log, which must contain:
   - Date of the audit
   - Period covered by the audit
   - Date audit was received
   - Auditor name
   - Questioned costs (Number of findings and amounts)
   - Administrative findings (number of findings)
   - Assigned audit number
   - Date or dates of initial and final determination
   - Documentation of decisions regarding administrative findings, disallowed costs, and appeals.
3. Issuance of a Letter of Determination to subrecipient based on the audit review. Letter must include:
   - A list of all questioned costs.
   - Whether the costs are allowed or disallowed, including the reasons with appropriate citations for such actions.
   - Acceptance or rejection of any corrective action taken to date, including corrective action on non-monetary administrative findings.
   - Possible sanctions.
   - The opportunity for informal resolution of no more than 60 calendar days from the date of Initial Determination.

Informal Hearing
If requested, during informal resolution the subrecipient may provide documentation to support allowability of costs and proposed corrective action of administrative findings.

Informal resolution may be held by telephone, video conference, or in person. A sign in sheet and meeting documentation (either meeting notes or voice recording) must be retained as part of the audit file. Negotiation of repayments can be initiated at this time.

Following informal resolution, or if informal resolution does not occur, a final determination letter must be issued. This letter must include:
- A reference to the initial determination
- Summation of the informal resolution meeting, if held.
- Decisions regarding the disallowed costs, listing each disallowed cost and noting the reasons for each disallowance.
- Questioned costs that have been allowed by the awarding agency and the basis for the allowance.
- A demand for payment of the disallowed costs.
- Description of the debt collection process and other sanctions that may be imposed if payment is not received.
- The debt collection process shall be carried out in accordance with the procedures outlined in EDD Workforce Services Directive WSD22-07, *Debt Collection* (November 14, 2022), to ensure alignment with state requirements.
- The status of each administrative finding.
- Identified areas of disagreement between the parties.
- Advise the subrecipient that the determination is based on information that is currently available. If new information becomes available, the final determination may be reopened at the awarding agencies option.
- Rights to a local hearing.
- Notice of appeal rights.

All the above items must be completed within 6 months of the receipt of the subrecipients audit report and must ensure that the subrecipient takes appropriate and timely corrective action.

Local Hearing
The subrecipient may request a local hearing in writing within 30 calendar days of the final determination.

The hearing officer will provide the subrecipient with written notice of the hearing date and location at least 10 calendar days in advance.

The hearing must provide both parties the opportunity to:
- Present written or oral testimony,
- Call and question witnesses,
- Submit oral and written arguments,
- Review records and documents relevant to the cause, and
- Be represented by counsel or another representative of their choice.

The hearing must be documented by audio recording, written notes, or court reporter.
Additional requirements:

- The auditee must be informed of the right to withdraw a hearing request, provided the withdrawal is submitted in writing.
- The hearing officer must issue a written decision within 60 days of the date the request was filed.

- The auditee must be informed of the right to file an appeal 10 days from the receipt of the local hearing officer's adverse decision to the State Review Panel.
- If a local hearing is not held or the decision is not rendered timely, the auditee has 15 days from the date on which the hearing should have been held to file an appeal with the State Review Panel.
- Appeals to the State Review Panel must be filed within ten (10) calendar days of receipt of a local hearing officer's adverse decision, or within fifteen (15) calendar days if a local hearing was not conducted or the decision was not issued timely.
- If the auditee appeals the hearing officer's decision, the Subgrantee must submit the complete audit to the Compliance Review Division for review.

There is no administrative appeal beyond the State Review Panel.

Follow-up and Compliance
The OCWDB must ensure that all administrative findings are corrected in a timely manner. Corrective actions will be verified during the monitoring process, and monitoring reports confirming resolution must be filed with the audit records.

All remaining portions of WSD 22-06 must be complied with, if applicable.

Stand-In Costs
During the audit resolution process, a subrecipient may propose the use of stand-in costs to substitute for disallowed costs. Stand-in costs must be actual expenses paid with non-federal funds and must have been incurred for allowable WIOA activities. These costs must originate from the same program year as the disallowed costs and must not cause a violation of any administrative or cost limitation. Acceptance of stand-in costs will be based on documentation verifying eligibility and inclusion in the auditee's financial system, consistent with WSD22-06 guidance.

Record Filing and Retention
In accordance with 2 CFR 200.334 and WSD22-06, awarding agency subrecipients and their subrecipients must retain all records of each WIOA allocation for three years from the date of their final expenditure report submitted to the EDD Central Office Workforce Services Division.

If any litigation, claim, or audit is started before the expiration of the three-year period, all records must be retained until all findings have been resolved and final action taken.

Audit files must be saved in a logical order (electronical or physical) and must include:
- Final determination and proof of receipt by their subrecipient.
- Additional documentation submitted as part of the informal resolution process:
  - Notes related to the informal resolution
  - Sign-in sheets from any informal resolution meetings
- Initial determination and proof of receipt by their subrecipient.
- Response to the final audit report.
- Final audit report.

ACTION
Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.

INQUIRIES
If you have any questions regarding this policy, please email info@ocworkforcesolutions.com.

Item #07 – ACTION

2026 OCWDB Meeting Calendar
Recommendation Summary
October 29, 2025

BACKGROUND:

Per OCWDB Bylaws, the OCWDB shall, at its last meeting of each calendar year, adopt a schedule of regular meetings (no meetings in July or December) and transmit that schedule in writing to members, the County and the public at large. At a minimum the OCWDB shall hold one regular meeting per quarter, as scheduled by the OCWDB Executive Director in coordination with the Chair and OCCR.

RECOMMENDATION(S):

Review and approve 2026 meeting schedule for the Orange County Workforce Development Board and Standing Committees.

ATTACHMENT(S):

1. OCWDB 2026 Calendar Draft

OC WORKFORCE DEVELOPMENT BOARD

2026 Meeting Schedule

JANUARY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

Sun	Mon	Tues	Wed	Thur	Fri	Sat
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
30						

JUNE

Sun	Mon	Tues	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST

Sun	Mon	Tues	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Program Services Committee (PS) 10:00 AM

Business Services Committee (BS) 10:00 AM

Executive Committee 10:00 AM

OC Workforce Development Board (Full Board) 10:00 AM

Item #08 – ACTION

Election of Officers – Conducted by County Staff
Recommendation Summary
October 29, 2025

BACKGROUND:

Per OCWDB Bylaws, election of officers shall be held annually during the last OCWDB meeting of each calendar year by majority vote, a quorum being present. Nominations will be taken from the floor (and members can self-nominate) at the OCWDB meeting.

RECOMMENDATION(S):

Conduct 2026 OCWDB Election of Officers for the following positions:
OCWDB Chairperson, OCWDB First Vice Chairperson, OCWDB Second Vice Chairperson for a term of (1) year. (Elected by full board):

A) Chairperson
B) First Vice Chairperson
C) Second Vice Chairperson

ATTACHMENT(S):

None

AMERICA'S SBDC CALIFORNIA
ORANGE COUNTY | INLAND EMPIRE

LEVEL UP

BUILDING YOUR PATH TO EXPANSION

October 29, November 5, 12, & 19 | 10 - 11:30 am.

SBDC Level Up is a program designed to help business owners recognize when they're ready to expand and give them the tools to grow with confidence and drive their business to the next level. Through hands-on guidance, you'll build a tailored growth roadmap, learn how to de-risk expansion, and put strategies in place to fuel long-term success.

Every participant receives a custom market research report specific to their industry and will be paired with an SBDC consultant for no-cost 1:1 consulting (up to three hours) to accelerate their growth plan.

COURSE OUTLINE:

Wednesday, October 29 (In Person)
Key drivers for growth, market research, & KPIs

Wednesday, November 5 (Zoom)
Customer segmentation, market positioning, & ROI

Wednesday, November 12 (Zoom)
P&L analysis, financial forecasting, & funding options

Wednesday, November 19 (In Person)
Workforce, cost analysis, & resources

REGISTER TODAY!
LevelUp-SBDC.eventbrite.com

In-person sessions will be held at:

OC Workforce Solutions
675 Placentia Ave. Ste 330 Brea, CA 92821

HOSTED BY:

Cal State Fullerton

IN PARTNERSHIP WITH:

County of Orange California

OC | WORKFORCE SOLUTIONS

POWERED BY SBA U.S. Small Business Administration

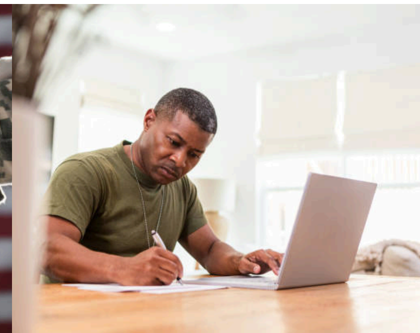
Funded in part through a Cooperative Agreement with the U.S. Small Business Administration. Funding is not an endorsement of any product, opinion, or service. All programs are extended to the public on a nondiscriminatory basis. Funded in part through a Grant with the Governor's Office of Business and Economic Development. All opinions, conclusions, and/or recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the Governor's Office of Business and Economic Development.

California Office of the Small Business Advocate

The County of Orange, in partnership with EDD, invites you to attend the

NOVEMBER 13, 2025 HIRING EVENT



Dress to impress, bring copies of your resume, and interact with hiring managers on the spot!

Participating Employers & Resources

- OC Sheriffs
- Rume Health
- F.B.I.
- OC Community Services
- U.S.P.S
- And More!

The views, information, or opinions expressed by the organization(s) mentioned are solely those of the individuals involved and do not necessarily represent those of the County of Orange and its employees.

THURSDAY, NOVEMBER 13, 2025
1 PM - 4PM

TIERNEY CENTER

1231 WARNER AVENUE,
TUSTIN, CA 92780

Free registration and participation.
Walk-ins are welcome.

Scan the QR code to learn more and register, or visit bit.ly/OCWFSHiringEvent

#OCWORKSTOGETHER

For questions, contact Orange County Workforce Solutions at (866) 500-6587 or info@ocworkforcesolutions.com.

OC Community Services | OC WORKFORCE SOLUTIONS | americanjobcenter

This WIOA Title I financially assisted program or activity, and the EDD, a partner in the event, are equal opportunity employers/programs. Auxiliary aids and services are available upon request to individuals with disabilities. If you need special assistance to participate in this program, including services, aids, and/or alternate formats, please call (866) 500-6587. TDD/TTY users, please call the California Relay Service at (800) 735-2922 or 711. Please call 48 hours in advance to allow reasonable arrangements to be made to ensure accessibility to this program.

Multi-Industry HIRING EVENT

CONNECT WITH YOUR FUTURE EMPLOYER!

Dress to impress, bring copies of your resume, and interact with hiring managers on the spot!

Participating Employers

- F.B.I.
- Sunbliss Cafe
- Executive Events Services
- World Financial
- USPS
- And More!

The views, information, or opinions expressed by the organization(s) mentioned are solely those of the individuals involved and do not necessarily represent those of the County of Orange and its employees.

WEDNESDAY, NOVEMBER 19, 2025
10 AM - 1 PM

OC WORKFORCE SOLUTIONS CENTER

28202 CABOT ROAD, SUITE 100
LAGUNA NIGUEL, CA 92677

Free registration and participation.
Walk-ins are welcome.

Scan the QR code to learn more and register, or visit bit.ly/OCWFSHiringEvent

#OCWORKSTOGETHER

For questions, contact Orange County Workforce Solutions at (866) 500-6587 or info@ocworkforcesolutions.com.

OC Community Services | OC WORKFORCE SOLUTIONS | americanjobcenter

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OC WORKFORCE SOLUTIONS

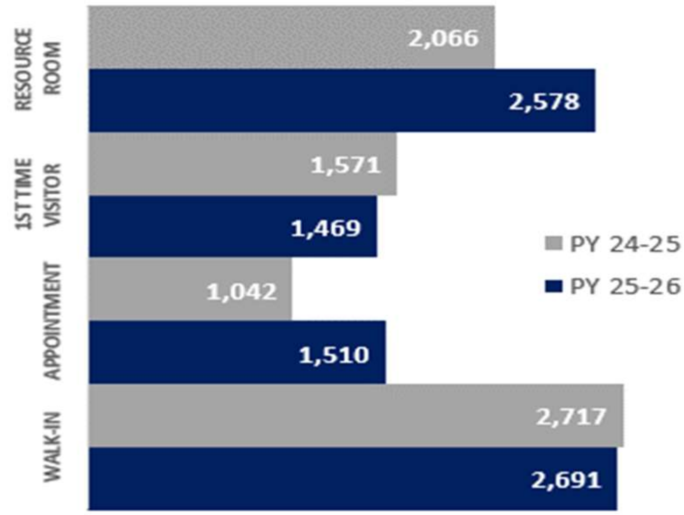
Connecting job seekers and businesses to no-cost services.

PERFORMANCE DASHBOARD FOR PY 25-26 Q1 (JULY-SEP)

CENTER STATS

6,501 VISITORS TO CENTERS

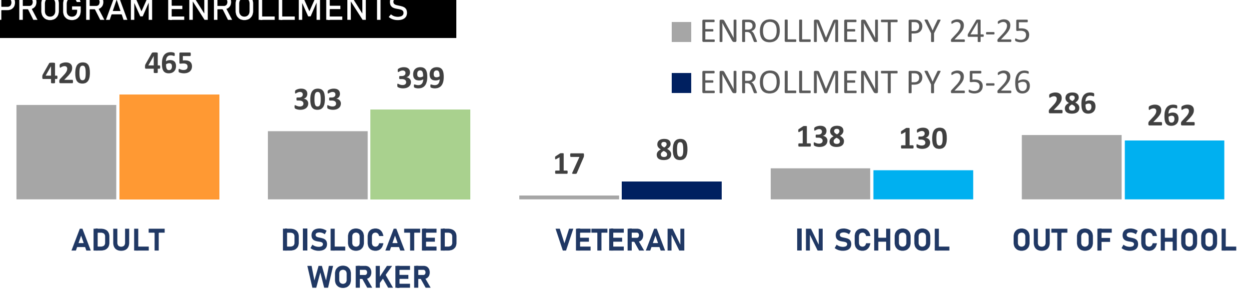
CENTER	Q1 PY 24-25	Q1 PY 25-26
BREA VISITORS	4,065	4,270
LAGUNA NIGUEL VISITORS	2,027	2,231
CENTER CALLS	2,267	2,227

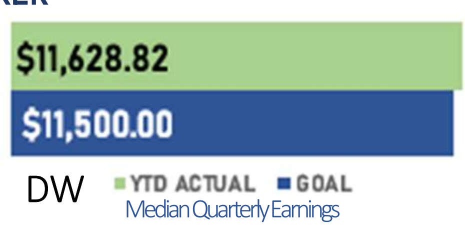


BUSINESS SERVICES

Events	Q1 (JULY-SEP) PY 24-25 Employers	Q1 (JULY-SEP) PY 24-25 Jobseekers	Q1 (JULY-SEP) PY 24-25 # of Events	Q1 (JULY-SEP) PY 25-26 Employers	Q1 (JULY-SEP) PY 25-26 Jobseekers	Q1 (JULY-SEP) PY 25-26 # of Events
Hiring Events	60	596	11	49	404	6
Career Fair	0	0	0	60	367	1
WARN Notices	16	748	11	11	1,473	13
WEX Sites	11	28		53	38	
OJT	1	0		9	1	
IWT	1	4		2	1	
TOTAL	**89**	**1,376**	**22**	**184**	**2284**	**20**

PROGRAM ENROLLMENTS





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